

**PLAINFIELD BOARD OF EDUCATION  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2021**

**PLAINFIELD BOARD OF EDUCATION  
TABLE OF CONTENTS**

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

	<u>Page No.</u>
Auditor's Management Report	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	4-5
School Food Service	5-7
Student Body Activity	7
Application for State School Aid	7
Pupil Transportation	7
Facilities and Capital Assets	7
Testing for Lead of all Drinking Water in Educational Facilities	8
Follow-up on Prior Year Findings	8
Suggestions to Management	8
Schedule of Meal Count Activity	9
Schedule of Net Cash Resources – Food Service Fund	10
Schedule of Audited Enrollments	11-13
Excess Surplus Calculation	14
Encumbrance Reconciliation Schedules	15-16
Recommendations	17
Acknowledgment	18



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## AUDITOR'S MANAGEMENT REPORT

Honorable President and  
Members of the Board of Trustees  
Plainfield Board of Education  
Plainfield, 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 Plainfield Board of Education for the fiscal year ended June 30, 2021, and have issued our report thereon dated February 4, 2022.

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 solely for the information and use of management, the Board of Trustees, 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 & HIGGINS, LLP  
Certified Public Accountants  
Public School Accountants

Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn New Jersey  
February 4, 2022

**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator, 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 CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Gary Ottmann	Interim Business Administrator/Board Secretary	\$178,000

There is a policy for Public Employee Dishonesty with Faithful Performance with the New Jersey Schools Insurance Group covering all other employees with coverage of \$100,000.

**Financial Planning, Accounting and Reporting**

Examination of Claims

An examination of claims paid during the period under review did not reveal any discrepancies with respect to signatures and 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 were approved 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 benefits premium withholding due to general fund.

Payrolls were delivered to the Secretary of the Board who then deposited by wire transfers in separate bank accounts for net payroll and withholdings.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators to the New Jersey Department of Treasury was filed by the March 15 due date.

The Board has implemented and maintains a personnel tracking and accounting (Position Control) system.

**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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 reserves 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.

Travel

The District has an approved Board travel policy as required by N.J.A.C. 6A-6.13 and N.J.S.A. 18A:11-12. No exceptions were noted pertaining to travel expense payments tested.

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 procedures. In addition to randomly 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-2.4. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

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

Bids received were summarized in the minutes (N.J.S.A.18A:18A-21).

Acknowledgment of the Board's receipt of the Board Secretary's monthly financial reports was included in the minutes.

The Board Secretary's and cash reports were presented monthly to the Board on a timely basis and were submitted to the executive county superintendent as prescribed by (N.J.S.A. 18A:17-9).

The prescribed contractual order system was followed.

**Finding 2021-01** – The audit of the worker's compensation claims disbursement account bank reconciliation at June 30, 2021 prepared by the District's third-party administrator, reflected an overdraft of \$84,977. This was the result of the outstanding check list including checks totaling \$102,014 that were voided and subsequently reissued.

**Recommendation** – It is recommended that the outstanding check list for the worker's compensation claims disbursement account prepared by the third-party administrator be reviewed monthly for validity.

Board Designee – Bank Reconciliations

The Chief School Administrator did perform cash reconciliations for the general operating account, payroll account and payroll agency account (N.J.S.A. 18A:17-36).

The Chief School Administrator's records were in agreement with the records of the Board Secretary.

Unemployment Compensation Insurance

The Board had adopted the direct reimbursement method. The financial transactions of this fund are reported in the General Fund.

**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

The E.S.E.A./ESSA financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I, II, III and IV of the Elementary and Secondary Education Act as amended and reauthorized.

Our examination of the ESEA/ESSA 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 Exhibits K-3 and K-4 located in the CAFR.

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

IDEA Part B

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

Nonpublic State Aid

Project completion reports were finalized and transmitted to the Department of Education by the due date.

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 Reimbursements to the State for Federal Salary Expenditures

The reimbursement to the State for the amount of the 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.

Pursuant to N.J.S.A. 18A:18A-3, a board of education may increase the bid threshold to \$44,000 if the District employs a Qualified Purchasing Agent. The District's Interim School Business Administrator is qualified pursuant to subsection b of section 9 of P.L. 1971, c. 198 (c.40A:11-9) and the board of education has increased the bid threshold to \$44,000.

The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$19,600.

The District has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**School Purchasing Programs (Continued)**

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods or service, 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 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.

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 that purchases were made through the use of State contracts and cooperative agreements.

**Finding 2021-02** – Our audit of purchases revealed payments made under cooperative purchasing agreements that in the aggregate exceeded the bid threshold were not specifically approved by Board resolution..

**Recommendation** – Purchases of goods and/or services under cooperative purchasing agreements where aggregated purchases exceed the bid threshold be awarded by Board resolution.

**Finding 2021-03** – The audit of certain vendors paid in excess of the bid threshold indicated political contribution disclosure forms were not obtained and retained for audit.

**Recommendation** – Political contribution disclosure forms be obtained and retained for audit for all applicable vendors.

**Finding 2021-04** – The audit of vendors paid in excess of \$17,500 for professional services awarded under the non-fair and open process were not advertised in an official newspaper of the District.

**Recommendation** – All professional services vendors to be paid in excess of \$17,500 awarded a contract under the non-fair and open process be advertised in an official newspaper of the District.

**Finding 2021-05 (CAFR Finding 2021-001)** – The audit of billings of certain vendors providing services on a time and material basis indicated the invoices presented for payment did not include the number of hours worked and the corresponding hourly rates and the quantity of materials provided and the corresponding cost per unit.

**Recommendation** – All invoices provided for payment by vendors providing services based upon time and materials include the proper detail that corresponds with the respective bid award.

**School Food Service**

**Public Health Emergency**

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures.

During SY 2020-2021 the public health emergency was still applicable. As a result, School Food Authorities (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.

**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**School Food Service (continued)**

**Public Health Emergency (continued)**

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 Services were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The District has contracted with Maschio's Food Services, Inc. as its 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 contract/addendum were reviewed and audited. The FSMC original contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$650,000. The contract addendum amended the guarantee to "no guarantee". All vendor discounts, rebates and credits from vendors and/or the FSMC were tracked and credited to the Food Service account and reconciled to supporting documentation at least annually.

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

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

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

Net cash resources did not exceed three months average expenditures.

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 vouchers were timely filed and no exceptions were noted between meals claimed and meal count records.

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 and/or to the list of certified students on file, times the number of operating days. The free and reduced price meal policy is uniformly administered throughout the School System. The required verification procedures for free and reduced price applications were completed timely and available for review.

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

The Statement of Revenues, Expenses and Changes in Fund Net Position (CAFR Exhibit B-5) does separate program and non program cost of sales.



**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**School Food Service (continued)**

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

We also inquired of management about the emergency COVID-19 procedures/practices that the SFA instituted to provide meals to eligible 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.

**Student Body Activity**

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

All receipts were promptly deposited.

Cash disbursements had proper supporting documentation.

**Finding 2021-06** – With respect to the Student Activity accounts, our audit noted the following:

- Supporting documentation for certain cash disbursements were not available.
- Pre-numbered receipts were not provided for audit.
- Certain checks only contained one (1) authorized payee signature.

**Recommendation** – Internal controls over the Student Activity accounts be reviewed and enhanced.

**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 handicapped, low-income and bilingual. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers 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 has adequate written procedures for the recording of student enrollment data.

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2020-2021 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report. 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 a review of the School Development Authority (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.

Since the District is classified as a School Based Budget District, certain SDA grant activity was conducted by the State on behalf of the Board.

The District maintained detailed capital assets financial records.

**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Testing for Lead of all Drinking Water in Educational Facilities**

The school district adhered to all 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 Findings**

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

**Suggestions to Management**

Old outstanding checks on the District's bank reconciliations be reviewed and cleared of record.

**PLAINFIELD BOARD OF EDUCATION  
FOOD SERVICE ENTERPRISE FUND  
SCHEDULE OF MEAL COUNT ACTIVITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Program</u>	<u>Meals Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>Under (Over) Claim</u>
National School Lunch (High Rate)	Paid				-	\$ 0.35	-
	Reduced				-	3.13	-
	Free	<u>366,811</u>	<u>193,755</u>	<u>193,755</u>	<u>-</u>	3.53	<u>-</u>
	Total Lunch	<u>366,811</u>	<u>193,755</u>	<u>193,755</u>	<u>-</u>		<u>-</u>
National School Lunch	HHFKA-PB Lunch Only	<u>366,811</u>	<u>193,755</u>	<u>193,755</u>	<u>-</u>	0.07	<u>-</u>
School Breakfast (Severe Needs Rate)	Paid				-	0.32	-
	Reduced				-	1.96	-
	Free	<u>366,811</u>	<u>193,755</u>	<u>193,755</u>	<u>-</u>	2.26	<u>-</u>
	Total Breakfast	<u>366,811</u>	<u>193,755</u>	<u>193,755</u>	<u>-</u>		<u>-</u>
School Snacks (At Risk/Area Eligible)	Paid						
	Reduced						
	Free	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.96	<u>\$ -</u>
	Total Snacks	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
		<u>1,100,433</u>	<u>581,265</u>	<u>581,265</u>	<u>-</u>		<u>\$ -</u>

**PLAINFIELD BOARD OF EDUCATION  
FOOD SERVICE ENTERPRISE FUND  
CALCULATION OF NET CASH RESOURCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Current Assets**

Cash and Cash Equivalents	\$	40,103
Due from Other Governments		494,957
Accounts Receivable		35,334

**Current Liabilities**

Due to Other Funds		(60,000)
Accounts Payable		(252)

<b>Net Cash Resources</b>	<b>\$</b>	<b><u>510,142</u></b>
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**Adjusted Total Operating Expense:**

Total Operating Expenses	\$	3,101,300
Less Depreciation		<u>(128,249)</u>

Adjusted Total Operating Expense	\$	<u>2,973,051</u>
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**Average Monthly Operating Expense:**

	\$	<u>297,305</u>
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**Three Times Monthly Average:**

	\$	<u>891,915</u>
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Total Net Cash Resources	\$	510,142
Three Times Monthly Average		<u>891,915</u>

Excess(Deficit) Cash Resources	\$	<u>(381,773)</u>
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**PLAINFIELD BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020  
SCHEDULE OF AUDITED ENROLLMENTS**

	2021-22 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool - 4yr																	
Full Day Preschool - 3yr		-		-													
Full Day Preschool - 4yr		-		-													
Half Day Kindergarten		-		-													
Full Day Kindergarten	604.0		604.0		-	-		68.0		68.0							
One	620.0		620.0		-	-		49.0		49.0							
Two	651.0		651.0		-	-		70.0		70.0							
Three	592.0		592.0		-	-		50.0		50.0							
Four	514.0		514.0		-	-		42.0		42.0							
Five	601.0		601.0		-	-		90.0		90.0							
Six	518.0		518.0		-	-		63.0		63.0							
Seven	498.0		498.0		-	-		183.0		183.0							
Eight	509.0		509.0		-	-		225.0		225.0							
Nine	437.0		437.0		-	-		75.0		75.0							
Ten	522.0		522.0		-	-		451.0		451.0							
Eleven	443.0		443.0		-	-		369.0		369.0							
Twelve	360.0		360.0		-	-		291.0		291.0							
Post-Graduate																	
Adult H.S. (15+CR.)																	
Adult H.S. (1-14 CR.)																	
Subtotal	6,869.0	-	6,869.0	-	-	-		2,026.0	-	2,026.0	-	-	-	-	-	-	-
Special Ed - Elementary	519.0	-	519.0	-	-	-		29.0	-	29.0	-	-	22.0	10.0	10.0	-	-
Special Ed - Middle School	337.0	-	337.0	-	-	-		20.0	-	20.0	-	-	11.0	5.0	5.0	-	-
Special Ed - High School	315.0	-	315.0	-	-	-		18.0	2.0	18.0	2.0	-	21.0	9.0	9.0	-	-
Subtotal	1,171.0	-	1,171.0	-	-	-		67.0	2.0	67.0	2.0	-	54.0	24.0	24.0	-	-
Co. Voc. - Regular																	
Co. Voc. Ft. Post Sec.																	
Totals	8,040.0	-	8,040.0	-	-	-		2,093.0	2.0	2,093.0	2.0	-	54.0	24.0	24.0	-	-
Percentage Error					0.00%	0.00%						0.00%	0.00%				0.00%

**PLAINFIELD BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020  
SCHEDULE OF AUDITED ENROLLMENTS**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>	<u>Reported on A.S.S.A. as LEP low Income</u>	<u>Reported on Workpapers as LEP low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten	616.0	616.0	-	8.0	8.0	-	335.0	335.0	-	7.0	7.0	-
One	691.0	691.0	-	9.0	9.0	-	353.0	353.0	-	8.0	8.0	-
Two	709.0	709.0	-	9.0	9.0	-	418.0	418.0	-	9.0	9.0	-
Three	670.0	670.0	-	9.0	9.0	-	392.0	392.0	-	9.0	9.0	-
Four	580.0	580.0	-	8.0	8.0	-	286.0	286.0	-	6.0	6.0	-
Five	628.0	628.0	-	8.0	8.0	-	288.0	288.0	-	6.0	6.0	-
Six	562.0	562.0	-	7.0	7.0	-	178.0	178.0	-	4.0	4.0	-
Seven	525.0	525.0	-	7.0	7.0	-	106.0	106.0	-	2.0	2.0	-
Eight	511.0	511.0	-	7.0	7.0	-	126.0	126.0	-	3.0	3.0	-
Nine	452.0	452.0	-	6.0	6.0	-	111.0	111.0	-	2.0	2.0	-
Ten	494.0	494.0	-	7.0	7.0	-	177.0	177.0	-	4.0	4.0	-
Eleven	444.5	444.5	-	6.0	6.0	-	144.0	144.0	-	3.0	3.0	-
Twelve	294.5	294.5	-	4.0	4.0	-	79.0	79.0	-	2.0	2.0	-
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	<u>7,177.0</u>	<u>7,177.0</u>	<u>-</u>	<u>95.0</u>	<u>95.0</u>	<u>-</u>	<u>2,993.0</u>	<u>2,993.0</u>	<u>-</u>	<u>65.0</u>	<u>65.0</u>	<u>-</u>
Special Ed - Elementary	574.0	574.0	-	8.0	8.0	-	226.0	226.0	-	5.0	5.0	-
Special Ed - Middle	342.0	342.0	-	5.0	5.0	-	33.0	33.0	-	1.0	1.0	-
Special Ed - High	311.5	316.0	(5)	4.0	4.0	-	7.0	7.0	-	-	-	-
Subtotal	<u>1,227.5</u>	<u>1,232.0</u>	<u>(5)</u>	<u>17.0</u>	<u>17.0</u>	<u>-</u>	<u>266.0</u>	<u>266.0</u>	<u>-</u>	<u>6.0</u>	<u>6.0</u>	<u>-</u>
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	<u>8,404.5</u>	<u>8,409.0</u>	<u>(5)</u>	<u>112.0</u>	<u>112.0</u>	<u>-</u>	<u>3,259.0</u>	<u>3,259.0</u>	<u>-</u>	<u>71.0</u>	<u>71.0</u>	<u>-</u>
Percentage Error			<u>-0.05%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

**Transportation**

	<u>Reported on DRTRS by DOE/county</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>
	Reg. - Public Schools, col. 1	732.0				
Reg -SpEd, col. 4	16.0	16.0	-	2.0	2.0	-
Transported - Non-Public, col. 3			-	-	-	-
Special Ed Spec, col. 6	643.0	643.0	-	82.0	72.0	10.0
Totals	<u>1,391.0</u>	<u>1,391.0</u>	<u>-</u>	<u>177.0</u>	<u>167.0</u>	<u>10.0</u>
Percentage Error			<u>0.00%</u>			<u>5.65%</u>

**PLAINFIELD BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020  
SCHEDULE OF AUDITED ENROLLMENTS**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindegarten						
Full Day Kindergarten	53.0	53.0	-	6.0	6.0	-
One	29.0	29.0	-	3.0	3.0	-
Two	38.0	38.0	-	5.0	5.0	-
Three	42.0	42.0	-	5.0	5.0	-
Four	34.0	34.0	-	4.0	4.0	-
Five	32.0	32.0	-	4.0	4.0	-
Six	18.0	18.0	-	2.0	2.0	-
Seven	15.0	15.0	-	2.0	2.0	-
Eight	25.0	25.0	-	3.0	3.0	-
Nine	46.0	46.0	-	5.0	5.0	-
Ten	76.0	76.0	-	9.0	9.0	-
Eleven	46.0	46.0	-	6.0	6.0	-
Twelve	40.0	40.0	-	5.0	5.0	-
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>494</u>	<u>494</u>	<u>-</u>	<u>59</u>	<u>59</u>	<u>-</u>
Special Ed - Elementary	19.0	19.0	-	2.0	2.0	-
Special Ed - Middle	5.0	5.0	-	1.0	1.0	-
Special Ed - High	2.0	2.0	-	1.0	1.0	-
Subtotal	<u>26</u>	<u>26</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>520</u>	<u>520</u>	<u>-</u>	<u>63</u>	<u>63</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**PLAINFIELD BOARD OF EDUCATION  
EXCESS SURPLUS CALCULATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Section 1**

**Calculation A: 4% Excess Surplus:**

All districts required to use school-based budgeting are required to complete this calculation using 4%.

2020-2021 Total General Fund Expenditures reported on Exhibit C-1	\$ 197,353,524
Add: Transfer from General Fund to Special Revenue Fund for Preschool - Regular	921,816
Less: Expenditures allocated to restricted federal sources as reported on Exhibit D-2	(980,501)
2020-2021 Adjusted General Fund & Other State Expenditures	197,294,839
Decreased by:	
On-Behalf TPAF Pension & Social Security	(25,113,664)
2020-2021 General Fund Expenditures	\$ 172,181,175
4% of Adjusted 2020-2021 General Fund Expenditures (or \$250,000)	\$ 6,887,247
Increased by: Allowable Adjustment - Additional Nonpublic Transportation Aid (Unbudgeted)	80,330
Allowable Adjustment - Extraordinary Aid (Excess of Budgeted Amount)	2,127,930
Maximum Unassigned Fund Balance	\$ 9,095,507

**SECTION 2**

Total General Fund - Fund Balances at June 30, 2021	\$ 18,653,090
(Per CAFR Budgetary Comparison schedule/statement)	
Decreased by:	
Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 3,421,110
Capital Reserve - Designated for Subsequent Year's Expenditures	94,811
Committed - Year End Encumbrances	1,397,239
Assigned - Year End Encumbrances	575,408
Unemployment Compensation	793,710
Assigned - FFCRA/SEMI Designated for Subsequent Year's Expenditures	20,292
Assigned - Designated for Subsequent Year's Expenditures	4,261,912
	10,564,482
Total Unassigned Fund Balance	\$ 8,088,608

**SECTION 3**

Fund Balance - Excess Surplus	\$ -
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**Recapitulation of Excess Surplus as of June 30, 2021**

Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 3,421,110
	\$ 3,421,110



**PLAINFIELD BOARD OF EDUCATION  
ENCUMBRANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**General Fund (Funds 11, 12, 13)**

Encumbrances per the June 30, 2021 Board Secretary Report \$ 1,972,647

<u>Description</u>	<u>Total by Category</u>	<u>Amount Properly Encumbered</u>	<u>Encumbrances Cancelled Through Audit Adjustments</u>
Regular Instruction			
Special Education Instruction			
Other Instruction			
Student Support Services			
General Administration			
Central Services			
Plant Operations and Maintenance	\$ 567,323	\$ 567,323	
Transportation			
Capital Outlay	<u>1,397,239</u>	<u>1,397,239</u>	<u>-</u>
	<u>\$ 1,964,562</u>	<u>\$ 1,964,562</u>	<u>\$ -</u>

Total Encumbrances Cancelled During the Audit -

Committed Fund Balance - Year End Encumbrances in the CAFR - June 30, 2021 1,397,239

Assigned Fund Balance - Year End Encumbrances in the CAFR - June 30, 2021 567,323

\$ 1,964,562

**Blended Resource Fund (Fund 15)**

Encumbrances per the June 30, 2021 Board Secretary Report

<u>Description</u>	<u>Total by Category</u>	<u>Amount Properly Encumbered</u>	<u>Encumbrances Cancelled Through Audit Adjustments</u>
Regular Instruction	\$ 8,085	\$ 8,085	
Special Education Instruction			
Other Instruction			
Student Support Services			
School Administration			
Transportation			
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 8,085</u>	<u>\$ 8,085</u>	<u>\$ -</u>

Total Encumbrances Cancelled During the Audit -

Assigned Fund Balance - Year End Encumbrances in the CAFR - June 30, 2021 8,085

Grand Total \$ 1,972,647

**PLAINFIELD BOARD OF EDUCATION  
ENCUMBRANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Special Revenue Fund (Fund 20)

Encumbrances per the June 30, 2021 Board Secretary Report \$ 8,060

<u>Description</u>	<u>Total by Category</u>	<u>Amount Properly Encumbered</u>	<u>Encumbrances Cancelled Through Audit Adjustments</u>
Regular Instruction			
Special Education Instruction			
Other Instruction	\$ 8,060	\$ 8,060	
Student Support Services			
Transportation			
Capital Outlay	-	-	-
	<u>\$ 8,060</u>	<u>\$ 8,060</u>	<u>\$ -</u>

Total Encumbrances Cancelled During the Audit -

Assigned Fund Balance - Year End Encumbrances in the CAFR - June 30, 2021 \$ 8,060

**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**RECOMMENDATIONS**

**I. Administrative Practices and Procedures**

There are none.

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

1. It is recommended that the outstanding check list for the worker's compensation claims disbursement account prepared by the third-party administrator be reviewed monthly for validity.

**III. School Purchasing Program**

It is recommended that:

- \* 2. Purchases of goods and/or services under cooperative purchasing agreements where aggregated purchases exceed the bid threshold be awarded by Board resolution.
- \* 3. Political contribution disclosure forms be obtained and retained for audit for all applicable vendors.
- 4. All professional services vendors to be paid in excess of \$17,500 awarded a contract under the non-fair and open process be advertised in an official newspaper of the District.
- 5. All invoices provided for payment by vendors providing services based upon time and materials include the proper detail that corresponds with the respective bid award.

**IV. School Food Service**

There are none.

**V. Student Body Activities**

6. It is recommended that internal controls over the Student Activity accounts be review and enhanced..

**VI. Application for State School Aid**

There are none.

**VII. Pupil Transportation**

There are none.

**VIII. Facilities and Capital Assets**

There are none.

**IX. Miscellaneous**

There are none.

**PLAINFIELD BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

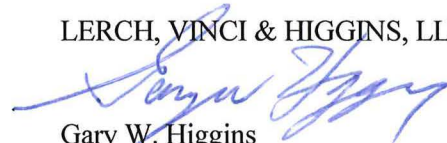
Corrective action was taken on all prior year audit findings/recommendations except for the one denoted with an asterisk above.

**ACKNOWLEDGMENT**

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 & HIGGINS, LLP



Gary W. Higgins  
Public School Accountant  
Certified Public Accountant