

**ENGLEWOOD BOARD OF EDUCATION  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL COMPLIANCE AND PERFORMANCE  
JUNE 30, 2022**

**ENGLEWOOD BOARD OF EDUCATION  
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members  
of the Board of Education  
Englewood Board of Education  
Englewood, New Jersey

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 basic financial statements of the Englewood Board of Education as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated March 7, 2023.

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

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

*Lerch, Vinci & Bliss, LLP*

LERCH, VINCI & BLISS, LLP  
Certified Public Accountants  
Public School Accountants



Jeffrey C. Bliss  
Public School Accountant  
PSA Number CS00932

Fair Lawn, New Jersey  
March 7, 2023

**ENGLEWOOD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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 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 contained in the district's ACFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Cheryl Balletto	Board Secretary/School Business Administrator	\$140,000
Robert Brown	Treasurer of School Monies	350,000

There is a Public Employees' Dishonesty Insurance Coverage with the New Jersey Schools Insurance Group (NJSIG) covering all other employees with multiple coverage of \$500,000.

P.L. 2020, c44

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 of 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.

Tuition Charges

A comparison of tentative tuition charges was made.

**Financial Planning, Accounting and Reporting**

Examination of Claims

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

Payroll Account

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 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 benefit withholdings due to the general fund.

**ENGLEWOOD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Payroll Account (Continued)

The District maintains a personnel tracking and accounting (Position Control) system.

The required certification (E-Cert1) of compliance with requirements of income tax on compensation of District Administration was filed with the NJ Department of Treasury by the due date.

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.

**Finding 2022-1** – Our audit of year end accounts payable and encumbrances payable in the General and Special Revenue Funds revealed certain purchase orders that were either misclassified or determined to be invalid at year end.

**Recommendation** – Procedures be revised to ensure open purchase orders are reviewed at year end for proper classification and adjusted or cancelled accordingly.

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 included administrative coding classifications to determine overall reliability and compliance with NJAC 6A:23A-8.3. As a result of the procedures performed no additional procedures were deemed necessary to test the propriety of expenditure classification.

Travel Policy

The District had an approved board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

Board Secretary's Records

The financial records, books of account and minutes maintained by the Board Secretary were in good condition.

Acknowledgement of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports were included in the minutes.

The prescribed contractual order system was followed without any material exceptions noted.

Treasurer's Records

The Treasurer did perform reconciliations for all required accounts.

The Treasurer's cash balances were in agreement with the reconciled cash balances as determined during the audit.

The Treasurer's records were in agreement with the Board Secretary's records.

Unemployment Compensation Insurance Account

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Account. The financial transactions of this fund are reported in the General Fund.

**ENGLEWOOD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Elementary and Secondary School 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 projects under Titles I, II, III and IV of the Elementary and Secondary Education Act as amended and reauthorized.

Our examination of the E.S.E.A. 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.

Other Special Federal and/or State Projects

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

Our examination 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 contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

I.D.E.A.

Separate accounting records were maintained for each approved project. Grant applications approvals and acceptance of grant funds were made by Board resolution.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms 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 amount of expenditure charged to the current year's Final Report 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 and no exceptions were noted.

**School Purchasing Programs**

Contracts and Agreements Requiring Advertisement for Bids

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 currently \$20,200. The Board has designated the School Business Administrator as the qualified purchasing agent.

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 Board 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.

**ENGLEWOOD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**School Purchasing Programs (Continued)**

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

The results of our examination did not indicate individual payments, contracts, or agreements which 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 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, in certain instances.

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 purchases were made through the use of State contracts.

**Food Service Fund**

**Public Health Emergency**

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus 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. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

As a result, School Food Authorities (SFA's) 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 could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

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 ages 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 program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management as to whether the School Food Authority (the "SFA") had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also 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 and indirect costs.

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

**ENGLEWOOD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Food Service Fund (Continued)**

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 cost 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 financial transactions and records of the school food services were maintained in satisfactory condition. The financial accounts were reviewed on a test-check basis.

Applications for free and reduced price meals were reviewed for completeness and accuracy as part of the audit of the Application for State School Aid (ASSA).

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

The cash disbursement 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. Net cash resources did not exceed three months average expenditures.

USDA Food Distribution Program commodities were received and a separate inventory were maintained on a first-in, first-out basis.

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 costs of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds.

**Student Body Activities**

The Board has a policy, which clearly established the regulation of student activity funds.

Cash receipts and disbursements records for the various schools were maintained in good condition.

Cash disbursements had proper supporting documentation.

**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 limited English proficient. 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 immaterial exceptions. The information that was included on the workpapers was verified with immaterial 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 had adequate written procedures for the recording of student enrollment data.



**ENGLEWOOD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in 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 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**

The District had no State Schools Development Authority (SDA) grant agreements.

**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 Prior Year Findings**

In accordance with government standards, our procedures included a review of all prior year recommendations.

**ENGLEWOOD BOARD OF EDUCATION  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**SCHEDULE OF MEAL COUNT ACTIVITY**

**NOT APPLICABLE**

**ENGLEWOOD BOARD OF EDUCATION  
NET CASH RESOURCE SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NET CASH RESOURCE SCHEDULE**

Net cash resources did exceed three months of expenditures  
Proprietary Funds - Food Service Fund  
FYE 2022

<u>Net Cash Resources:</u>		<b>Food Service B - 4/5</b>	
<b>ACFR</b>	*	<b>Current Assets</b>	
B-4		Cash & Cash Equiv.	\$ 510,725
B-4		Due from Other Gov'ts	185,047
<b>ACFR</b>		<b>Current Liabilities</b>	
B-4		Less Accounts Payable	(132,488)
B-4		Less Unearned Revenue	(6,744)
		<b>Net Cash Resources</b>	<b>\$ 556,540</b>
			<b>(A)</b>
 <u>Net Adj. Total Operating Expense:</u>			
B-5		Tot. Operating Exp.	\$ 2,420,580
B-5		Less Depreciation	(43,434)
		Adj. Tot. Oper. Exp.	<b>\$ 2,377,146</b>
			<b>(B)</b>
 <u>Average Monthly Operating Expense:</u>			
		B / 10	<b>\$ 237,715</b>
			<b>(C)</b>
 <u>Three times monthly Average:</u>			
		3 X C	<b>\$ 713,144</b>
			<b>(D)</b>

TOTAL IN BOX A	\$	556,540	
LESS TOTAL IN BOX D	\$	(713,144)	
NET	\$	(156,604)	
Net Cash Resources does not exceed three months average expenditures.			

**ENGLEWOOD BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 15, 2021  
SCHEDULE OF AUDITED ENROLLMENTS**

	2022-2023 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on		Reported on		Errors		Sample		Verified per		Errors per		Reported on	Reported on	Sample	Sample	Sample
	A.S.S.A.		Workpapers				Selected from	Register	Registers	A.S.S.A. as	Workpapers. as	for					
	On Roll		On Roll		Full	Shared	Workpapers	On Roll	On Roll	On Roll	Private	Private	Verifi-	Verified	Errors		
Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	Schools	cation	Verified	Errors	
Full Day Preschool 3 Years Old	72		72		-			72	72	-		-	-	-	-	-	-
Full Day Preschool 4 Years Old	156		156		-			156	156	-		-	-	-	-	-	-
Full Day Kindergarten	152		152		-			152	152	-		-	-	-	-	-	-
Grade 1	131		131		-			131	131	-		-	-	-	-	-	-
Grade 2	149		149		-			149	149	-		-	-	-	-	-	-
Grade 3	117		117		-			117	117	-		-	-	-	-	-	-
Grade 4	124		124		-			124	124	-		-	-	-	-	-	-
Grade 5	152		152		-			152	152	-		-	-	-	-	-	-
Grade 6	153		153		-			153	153	-		-	-	-	-	-	-
Grade 7	139		139		-			139	139	-		-	-	-	-	-	-
Grade 8	168		168		-			168	168	-		-	-	-	-	-	-
Grade 9	234	9	234	9	-	-		180	180	-		-	-	-	-	-	-
Grade 10	218	5	218	5	-	-		152	152	-		-	-	-	-	-	-
Grade 11	228	2	228	2	-	-		167	167	-		-	-	-	-	-	-
Grade 12	213	2	213	2	-	-		155	155	-		-	-	-	-	-	-
Post- Graduate	-		-		-	-		-	-	-		-	-	-	-	-	-
Adult High School (15+ Credits)	-		-		-	-		-	-	-		-	-	-	-	-	-
Adult High School (1-14 Credits)	-		-		-	-		-	-	-		-	-	-	-	-	-
Subtotal	2,406	18	2,406	18	-	-		2,167	-	2,167	-	-	-	-	-	-	-
Sp Ed - Elementary	216		216		-			35	35	-		11.0	11.0	6.0	6.0	-	-
Sp Ed - Middle School	90		90		-			14	14	-		6.0	6.0	4.0	4.0	-	-
Sp Ed - High School	83	1	83	1	-	-		13	13	-		18.5	18.5	9.5	9.5	-	-
Subtotal	389	1	389	1	-	-		62	-	62	-	35.5	35.5	19.5	19.5	-	-
County Vocational - Regular					-					-							
County Vocational - F.T. Post-Second					-					-							
Subtotal	-	-	-	-	-	-		-	-	-		-	-	-	-	-	-
Totals	2,795	19	2,795	19	-	-		2,229	-	2,229	-	35.5	35.5	19.5	19.5	-	-
Percentage Error					0.00%	0.00%					0.00%						0.00%

**ENGLEWOOD BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 15, 2021  
SCHEDULE OF AUDITED ENROLLMENTS**

	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 ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
Full Day Preschool 3 Years Old			-						-			-
Full Day Preschool 4 Years Old			-						-			-
Full Day Kindergarten	90.0	90.0	-	4.0	4.0	-	33.0	33.0	-	2.0	2.0	-
Grade 1	102.0	102.0	-	4.0	4.0	-	26.0	26.0	-	5.0	5.0	-
Grade 2	117.0	115.0	2.0	5.0	5.0	-	32.0	32.0	-	5.0	5.0	-
Grade 3	106.0	106.0	-	4.0	4.0	-	15.0	15.0	-	5.0	5.0	-
Grade 4	107.0	107.0	-	4.0	4.0	-	25.0	25.0	-	7.0	6.0	1.0
Grade 5	122.0	123.0	(1.0)	5.0	5.0	-	19.0	19.0	-	5.0	5.0	-
Grade 6	127.0	127.0	-	5.0	5.0	-	19.0	19.0	-	3.0	3.0	-
Grade 7	100.0	100.0	-	4.0	4.0	-	11.0	11.0	-	4.0	4.0	-
Grade 8	129.0	130.0	(1.0)	5.0	5.0	-	19.0	19.0	-	5.0	5.0	-
Grade 9	131.0	128.0	3.0	5.0	5.0	-	17.0	17.0	-	2.0	2.0	-
Grade 10	120.0	119.0	1.0	5.0	5.0	-	10.0	10.0	-	3.0	3.0	-
Grade 11	129.0	130.0	(1.0)	5.0	5.0	-	9.0	9.0	-	1.0	1.0	-
Grade 12	111.0	111.0	-	4.0	4.0	-	8.0	8.0	-	5.0	5.0	-
Post- Graduate			-			-			-			-
Adult High School (15+ Credits)	-	-	-	-	-	-	-	-	-	-	-	-
Adult High School (1-14 Credits)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>1,491.0</b>	<b>1,488.0</b>	<b>3.0</b>	<b>59.0</b>	<b>59.0</b>	<b>-</b>	<b>243.0</b>	<b>243.0</b>	<b>-</b>	<b>52.0</b>	<b>51.0</b>	<b>1.0</b>
Sp Ed - Elementary	170.0	156.0	14.0	7.0	7.0	-	28.0	28.0	-	3.0	3.0	-
Sp Ed - Middle School	79.0	73.0	6.0	3.0	3.0	-	6.0	6.0	-	1.0	1.0	-
Sp Ed - High School	58.0	52.0	6.0	2.0	2.0	-	4.0	4.0	-	1.0	1.0	-
<b>Subtotal</b>	<b>307.0</b>	<b>281.0</b>	<b>26.0</b>	<b>12.0</b>	<b>12.0</b>	<b>-</b>	<b>38.0</b>	<b>38.0</b>	<b>-</b>	<b>5.0</b>	<b>5.0</b>	<b>-</b>
Other (State)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>1,798.0</b>	<b>1,769.0</b>	<b>29.0</b>	<b>71.0</b>	<b>71.0</b>	<b>-</b>	<b>281.0</b>	<b>281.0</b>	<b>-</b>	<b>57.0</b>	<b>56.0</b>	<b>1.0</b>
Percentage Error			<u>1.61%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>1.75%</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	395.0	395.0	-	19.0	19.0	-
Transported - Non Public	326.0	326.0	-	16.0	16.0	-
All Non Public	340.0	340.0	-	16.0	16.0	-
Regular - Special Ed	123.0	123.0	-	6.0	6.0	-
Special Needs	58.0	58.0	-	3.0	3.0	-
	<u>1,242.0</u>	<u>1,242.0</u>	<u>-</u>	<u>60.0</u>	<u>60.0</u>	<u>-</u>

Percentage Error 0.0% 0.0%

**ENGLEWOOD BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 15, 2021  
SCHEDULE OF AUDITED ENROLLMENTS**

	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 and Register	Errors
Full Day Preschool 3 Years Old			-			-
Full Day Preschool 4 Years Old			-			-
Full Day Kindergarten	18.0	18.0	-	7.0	7.0	-
Grade 1	3.0	3.0	-	1.0	1.0	-
Grade 2	8.0	8.0	-	4.0	4.0	-
Grade 3	5.0	5.0	-	2.0	2.0	-
Grade 4	3.0	3.0	-	1.0	1.0	-
Grade 5	5.0	5.0	-	2.0	2.0	-
Grade 6	4.0	4.0	-	2.0	2.0	-
Grade 7	5.0	5.0	-	2.0	2.0	-
Grade 8	4.0	4.0	-	2.0	2.0	-
Grade 9	7.0	7.0	-	3.0	3.0	-
Grade 10	7.0	7.0	-	3.0	3.0	-
Grade 11	2.0	2.0	-	1.0	1.0	-
Grade 12	6.0	6.0	-	3.0	3.0	-
Post- Graduate			-			-
Adult High School (15+ Credits)			-			-
Adult High School (1-14 Credits)			-			-
<b>Subtotal</b>	<b>77.0</b>	<b>77.0</b>	<b>-</b>	<b>33.0</b>	<b>33.0</b>	<b>-</b>
Sp Ed - Elementary	4.0	4.0	-	1.0	1.0	-
Sp Ed - Middle School	2.0	2.0	-	1.0	1.0	-
Sp Ed - High School	-	-	-			-
<b>Subtotal</b>	<b>6.0</b>	<b>6.0</b>	<b>-</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>
County Vocational - Regular						
County Vocational - F.T. Post-Second						
<b>Subtotal</b>						
<b>Totals</b>	<b>83.0</b>	<b>83.0</b>	<b>-</b>	<b>35.0</b>	<b>35.0</b>	<b>-</b>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**ENGLEWOOD BOARD OF EDUCATION  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**SECTION 1A**

2021-2022 Total General Fund Expenditures per the ACFR	\$	84,011,835
Increased by:		
Transfer to Special Revenue Fund		247,158
		84,258,993
Decreased by:		
On-Behalf TPAF Pension & Social Security		(13,626,854)
Expenditures - Nonbudgeted - Insurance Reimbursements		(3,424,979)
Assets Acquired Under Capital Leases/Lease Purchase Agreements		(12,268)
Adjusted 2021-2022 General Fund Expenditures	\$	67,194,892
4% of Adjusted 2021-2022 General Fund Expenditures	\$	2,687,796
Enter Greater of 4% of Adjusted 2021-2022 General Fund Expenditures or \$250,000	\$	2,687,796
Increased by: Allowable Adjustments		1,198,238
Maximum Unreserved/Undesignated Fund Balance	\$	3,886,034

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2022 (Per CAFR Budgetary Comparison Schedule/Statement)	\$	19,415,019
Decreased by:		
Excess Surplus - Designated for Subsequent Year's Expenditures		2,727,412
Capital Reserve		4,609,174
Capital Reserve - Designated for Subsequent Year's Expenditures		1,800,000
Maintenance Reserve		525,216
Emergency Reserve		719,908
Unemployment Compensation Reserve		123,812
Designated for Year End Encumbrances		3,165,506
Total Unassigned Fund Balance	\$	5,743,991

**SECTION 3**

Reserved Fund Balance - Excess Surplus	\$	1,857,957
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**Recapitulation of Excess Surplus as of June 30, 2022**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$	2,727,412
Reserved Excess Surplus		1,857,957
Total Excess Surplus	\$	4,585,369

**Detail of Allowable Adjustments**

Extraordinary Aid	\$	1,076,212
Non Public Transportation		122,026
	\$	1,198,238

**ENGLEWOOD BOARD OF EDUCATION  
RECOMMENDATIONS**

**I. Administrative Practices and Procedures**

There are none.

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

It is recommended that:

1. Procedures be revised to ensure open purchase orders are reviewed at year end for proper classification and adjusted or cancelled accordingly.

**III. School Purchasing Program**

There are none.

**IV. School Food Services**

There are none.

**V. After School Day Care and Summer Programs**

There are none.

**VI. Student Body Activities**

There are none.

**VII Application for State School Aid**

There are none.

**VIII. Transportation**

There are none.

**IX. Facilities and Capital Assets**

There are none.

**X. Miscellaneous**

There are none.

**XI. Status of Prior Years' Audit Findings/Recommendations**

A review was performed on all prior years' recommendations and corrective action was taken on all prior year findings.



**ACKNOWLEDGEMENT**

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & BLISS, LLP



Jeffrey C. Bliss  
Certified Public Accountant  
Public School Accountant