

Auditor's Management Report

for the

*Sayreville Borough
School District*

in the

*County of Middlesex
New Jersey*

for the

*Fiscal Year Ended
June 30, 2021*

**AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE
FINDINGS FINANCIAL AND COMPLIANCE**

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INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Sayreville Borough School District
County of Middlesex
Sayreville, New Jersey

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 Borough of Sayreville School District in the County of Middlesex for the year ended June 30, 2021, and have issued our report dated January 29, 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 Borough of Sayreville School District, County of Middlesex, 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. 948

January 29, 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 Treasurer of School Monies, the activities of the Sayreville Borough School District Board of Education, 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 in the District's ACFR. (See Exhibit J-20)

Official Bonds

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BOND</u>
Nicole Petrone	Treasurer of School Monies	\$384,000.00
Erin Hill	Board Secretary/ School Business Administrator	\$375,000.00
All Employees	Blanket Position Bond	\$500,000.00

Adequacy of insurance coverage is the responsibility of the Board of Education.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment ("billing") to sending Districts for the increase (decrease) in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f) 3, which is performed as part of the District's annual budget process.

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 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 premium amounts withheld due to the general fund.

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

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 proper classification of orders as reserve for encumbrances and accounts payable.

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 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. No exceptions were noted.

Board Secretary's Records

The records maintained by the Board Secretary were in satisfactory condition.

Treasurer's Records

The records maintained by the Treasurer of School Monies were in satisfactory condition.

Elementary and Secondary Education Act of 1965 (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, Title II, Title III and Title IV as amended and reauthorized.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B 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.

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

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.

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 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement. No exceptions were noted.

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.

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

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

SCHOOL PURCHASING PROGRAMS (CONTINUED)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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.

School Food Service Funds

COVID – 19 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 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 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. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit. No exceptions noted.

Expenditures were 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. No exceptions were noted.

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.

Net cash resources did not exceed three months average expenditures.

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

School Food Service Funds (Continued)

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Service employees. No exceptions were noted.

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the edit check worksheet was completed. Reimbursement claims were submitted in a timely manner. No exceptions were noted.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced priced meal policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

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 charges in fund net position (ACFR exhibit B-5) does separate program and non-program revenue and program and non-program costs of goods sold.

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.

Student Body Activities

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

Finding 2021-001- Our audit found that deposits in the High School Student Activity account were not always being made timely.

Recommendation 2021-001- That all deposits in the student activity fund be made in a timely manner.

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 disabled, and low income. 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 with no exceptions. The information that was included on the workpapers was verified with minor exceptions. 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.

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

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 with no 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. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

Our procedures included review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted.

Testing For Lead Of All Drinking Water In Educational Facilities

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 school 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 on Prior Year's Findings

Not applicable.

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

RECOMMENDATIONS

Administrative Practices and Procedures

None

Financial Planning, Accounting and Reporting

None

School Purchasing Program

None

School Food Service

None

Student Body Activities

Recommendation 2021-001- That all deposits in the student activity fund be made in a timely manner.

Application for State School Aid

None

Pupil Transportation

None

Capital Assets and Facilities

None

Prior Year Audit Findings

None

SCHEDULE OF MEAL COUNT ACTIVITY
SAYREVILLE BOROUGH SCHOOL DISTRICT
FOOD SERVICE FUND

SAYREVILLE BOROUGH SCHOOL DISTRICT
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 (Severe Rate)	Free	189,095	81,162	81,162	0	3.53	0.00
	TOTAL	<u>189,095</u>	<u>81,162</u>	<u>81,162</u>			<u>0.00</u>
School Breakfast (Severe Rate)	Free	143,978	58,910	58,910	0	2.26	0.00
	TOTAL	<u>143,978</u>	<u>58,910</u>	<u>58,910</u>			<u>0.00</u>
School Breakfast (Regular Rate)	Free	14,466	5,521	5,521	0	1.89	0.00
	TOTAL	<u>14,466</u>	<u>5,521</u>	<u>5,521</u>			<u>0.00</u>
Total Net Overclaim (Underclaim)							<u>0.00</u>

SAYREVILLE BOROUGH SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -STATE
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>PROGRAM</u>	<u>MEAL</u> <u>CATEGORY</u>	<u>MEALS</u> <u>CLAIMED</u>	<u>MEALS</u> <u>TESTED</u>	<u>MEALS</u> <u>VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER)</u> <u>UNDER</u> <u>CLAIM (b)</u>
State Reimbursement - National School Lunch (Severe Rate)	Free (Sept-Jan)	48,222	12,483	12,483	0	0.055	0.00
State Reimbursement - National School Lunch (Severe Rate)	Free (Feb-June)	140,873	68,679	68,679	0	0.255	0.00
	TOTAL	<u>189,095</u>	<u>81,162</u>	<u>81,162</u>			
Total Net Overclaim (Underclaim)							<u>0.00</u>

SAYREVILLE BOROUGH SCHOOL DISTRICT
 SCHEDULE OF AUDITED ENROLLMENTS
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2020

	2021-22 Application for State School Aid						Sample for Verification				Private School for Handicapped					
	Reported on A.S.S.A. as on Roll		Reported on Workpapers on Roll		Errors		Sample Selected from Workpapers		Verified per Registers on Roll		Errors per Registers on Roll		Reported as Private Schools		Sample for Verification	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool 3 yrs	198		198				10		10							
Half Day Preschool 4 yrs	222		222				11		11							
Full Day Kindergarten	351		351				18		18							
One	377		377				19		19							
Two	374		374				19		19							
Three	353		353				18		18							
Four	362		362				18		18							
Five	383		383				19		19							
Six	349		349				17		17							
Seven	409		409				20		20							
Eight	372		372				19		19							
Nine	374		374				19		19							
Ten	360		360				18		18							
Eleven	368		368				18		18							
Twelve	377		377				19		19							
Subtotal	5,229		5,229				262		262							
SpEd Elementary (PK-5)	472		472				24		24				3		3	
SpEd Middle School (6-8)	247	9	247	9			12		12				4		3	
SpEd High School	275		275				14		14				15		13	
Subtotal	994	9	994	9			50		50				22		19	
Totals	6,223	9	6,223	9			312		312				22		19	
Percentage																

SAYREVILLE BOROUGH SCHOOL DISTRICT
 SCHEDULE OF AUDITED ENROLLMENTS
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2020

	Low Income			Sample for Verification			Resident ELL 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
Half Day Preschool 3 yrs	98	98		13	13		6	6		4	4	
Half Day Preschool 4 yrs	134	134		18	18		10	10		7	7	
Full Day Kindergarten	121	121		17	17		7	7		4	4	
One	122	122		17	17		9	9		6	6	
Two	133	133		18	18		5	5		3	3	
Three	141	141		19	19		13	13		9	9	
Four	123	123		17	17		4	4		3	3	
Five	147	147		20	20		15	15		10	10	
Six	129	129		17	17		4	4		3	3	
Seven	142	142		19	19		9	9		6	6	
Eight	143	143		19	19		6	6		4	4	
Nine	127	127		17	17		8	8		5	5	
Ten	109	109		15	15		5	5		3	3	
Eleven	1669	1669		226	226		101	101		67	67	
Twelve												
Subtotal												
SpEd Elementary	199	199		27	27		1	1		1	1	
SpEd Middle School	113	113		15	15							
SpEd High School	131	131		16	16		1	1		1	1	
Subtotal	443	443		58	58		2	2		2	2	
Totals	2112	2112		284	284		103	103		69	69	

Percentage Error

Transportation

Reported on DRTS by DOE	Reported on DRTS by District		Transportation		Errors
	Tested	Verified	Tested	Verified	
2916	2,916	241	241		
156	156	13	13		
175	175	14	14		
239	239	20	20		
137	137	11	11		
3623	3623	299	299		

Reg Public Schools, col.1
 Transported - Non-Public, Col.2
 Non-Public AIL, col.3
 Reg. - SpEd, Col.4
 Special Ed Spec, col.6
 Non-Public AIL 1 - 30, col.12

Percentage Error

SAYREVILLE BOROUGH SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020

	Resident ELL NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as 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 yrs						
Half Day Preschool 4 yrs						
Full Day Kindergarten	13	13		10	10	
One	13	13		9	9	
Two	5	5		4	4	
Three	6	6		4	4	
Four	5	5		4	4	
Five	6	6		5	5	
Six	2	2		2	2	
Seven	4	4		3	3	
Eight	4	4		3	3	
Nine	5	5		4	4	
Ten	9	9		7	7	
Eleven	2	2		1	1	
Twelve	1	1		1	1	
Subtotal	<u>75</u>	<u>75</u>		<u>57</u>	<u>57</u>	
SpEd Elementary	3	3		2	2	
SpEd Middle School						
SpEd High School						
Subtotal	<u>3</u>	<u>3</u>		<u>2</u>	<u>2</u>	
Totals	<u>78</u>	<u>78</u>		<u>59</u>	<u>59</u>	
Percentage Error						

**SAYREVILLE BOROUGH SCHOOL DISTRICT
NET CASH RESOURCE SCHEDULE - FOOD SERVICE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

A School Food Authority is required to maintain a nonprofit School Food Service. The nonprofit status of the School Food Service is determined by evaluating net cash resources. Net cash resources may not exceed three months average expenditures.

As Illustrated in the schedule below, the Districts Net Cash Resources \$267,289.15 do not exceed three months average expenditures \$468,334.37

<u>Net Cash Resources:</u>		Food Service B - 4/5
ACFR	Current Assets*	
B-4	Cash & Cash Equivalents	\$13,667.65
B-4	Due from Other Funds	715.42
B-4	Accounts Receivable	368,567.19
ACFR	Current Liabilities	
B-4	Less Accruals	(47,151.81)
B-4	Less Unearned Revenue	(68,509.30)
		(115,661.11)
	Net Cash Resources	\$267,289.15 (A)
<u>Net Adj. Total Operating Expense:</u>		
B-5	Tot. Operating Exp.	\$1,569,478.56
B-5	Less Depreciation	(8,364.00)
		(8,364.00)
	Adj. Tot. Oper. Exp.	\$1,561,114.56 (B)
<u>Average Monthly Operating Expense:</u>		
	B / 10	\$156,111.46 (C)
<u>Three times monthly Average:</u>		
	3 X C	\$468,334.37 (D)

TOTAL IN BOX A	\$267,289.15	
LESS TOTAL IN BOX D	\$468,334.37	
NET	(\$201,045.22)	

**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.

EXCESS SURPLUS CALCULATION

SECTION 1

General Fund Expenditures:

Fiscal Year Ended June 30, 2021 \$112,580,417.46

Increased by:

Transfer from General Fund to SRF for PreK 313,830.00
\$112,894,247.46

Less On-Behalf TPAF Pension and Social Security \$18,456,947.10
Assets Acquired Under Capital Leases 2,382,078.46
20,839,025.56

Adjusted General Fund Expenditures 92,055,221.90

Excess Surplus Percentage 4.00%

Subtotal 3,682,208.88

Increased by:

Extraordinary Aid (Unbudgeted) 387,051.00
Non-Public Transportation Aid 29,096.00
416,147.00

Maximum Unreserved/Undesignated Fund Balance \$4,098,355.88

SECTION 2

Total General Fund Balance \$16,281,811.24

Decreased by:

Year End Encumbrances \$1,186,116.21

Legally Restricted:

Excess Surplus - Designated for Subsequent Year's Expenditures 1,561,190.00

Unemployment Compensation 198,014.18

Maintenance Reserve 1,536,690.72

Emergency Reserve 300,000.00

Capital Reserve 7,406,413.97

Assigned Fund Balance - Designated for Subsequent Year's
Expenditures 108,195.00

FFCRA/SEMI Designated for Subsequent Year's Expenditures 9,812.52
12,306,432.60

Total Unassigned Fund Balance 3,975,378.64

Reserved Fund Balance-Excess Surplus \$0.00

SECTION 3

Recapitulation of Excess Surplus as of June 30, 2021

Restricted Excess Surplus-Designated for Subsequent Years Expenditures \$1,561,190.00

Restricted Excess Surplus 0.00

Total \$1,561,190.00

