



**PLEASANTVILLE PUBLIC SCHOOLS
COUNTY OF ATLANTIC, NEW JERSEY**

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

**PLEASANTVILLE PUBLIC SCHOOLS
ATLANTIC COUNTY, NEW JERSEY**

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

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Independent Auditors' Report

Honorable President and Members
of the Board of Education
Pleasantville Public Schools
County of Atlantic
Pleasantville, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pleasantville Public Schools, County of Atlantic as of and for the year ended June 30, 2021, and have issued our report thereon dated March 15, 2022.

As part of our audit, we 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 solely for the information of Pleasantville Public Schools' management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

PKF O'Connor Davies, LLP

Cranford, New Jersey
March 15, 2022

A handwritten signature in black ink, appearing to read "Michael J. Andriola".

Michael J. Andriola, CPA
Licensed Public School Accountant, No. 2305

**Pleasantville Public Schools
Administrative Findings - Financial,
Compliance and Performance**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, 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

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

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Daile Dixon-White	Board Secretary/Business Administrator	\$400,000

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs differed from the original estimated costs. The Board made proper adjustments to the billings to sending districts for the change in per pupil costs in accordance with *N.J.A.C. 6:23-3.1(f)* 3.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account, Human Resources and Position Control Roster

The net salaries of all employees of the Board 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 tested 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.

**Pleasantville Public Schools
Administrative Findings - Financial,
Compliance and Performance**

Payrolls were delivered to the Treasurer of school monies with a warrant made to his order for the full amount of each payroll.

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the 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 and no exceptions were noted.

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 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, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following:

Finding 2021-001:

During the performance of our audit procedures, we noted that some of the general ledger account reconciliations were not performed in a timely manner.

Recommendation:

The District should continue to formalize its financial statement close process so that necessary general ledger account reconciliations are performed in a more timely manner.

Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer did not disclose any exceptions.

**Pleasantville Public Schools
Administrative Findings - Financial,
Compliance and Performance**

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

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A (K-3) and Schedule B (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.

The study of compliance for the special projects indicated no areas of noncompliance.

T.P.A.F. Reimbursement

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

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's final reports for all applicable 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 90-day grant liquidation period required by the Office of Grants Management. The expenditures were reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2020 and thereafter, the bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *N.J.S.A. 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 transportation contracts under *N.J.S.A. 18A:39-3* is currently \$19,600 for 2020-21.

**Pleasantville Public Schools
Administrative Findings - Financial,
Compliance and Performance**

The 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.

The results of examination, no individual payments, contracts, or agreements were 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*.

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 public health emergency all Public, Charter, 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.

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

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 Procurement contract/addendum was

**Pleasantville Public Schools
Administrative Findings - Financial,
Compliance and Performance**

reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will break even. The operating results 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.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed, and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

The FSMC did not apply for and receive a loan in accordance with the Payroll Protection Plan.

Net cash resources exceeded three months average expenditures as a direct result of a reduction in expenditures impacted from the pandemic and an increase in federal accounts receivable for additional emergency operational costs awarded.

Time sheets were reviewed, and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education/board of trustees. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

Household surveys for free meals were reviewed for completeness and accuracy. An examination was conducted for compliance with all counting and claiming requirements. Under the Community Eligibility Provision (CEP) Program, all students attending the school district are eligible to receive a meal at no charge. Although specifically requested by the District, many household surveys were not completed by the parent/guardian.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted

The Statement of Revenues, Expenses, and Changes in Fund Net Position (ACFR Schedule B-5) does not separate program and non-program revenue and program and non-program cost of goods sold.

**Pleasantville Public Schools
Administrative Findings - Financial,
Compliance and Performance**

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section B of the ACFR.

Student Body Activities

During our audit of the student activity funds, we did not note any exceptions.

Application for State School Aid (ASSA)

Our audit procedures included a test of information reported in the October 15, 2020 Application for State School Aid (ASSA) 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 work papers without material exceptions. The information that was included on the work papers was verified with immaterial exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

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 has adequate written procedures for the recording of student enrollment data.

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 exceptions. 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.

Transportation Aid was not tested as a major program for purposes of the State single audit and therefore limited procedures were performed over the DRTRS.

Facilities and Capital Assets

Our procedures included a review of New Jersey Schools Development Authority ("NJSDA") grant agreements for consistency with recording the NJSDA revenue, transfer of local funds from the General Fund or from the capital reserve and awarding of contracts for eligible facilities construction. No exceptions were noted.

**Pleasantville Public Schools
Administrative Findings - Financial,
Compliance and Performance**

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.

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

Miscellaneous

Management Suggestions

During our review of capital assets, it was noted that the District was not consistently tagging equipment acquired for purchases exceeding the capitalization threshold. We suggest that the District continue to tag assets in a more timely and consistent manner.

During our review of the ASSA procedures, we noted two students were included in the count for private school placement who were no longer part of the District. We suggest that the District strengthen its internal controls to ensure that the students listed on the ASSA report are properly supported.

Follow-up on Prior Year's Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective action has been taken on all prior year findings.

Acknowledgment

We received the complete cooperation of all the officials of the School District and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP
Certified Public Accountants



Michael J. Andriola, CPA
Licensed Public School Accountant, No. 2429

PLEASANTVILLE PUBLIC SCHOOLS

SCHEDULE OF MEAL COUNT ACTIVITY

ANYTOWN SCHOOL DISTRICT/CHARTER SCHOOL

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -Federal

ENTERPRISE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
National School Lunch (Regula/Rate)	Paid	0	0	0	0	0.33	0.00
National School Lunch (Regular Rate)	Reduced	0	0	0	0	3.11	0.00
National School Lunch (Regular/SSO Rate)	Free	133,479	133,479	133,479	0	3.51	0.00
	TOTAL	133,479	133,479	133,479			0.00
National School Lunch	HHFKA - PB Lunch Only	0	0	0	0	0.07	0.00
School Breakfast (Regular Rate)	Paid	0	0	0	0	0.32	0.00
	Reduced	0	0	0	0	1.59	0.00
	Free	0	0	0	0	1.89	0.00
National School Breakfast (Regular/SSO Rate)	Free	134,158	134,158	134,158	0	2.26	0.00
	TOTAL	134,158	134,158	134,158			0.00
Special Milk	Paid	0	0	0	0	0.2025	0.00
After School Snacks	Paid	0	0	0	0	0.08	0.00
	Reduced	0	0	0	0	0.48	0.00
	Free (Area Eligible)	18,988	18,955	18,955	0	0.96	0.00
	TOTAL	18,988	18,955	18,955			0.00
Seamless Summer Option (SSO)							
Breakfast	Free	0	0	0	0.00	1.89	0.00
Lunch	Free	0	0	0	0.00	3.51	0.00
		0	0	0			0.00
National School Lunch	HHFKA - PB Lunch Only	0	0	0	0	0.07	0.00

Auditor Notation:

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.29 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) If underclaims are identified and total \$100.00 or more by program, please contact the DOA for requirements to request reimbursement from USDA. Underclaim requests may or may not be approved by USDA for reimbursement. (d) Child and Adult Care Food Program-(CACFP)-At-Risk Dinners

PLEASANTVILLE PUBLIC SCHOOLS

SCHEDULE OF MEAL COUNT ACTIVITY

ANYTOWN SCHOOL DISTRICT/CHARTER SCHOOL

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -STATE

ENTERPRISE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
State Reimbursement - National School Lunch (Regular Rate)	Paid	0	0	0	0	0.050	0.00
State Reimbursement - National School Lunch (Regular Rate)	Reduced	0	0	0	0	0.055	0.00
State Reimbursement - National School Lunch (Regular Rate)	Free	0	0	0	0	0.055	0.00
	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>			
 Seamless Summer Option (SSO)							
Lunch	Free	<u>62,250</u>	<u>62,250</u>	<u>62,250</u>	0	0.055	0.00
Lunch	Free	<u>65,229</u>	<u>65,229</u>	<u>65,229</u>	0	0.255	<u>0.00</u>
	Total Net Overclaim						<u><u>0.00</u></u>

Auditor Notation:

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.29 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) State underclaims identified are not eligible for reimbursement.

Pleasantville Public Schools

**Net cash resources did/did not exceed three months of expenditures
Proprietary Funds - Food Service
FYE 2021**

<u>Net Cash Resources:</u>		Food Service B - 4/5	
CAFR	*	Current Assets	
B-4		Cash & Cash Equiv.	\$797,645
B-4		Due from Other Gov'ts	54,394
B-4		Accounts Receivable	250,510
B-4		Investments	
CAFR		Current Liabilities	
B-4		Less Accounts Payable	(198,857)
B-4		Less Accruals	
B-4		Less Due to Other Funds	(913,092)
B-4		Less Unearned Revenue	
		Net Cash Resources	<u><u>(\$9,400)</u></u> (A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	885,398	
B-5	Less Depreciation	<u>(19,008)</u>	
	Adj. Tot. Oper. Exp.	<u><u>\$ 866,390.00</u></u>	(B)

Average Monthly Operating Expense:

B / 10	<u><u>\$ 86,639.00</u></u>	(C)
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Three times monthly Average:

3 X C	<u><u>\$ 259,917.00</u></u>	(D)
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TOTAL IN BOX A	(\$9,400)
LESS TOTAL IN BOX D	<u>\$ 259,917</u>
NET	<u><u>\$ (269,317)</u></u>

From above:

**A is greater than D, cash exceeds 3 X average monthly operating expenses.
D is greater than A, cash does not exceed 3 X average monthly operating expenses.**

* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

PLEASANTVILLE PUBLIC SCHOOLS
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020

	2020-2021 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools			
Full Day Preschool (3 years)	55	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool (4 years)	80	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	228	-	228	-	-	-	33	-	33	-	-	-	-	-	-	-
One	239	-	239	-	-	-	30	-	30	-	-	-	-	-	-	-
Two	220	-	220	-	-	-	28	-	28	-	-	-	-	-	-	-
Three	221	-	221	-	-	-	31	-	31	-	-	-	-	-	-	-
Four	230	-	230	-	-	-	20	-	20	-	-	-	-	-	-	-
Five	209	-	209	-	-	-	24	-	24	-	-	-	-	-	-	-
Six	230	-	230	-	-	-	30	-	30	-	-	-	-	-	-	-
Seven	223	-	223	-	-	-	19	-	19	-	-	-	-	-	-	-
Eight	213	-	213	-	-	-	5	-	5	-	-	-	-	-	-	-
Nine	203	-	203	-	-	-	32	-	32	-	-	-	-	-	-	-
Ten	149	-	149	-	-	-	20	-	20	-	-	-	-	-	-	-
Eleven	211	-	211	-	-	-	5	-	5	-	-	-	-	-	-	-
Twelve	131	-	131	-	-	-	16	-	16	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,842	-	2,842	-	-	-	293	-	293	-	-	-	-	-	-	-
Sp Ed - Elementary	283	-	283	-	-	-	14	-	14	-	-	-	-	-	-	-
Sp Ed - Middle School	144	-	144	-	-	-	6	-	6	-	-	-	6	5	5	-
Sp Ed - High School	132	-	132	-	-	-	5	-	5	-	-	-	12	11	9	2
Subtotal	559	-	559	-	-	-	25	-	25	-	-	-	18	16	14	2
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,401	-	3,401	-	-	-	318	-	318	-	-	-	18.0	16	14	2
Percentage Error					0.00%	0.00%							0.00%	0.00%		12.50%

PLEASANTVILLE PUBLIC SCHOOLS
 SCHEDULE OF AUDITED ENROLLMENTS
 APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
 ENROLLMENT AS OF OCTOBER 15, 2020

	Resident Low Income						Sample for Verification			Resident LEP Low Income						Sample for Verification		
	Reported on A.S.S.A. as Low Income		Reported on Workpapers as Low Income		Errors		Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income		Reported on Workpapers as LEP Low Income		Errors		Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
	Full	Shared	Full	Shared	Full	Shared				Full	Shared	Full	Shared	Full	Shared			
Full Day Preschool 3 Years	27	-	27	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-
Full Day Preschool 4 Years	56	-	56	-	-	-	7	7	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	161	-	161	-	-	-	21	21	-	34	-	34	-	-	-	15.0	15.0	-
One	191	-	191	-	-	-	26	26	-	50	-	50	-	-	-	18.0	18.0	-
Two	178	-	178	-	-	-	24	24	-	48	-	48	-	-	-	17.0	17.0	-
Three	172	-	172	-	-	-	24	24	-	53	-	53	-	-	-	21.0	21.0	-
Four	197	-	197	-	-	-	26	26	-	69	-	69	-	-	-	25.0	25.0	-
Five	175	-	175	-	-	-	24	24	-	39	-	39	-	-	-	14.0	14.0	-
Six	182	-	182	-	-	-	25	25	-	16	-	16	-	-	-	6.0	6.0	-
Seven	175	-	175	-	-	-	24	24	-	11	-	11	-	-	-	6.0	6.0	-
Eight	150	-	150	-	-	-	21	21	-	13	-	13	-	-	-	5.0	5.0	-
Nine	142	-	142	-	-	-	16	16	-	20	-	20	-	-	-	9.0	9.0	-
Ten	109	-	109	-	-	-	14	14	-	16	-	16	-	-	-	7.0	7.0	-
Eleven	143	-	143	-	-	-	16	16	-	30	-	30	-	-	-	12.0	12.0	-
Twelve	87	-	87	-	-	-	10	10	-	10	-	10	-	-	-	4.0	4	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2,145	-	2,145	-	-	-	281	281	-	409	-	409	-	-	-	159	159	-
Sp Ed - Elementary	233	-	233	-	-	-	6	6	-	81	-	81	-	-	-	30	30	-
Sp Ed - Middle School	113	-	113	-	-	-	3	3	-	21	-	21	-	-	-	7	7	-
Sp Ed - High School	105	-	105	-	-	-	2	2	-	1	-	1	-	-	-	1	1	-
Subtotal	451	-	451	-	-	-	11	11	-	103	-	103	-	-	-	38	38	-
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2,596	-	2,596	-	-	-	292	292	-	512	-	512	-	-	-	197	197	-
Percentage Error					0.00%	0.00%			0.00%					0.00%	0.00%			0.00%

	Reported on DRTRS by DOE/County		Reported on DRTRS by District		Errors	Tested	Verified	Errors	Average mileage - regular including Grade PK students	Average mileage - regular excluding Grade PK students	Average mileage - special education with special needs	Reported	Reduced
Regular - Public School	746.0		746.0	-	-	-	-	-				5.8	5.8
Non-Public Transportation	13.0		13.0	-	-	-	-	-				5.8	5.8
AIL Non Public	41.0		41.0	-	-	-	-	-					
Regular Special Education	10.0		10.0	-	-	-	-	-					
Special Needs	184.0		184.0	-	-	-	-	-					
Totals	994.0		994.0	-	-	-	-	-				3.8	3.8
Percentage Error			0.00%					0.00%					

PLEASANTVILLE PUBLIC SCHOOLS
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)

ENROLLMENT AS OF OCTOBER 15, 2020

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on ASSA as Not Low Income	Reported on Workpapers as Not Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	11.0	11.0	-	0.0	0.0	-
One	4.0	4.0	-	0.0	0.0	-
Two	5.0	5.0	-	0.0	0.0	-
Three	11.0	11.0	-	0.0	0.0	-
Four	7.0	7.0	-	0.0	0.0	-
Five	4.0	4.0	-	0.0	0.0	-
Six	1.0	1.0	-	0.0	0.0	-
Seven	6.0	6.0	-	0.0	0.0	-
Eight	2.0	2.0	-	0.0	0.0	-
Nine	8.0	8.0	-	0.0	0.0	-
Ten	7.0	7.0	-	0.0	0.0	-
Eleven	6.0	6.0	-	0.0	0.0	-
Twelve	3.0	3.0	-	0.0	0.0	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-
Subtotal	<u>75</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sp Ed - Elementary	10	10	-	-	-	-
Sp Ed - Middle School	2	2	-	-	-	-
Sp Ed - High School	-	-	-	-	-	-
Subtotal	<u>12</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
County Vocational - Regular	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-
Total	<u><u>87</u></u>	<u><u>87</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Percentage Error			<u><u>0.00%</u></u>			<u><u>0.00%</u></u>

PLEASANTVILLE PUBLIC SCHOOLS

EXCESS SURPLUS CALCULATION

JUNE 30, 2021

SECTION 1 - Regular District

B. 4% Calculation of Excess Surplus

2020-21 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 86,242,951.00	(B)
Increased by Applicable Operating Transfers:		
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	\$ 188,730.00	(B1d)
Decreased by:		
On-Behalf TPAF Pension, Post-Retirement Contributions, Long-Term Disability Insurance and Social Security	\$ 13,191,385.00	(B2a)
Assets Acquired Under Capital Leases	\$ -	(B2b)
Adjusted 2020-21 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 73,240,296.00	(B3)
4% of Adjusted 2020-21 General Fund Expenditures [(B3) times .04]	\$ 2,929,611.84	(B4)
Enter Greater of (B4) or \$250,000	\$ 2,929,611.84	(B5)
Increased by: Allowable Adjustment*	\$ 442,378.00	(K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	\$ 3,371,989.84	(M)

SECTION 2

Total General Fund - Fund Balances at 6-30-21 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 16,259,710.00	(C)
Decreased by:		
Year-end Encumbrances	\$ 1,926,610.00	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 4,136,180.00	(C3)
Other Restricted Fund Balances****	\$ 60,962.00	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ 288,043.00	(C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures July 1, 2021 - August 1, 2021 *****	\$ -	(C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ 9,847,915.00	(U1)

PLEASANTVILLE PUBLIC SCHOOLS

EXCESS SURPLUS CALCULATION

JUNE 30, 2021

SECTION 3

Restricted Fund Balance - Excess Surplus ***	
[(U1)-(M)] IF NEGATIVE ENTER -0-	\$ <u>6,475,925.16</u> (E)

Recapitulation of Excess Surplus as of June 30, 2021

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>4,136,180.00</u> (C3)
Reserved Excess Surplus *** [(E)]	\$ <u>6,475,925.16</u> (E)
 Total Excess Surplus [(C3)+(E)]	 \$ <u>10,612,105.16</u> (D)

Allowable adjustment to expenditures on line K must be detailed as follows. This * adjustment line (as detailed below) is to be utilized when applicable for:

- (H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve – General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
- (I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);
- (J1) Extraordinary Aid;
- (J2) Additional Nonpublic School Transportation Aid;
- (J3) Recognized current year School Bus Advertising Revenue; and
- (J4) Family Crisis Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$ <u>-</u> (H)
Sales & Lease-back	\$ <u>-</u> (I)
Extraordinary Aid	\$ <u>426,718.00</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>15,660.00</u> (J2)
Current Year School Bus Advertising Revenue Recognized	\$ <u>-</u> (J3)
Family Crisis Transportation Aid	\$ <u>-</u> (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$ <u>442,378.00</u> (K)

** This amount represents the June 30, 2021 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amount must agree to the June 30, 2021 CAFR and must agree to Audit Summary Worksheet Line 90030.

**** Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

PLEASANTVILLE PUBLIC SCHOOLS

EXCESS SURPLUS CALCULATION

JUNE 30, 2021

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 1.00
Maintenance reserve	\$ -
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	\$ -
Impact Aid Capital Fund Reserve	\$ -
Other state/government mandated reserves	\$ -
Reserve for unemployment fund	\$ 60,961.00
Other Restricted Fund Balance not noted above	\$ -
Total Other Restricted Fund Balance	\$ 60,962.00 (C4)

**PLEASANTVILLE PUBLIC SCHOOLS
AUDIT RECOMMENDATIONS SUMMARY**

June 30, 2021

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

2021-001 - The District should continue to formalize its financial statement close process so that necessary general ledger account reconciliations are performed in a more timely manner.

III. School Purchasing Program

There are none.

IV. School Food Service

There are none.

V. Student Body Activities

There are none.

VI. Application for State School Aid

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

There are none.

IX. Miscellaneous

There are none.

IX. Status of Prior Year Audit Findings/Recommendations

No previous year's findings/recommendations are repeated in the current year's reporting.