

*Auditor's Management Report*

*for the*

*Township of Hillside  
School District*

*in the*

*County of Union  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2021*



**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS – FINANCIAL AND COMPLIANCE**

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Tax ID Number 22-6001974





**SUPLEE, CLOONEY & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT**


Honorable President and Members  
of the Board of Trustees  
Hillside Board of Education  
Hillside, New Jersey 07205

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Township of Hillside School District in the County of Union for the year ended June 30, 2021, and have issued our report dated February 24, 2022.

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

This report is intended solely for the information of the Township of Hillside School District, County of Union, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
PUBLIC SCHOOL ACCOUNTANT NO. 962

February 24, 2022

**Independent Auditor's Management Report of Administrative Findings – Financial and Compliance**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the activities of the Township of Hillside - Board of Education, 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 the Insurance Schedule (Exhibit J-20) contained in the District's Annual Comprehensive Financial Report (ACFR).

**Official Bonds (N.J.S.A. 18A:17-26, 17-32)**

<u>Name</u>	<u>Position</u>	<u>Amount of Bonds</u>
Dr. David Eichenholtz	Business Administrator/Board Secretary	\$300,000.00

There is a Public Employees' Blanket Position Bond covering all other employees with \$50,000 each/\$500,000 per loss.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

Our audit of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

**Payroll Accounts**

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

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

Salary withholdings were promptly remitted to the proper agencies including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the secretary of the board with a warrant made to her order for the full amount of each payroll.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

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

**Payroll Accounts (Continued)**

**2021-01 Finding:** An analysis of the balance on deposit in the Salary and Payroll Agency accounts were not maintained.

**2021-01 Recommendation:** That balances on deposit in the Salary and Payroll Agency accounts be analyzed monthly.

**2021-02 Finding:** The required certification (E-CERT) of compliance with requirements for income tax on compensation of administrators to the New Jersey Department of Treasury was not filed by the March 15, 2021 due date.

**2021-02 Recommendation:** The District file the required certification (E-CERT) by the required due date.

**Position Control Roster**

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserve for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

**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 our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to the test the propriety of expenditure classification.

**Board Secretary's Records**

The records maintained by the Board Secretary were properly maintained.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**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. 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 Title I and Title VI of the Elementary and Secondary Education Act as amended and reauthorized.

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

The District's Special Projects were approved as listed on Exhibits K-3 and K-4 located in the ACFR.

Our 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.

**2021-03 Finding:** Our audit noted several prior year open grant balances that have not been cleared of record as of June 30, 2021.

**2021-03 Recommendation:** Internal control procedures be reviewed and enhanced to ensure that grant balances are analyzed and cleared of record on a timely basis.

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

Our audit procedures included a test of the semi-monthly reimbursement filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund.

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement.



**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

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

**T.P.A.F. Reimbursement (Continued)**

**2021-04 Finding:** Our audit noted the reimbursement and supporting documentation prescribed by the Division of Pensions for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was not remitted to the State prior to the end of the 90 days after the close of the fiscal year

**2021-04 Recommendation:** That the District remit reimbursement and all supporting documentation to the Department of Education for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds prior to the 90 days after the close of the fiscal year.

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this chapter or specifically by any other law.

The Board of Education may, by resolution, approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."

Effective July 1, 2020, the bid threshold in accordance with N.J.S.A. 18A:18A-3(a) and (c) is \$32,000.00. In accordance with N.J.S.A. 40A:11-9 (b) the bid threshold for all purchases made by the District's qualified purchasing agent is \$44,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$19,600.00.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal 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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination indicated that no individual payments, contracts or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4.

**Independent Auditor's Management Report of Administrative Findings – Financial and Compliance**

**School Purchasing Programs (Continued)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

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

The system of records did not provide for an accumulation of purchases for which the School Board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal however, that the district made purchases through the use of state contracts.

**2021-05 Finding:** Our audit of the District's purchasing revealed that several vendors were paid in excess of the bid threshold without the contracts being awarded by resolution of the governing body.

**2021-05 Recommendation:** That all purchases in excess of the bid threshold be properly awarded by resolution of the governing body.

**School Food Service**

**COVID – 19 Emergency**

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency, 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 (SFAs) were required to institute alternate procedures to provide meals to eligible students during the period of school closures.

During 2020-2021 the public health emergency was still applicable. As a result, 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.

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.

The school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or state support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**School Food Service (Continued)**

**COVID – 19 Emergency (Continued)**

We inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct or indirect costs. There were no exceptions noted.

We also inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the payroll protection plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

The Statement of Revenues, Expenses and Changes in Fund Net Position (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program costs of goods sold.

The District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. Provisions of the FSMC cost reimbursable fixed price or non-competitive emergency procurement contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will break even. The operating provision has been met. All vendor discounts, rebates and credits from vendors and/or the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

The Statement of Revenues, Expenses and Changes in Fund Net Assets (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

**2021-06 Finding:** Net cash resources exceeded three months average expenditures.

**2021-06 Recommendation:** That the District take appropriate action to ensure that the net cash resources do not exceed three months average expenditures.

**Student Body Activities**

The records for the Student Body Activities were maintained in satisfactory condition.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**Application for State School Aid**

Our 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. We 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 without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms or their equivalent.

The district had written procedures for the recording of student enrollment.

**Pupil Transportation**

Our audit 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 our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

**Capital Assets and Facilities**

Our procedures included a review of the SDA grant agreements for consistency with recording of SDA revenue, transfer of local funds from the general or capital reserve account, and awarding of contracts for eligible facilities construction.

**Miscellaneous**

The school district adhered to 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. The District submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

**Follow-Up Prior Year's Audit Findings**

In accordance with governmental auditing standards, our procedures included a review of all prior year recommendations. The items noted on the following page with an '\*' are repeat unresolved items.

**Independent Auditor's Management Report of Administrative Findings – Financial and Compliance**

**Recommendations**

1. **Administrative Practices and Procedures**

None

2. **Financial Planning, Accounting and Reporting**

**\*2021-01 Recommendation:** That balances on deposit in the Salary and Payroll Agency accounts be analyzed monthly.

**\*2021-02 Recommendation:** The District file the required certification (E-CERT) by the required due date.

**\*2021-03 Recommendation:** Internal control procedures be reviewed and enhanced to ensure that grant reimbursements are in agreement with the District's financial records.

**2021-04 Recommendation:** That the District remit reimbursement and all supporting documentation to the Department of Education for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds prior to the 90 days after the close of the fiscal year.

3. **School Purchasing Program**

**2021-05 Recommendation:** That all purchases in excess of the bid threshold be properly awarded by resolution of the governing body.

4. **School Food Service**

**\*2021-006 Recommendation:** That the District take appropriate action to ensure that the net cash resources do not exceed three months average expenditures.

5. **Student Body Activities**

None

6. **Application for State School Aid**

None

7. **Pupil Transportation**

None

8. **Capital Assets and Facilities**

None

**Independent Auditor's Management Report of Administrative Findings – Financial and Compliance**

9. **Miscellaneous**

None

10. **Status of Prior Year's Findings/Recommendations**

Items notated above with an "\*" are repeated/unresolved findings.

HILLSIDE BOARD OF EDUCATION  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2020

	2021-22 Application for State School Aid (10/15/20 data)						Sample for Verification						Errors per Registers on Roll			Private School for Disabled								
	Reported as on Roll		Reported on Workpapers on Roll		Errors		Sample Selected from Workpapers		Verified per Registers on Roll		Full		Shared		Full		Shared		Reported on Private Schools		Sample Verification		Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Verification	Sample	Errors		
Full Day Preschool - 3 Yr	64	-	64	-	-	-	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Full Day Preschool - 4 Yr	128	-	128	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Full Day Kindergarten	159	-	159	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
One	185	-	185	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Two	183	-	183	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Three	184	-	184	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Four	165	-	165	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Five	195	-	195	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Six	203	-	203	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Seven	211	-	211	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Eight	191	-	191	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nine	195	-	195	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ten	191	-	191	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Eleven	151	2	151	2	-	-	18	2	18	2	-	-	-	-	-	-	-	-	-	-	-	-	-	
Twelve	181	4	181	4	-	-	18	3	18	3	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Subtotal</b>	<b>2,586</b>	<b>6</b>	<b>2,586</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>264</b>	<b>5</b>	<b>264</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Sp. Ed - Elementary	190	-	190	-	-	-	14	-	14	-	-	-	-	-	-	-	-	2	2	2	-	-	-	
Sp. Ed - Middle School	95	-	95	-	-	-	7	-	7	-	-	-	-	-	-	-	-	6	6	5	-	-	-	
Sp. Ed - High School	127	13	127	13	-	-	10	10	10	10	-	-	-	-	-	-	-	17	14	14	-	-	-	
<b>Subtotal</b>	<b>412</b>	<b>13</b>	<b>412</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>10</b>	<b>31</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25.0</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>2,988</b>	<b>19</b>	<b>2,988</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>295</b>	<b>15</b>	<b>295</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25.0</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Percentage Error</b>							<b>0.00%</b>		<b>0.00%</b>		<b>0.00%</b>		<b>0.00%</b>		<b>0.00%</b>		<b>0.00%</b>						<b>0.00%</b>	

**HILLSIDE BOARD OF EDUCATION  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020**

	Resident Low Income		Sample for Verification		Resident LEP Low Income		Sample for Verification	
	Reported on Application as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Reported on A.S.S.A. as LEP low income	Reported on Workpapers as LEP low income	Sample Selected from Workpapers	Verified to Test Score and Register
Half Day Preschool - 3 Yr	-	-	-	-	-	-	-	-
Half Day Preschool - 4 Yr	-	-	-	-	-	-	-	-
Full Day Kindergarten								
One	86	86	18	18	8	8	5	5
Two	130	130	18	18	14	14	10	10
Three	113	113	18	18	16	16	11	11
Four	118	118	18	18	9	9	6	6
Five	124	124	18	18	7	7	5	5
Six	113	113	19	19	3	3	2	2
Seven	130	130	19	19	3	3	2	2
Eight	134	134	19	19	6	6	4	4
Nine	119	119	19	19	3	3	2	2
Ten	115	115	19	19	4	4	3	3
Eleven	134	134	19	19	4	4	3	3
Twelve	94.0	94.0	19	19	7	7	5	5
	119.5	119.5	19	19	3	3	2	2
<b>Subtotal</b>	<b>1,529.5</b>	<b>1,530</b>	<b>242</b>	<b>242</b>	<b>87</b>	<b>87</b>	<b>60</b>	<b>60</b>

Sp. Ed - Elementary	116	116	15	15	9	9	6	6
Sp. Ed - Middle School	62	62	10	10	2	2	1	1
Sp. Ed - High School	83.0	83.0	12	12	-	-	0	0
<b>Subtotal</b>	<b>261.0</b>	<b>261.0</b>	<b>37</b>	<b>37</b>	<b>11.0</b>	<b>11</b>	<b>7.0</b>	<b>7</b>
<b>Totals</b>	<b>1,790.5</b>	<b>1,790.5</b>	<b>279</b>	<b>279</b>	<b>98.0</b>	<b>98</b>	<b>67.0</b>	<b>67</b>

Percentage Error 0.00%

	Transportation		Transportation	
	Reported on DRTS by DOE/county	Reported on DRTS by District	Tested	Verified
Reg. - Public Schools, col. 1	173	173	100	100
Reg -SpEd, col. 4	11	11	5	5
Transported - Non-Public, col. 3	0	0	0	0
Special Ed Spec, col. 6	91	91	38	38
<b>Totals</b>	<b>275</b>	<b>275</b>	<b>143</b>	<b>143</b>

Reg Avg. (Mileage) = Regular Including Grade PK students (Part A) 6.80  
 Reg Avg. (Mileage) = Regular Excluding Grade PK students (Part B) 6.80  
 Spec Avg. = Special Ed with Special Needs 5.30



**HILLSIDE BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2020**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.A. as LEP NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool - 3 Yr			-			-
Half Day Preschool - 4 Yr			-			-
Full Day Kindergarten						
One	11	11		7	7	
Two	12	12		7	7	
Three	14	14		7	7	
Four	12	12		7	7	
Five	11	11		7	7	
Six	7	7		6	6	
Seven	7	7		6	6	
Eight	9	9		6	6	
Nine	13	13		7	7	
Ten	15	15		7	7	
Eleven	11	11		7	7	
Twelve	7	7		6	6	
<b>Subtotal</b>	<b>136</b>	<b>136</b>	<b>0</b>	<b>86</b>	<b>86</b>	<b>0</b>
Special Ed - Elementary	7	7	-	3	3	-
Special Ed - Middle	2	2	-	1	1	-
Special Ed - High			-			-
<b>Subtotal</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>
Co. Voc. - Regular				0	0	-
Co. Voc. Ft. Post Sec.	0	0	-	0	0	-
<b>Totals</b>	<b>145.0</b>	<b>145</b>	<b>0.0</b>	<b>90.0</b>	<b>90</b>	<b>0</b>
Percentage Error			<b>0.00%</b>			<b>0.00%</b>

HILLSIDE SCHOOL DISTRICT

SCHEDULE OF CALCULATION OF EXCESS SURPLUS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

REGULAR DISTRICT

SECTION 1

4% Calculation of Excess Surplus

2020 - 2021 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 65,494,899.55	
Increased by:		
Transfer from General Fund to SRF for Preschool (Inclusion)	\$ 282,429.00	
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 9,910,150.46	
Adjusted 2020 - 2021 General Fund Expenditures		\$ 55,867,178.09
4% of Adjusted 2020 - 2021 General Fund Expenditures		\$ 2,234,687.12
Greater of Line Above or \$250,000.00		\$ 2,234,687.12
Increased by: Allowable Adjustment		\$ 996,547.00
Maximum Unreserved/Undesignated Fund Balance		\$ 3,231,234.12

SECTION 2

Total General Fund - Fund Balances @ 6-30-2021	\$ 12,710,630.38	
Decreased by:		
Year-End Encumbrances	\$ 616,095.78	
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures	\$ 650,000.00	
Other Restricted Fund Balances	\$ 6,406,563.70	
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	\$ 1,156,736.78	
Total Unassigned Fund Balance		\$ 3,881,234.12

SECTION 3

Restricted Fund Balance-Excess Surplus \$ 650,000.00

Total General Fund - Fund Balances @ 6-30-2021

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 650,000.00
Restricted Excess Surplus	\$ 650,000.00
Total Excess Surplus	\$ 1,300,000.00

Detail of Allowable Adjustments

Extraordinary Aid	\$ 996,547.00
	\$ 996,547.00

**Detail of Other Restricted Fund Balance:**

Capital Reserve	\$ 6,213,714.62
Reserve for Unemployment Fund	192,849.08
	\$ 6,406,563.70

