

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

**ELMWOOD PARK BOARD OF EDUCATION  
TABLE OF CONTENTS**

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

	<u>Page No.</u>
Report of Independent Auditors	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	4-5
Food Service Fund	5-6
Student Body Activities	6
Summer Session Program	6
Application for State School Aid	6
Pupil Transportation	6
Facilities and Capital Assets	6
Testing for Lead of all Drinking Water in Educational Facilities	7
Management Suggestions	7
Follow-up Prior Year Findings	7
Schedule of Meal Count Activity	8
Net Cash Resource Schedule	9
Schedule of Audited Enrollments	10-12
Excess Surplus Calculation	13
Recommendations	14
Acknowledgement	15



# LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
PAUL J. LERCH, CPA, RMA, PSA  
JULIUS B. CONSONI, CPA, PSA  
ANDREW D. PARENTE, CPA, RMA, PSA

ELIZABETH A. SHICK, CPA, RMA, PSA  
ROBERT W. HAAG, CPA, RMA, PSA  
DEBRA GOLLE, CPA  
MARK SACO, CPA  
ROBERT LERCH, CPA  
CHRISTOPHER VINCI, CPA, PSA  
CHRISTINA CUIFFO, CPA, PSA

Honorable President and Members  
of the Board of Education  
Elmwood Park Board of Education  
Elmwood Park, 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 Elmwood Park Board of Education, County of Bergen, State of New Jersey as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated January 25, 2023.

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

This report is intended for the information of management, 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  
January 25, 2023

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

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, the activities of the Board of Education and 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, Schedule of Insurance contained in the district's Annual Comprehensive Financial Report ("ACFR").

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
John DiPaola	Business Administrator/ Board Secretary	\$300,000
Joanne M. Wilson	Treasurer of School Monies	300,000

There is Public Employee Dishonesty and Faithful Performance policy with the New Jersey Schools Insurance Group covering all other employees with multiple coverage of \$50,000.

**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 appear to 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. The District was not required to make any adjustments for the prior year.

**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, certifications 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 tested were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/School Business Administrator.

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

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

Payroll Account (Continued)

Salary withholdings were promptly remitted by the District to the proper agencies, including health benefit withholdings due to the General Fund.

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

The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain administrative employees.

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:23 A-16.(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 N.J.A.C. 6A:23-8.3. As a result of the procedures performed, no additional testing was deemed necessary to test the propriety of expenditure classifications.

Travel Policy

The District has an approved Board travel policy as required by NJAC 6A:23A-6.13 and NJSA 18A:11-12. No exceptions were noted pertaining to travel expense reimbursement payments tested.

Board Secretary's Records

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

The Board Secretary's and Treasurer's 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 and 18A:17-36).

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

The prescribed contractual order system was followed.

Treasurer's Records

The Treasurer did perform cash reconciliations for all District accounts.

The Treasurer's bank reconciliations were in agreement with the records of the School Business Administrator/Board Secretary.

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

Acknowledgement of the Board's receipt of the Treasurer's monthly financial reports was included in the minutes.

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

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

**Elementary and Secondary 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 Title 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 ACFR.

Our audit of the Federal and State funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

**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 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. The law regulates bidding for public school student transportation contracts under NJSA 18A:39-3 which is \$20,200 for 2021-2022.

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 agent and has approved by Board resolution a bid threshold of \$44,000.

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.

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

**School Purchasing Programs (Continued)**

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

The results of our examination did not indicate any individual 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.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.

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.

**Food Service Fund**

**Public Health Emergency**

In accordance with the Governor’s Declaration of Emergency pertaining to the public health emergency all Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures. Governor Murphy’s emergency declaration ended June 4, 2021; however, the United States Department of Agriculture’s federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

As a result, School Food Authorities (SFA’s) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO). SFAs could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the ages of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

The school food service program was selected and audited as a major federal program in accordance with Uniform Guidance.

The financial transactions and records of the school food services were maintained in good condition. The financial accounts and meal count records were reviewed on a test-check basis. Cash receipts and bank records were reviewed for timely deposits.

The district utilizes 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 contract/addendum were reviewed. The FSMC contract was based on a fixed price cost that did not include a guarantee provision.

The FSMC received a loan in accordance with the Payroll Protection Plan and funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

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

The cash disbursement records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did exceed three months average expenditures.

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

**Food Service Fund (Continued)**

Public Health Emergency (Continued)

**Finding 2022-1 (ACFR Finding 2022-001)** – Our audit revealed net cash resources exceeded three month of average expenditures at June 30, 2022 in the Food Service Fund.

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

Application for free and reduced price meals were reviewed for completeness and accuracy as part of the Application for State School Aid (ASSA). The number of meals claimed as served was compared to the meal count records.

U.S.D.A. commodities were received and a separate inventory were maintained on a first-in, first-out basis.

The Statement of Revenues, Expenses and Changes in Net Position (CAFR 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.

**Student Body Activities**

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

All receipts tested were deposited in a timely manner.

All cash disbursements tested had proper supporting documentation.

**Summer Session Program**

The summer session program did not operate in the summer of 2021 due to concerns over the COVID-19 public health emergency.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (ASSA) for on-roll, private schools for the disabled, related services, 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 minor exceptions noted. The information that was included on the workpapers was verified without exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District did maintain workpapers on the prescribed state forms or their equivalent for all reporting categories.

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 Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

**Facilities and Capital Assets**

The District had no SDA grant projects during the current year.



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

**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.

**Management Suggestions**

- The District review with the Food Service Management Company any potential credits from the PPP Loan Forgiveness.

**Follow-up Prior Year Findings**

There were none.

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

**SCHEDULE OF MEAL COUNT ACTIVITY**

<u>Program</u>	<u>Meals Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>
National School Lunch	SSO	<u>291,074</u>	<u>78,021</u>	<u>78,021</u>	<u>-</u>
	Total Lunch	<u><u>291,074</u></u>	<u><u>78,021</u></u>	<u><u>78,021</u></u>	<u><u>-</u></u>
National School Breakfast	SSC	<u>50,626</u>	<u>11,137</u>	<u>11,137</u>	<u>-</u>
	Total Lunch	<u><u>50,626</u></u>	<u><u>11,137</u></u>	<u><u>11,137</u></u>	<u><u>-</u></u>

**ELMWOOD PARK BOARD OF EDUCATION  
FOOD SERVICE FUND  
COMPARISON OF NET CASH RESOURCES TO THREE MONTHS AVERAGE EXPENDITURES  
ENTERPRISE FUND  
AS OF JUNE 30, 2022**

**NET CASH RESOURCE SCHEDULE**

<u>Net Cash Resources:</u>	<u>Total</u>	<u>Reference</u>
<b>ACFR</b>		
<b><u>Exhibit</u></b>		
<b>Current Assets</b>		
B-4	Cash & Cash Equivalents	\$ 520,451
B-4	Intergovernmental Receivable	78,553
B-4	Other Accounts Receivable	20,933
B-4	Due From Other Funds	6,270
<b>Current Liabilities</b>		
B-4	Less Accounts Payable	(85,178)
B-4	Less Due to Other Funds	
B-4	Less Unearned Revenue	(8,211)
	<b>Net Cash Resources</b>	<b>\$ 532,818 (A)</b>
<b><u>Total Net Adjusted Operating Expenses:</u></b>		
B-5	Total Operating Expenses	\$ 1,554,324
B-5	Less Depreciation	(20,291)
	<b>Total Net Adjusted Total Operating Expenditures</b>	<b>\$ 1,534,033 (B)</b>
<b><u>Average Monthly Operating Expenses:</u></b>		
	Total Net Adjusted Operating Expenses (B) / 10 months	\$ 153,403 (C)
<b><u>Three Times Monthly Average:</u></b>		
	3 X Average Monthly Expenses (C)	\$ 460,210 (D)

<b>TOTAL NET CASH RESOURCES</b>	<b>\$ 532,818</b>	<b>(A)</b>
<b>LESS THREE MONTHS AVERAGE EXPENDITURES</b>	<b>\$ 460,210</b>	<b>(D)</b>
<b>NET OVER (UNDER)</b>	<b>\$ 72,608</b>	

**NET CASH RESOURCES DO EXCEED THREE MONTH AVERAGE EXPENDITURES**

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

SOURCE - USDA resource management comprehensive review form

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

	2021-2022 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 Preschool 3 Years Old	3		3		-	-	3		3		-	-				-
Half Day Preschool 4 Years Old	5		5		-	-	5		5		-	-				-
Full Day Preschool 3 Years Old	1		1		-	-	1		1		-	-				-
Full Day Preschool 4 Years Old	5		5		-	-	5		5		-	-				-
Half Day Kindergarten					-	-					-	-				-
Full Day Kindergarten	157		160		(3)	-	70		70		-	-				-
Grade 1	147		147		-	-	57		57		-	-				-
Grade 2	157		158		(1)	-	42		42		-	-				-
Grade 3	160		160		-	-	52		52		-	-				-
Grade 4	155		157		(2)	-	42		42		-	-				-
Grade 5	141		142		(1)	-	55		55		-	-				-
Grade 6	163		164		(1)	-	164		164		-	-				-
Grade 7	150		151		(1)	-	152		152		-	-				-
Grade 8	187		187		-	-	187		187		-	-				-
Grade 9	207	8.0	207	8.0	-	-	207	8.0	207	8.0	-	-				-
Grade 10	140	5.0	140	5.0	-	-	140	5.0	140	5.0	-	-				-
Grade 11	147	9.0	147	9.0	-	-	147	9.0	147	9.0	-	-				-
Grade 12	153	3.0	153	3.0	-	-	153	3.0	153	3.0	-	-				-
Post- Graduate					-	-					-	-				-
Adult High School (15+ Credits)					-	-					-	-				-
Adult High School (1-14 Credits)					-	-					-	-				-
<b>Subtotal</b>	<b>2,078</b>	<b>25</b>	<b>2,087</b>	<b>25</b>	<b>(9)</b>	<b>-</b>	<b>1,482</b>	<b>25</b>	<b>1,482</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sp Ed - Elementary	191		184		7	-	30		30		-	-	6	5	5	-
Sp Ed - Middle School	97		95		2	-	15		15		-	-	7	6	6	-
Sp Ed - High School	110	6	110	6	-	-	20		20		-	-	6	5	5	-
<b>Subtotal</b>	<b>398</b>	<b>6</b>	<b>389</b>	<b>6</b>	<b>9</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>16</b>	<b>16</b>	<b>-</b>
County Vocational - Regular					-	-					-	-				-
County Vocational - F.T. Post-Second					-	-					-	-				-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>2,476</b>	<b>31</b>	<b>2,476</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>1,547</b>	<b>25</b>	<b>1,547</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>16</b>	<b>16</b>	<b>-</b>
Percentage Error					<u>0.000%</u>						<u>0.809%</u>					

ELMWOOD PARK 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	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
Half Day Preschool 3 Years Old			-			-						-
Half Day Preschool 4 Years Old			-			-						-
Full Day Preschool 3 Years Old			-			-						-
Full Day Preschool 4 Years Old			-			-						-
Half Day Kindergarten			-			-						-
Full Day Kindergarten	49.0	49.0	-	4	4	-	6	5	1.0	2	2	-
Grade 1	52.0	52.0	-	4	4	-	5	6	(1.0)	3	3	-
Grade 2	59.0	59.0	-	4	4	-	7	6	1.0	3	3	-
Grade 3	57.0	57.0	-	4	4	-	6	7	(1.0)	4	4	-
Grade 4	48.0	48.0	-	4	4	-	1	2	(1.0)	1	1	-
Grade 5	45.0	45.0	-	4	4	-	4	4	-	2	2	-
Grade 6	61.0	61.0	-	4	4	-	1	1	-	1	1	-
Grade 7	41.0	41.0	-	4	4	-	1	1	-	1	1	-
Grade 8	48.0	48.0	-	4	4	-	1	1	-	1	1	-
Grade 9	63.5	63.5	-	5	5	-	1	1	-	1	1	-
Grade 10	45.5	45.5	-	4	4	-	-	-	-	-	-	-
Grade 11	45.5	45.5	-	4	4	-	4	4	-	2	2	-
Grade 12	42.0	42.0	-	4	4	-	2	2	-	1	1	-
Post- Graduate			-			-						-
Adult High School (15+ Credits)			-			-						-
Adult High School (1-14 Credits)			-			-						-
<b>Subtotal</b>	<b>656.5</b>	<b>656.5</b>	<b>-</b>	<b>53.0</b>	<b>53.0</b>	<b>-</b>	<b>39.0</b>	<b>40.0</b>	<b>(1.0)</b>	<b>22.0</b>	<b>22.0</b>	<b>-</b>
Sp Ed - Elementary	78.0	78.0	-	4.0	4.0	-	3	-	3.0	-	-	-
Sp Ed - Middle School	34.0	34.0	-	4.0	4.0	-	-	-	-	-	-	-
Sp Ed - High School	39.5	39.5	-	4.0	4.0	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>151.5</b>	<b>151.5</b>	<b>-</b>	<b>12.0</b>	<b>12.0</b>	<b>-</b>	<b>3.0</b>	<b>-</b>	<b>3.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
County Vocational - Regular			-			-						-
County Vocational - F.T. Post-Second			-			-						-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>808.0</b>	<b>808.0</b>	<b>-</b>	<b>65.0</b>	<b>65.0</b>	<b>-</b>	<b>42.0</b>	<b>40.0</b>	<b>2.0</b>	<b>22.0</b>	<b>22.0</b>	<b>-</b>
Percentage Error			<u>0.00%</u>			<u>-</u>			<u>4.76%</u>			<u>-</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	163.0	163.0	-	21	21	-
Regular - Special Ed	38.0	38.0	-	5	5	-
Transported - Non Public	155.0	155.0	-	20	20	-
<b>REGULAR SPECIAL EDUC. W/ OUT SPECIAL TRANSPORT. NEEDS</b>	<b>18.5</b>	<b>18.5</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>
Special Needs	122.5	122.5	-	16	16	-
<b>Totals</b>	<b>497.0</b>	<b>497.0</b>	<b>-</b>	<b>65</b>	<b>65</b>	<b>-</b>

Percentage Error - 0.000%

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

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as NOT Low Income	Reported on Workpapers as NOT low Income	Errors	Sample Selected From Workpapers	Verified to Application	Errors
Half Day Preschool 3 Years Old						
Full Day Preschool 3 Years Old			-			-
Half Day Preschool 4 Years Old			-			-
Full Day Preschool 4 Years Old			-			-
Half Day Kindergarten			-			-
Full Day Kindergarten	16	16	-	8	8	-
Grade 1	13	15	(2.0)	7	7	-
Grade 2	14	15	(1.0)	7	7	-
Grade 3	10	10	-	5	5	-
Grade 4	12	12	-	6	6	-
Grade 5	4	4	-	2	2	-
Grade 6	3	5	(2.0)	2	2	-
Grade 7	1	2	(1.0)	1	1	-
Grade 8	2	2	-	1	1	-
Grade 9	5	6	(1.0)	3	3	-
Grade 10	2	2	-	1	1	-
Grade 11	6	8	(2.0)	4	4	-
Grade 12	3	3	-	1	1	-
Post- Graduate			-			-
Adult High School (15+ Credits)			-			-
Adult High School (1-14 Credits)			-			-
<b>Subtotal</b>	<b>91.0</b>	<b>100.0</b>	<b>(9.0)</b>	<b>48.0</b>	<b>48.0</b>	<b>-</b>
Sp Ed - Elementary	4		4.0			-
Sp Ed - Middle School	3		3.0			-
Sp Ed - High School	2		2.0			-
<b>Subtotal</b>	<b>9.0</b>	<b>-</b>	<b>9.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
County Vocational - Regular						
County Vocational - F.T. Post-Second						
<b>Subtotal</b>						
<b>Totals</b>	<b>100.0</b>	<b>100.0</b>	<b>-</b>	<b>48.0</b>	<b>48.0</b>	<b>-</b>
Percentage Error			<u>0.000%</u>			<u>-</u>

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

**SECTION 1A**

2021-2022 Total General Fund Expenditures per the ACFR		\$ 51,458,975
Increased by:		
Transfer Out - Special Revenue Fund		50,500
Transfer Out - Summer Session Fund		20,000
Decreased by:		
On-Behalf TPAF Pension & Social Security		<u>(8,267,269)</u>
Adjusted 2021-2022 General Fund Expenditures		<u>\$ 43,262,206</u>
4.0% of Adjusted 2021-2022 General Fund Expenditures		<u>\$ 1,730,488</u>
Enter Greater of 4.0% of Adjusted 2021-2022 General Fund Expenditures or \$250,000		\$ 1,730,488
Increased by: Allowable Adjustments		<u>1,023,186</u>
Maximum Unassigned Fund Balance		<u>\$ 2,753,674</u>

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2022 (Per CAFR Budgetary Comparison Schedule/Statement)		\$ 27,517,170
Decreased by:		
Year End Encumbrances	\$ 996,545	
Capital Reserve	18,677,526	
Maintenance Reserve	2,074,570	
Emergency Reserve	450,000	
Reserved Excess Surplus - Designated for Subsequent Year Expenditures	<u>1,100,000</u>	
		<u>23,298,641</u>
Total Unassigned Fund Balance		<u>\$ 4,218,529</u>

**SECTION 3**

Restricted Fund Balance - Reserved Excess Surplus		<u>\$ 1,464,856</u>
---	--	---------------------

**Recapitulation of Excess Surplus as of June 30, 2022**

Reserved Excess Surplus		\$ 1,464,856
Reserved Excess Surplus - Designated for Subsequent Year Expenditures		<u>1,100,000</u>
Total Reserved Excess Surplus		<u>\$ 2,564,856</u>

**Detail of Allowable Adjustments**

Extraordinary Aid (Excess of Budget)		\$ 978,236
Non Public School Transportation Aid		<u>44,950</u>
		<u>\$ 1,023,186</u>

**ELMWOOD PARK BOARD OF EDUCATION  
RECOMMENDATIONS**

**I. Administration Practices and Procedures**

There are none.

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

There are none.

**III. School Purchasing Program**

There are none.

**IV. School Food Service**

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

**V. Student Body Activities**

There are none.

**VI. Summer Session Program**

There are none.

**VII. Application for State School Aid**

There are none.

**VIII. Pupil Transportation**

There are none.

**IX. Miscellaneous**

There are none.

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

There were none.

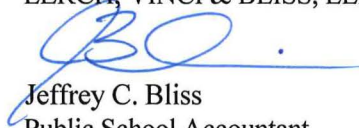


**ELMWOOD PARK BOARD OF EDUCATION**

**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  
Public School Accountant  
Certified Public Accountant