

**CLARK PUBLIC SCHOOL DISTRICT  
AUDITOR'S MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2022**

**CLARK PUBLIC SCHOOL DISTRICT  
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members  
of the Board of Education  
Clark Public School District  
Clark, 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 Clark Public School District as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated February 3, 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 solely for the information and use of management, 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.

Respectfully submitted,

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

Andrew D. Parente  
Public School Accountant  
PSA Number CS00224600

Fair Lawn, New Jersey  
February 3, 2023

**CLARK PUBLIC SCHOOL DISTRICT  
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 Exhibit J-20, Insurance Schedule contained in the district's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
R. Paul Vizzuso	Business Administrator/Board Secretary	\$300,000
James Testa	Treasurer of School Monies	\$300,000

There is a blanket dishonesty bond covering all other employees, including faithful performance for elected officials, in the amount of \$250,000 per loss.

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.

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

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made.

**Financial Planning, Accounting and Reporting**

Examination of Claims

An examination of claims paid during the period under review did not indicate any material discrepancies with respect to signatures and certifications.

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/School Business Administrator and the Superintendent.

Salary withholdings were remitted to the proper agencies including health benefit withholdings due to the General Fund.

**CLARK PUBLIC SCHOOL DISTRICT  
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 required certification (E-Cert1) of compliance with requirements of income tax on compensation of District Administration was filed with the New Jersey Department of Treasury by the due date.

**Finding 2022-1** – Our audit revealed that the Business Administrator’s contract was not approved by the County Superintendent.

**Recommendation** – The Business Administrator’s contract be submitted to and approved by the County Superintendent on a timely basis.

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.

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 specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3.

Travel

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 fair condition.

The prescribed contractual order system was followed.

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

Monthly Board Secretary’s report and certifications were approved by the Board in a timely manner.

Treasurer's Records

The Treasurer did perform cash reconciliations for all accounts.

All cash receipts were promptly deposited.

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

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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. financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I, II, III and IV of the Elementary and Secondary Education Act, as amended and reauthorized.

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 are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

IDEA Part B and Preschool

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.

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

The reimbursement to 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 90 day grant liquidation period required by the Office of Grants Management.

Non-Public State Aid

Project completion reports were finalized and transmitted to the department.

**School Purchasing Programs**

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law".

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is currently \$20,200.

If the purchasing agent is qualified pursuant to subsection b of section 9 of P.L. 1971, c.198 (c.40A:11-9), the Board of Education may establish that the bid threshold may be up to \$44,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section. The Board has designated the School Business Administrator as the qualified purchasing agency and has approved by Board resolution a bid threshold of \$44,000.

**CLARK PUBLIC SCHOOL DISTRICT  
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 Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the 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 that payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies", in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S. 18A:18A-4, as amended.

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

**School Food Service**

**COVID – 19 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 Free and Reduced Price 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.

During SY 2021-2022 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). SFAs could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

SFA's 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 SFA's 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 age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFA's 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 free and reduced price meal eligible 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 Cost Reimbursable Fixed Price or Non-Competitive Emergency Procurement contract were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$50,000. The operating results provision has been met. 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.

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**School Food Service**

Expenditures were recorded as food, labor and other costs. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplied 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 FSMC did not apply for and receive a loan in accordance with the Payroll Protection Plan and did not use the funds to pay for costs applicable to the Food Service Programs.

Net cash resources did exceed three months average expenditures.

**Finding 2022-2 (ACFR Findings 2022-001)** – Our audit revealed net cash resources exceeded three months of average expenditures at June 30, 2022 in the Food Service Fund.

**Recommendation** – The District develop a plan to eliminate the excess of net resources in the Food Service Fund.

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 submitted/certified in a timely manner.

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.

**Before and After School Program**

The financial transactions of the Before and After School Program were maintained as an Enterprise Fund. The financial accounts and records were reviewed on a test-check basis.

**Finding 2022-3** – Our audit of the Before and After School program revealed that program fees collected were not deposited in a timely manner.

**Recommendation** – Program fees collected in the Before and After School program be deposited in a timely manner.

**Student Body Activities**

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

Cash receipts and cash disbursements records were maintained in good condition.

All cash disbursements had proper supporting documentation.



**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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 disabled, on-roll 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 no exceptions. The information on the District workpapers was verified without exceptions noted. 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 2021-2022 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary 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**

Our procedures included a review of the transfer of local funds to and from the General Fund and the awarding of contracts for eligible facilities construction.

**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.

**CLARK PUBLIC SCHOOL DISTRICT  
FOOD SERVICE FUND  
SCHEDULE OF MEAL COUNT ACTIVITY  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**SCHEDULE OF MEAL COUNT ACTIVITY**

<u>Program</u>	<u>Meals Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified to Individual School Tally Sheets</u>	<u>Difference</u>	<u>Rate per Meal</u>	<u>Total Over (Under) Claim Amount</u>
National School Lunch	SSO	<u>228,613</u>	<u>85,388</u>	<u>85,388</u>	<u>-</u>	\$ 3.68	\$ <u>-</u>
	Total Lunch	<u>228,613</u>	<u>85,388</u>	<u>85,388</u>	<u>-</u>		<u>-</u>
National School Breakfast	SSO	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ 2.35	<u>-</u>
	Total Breakfast	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
	Total	<u>228,613</u>	<u>85,388</u>	<u>85,388</u>	<u>-</u>		\$ <u>-</u>

**CLARK PUBLIC SCHOOL DISTRICT  
COMPARISON OF NET CASH RESOURCES TO THREE  
MONTHS AVERAGE EXPENDITURES  
FOOD SERVICE ENTERPRISE FUND  
AS OF JUNE 30, 2022**

**Net Cash Resources:**

**Current Assets**

Cash	\$	657,768
Accounts Receivable		72,519
Interfunds Receivable		28,608

**Current Liabilities**

Less:

Accounts Payable	(146,432)
Unearned Revenue	<u>(21,577)</u>

<b>Net Cash Resources</b>	<b>\$</b>	<b><u>590,886</u></b>
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**Adjusted Total Operating Expense:**

Total Operating Expenses	\$	932,910
Less Depreciation		<u>(18,262)</u>

Adjusted Total Operating Expense	<b>\$</b>	<b><u>914,648</u></b>
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<b><u>Average Monthly Operating Expense:</u></b>	<b>\$</b>	<b><u>91,465</u></b>
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<b><u>Three Times Monthly Average:</u></b>	<b>\$</b>	<b><u>274,394</u></b>
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Total Net Cash Resources	\$	590,886
Three Times Monthly Average		<u>274,394</u>

Net Cash Resources Do Exceed Three Month Average Expenses	<b>\$</b>	<b><u>316,492</u></b>
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**CLARK 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 A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Pre-K 3yr					-	-											
Full Day Pre-K 3yr					-	-											
Half Day Pre-K 4yr					-	-											
Full Day Pre-K 4yr					-	-											
Full Day K	119		119		-	-	47		47								
One	140		140		-	-	51		51								
Two	131		131		-	-	88		88								
Three	142		142		-	-	66		66								
Four	153		153		-	-	88		88								
Five	135		135		-	-	81		81								
Six	157		157		-	-	157		157								
Seven	151		151		-	-	151		151								
Eight	173		173		-	-	173		173								
Nine	146		146		-	-	146		146								
Ten	140	1	140	1	-	-	140		140								
Eleven	149	3	149	3	-	-	149		149								
Twelve	136	9	136	9	-	-	136		136								
Adult School (15+cr)	-		-		-	-											
Subtotal	1,872	13	1,872	13	-	-	1,473	-	1,473	-	-	-	-	-	-	-	-
Sp. Ed. - Elementary	131		131		-	-	23		23				1.0	1	1		
Sp. Ed. - Middle School	83		83		-	-	14		14				4.0	4	4		
Sp. Ed. - High School	125	10	125	10	-	-	22		22				7.5	7.5	8		
Subtotal	339	10	339	10	-	-	59	-	59	-	-	-	13	13	13		
Totals	2,211	23	2,211	23	-	-	1,532	-	1,532	-	-	-	13	13	13		
Percentage Error					0.00%	0.00%					0.00%						0.00%

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

	Resident 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 Pre-K 3yr	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Pre-K 4yr	-	-	-	-	-	-	-	-	-	-	-	-
Full Day K	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
One	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
Two	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
Three	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
Four	-	-	-	-	-	-	-	-	-	-	-	-
Five	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-	-	-	-	-
Seven	-	-	-	-	-	-	-	-	-	-	-	-
Eight	-	-	-	-	-	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
Adult School (15+ credits)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	6.0	6.0	-	6.0	6.0	-	-	-	-	-	-	-
Special Ed. - Elementary	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed. - Middle	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed. - High	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. -Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	6.0	6.0	-	6.0	6.0	-	-	-	-	-	-	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>						<u>0.00%</u>

	Transportation					
	Reported on DRTRS by BOE	Reported on DRTRS by District	Errors(1)	Tested	Verified	Errors
Regular Public Students	326.0	326.0	-	48.0	48.0	-
Transported Non-Public Students	-	-	-	-	-	-
ALL Non-Public Students	92.0	92.0	-	14.0	14.0	-
lar Special Education (w/o needs)	3.0	3.0	-	1.0	1.0	-
cial Ed Students (w/special needs or out of district)	46.0	46.0	-	7.0	7.0	-
	<u>467.0</u>	<u>467.0</u>	<u>-</u>	<u>70.0</u>	<u>70.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**CLARK 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 LEP Not low Income	Reported on Workpapers as LEP Not low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Pre-K 3yr	-	-	-	-	-	-
Full Day Pre-K 4yr	-	-	-	-	-	-
Full Day Kindergarten	3	3	-	2	2	-
One	2	2	-	1	1	-
Two	4	4	-	3	3	-
Three	2	2	-	1	1	-
Four	4	4	-	3	3	-
Five	-	-	-	-	-	-
Six	1	1	-	1	1	-
Seven	-	-	-	-	-	-
Eight	3	3	-	2	2	-
Nine	1	1	-	1	1	-
Ten	-	-	-	-	-	-
Eleven	1	1	-	1	1	-
Twelve	-	-	-	-	-	-
Adult School (15+ credits)	-	-	-	-	-	-
<b>Subtotal</b>	<b>21.0</b>	<b>21.0</b>	<b>-</b>	<b>15.0</b>	<b>15.0</b>	<b>-</b>
Special Ed. - Elementary	-	-	-	-	-	-
Special Ed. - Middle	-	-	-	-	-	-
Special Ed. - High	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Co. Voc. -Regular	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
<b>Totals</b>	<b>21.0</b>	<b>21.0</b>	<b>-</b>	<b>15.0</b>	<b>15.0</b>	<b>-</b>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**CLARK PUBLIC SCHOOL DISTRICT  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**SECTION 1**

2021-2022 Total General Fund Expenditures per the CAFR	\$ 47,992,734
Decreased by:	
On-Behalf TPAF Pension & Social Security	8,536,000
Assets Acquired Through Leases	407,691
Supplies Acquired Under Other Financing Agreements	<u>242,352</u>
Adjusted 2021-2022 General Fund Expenditures	<u>\$ 38,806,691</u>
4% of Adjusted 2021-2022 General Fund Expenditures	<u>\$ 1,552,268</u>
Enter Greater of 4% of Adjusted 2021-2022 General Fund Expenditures or \$250,000	1,552,268
Increased by:	
Allowable Adjustment	<u>361,440</u>
Maximum Unassigned Fund Balance	<u>\$ 1,913,708</u>

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2022	\$ 10,123,235
Decreased by:	
Excess Surplus - Designated for Subsequent Year's Expenditures	2,328,246
Capital Reserve	913,455
Maintenance Reserve	890,714
Designated for Subsequent Year's Expenditures	218,649
Year End Encumbrances	<u>737,825</u>
Total Unassigned Fund Balance	<u>\$ 5,034,346</u>

**SECTION 3**

Restricted Fund Balance - Excess Surplus	<u>\$ 3,120,638</u>
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**Recapitulation of Excess Surplus as of June 30, 2022**

Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 2,328,246
Excess Surplus	<u>3,120,638</u>
	<u>\$ 5,448,884</u>

**Detail of Allowable Adjustments**

Extraordinary Aid	\$ 334,760
Nonpublic Transportation Aid	<u>26,680</u>
	<u>\$ 361,440</u>

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**RECOMMENDATIONS**

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

1. It is recommended that the Business Administrator's contract be submitted to and approved by the County Superintendent on a timely basis.

III. School Purchasing Program

There are none.

IV. School Food Service

2. It is recommended that the District develop a plan to eliminate the excess of net resources in the Food Service Fund.

V. Before and After School Program

3. It is recommended that program fees in the Before and After School program be deposited in a timely manner.

VI. Student Body Activities

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Status of Prior Years' Audit Findings/Recommendations

There were no prior year recommendations.



**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



Andrew D. Parente  
Public School Accountant  
Certified Public Accountant