

**BOARD OF EDUCATION  
BOROUGH OF BROOKLAWN  
COUNTY OF CAMDEN**

**AUDITORS MANAGEMENT REPORT  
ON ADMINISTRATIVE FINDINGS  
- FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

***INVERSO & STEWART***  
**Marlton, New Jersey**

**AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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**AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

The Honorable President and  
Members of the Board of Education  
Brooklawn School District  
Brooklawn, New Jersey

I have audited, in accordance with generally accepted audit standards and *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Brooklawn School District, in the County of Camden for the year ended June 30, 2021, and have issued my report thereon dated January 28, 2022.

As part of my audit, I performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Brooklawn Board of Education and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

***INVERSO & STEWART, LLC***  
Certified Public Accountants



Robert P. Inverso  
Public School Accountant

Marlton, New Jersey  
January 28, 2022

## **ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

### **Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator, the activities of the Board of Education, and the records of the various funds under the auspices of the Board of Education.

### **Administrative Practices and Procedures**

#### **Insurance**

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's ACFR.

#### **Officials Bonds**

|                 |  |    |         |
|-----------------|--|----|---------|
| Samuel Dutkin   | Board Secretary/Business Administrator | \$ | 35,000  |
| Deborah Roncace | Treasurer                              |    | 171,000 |

There is a Comprehensive Crime policy covering all other employees with multiple coverage of \$500,000.

#### **Tuition Charges**

The district was not required to make any tuition adjustments.

### **Financial Planning, Accounting and Reporting**

#### **Examination of Claims**

An examination of claims paid during the period under audit did not indicate any discrepancies with respect to signatures, certifications or supporting documentation.

#### **Payroll Account**

The net salaries of all employees of the School District were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

The Payroll Account records were maintained in satisfactory condition.

**Financial Planning, Accounting and Reporting (Continued)**

**Employee Position Control Roster**

No exceptions were noted during an examination of the Employee Position Control Roster.

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. My review did not indicate any material discrepancies with respect to classification of orders.

**Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards**

No exceptions were noted during my examination of obligations of federal grant awards and requests for reimbursement of expenditures against those federal grant awards made during the period under audit.

**Travel**

No exceptions were noted in my study of compliance for travel expenses.

**Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23A-16.2(f)* as part of my test of transactions of randomly selected expenditure items. I also reviewed the coding of all expenditures included in my compliance and single audit testing procedures. In addition to randomly selecting a test sample, my sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. My review did not indicate any material discrepancies with respect to classification of expenditures.

**Board Secretary/Business Administrator's Record**

The financial and accounting records of the Board Secretary/School Business Administrator's office were maintained in good condition. The cash reconciliation reports prepared by the Coordinator of Business Operations and Transportation were maintained in satisfactory condition.

**Treasurer's Records**

The financial and accounting records of the Treasurer were maintained in satisfactory condition.

**Financial Planning, Accounting and Reporting (Continued)**

**Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (ESSA)**

The E.S.E.A./ESSA financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I, IIA, and IV of the Elementary and Secondary Education Act, as amended and reauthorized.

The study of compliance for E.S.E.A./ESSA did not indicate any exceptions.

**Other Special Federal and/or State Projects**

The School District's Special Projects were approved as listed on Schedule A and Schedule B located in the ACFR.

My audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

**Other Special Federal and/or State Projects (Continued)**

The study of compliance for the special projects did not indicate any exceptions.

**T.P.A.F. Reimbursement**

My audit procedures included a test of the biweekly reimbursements filed with the Department of Education for School District employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

**T.P.A.F. Reimbursement to the State for Federal Salary Expenditures**

There were no TPAF employee salaries charged to federal award expenditures that would require reimbursement to the State of New Jersey for TPAF Pension or FICA paid on-behalf of the district.

**Nonpublic State Aid**

Not Applicable.

**School Purchasing Programs**

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$19,600 for 2020-21.

**School Purchasing Programs (Continued)**

The School District has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

Based on the results of my examination, I did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4, as amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

**School Food Service**

**PUBLIC HEALTH EMERGENCY**

In accordance with the Governor's Declaration of Emergency pertaining to the COVID-19 Virus all public, charter and non-public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures.

During SY 2020-2021 the public health emergency was still applicable. As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP) option.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

For the fiscal year ended June 30, 2021, the School District expended less than \$100,000 in federal and/or state funds for its Child Nutrition Program.

Net cash resources did not exceed three months average expenditures.

**Student Body Activities**

The financial records for the Student Activity Fund were maintained in satisfactory condition.

**Application for State School Aid**

My audit procedures included a test of information reported in the October 15, 2020 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. I also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers with no exceptions noted. The results of my procedures are presented in the Schedule of Audited Enrollments.

**Pupil Transportation**

My procedures included a test of on roll status reported in the 2020-2021 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of my procedures are presented in the Schedule of Audited Enrollments.

My procedures also included a review of transportation related contracts and purchases. Based on my review, the School District complied with proper bidding procedures and award of contracts. No exceptions were noted in my review of transportation related purchases of goods and services.

**Facilities and Capital Assets**

My procedures included a review of the SDA grant agreement for consistency with recording SDA revenue and awarding of contracts for eligible facilities construction.

**Testing for Lead of all Drinking Water in Educational Facilities**

The School District adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

**Follow-up on Prior Year Findings**

In accordance with government auditing standards, my procedures included a review of all prior year findings. There were no prior year findings.

**Office of Fiscal Accountability and Compliance (OFAC) Findings**

There were no Office of Fiscal Accountability and Compliance (OFAC) audit reports issued during the fiscal year ended June 30, 2021.

**Acknowledgment**

I received the complete cooperation of all the officials of the Brooklawn School District, and I greatly appreciate the courtesies extended to us.

Respectfully submitted,

***INVERSO & STEWART, LLC***  
Certified Public Accountants



Robert P. Inverso  
Public School Accountant

January 28, 2022



**SCHEDULE OF AUDITED ENROLLMENTS**

**Brooklawn School District**

**Application for State School Aid Summary**

**Enrollment as of October 15, 2020**

|                    | <u>2021-2022 Application for State School Aid</u> |               |                                       |               |               |               | <u>Sample for Verification</u>         |               |                                       |               |                                     |               | <u>Private Schools for Disabled</u>        |                                |                        |                      |
|--------------------|---|---------------|---------------------------------------|---------------|---------------|---------------|--|---------------|---------------------------------------|---------------|-------------------------------------|---------------|--|--------------------------------|------------------------|----------------------|
|                    | <u>Reported on ASSA On Roll</u>                   |               | <u>Reported on Workpapers On Roll</u> |               | <u>Errors</u> |               | <u>Sample Selected From Workpapers</u> |               | <u>Verified per Registers On Roll</u> |               | <u>Errors per Registers On Roll</u> |               | <u>Reported on ASSA as Private Schools</u> | <u>Sample for Veri- cation</u> | <u>Sample Verified</u> | <u>Sample Errors</u> |
|                    | <u>Full</u>                                       | <u>Shared</u> | <u>Full</u>                           | <u>Shared</u> | <u>Full</u>   | <u>Shared</u> | <u>Full</u>                            | <u>Shared</u> | <u>Full</u>                           | <u>Shared</u> | <u>Full</u>                         | <u>Shared</u> |  |                                |                        |                      |
| Full Day Pre K - 4 | 13  |               | 13                                    |               | -             |               | 13                                     |               | 13                                    |               | -                                   |               |  |                                |                        |                      |
| Full Day K         | 14  |               | 14                                    |               | -             |               | 14                                     |               | 14                                    |               | -                                   |               |  |                                |                        |                      |
| One                | 19  |               | 19                                    |               | -             |               | 19                                     |               | 19                                    |               | -                                   |               |  |                                |                        |                      |
| Two                | 30  |               | 30                                    |               | -             |               | 30                                     |               | 30                                    |               | -                                   |               |  |                                |                        |                      |
| Three              | 25  |               | 25                                    |               | -             |               | 25                                     |               | 25                                    |               | -                                   |               |  |                                |                        |                      |
| Four               | 22  |               | 22                                    |               | -             |               | 22                                     |               | 22                                    |               | -                                   |               |  |                                |                        |                      |
| Five               | 23  |               | 23                                    |               | -             |               | 23                                     |               | 23                                    |               | -                                   |               |  |                                |                        |                      |
| Six                | 25  |               | 25                                    |               | -             |               | 25                                     |               | 25                                    |               | -                                   |               |  |                                |                        |                      |
| Seven              | 24  |               | 24                                    |               | -             |               | 24                                     |               | 24                                    |               | -                                   |               |  |                                |                        |                      |
| Eight              | 22  |               | 22                                    |               | -             |               | 22                                     |               | 22                                    |               | -                                   |               |  |                                |                        |                      |
|                    | <u>217</u>  | <u>-</u>      | <u>217</u>                            | <u>-</u>      | <u>-</u>      | <u>-</u>      | <u>217</u>                             | <u>-</u>      | <u>217</u>                            | <u>-</u>      | <u>-</u>                            | <u>-</u>      | <u>-</u>                                   | <u>-</u>                       | <u>-</u>               | <u>-</u>             |
| SpEd Elementary    | 30  |               | 30                                    |               | -             |               | 30                                     |               | 30                                    |               | -                                   |               | 1  | 1                              | 1                      | -                    |
| SpEd Middle School | 22  |               | 22                                    |               | -             |               | 22                                     |               | 22                                    |               | -                                   |               | 2  | 2                              | 2                      | -                    |
| SpEd High School   |   |               |                                       |               |               |               |  |               |                                       |               |                                     |               |  |                                |                        |                      |
| Subtotal           | <u>52</u>   | <u>-</u>      | <u>52</u>                             | <u>-</u>      | <u>-</u>      | <u>-</u>      | <u>52</u>                              | <u>-</u>      | <u>52</u>                             | <u>-</u>      | <u>-</u>                            | <u>-</u>      | <u>3</u>                                   | <u>3</u>                       | <u>3</u>               | <u>-</u>             |
| Totals             | <u>269</u>  | <u>-</u>      | <u>269</u>                            | <u>-</u>      | <u>-</u>      | <u>-</u>      | <u>269</u>                             | <u>-</u>      | <u>269</u>                            | <u>-</u>      | <u>-</u>                            | <u>-</u>      | <u>3</u>                                   | <u>3</u>                       | <u>3</u>               | <u>-</u>             |
| Percentage Error   |   |               |                                       |               | <u>0.00%</u>  | <u>N/A</u>    |  |               |                                       |               | <u>0.00%</u>                        | <u>N/A</u>    |  |                                |                        | <u>0.00%</u>         |

Schedule of Audited Enrollments

Brooklawn School District

Application for State School Aid Summary

Enrollment as of October 15, 2020

|                    | <u>Resident Low Income</u>                        |   |               | <u>Sample for Verification</u>                     |   |                          | <u>Resident LEP Low Income</u>                        |   |               | <u>Sample for Verification</u>                     |  |                          |
|--------------------|---|---|---------------|--|---|--------------------------|---|---|---------------|--|--|--------------------------|
|                    | <u>Reported on<br/>ASSA as<br/>Low<br/>Income</u> | <u>Reported on<br/>Workpapers as<br/>Low<br/>Income</u> | <u>Errors</u> | <u>Sample<br/>Selected<br/>from<br/>Workpapers</u> | <u>Verified to<br/>Application<br/>and<br/>Register</u> | <u>Sample<br/>Errors</u> | <u>Reported on<br/>ASSA as<br/>LEP Low<br/>Income</u> | <u>Reported on<br/>Workpapers as<br/>LEP Low<br/>Income</u> | <u>Errors</u> | <u>Sample<br/>Selected<br/>from<br/>Workpapers</u> | <u>Verified to<br/>Test Score<br/>and<br/>Register</u> | <u>Sample<br/>Errors</u> |
| Full Day Pre K - 4 | 14  | 14  | -             | 7  | 7   | -                        | -   | -   | -             | -  | -  | -                        |
| Full Day K         | 16  | 16  | -             | 8  | 8   | -                        | -   | -   | -             | -  | -  | -                        |
| One                | 27  | 27  | -             | 14   | 14  | -                        | 1   | 1   | -             | 1  | 1  | -                        |
| Two                | 25  | 25  | -             | 13   | 13  | -                        | 1   | 1   | -             | 1  | 1  | -                        |
| Three              | 21  | 21  | -             | 11   | 11  | -                        | 3   | 3   | -             | 3  | 3  | -                        |
| Four               | 22  | 22  | -             | 11   | 11  | -                        | -   | -   | -             | -  | -  | -                        |
| Five               | 23  | 23  | -             | 12   | 12  | -                        | 2   | 2   | -             | 2  | 2  | -                        |
| Six                | 24  | 24  | -             | 12   | 12  | -                        | -   | -   | -             | -  | -  | -                        |
| Seven              | 20  | 20  | -             | 10   | 10  | -                        | -   | -   | -             | -  | -  | -                        |
| Eight              | 16  | 16  | -             | 8  | 8   | -                        | -   | -   | -             | -  | -  | -                        |
| Nine               | 11  | 11  | -             | 6  | 6   | -                        | 1   | 1   | -             | 1  | 1  | -                        |
| Ten                | 9   | 9   | -             | 5  | 5   | -                        | -   | -   | -             | -  | -  | -                        |
| Eleven             | 13  | 13  | -             | 7  | 7   | -                        | 1   | 1   | -             | 1  | 1  | -                        |
| Twelve             | -   | -   | -             | -  | -   | -                        | -   | -   | -             | -  | -  | -                        |
|                    | <u>241</u>  | <u>241</u>  | <u>-</u>      | <u>125</u>   | <u>125</u>  | <u>-</u>                 | <u>9</u>  | <u>9</u>  | <u>-</u>      | <u>8</u>   | <u>8</u>   | <u>-</u>                 |
| SpEd Elementary    | 28  | 28  | -             | 15   | 15  | -                        | 2   | 2   | -             | 2  | 2  | -                        |
| SpEd Middle School | 25  | 25  | -             | 13   | 13  | -                        | -   | -   | -             | -  | -  | -                        |
| SpEd High School   | 19  | 19  | -             | 10   | 10  | -                        | -   | -   | -             | -  | -  | -                        |
| Subtotal           | <u>72</u>   | <u>72</u>   | <u>-</u>      | <u>37</u>  | <u>37</u>   | <u>-</u>                 | <u>2</u>  | <u>2</u>  | <u>-</u>      | <u>2</u>   | <u>2</u>   | <u>-</u>                 |
| Totals             | <u>313</u>  | <u>313</u>  | <u>-</u>      | <u>163</u>   | <u>163</u>  | <u>-</u>                 | <u>11</u>   | <u>11</u>   | <u>-</u>      | <u>9</u>   | <u>9</u>   | <u>-</u>                 |
| Percentage Error   |   |   | <u>0.00%</u>  |  |   | <u>0.00%</u>             |   |   | <u>0.00%</u>  |  |  | <u>0.00%</u>             |

|                                | <u>Transportation</u>                   |  |               |               |                 |               |                 |                     |
|--------------------------------|---|--|---------------|---------------|-----------------|---------------|-----------------|---------------------|
|                                | <u>Reported on<br/>DRTRS by<br/>DOE</u> | <u>Reported on<br/>DRTRS by<br/>District</u> | <u>Errors</u> | <u>Tested</u> | <u>Verified</u> | <u>Errors</u> | <u>Reported</u> | <u>Recalculated</u> |
| Reg. Public School , col. 1    | 10                                      | 10   | -             | 9             | 9               | -             |                 |                     |
| Reg. Special Education, col. 4 | -                                       | -  | -             | -             | -               | -             |                 |                     |
| ALL Trans-Non-Public, col. 3   | -                                       | -  | -             | -             | -               | -             |                 |                     |
| Special Needs, Col. 6          | 4                                       | 4  | -             | 3             | 3               | -             |                 |                     |
|                                | <u>14</u>                               | <u>14</u>                                    | <u>-</u>      | <u>12</u>     | <u>12</u>       | <u>-</u>      |                 |                     |
| Percentage Error               |   |  | <u>0.00%</u>  |               |                 | <u>0.00%</u>  |                 |                     |

  

|  |     |     |
|--|-----|-----|
| Avg. Mileage - Regular Including Grade PK students | 9.1 | 9.1 |
| Avg. Mileage - Regular Excluding Grade PK students | 9.1 | 9.1 |
| Avg. Mileage - Special Ed. with Special Needs      | 8.2 | 8.2 |

**Schedule of Audited Enrollments**

**Brooklawn School District**

**Application for State School Aid Summary**

**Enrollment as of October 15, 2020**

|                    | <u>Resident LEP NOT Low Income</u>                    |   |                     | <u>Sample for Verification</u>                     |   |                          |
|--------------------|---|---|---------------------|--|---|--------------------------|
|                    | <u>Reported on<br/>ASSA as<br/>NOT Low<br/>Income</u> | <u>Reported on<br/>Workpapers as<br/>NOT Low<br/>Income</u> | <u>Errors</u>       | <u>Sample<br/>Selected<br/>from<br/>Workpapers</u> | <u>Verified to<br/>Application<br/>and<br/>Register</u> | <u>Sample<br/>Errors</u> |
| Full Day K         | -   | -   | -                   | -  | -   | -                        |
| One                | -   | -   | -                   | -  | -   | -                        |
| Two                | -   | -   | -                   | -  | -   | -                        |
| Three              | -   | -   | -                   | -  | -   | -                        |
| Four               | -   | -   | -                   | -  | -   | -                        |
| Five               | 2   | 2   | -                   | 2  | 2   | -                        |
| Six                | -   | -   | -                   | -  | -   | -                        |
| Seven              | -   | -   | -                   | -  | -   | -                        |
| Eight              | -   | -   | -                   | -  | -   | -                        |
| Nine               | -   | -   | -                   | -  | -   | -                        |
| Ten                | -   | -   | -                   | -  | -   | -                        |
| Eleven             | -   | -   | -                   | -  | -   | -                        |
| Twelve             | -   | -   | -                   | -  | -   | -                        |
| Subtotal           | <u>2</u>  | <u>2</u>  | <u>-</u>            | <u>2</u>   | <u>2</u>  | <u>-</u>                 |
| SpEd Elementary    | -   | -   | -                   | -  | -   | -                        |
| SpEd Middle School | -   | -   | -                   | -  | -   | -                        |
| SpEd High School   | -   | -   | -                   | -  | -   | -                        |
| Subtotal           | <u>-</u>  | <u>-</u>  | <u>-</u>            | <u>-</u>   | <u>-</u>  | <u>-</u>                 |
| Totals             | <u><u>2</u></u>                                       | <u><u>2</u></u>   | <u><u>-</u></u>     | <u><u>2</u></u>                                    | <u><u>2</u></u>   | <u><u>-</u></u>          |
| Percentage Error   |   |   | <u><u>0.00%</u></u> |  |   | <u><u>0.00%</u></u>      |

**BROOKLAWN SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**SECTION 1 - Regular Districts**

**A. 4% Calculation of Excess Surplus**

|  |                     |                              |
|--|---------------------|------------------------------|
| 2020-21 Total General Fund Expenditures per the ACFR, Ex C-1         | \$ <u>6,501,810</u> | (B)                          |
| Increased by:  |                     |                              |
| Transfer from Capital Outlay to Capital Projects Fund                | \$ _____            | (B1a)                        |
| Transfer from Capital Reserve to Capital Projects Fund               | \$ _____            | (B1b)                        |
| Transfer from General Fund to SRF for PreK-Regular                   | \$ _____            | (B1c)                        |
| Transfer from General Fund to SRF for PreK-Inclusion                 | \$ _____            | (B1d)                        |
| Decreased by:  |                     |                              |
| On-Behalf TPAF Pension & Social Security                             | \$ <u>(949,958)</u> | (B2a)                        |
| Assets Acquired Under Capital Leases                                 | \$ _____            | (B2b)                        |
| Adjusted 2020-21 General Fund Expenditures [(B)+(B1s)+(B2s)]         | \$ <u>5,551,852</u> | (B3)                         |
| 4% of Adjusted 2020-21 General Fund Expenditures<br>[(B3) times .04] | \$ <u>222,074</u>   | (B4)                         |
| Enter Greater of (B4) or \$250,000                                   | \$ <u>250,000</u>   | (B5)                         |
| Increased by: Allowable Adjustment                                   | \$ <u>44,559</u>    | (K)                          |
| Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]              |                     | \$ <u><u>294,559</u></u> (M) |

**SECTION 2**

|  |                   |                               |
|--|-------------------|-------------------------------|
| Total General Fund - Fund Balances @ 6-30-21<br>(Per ACFR Budgetary Comparison Schedule C-1) | \$ <u>611,593</u> | (C)                           |
| Decreased by:  |                   |                               |
| Year-end Encumbrances  | \$ _____          | (C1)                          |
| Legally Restricted - Designated for Subsequent Year's<br>Expenditures                        | \$ _____          | (C2)                          |
| Legally Restricted Excess Surplus - Designated for<br>Subsequent Year's Expenditures         | \$ _____          | (C3)                          |
| Other Restricted Fund Balances   | \$ <u>207,056</u> | (C4)                          |
| Assigned Fund Balance - Unreserved -<br>Designated for Subsequent Year's Expenditures        | \$ <u>199,784</u> | (C5)                          |
| Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]                                 |                   | \$ <u><u>204,753</u></u> (U1) |

**BROOKLAWN SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**SECTION 3 - All Districts**

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE ENTER -0- \$ \_\_\_\_\_ (E)

**Recapitulation of Excess Surplus as of June 30, 2021**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \$ \_\_\_\_\_ (C3)  
Reserved Excess Surplus [(E)] \$ \_\_\_\_\_ (E)  
Total [(C3) + (E)] \$ \_\_\_\_\_ (D)

**Detail of Allowable Adjustments**

Impact Aid \$ \_\_\_\_\_ (H)  
Sale & Lease-back \$ \_\_\_\_\_ (I)  
Extraordinary Aid \$ 44,559 (J1)  
Additional Nonpublic School Transportation Aid \$ \_\_\_\_\_ (J2)  
Current Year School Bus Advertising Revenue \$ \_\_\_\_\_ (J3)  
Family Crisis Transportation Aid \$ \_\_\_\_\_ (J4)  
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 44,559 (K)

**Detail of Other Restricted Fund Balance**

Statutory restrictions:  
Approved unspent separate proposal \$ \_\_\_\_\_  
Sale/lease-back reserve \$ \_\_\_\_\_  
Capital reserve \$ 163,179  
Maintenance reserve \$ 25,477  
Emergency reserve \$ \_\_\_\_\_  
Tuition reserve \$ \_\_\_\_\_  
School Bus Advertising 50% Fuel Offset Reserve - current year \$ \_\_\_\_\_  
School Bus Advertising 50% Fuel Offset Reserve - prior year \$ \_\_\_\_\_  
Impact Aid General Fund Reserve (Sections 8002 and 8003) \$ \_\_\_\_\_  
Impact Aid Capital Fund Reserve (Sections 8007 and 8008) \$ \_\_\_\_\_  
Other state/government mandated reserves \$ \_\_\_\_\_  
Reserve for Unemployment Fund \$ 18,400  
Other Restricted Fund Balance not noted above \$ \_\_\_\_\_  
Total Other Restricted Fund Balance \$ 207,056 (C4)

AUDIT RECOMMENDATIONS SUMMARY  
For the Fiscal Year Ended June 30, 2021

Recommendations:

1. Administrative Practices and Procedures  
None
2. Financial Planning, Accounting and Reporting  
None
3. School Purchasing Programs  
None
4. School Food Service  
None
5. Student Body Activities  
None
6. Application for State School Aid  
None
7. Pupil Transportation  
None
8. Facilities and Capital Assets  
None
9. Miscellaneous  
None
10. Status of Prior Year Audit Findings/Recommendations  
There were no prior year findings/recommendations.