

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
COUNTY OF ESSEX
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
COUNTY OF ESSEX
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022
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November 21, 2022

The Honorable President and Members
of the Board of Education
Bloomfield Township School District
County of Essex, NJ

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Board of Education of the Bloomfield Township School District in the County of Essex for the fiscal year ended June 30, 2022, and have issued our report thereon dated November 21, 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 letter does not affect our report dated November 21, 2022, on the financial statement of the Board.

We will review the status of the comments during our next audit engagement. We have already discussed these comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations, if any.

This report is intended for the information of the Bloomfield Township School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Nisivoccia LLP
NISIVOCCIA, LLP

Man C Lee

Man C. Lee
Licensed Public School Accountant #2527
Certified Public Accountant

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022

Scope of Audit

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

Administrative Practices and Procedures

Insurance

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

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Carmine Sarno	Treasurer	\$ 500,000
Vicky Guo	Business Administrator/Board Secretary	500,000

P.L. 2020, c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

The data certification date does not reflect a submission date later than 60 days after the end of the enrollment period.

Tuition Charges

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

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid on a test basis, during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account and Position Control Roster

The net salaries of 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. Salary withholdings were promptly remitted to the proper agencies, including health benefits withholdings due to the General Fund.

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

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendent, and business administrator) to the NJ Department of Treasury was filed in a timely manner.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures – General and Administrative

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, we also reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. Overall compliance was noted.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. We have no comments except as noted herein.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. We have no comments except as noted herein.

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

The E.S.E.A. financial exhibits are contained herein within the Special Revenue Section of the District's ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, Title II, Title III and Title IV of the Elementary and Secondary Education Act.

The study of compliance for the E.S.E.A. did not indicate any area of noncompliance.

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

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.

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

The T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2022. The reimbursement form was reviewed and no exceptions were noted.

Other Special Federal and/or State Projects

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 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.

Finding 2022-001:

The District obtained a 71% return rate of parental consent forms for the Special Education Medicaid Initiative ("SEMI") Medicaid Program, which was below the required 90%. However, as the District has made every attempt to obtain parental consent forms through follow-up letters and IEP meetings, a formal recommendation is not deemed necessary.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2019
(Continued)

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

b. Commencing in the fifth year after the year in which P.L.1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made"

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 therefore, except as is provided otherwise in this chapter or specifically by any other law"

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 \$20,200 for 2021-22.

The Board of Education 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 Attorney'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. No exceptions were noted.

Based upon the results of our examination, we did not note any individual payments, contracts, or agreements 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, amended.

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.

School Food Service

The financial transactions and statistical records of the School Food Service Fund were reviewed. The financial accounts and meal count records were reviewed on a test-check basis. The following exception was noted:

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2019
(Continued)

School Food Service (Cont'd)

Finding 2022-002:

During our review of the District's meal count records, we noted instances where meal count records did not agree with the number of meals claimed through the School Nutrition Electronic Application and Reimbursement System ("SNEARS"). The District underclaimed 126 meals (147 underclaimed lunches; net of 21 overclaimed breakfasts) for reimbursement totaling \$615. As the total underclaim was minor, a formal recommendation is not deemed necessary.

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

The District utilizes a food service management company (FMSC) 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 FMSC Cost Reimbursable Fixed Price contract/addendum were reviewed and audited. The FMSC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$250,026. The operating results provision has been met. No exceptions were noted. 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. No exceptions were noted.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis. Inventory records on food 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 nonprofit status of the School Food Service Fund. No exceptions were noted.

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.

Time sheets and labor costs provided to the District from the Food Service contractor were reviewed on a test basis without exception. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records on a test basis. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified 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 was compared to the number of valid applications/or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal policy was reviewed for uniform administration throughout the school district. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements.

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022
(Continued)

School Food Service (Cont'd)

The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

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

Non-program foods were purchased, prepared or offered for sale. The Statement of Revenue, Expenses and Changes in Net Position in the ACFR Schedule B-5 does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled "Proprietary Funds", Section G of the ACFR.

Finding 2022-003:

Net cash resources exceeded three months average expenditures by \$153,911. As the District already has plans in place to reduce the excess, no formal recommendation is judged to be warranted.

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Student Activities records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low income and bilingual education students. 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 minor exceptions. The information that was included on the workpapers was verified on a test basis 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's written procedures for the recording of student enrollment data appear to be adequate.

Pupil Transportation

Our audit procedures included a test of on-roll status reported on the 2021-2022 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 information that was included on the workpapers was verified on a test basis without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022
(Continued)

Pupil Transportation (Cont'd)

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

There are no active SDA projects.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations require the District to establish maximum travel for the year and to account separately that the maximum is not exceeded. The regulations also require that all travel be approved prior by the Board of Education and that the approval must be itemized by event, event total cost, and individuals attending.

Our review of the travel policies and records revealed that the District is in general compliance with the travel regulations.

Testing for Lead of All Drinking Water in Educational Facilities

The District did submit the annual Statement of Assurance to the NJ Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g)

Management Suggestion

COVID-19 Federal Funding

It is likely that the District will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the District ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the District ensures that these funds are accounted for in the state account numbers designated by the NJ Department of Education and that any applicable Board policies are current with respect to federal grant requirements.

Follow-up on Prior Year Findings

There were no prior year recommendations.

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022
(Continued)

SCHEDULE OF MEAL COUNT ACTIVITY
ENTERPRISE FUND - FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL

<u>Program</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/ Under Claim</u>
Severe School Lunch:						
Seamless Summer Option:						
September - December 2021	234,572	-0-	-0-	-0-	\$ 4.32	\$ -0-
Seamless Summer Option:						
January - June 2022	345,045	110,824	110,971	147	4.56	670
Severe School Breakfast:						
Seamless Summer Option:						
September - December 2021	75,623	-0-	-0-	-0-	2.46	-0-
Seamless Summer Option:						
January - June 2022	103,594	31,665	31,644	(21)	2.61	<u>(55)</u>
Total Net Overclaim						<u>\$ 615</u>

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2022
(Continued)

ENTERPRISE FUND - FOOD SERVICE - NET CASH RESOURCE SCHEDULE

Net Cash Resources:

CAFR * Current Assets

G-1	Cash & Cash Equiv.	\$ 1,009,220
G-1	Intrafund Receivable	2,744
G-1	Due from Other Gov'ts	206,605

CAFR Current Liabilities

G-1	Less Accounts Payable	(20,625)
G-1	Less Prepaid Sales	<u>(43,275)</u>

Net Cash Resources \$ 1,154,669 **(A)**

Net Adj. Total Operating Expenses:

B-5	Total Operating Exp.	\$ 3,382,093
B-5	Less Depreciation	<u>(46,238)</u>

Adj. Tot. oper. Exp. \$ 3,335,855 **(B)**

Average Monthly Operating Expense:

B/10 \$ 333,586 **(C)**

Three Times Monthly Average:

3*C \$ 1,000,758 **(D)**

TOTAL IN BOX A	\$ 1,154,669		(A)
LESS TOTAL IN BOX D	<u>(1,000,758)</u>		(D)
NET	<u><u>\$ 153,911</u></u>		
From above:			
A is greater than D, cash exceeds 3x's average monthly operating expenses			
D is greater than A, cash does not exceed 3x's average monthly operating expenses.			

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

SOURCE: USDA Resource Management comprehensive review form.

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2021

	2022-2023 Application for State School Aid						Sample for Verification							
	Reported on		Reported on		Errors		Sample		Selected from		Registers		Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool 3 Years Old	35		35				35				35			
Full Day Preschool 3 Years Old	1		1				1				1			
Half Day Preschool 4 Years Old	47		47				47				47			
Full Day Kindergarten	431		431				431				431			
Grade One	435		435				435				435			
Grade Two	390		390				390				390			
Grade Three	387		387				387				387			
Grade Four	428		428				428				428			
Grade Five	363		363				363				363			
Grade Six	421		421				421				421			
Grade Seven	429		429				429				429			
Grade Eight	448		448				448				448			
Grade Nine	481		481				481				481			
Grade Ten	443		443				443				443			
Grade Eleven	434		434				434				434			
Grade Twelve	400		400				400				400			
Subtotal	5,573		5,573				5,573				5,573			
Special Education:														
Elementary	331		331				10				10			
Middle	207		207				6				6			
High	296		296				9				9			
Subtotal	834		834				25				25			
Totals	6,407	-0-	6,407	-0-	-0-	-0-	5,598	-0-	-0-	5,598	-0-	-0-	-0-	-0-
Percentage Error					0.00%	0.00%					0.00%			0.00%

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2021

	Private Schools for Disabled				Resident Low Income					
	Reported on ASOA Private Schools	Reported on Workpapers as Private Schools	Sample for Verification	Sample Verified	Sample Errors	Reported on ASOA Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten						107	107	1	1	1
Grade One						149	149	1	1	1
Grade Two						166	166	1	1	1
Grade Three						175	175	2	2	2
Grade Four						182	182	2	2	2
Grade Five						150	150	1	1	1
Grade Six						189	189	2	2	2
Grade Seven						181	181	2	2	2
Grade Eight						199	199	2	2	2
Grade Nine						213	213	2	2	2
Grade Ten						188	188	2	2	2
Grade Eleven						195	195	2	2	2
Grade Twelve						155	155	1	1	1
Subtotal						2,249	2,249	21	21	21
Special Education:										
Elementary School	9	9	1	1		159	159	1	1	1
Middle School	7	7	1	1		113	113	1	1	1
High School	42	42	4	4		181	181	2	2	2
Subtotal	58	58	6	6		453	453	4	4	4
Totals	58	58	6	6	-0-	2,702	2,702	25	25	-0-
Percentage Error			0.00%	0.00%	0.00%			0.00%		0.00%

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2021

	Resident LEP Low Income				Resident LEP Not Low Income				
	Reported on ASOA as LEP Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Application and Register Test Scores	Reported on ASOA as LEP Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Application and Register Test Scores	Sample Errors
Full Day Kindergarten	2	2			9	9	1	9	1
Grade One	15	15	2	2	8	8	1	8	1
Grade Two	18	18	2	2	13	13	2	13	2
Grade Three	19	19	2	2	13	13	2	13	2
Grade Four	15	15	2	2	11	11	1	11	1
Grade Five	12	12	1	1	4	4		4	
Grade Six	14	17	1	1	6	7	(1)	7	
Grade Seven	18	15	2	2	22	22	1	22	1
Grade Eight	7	7			4	4		4	
Grade Nine	14	14	1	1	15	15	2	15	2
Grade Ten	14	14	1	1	15	15	2	15	2
Grade Eleven	12	11	1	1	10	10	1	10	1
Grade Twelve	17	17	2	2	16	16	2	16	2
Subtotal	177	176	1	17	146	147	(1)	147	15
Special Education:									
Elementary School	8	8	1	1	5	5	1	5	1
Middle School					4	4		4	
High School	5	5	1	1					
Subtotal	13	13	2	2	9	9	1	9	1
Totals	190	189	1	19	155	156	(1)	156	16
Percentage Error			0.53%	0.00%			-0.65%		0.00%

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2021

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	
Regular - Public Schools	785	785		15	15	
Regular - Special Education	1	1				
Transported - Non Public	1	1				
AIL - Non Public	255	255		6	6	
Special Needs - Public	130	130		3	3	
Special Needs - Private	45	45		1	1	
Totals	1,217	1,217	-0-	25	25	-0-
Percentage Error			0.00%			0.00%

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	4.20	4.20
Average Mileage - Regular Excluding Grade PK Students	4.20	4.20
Average Mileage - Special Education with Special Needs	4.60	4.60

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2022

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 4% Calculation of Excess Surplus

2021-2022 Total General Fund Expenditures per the ACFR, Ex. C-1	<u>\$ 133,675,833</u> (B)	
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ 2,300,000</u> (B1a)	
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ 7,900,000</u> (B1b)	
Transfer from General Fund to SRF for PreK-Regular	<u>\$ -0-</u> (B1c)	
Transfer from General Fund to SRF for PreK-Inclusion	<u>\$ -0-</u> (B1d)	
Decreased by:		
On-Behalf TPAF Pension and Social Security	<u>\$ 25,674,921</u> (B2a)	
Assets Acquired Under Leases and Financed Purchases	<u>\$ 230,943</u> (B2b)	
Adjusted 2021-2022 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 117,969,969</u> (B3)	
4% of Adjusted 2021-2022 General Fund Expenditures [(B3) times .04]	<u>\$ 4,718,799</u> (B4)	
Enter Greater of (B4) or \$250,000	<u>\$ 4,718,799</u> (B5)	
Increased by: Allowable Adjustment	<u>\$ 1,759,445</u> (K)	
Maximum Unassigned Fund Balance [(B5)+(K)]		<u>\$ 6,478,244</u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/2022 (Per ACFR Budgetary Comparison Schedule C-1)	<u>\$ 37,740,682</u> (C)	
Decreased by:		
Year End Encumbrances	<u>\$ 1,018,168</u> (C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -0-</u> (C2)	
Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ 2,774,619</u> (C3)	
Other Restricted Fund Balances	<u>\$ 25,469,651</u> (C4)	
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ -0-</u> (C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u>\$ 8,478,244</u> (U1)

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2022
(Continued)

SECTION 3

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE, ENTER -0- \$ 2,000,000 (E)

Recapitulation of Excess Surplus as of June 30, 2022

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures \$ 2,774,619 (C3)
Restricted Excess Surplus [(E)] \$ 2,000,000 (E)

Total [(C3)+(E)+(F)] \$ 4,774,619 (D)

Detail of Allowable Adjustments

Impact Aid \$ -0- (H)
Sale and Lease Back \$ -0- (I)
Extraordinary Aid \$ 1,685,495 (J1)
Additional Nonpublic School Transportation Aid \$ 73,950 (J2)
Current Year School Bus Advertising Revenue Recognized \$ -0- (J3)
Family Crisis Transportation Aid \$ -0- (J4)

Total Adjustments ((H)+(I)+(J1)+(J2)+(J3)+(J4)) \$ 1,759,445 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal \$ -0-
Sale/lease-back reserve \$ -0-
Capital reserve \$22,831,650
Maintenance reserve \$ 1,500,000
Emergency reserve \$ 250,000
Tuition reserve \$ -0-
School Bus Advertising 50% Fuel Offset Reserve – current year \$ -0-
School Bus Advertising 50% Fuel Offset Reserve – prior year \$ -0-
Impact Aid General Fund Reserve (Sections 8002 and 8003) \$ -0-
Impact Aid Capital Fund Reserve (Sections 8007 and 8008) \$ -0-
Unemployment compensation \$ 888,001
Other state/governmental mandated reserve \$ -0-
Other Restricted Fund Balance not noted above \$ -0-

Total Other Restricted Fund Balance \$25,469,651 (C4)

BLOOMFIELD TOWNSHIP SCHOOL DISTRICT
SUMMARY OF RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2022

It is recommended that:

1. Administrative Practices and Procedures
None
2. Financial Planning, Accounting and Reporting
None
3. School Purchasing Program
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. Travel Expense and Reimbursement Policy
None
10. Testing of Lead of all Drinking Water in Educational Facilities
None
11. Status of Prior Year's Findings/Recommendations
There were no prior year recommendations.