

**ENGLEWOOD BOARD OF EDUCATION
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2023**

**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, 2023, and have issued our report thereon dated February 16, 2024.

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
February 16, 2024

**ENGLEWOOD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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	\$362,000
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, 2023**

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.

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, 2023**

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.

Finding 2023-1 – Our audit of the ESEA, IDEA and ESSER grant award programs revealed reimbursements were not requested and received timely for program expenditures incurred during the grant period.

Recommendation – Federal grant expenditure reimbursements be requested and collected on a timely basis for ESEA, IDEA and ESSER grant programs.

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 not 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.

Finding 2023-2 – Our audit revealed that the reimbursement due to the State of New Jersey for pension and social security for federally funded salaries was not remitted within the 90 day grant liquidation period.

Recommendation – The reimbursement due to the State for TPAF pension and FICA for federally funded salaries be remitted in a timely manner.

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.

**ENGLEWOOD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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.

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.

Finding 2023-3 – Our audit of purchases made through cooperative purchasing agreements revealed that amounts paid per vendor invoices were not verified to supporting cooperative purchasing contract award documentation.

Recommendation – Amounts paid per vendor invoices through cooperative purchasing agreements be verified to the cooperative purchasing program's contract award documentation.

Food Service Fund

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 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 utilized 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 Costs Reimbursable Fixed Price contract were reviewed and audited. The FSMC contract does not include an operating results provision.

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.

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.

Net cash resources did not exceed three months average expenditures.

**ENGLEWOOD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Food Service Fund (Continued)

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/were not submitted/certified in a timely manner.

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 required verification procedures for free and reduced price applications were completed and available for review.

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 Assets (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 Enterprise Funds, Section G of the ACFR.

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, 2022 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.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2022-2023 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.

**ENGLEWOOD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Facilities and Capital Assets

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

Finding 2023-4 – Certain acquisitions of equipment and building improvements were not included as additions in the capital asset inventory report.

Recommendation – All acquisitions of equipment and building improvements be included in the annual capital asset inventory report.

The capital asset records have been adjusted to include all capital asset additions.

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.

Suggestions to Management

- Food Service Management Company sales revenues be reviewed with the District sales records on a monthly basis.
- Student activity disbursements processed through the athletic account be reviewed.

**ENGLEWOOD BOARD OF EDUCATION
 FOOD SERVICE FUND
 NUMBER OF MEALS SERVED AND (OVER)/UNDER CLAIM
 ENTERPRISE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SCHEDULE OF MEAL COUNT ACTIVITY

SCHEDULE OF MEAL COUNT ACTIVITY

<u>Program</u>	<u>Meals/Milks Category</u>	<u>Meals/Milks Claimed</u>	<u>Meals/Milks Tested</u>	<u>Meals/Milks Verified</u>	<u>Difference</u>
National School Lunch (Regular Rate)	Paid	79,484	30,103	30,103	-
	Reduced	42,886	15,695	15,695	-
	Free	<u>232,522</u>	<u>84,685</u>	<u>84,685</u>	-
	Total Lunch	<u>354,892</u>	<u>130,483</u>	<u>130,483</u>	-
School Breakfast (Regular)	Paid	23,168	8,227	8,227	
	Reduced	18,603	6,207	6,207	
	Free	<u>117,736</u>	<u>37,145</u>	<u>37,145</u>	-
	Total Breakfast	<u>159,507</u>	<u>51,579</u>	<u>51,579</u>	-
School Snacks (Regular)	Paid	-		-	
	Reduced	-		-	
	Free	<u>100,473</u>	<u>32,139</u>	<u>32,139</u>	-
	Total Snacks	<u>100,473</u>	<u>32,139</u>	<u>32,139</u>	-
		<u>614,872</u>	<u>214,201</u>	<u>214,201</u>	-

**ENGLEWOOD BOARD OF EDUCATION
NET CASH RESOURCE SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NET CASH RESOURCE SCHEDULE

Net cash resources did exceed three months of expenditures
Proprietary Funds - Food Service Fund
FYE 2023

<u>Net Cash Resources:</u>	Food Service B - 4/5	
ACFR *		Current Assets
B-4	\$ 101,335	Cash
B-4	101,283	Due from Other Gov'ts
ACFR		Current Liabilities
B-4	(101,231)	Less Accounts Payable
B-4	(5,153)	Less Unearned Revenue
	\$ 96,234	Net Cash Resources
		(A)
 <u>Net Adj. Total Operating Expense:</u>		
B-5	\$ 2,462,109	Tot. Operating Exp.
B-5	(43,825)	Less Depreciation
	\$ 2,418,284	Adj. Tot. Oper. Exp.
		(B)
 <u>Average Monthly Operating Expense:</u>		
	\$ 241,828	B / 10
		(C)
 <u>Three times monthly Average:</u>		
	\$ 725,485	3 X C
		(D)

TOTAL IN BOX A	\$	96,234	
LESS TOTAL IN BOX D	\$	(725,485)	
NET	\$	(629,251)	
Net Cash Resources does not exceed three months average expenditures.			

**ENGLEWOOD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2022
SCHEDULE OF AUDITED ENROLLMENTS**

	2023-2024 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	On Roll	On Roll	Private	Private	Verifi-	Verified	Errors
Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	Schools	cation			
Full Day Preschool 3 Years Old	74		74		-			74		74			-	-	-	-	-
Full Day Preschool 4 Years Old	135		135		-			135		135			-	-	-	-	-
Full Day Kindergarten	151		151		-			151		151			-	-	-	-	-
Grade 1	150		150		-			150		150			-	-	-	-	-
Grade 2	121		121		-			121		121			-	-	-	-	-
Grade 3	137		137		-			137		137			-	-	-	-	-
Grade 4	127		127		-			127		127			-	-	-	-	-
Grade 5	124		124		-			124		124			-	-	-	-	-
Grade 6	158		158		-			158		158			-	-	-	-	-
Grade 7	158		158		-			158		158			-	-	-	-	-
Grade 8	135		135		-			135		135			-	-	-	-	-
Grade 9	238		240		(2)	-		186		186			-	-	-	-	-
Grade 10	238		238		-	-		182		182			-	-	-	-	-
Grade 11	219		219		-	-		160		160			-	-	-	-	-
Grade 12	240		240		-	-		181		181			-	-	-	-	-
Post- Graduate	-		-		-	-		-		-			-	-	-	-	-
Adult High School (15+ Credits)	-		-		-	-		-		-			-	-	-	-	-
Adult High School (1-14 Credits)	-		-		-	-		-		-			-	-	-	-	-
Subtotal	2,405	-	2,407	-	(2)	-		2,179	-	2,179	-		-	-	-	-	-
Sp Ed - Elementary	234		234		-			35		35			12.0	12.0	4.0	4.0	-
Sp Ed - Middle School	89		89		-			13		13			11.0	11.0	3.0	3.0	-
Sp Ed - High School	94		94		-	-		14		14			16.0	14.0	4.0	3.0	1.0
Subtotal	417	-	417	-	-	-		62	-	62	-		39.0	37.0	11.0	10.0	1.0
County Vocational - Regular					-												
County Vocational - F.T. Post-Second					-												
Subtotal	-	-	-	-	-	-		-	-	-	-		-	-	-	-	-
Totals	2,822	-	2,824	-	(2)	-		2,241	-	2,241	-		39.0	37.0	11.0	10.0	1.0
Percentage Error					-0.07%	0.00%											2.56%

**ENGLEWOOD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2022
SCHEDULE OF AUDITED ENROLLMENTS**

2023-2024 Application for	Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on	Reported on	Errors	Sample	Verified to	Sample	Reported on	Reported on	Errors	Sample	Verified to	Errors
	A.S.S.A as Low Income	Workpapers as Low Income		Selected from Workpapers	Application and Register		Errors	ASSA as LEP low Income		Workpapers as LEP low Income	Selected	
Full Day Preschool 3 Years Old												
Full Day Preschool 4 Years Old												
Full Day Kindergarten												
Grade 1	113	113		4.0	3.0	1.0	35.0	40.0	(5.0)	6.0	6.0	
Grade 2	98	98		4.0	4.0	-	44.0	44.0	-	7.0	7.0	
Grade 3	88	88		4.0	4.0	-	30.0	31.0	(1.0)	5.0	5.0	
Grade 4	96	96		4.0	3.0	1.0	32.0	32.0	-	5.0	5.0	
Grade 5	90	90		4.0	4.0	-	24.0	26.0	(2.0)	4.0	4.0	
Grade 6	90	90		4.0	4.0	-	19.0	19.0	-	3.0	3.0	
Grade 7	111	111		4.0	4.0	-	23.0	24.0	(1.0)	4.0	4.0	
Grade 8	118	118		5.0	5.0	-	27.0	28.0	(1.0)	4.0	4.0	
Grade 9	97	97		4.0	4.0	-	18.0	18.0	-	3.0	3.0	
Grade 10	126	126		5.0	5.0	-	20.0	20.0	-	3.0	3.0	
Grade 11	117	117		5.0	5.0	-	30.0	30.0	-	5.0	5.0	
Grade 12	113	113		4.0	4.0	-	21.0	21.0	-	3.0	3.0	
Grade 12	121	121		5.0	5.0	-	22.0	22.0	-	4.0	4.0	
Post- Graduate												
Adult High School (15+ Credits)	-	-	-	-	-	-	-	-	-	-	-	-
Adult High School (1-14 Credits)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,378.0	1,378.0	-	56.0	54.0	2.0	345.0	355.0	(10.0)	56.0	56.0	-
Sp Ed - Elementary	176.0	176.0		7.0	7.0	-	31.0	25.0	6.0	1.0	1.0	-
Sp Ed - Middle School	65.0	65.0		3.0	3.0	-	2.0	-	2.0	-	-	-
Sp Ed - High School	60.0	60.0		2.0	2.0	-	1.0	1.0	-	1.0	1.0	-
Subtotal	301.0	301.0	-	12.0	12.0	-	34.0	26.0	8.0	2.0	2.0	-
Other (State)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,679.0	1,679.0	-	68.0	66.0	2.0	379.0	381.0	(2.0)	58.0	58.0	-
Percentage Error			<u>0.00%</u>			<u>2.94%</u>			<u>-0.53%</u>			<u>0.00%</u>

	Transportation					
	Reported on	Reported on	Errors	Tested	Verified	Errors
	DRTRS by DOE	DRTRS by District				
Reg. - Public Schools	376.0	376.0	-	21.0	21.0	-
Transported - Non Public	453.0	453.0	-	26.0	24.0	2.0
All Non Public	185.0	185.0	-	10.0	10.0	-
Regular - Special Ed	134.0	134.0	-	8.0	8.0	-
Special Needs	70.0	70.0	-	4.0	4.0	-
Totals	1,218.0	1,218.0	-	69.0	67.0	2.0

Percentage Error 0.0% 2.9%

**ENGLEWOOD BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2022
SCHEDULE OF AUDITED ENROLLMENTS**

2023-2024	Resident LEP Not Low Income			Sample for Verification		
	Application for Sta 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 Kindergarten	6.0	6.0	-	2.0	2.0	-
Grade 1	14.0	15.0	(1.0)	4.0	4.0	-
Grade 2	9.0	9.0	-	2.0	2.0	-
Grade 3	4.0	6.0	(2.0)	2.0	2.0	-
Grade 4	3.0	5.0	(2.0)	1.0	1.0	-
Grade 5	7.0	9.0	(2.0)	2.0	2.0	-
Grade 6	1.0	3.0	(2.0)	2.0	2.0	-
Grade 7	9.0	9.0	-	2.0	2.0	-
Grade 8	3.0	3.0	-	2.0	2.0	-
Grade 9	6.0	6.0	-	2.0	2.0	-
Grade 10	8.0	8.0	-	2.0	2.0	-
Grade 11	5.0	5.0	-	2.0	2.0	-
Grade 12	5.0	6.0	(1.0)	2.0	2.0	-
Post- Graduate						-
Adult High School (15+ Credits)			-			-
Adult High School (1-14 Credits)			-			-
Subtotal	80.0	90.0	(10.0)	27.0	27.0	-
Sp Ed - Elementary	3.0		3.0			-
Sp Ed - Middle School	-		-			-
Sp Ed - High School	1.0		1.0			-
Subtotal	4.0	-	4.0	-	-	-
County Vocational - Regular						
County Vocational - F.T. Post-Second						
Subtotal						
Totals	84.0	90.0	(6.0)	27.0	27.0	-
Percentage Error			<u>-7.14%</u>			<u>0.00%</u>

**ENGLEWOOD BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SECTION 1A

2022-2023 Total General Fund Expenditures per the ACFR	\$	87,847,899
Increased by:		
Transfer to Special Revenue Fund		363,818
		88,211,717
Decreased by:		
On-Behalf TPAF Pension & Social Security		(13,700,716)
Expenditures - Nonbudgeted - Insurance Reimbursements		(104,149)
Adjusted 2022-2023 General Fund Expenditures	\$	74,406,852
2% of Adjusted 2022-2023 General Fund Expenditures	\$	1,488,137
Enter Greater of 2% of Adjusted 2022-2023 General Fund Expenditures or \$250,000	\$	1,488,137
Increased by: Allowable Adjustments		1,202,109
Maximum Unreserved/Undesignated Fund Balance		\$ 2,690,246

SECTION 2

Total General Fund - Fund Balance at June 30, 2023 (Per ACFR Budgetary Comparison Schedule/Statement)	\$	16,725,868
Decreased by:		
Excess Surplus - Designated for Subsequent Year's Expenditures		1,857,957
Capital Reserve		4,655,866
Maintenance Reserve		526,716
Emergency Reserve		750,346
Unemployment Compensation Reserve		123,812
Designated for Year End Encumbrances		2,251,470
Designated for Subsequent Years Expenditures		869,455
Total Unassigned Fund Balance		\$ 5,690,246

SECTION 3

Reserved Fund Balance - Excess Surplus	\$	3,000,000
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Recapitulation of Excess Surplus as of June 30, 2023

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$	1,857,957
Reserved Excess Surplus		3,000,000
Total Excess Surplus	\$	4,857,957

Detail of Allowable Adjustments

Extraordinary Aid	\$	894,179
Maintenance of Equity		181,152
Non Public Transportation		126,778
	\$	1,202,109

**ENGLEWOOD BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. Federal grant expenditure reimbursements be requested and collected on a timely basis for ESEA, IDEA and ESSER grant programs.
2. The reimbursement due to the State for TPAF pension and FICA for federally funded salaries be remitted in a timely manner.

III. School Purchasing Program

3. It is recommended amounts paid per vendor invoices through cooperative purchasing agreements be verified to the cooperative purchasing program's contract award supporting documentation.

IV. School Food Services

There are none.

V. Student Body Activities

There are none.

VI. Application for State School Aid

There are none.

VII. Transportation

There are none.

VIII. Facilities and Capital Assets

4. It is recommended that all acquisitions of equipment and building improvements be included in the annual capital asset inventory report.

IX. Miscellaneous

There are none.

X. 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