

**PLAINFIELD BOARD OF EDUCATION  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS-  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

**PLAINFIELD BOARD OF EDUCATION  
UNION COUNTY, NEW JERSEY**

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

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## Independent Auditors' Report

**Honorable President and Members  
of the Board of Education  
Plainfield Board of Education  
County of Union  
Plainfield, New Jersey**

We have audited, in accordance with auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Plainfield Board of Education, County of Union as of and for the year ended June 30, 2022, and have issued our report thereon dated March 17, 2023.

As part of our audit, we performed procedures required by the New Jersey Department of Education 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 of Plainfield Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

*PKF O'Connor Davies, LLP*

Cranford, New Jersey  
March 17, 2023

A handwritten signature in blue ink that reads "Gary W. Higgins".

Gary W. Higgins, CPA  
Licensed Public School Accountant, No. CS00814

**Plainfield Board of Education  
Administrative Findings - Financial,  
Compliance and Performance**

**Scope of Audit**

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

Insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's ACFR.

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32)

The following positions were covered by Surety Bonds:

| <u>Name</u>  | <u>Position</u>                        | <u>Amount</u> |
|--------------|--|---------------|
| Rashon Hasan | Board Secretary/Business Administrator | \$155,000     |

The surety bond coverage for the Board Secretary/Business Administrator exceeded the minimum requirement as promulgated by the Department of Education.

P.L.2020,c.44

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 on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the District.

The District data certification was completed by the Board Secretary/Business Administrator. The District Chapter 44 data was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs differed from the original estimated costs. The Board made proper adjustments to the billings to sending districts for the change in per pupil costs in accordance with *N.J.A.C. 6:23-3.1(f) 3*, which is performed as part of the District's annual budget process. No exceptions were noted.

**Plainfield Board of Education  
Administrative Findings - Financial,  
Compliance and Performance**

**Financial Planning, Accounting and Reporting**

Examination of Claims

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

Payroll Account, Human Resources and Position Control Roster

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/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

Our review of the payroll accounts did not reveal any exceptions.

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No exceptions were noted.

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 targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

**Plainfield Board of Education  
Administrative Findings - Financial,  
Compliance and Performance**

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records (optional position)

Our review of the financial and accounting records maintained by the Coordinator Accounting did not disclose any exceptions.

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

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A (K-3) and Schedule B (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.

The study of compliance for the special projects indicated no areas of noncompliance that are required to be reported in accordance with the Uniform Guidance or State OMB 15-08.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

## **Plainfield Board of Education Administrative Findings - Financial, Compliance and Performance**

### TPAF 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.

### Nonpublic State Aid

Our review of the Nonpublic State Aid completion reports disclosed no exceptions.

### **School Purchasing Programs**

#### Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *N.J.S.A. 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 for 2021-22.

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.

The results of examination, 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*.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per *N.J.S.A. 18A:18A-5*. No exceptions were identified.

### **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. 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.

**Plainfield Board of Education  
Administrative Findings - Financial,  
Compliance and Performance**

As a result, School Food Authorities (SFAs) 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 age of 18, as well as persons over 18 with disabilities as defined in the regulations.

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

The school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or state support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. 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.

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

**Student Body Activities**

Our audit procedures included a test of items selected from cash receipts and cash disbursements for the student activity funds for various District schools. No exceptions were noted.



## **Plainfield Board of Education Administrative Findings - Financial, Compliance and Performance**

### **Application for State School Aid (ASSA)**

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 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 work papers without exception. The information that was included on the work papers was verified without exception. 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.

### **Testing for Lead of All Drinking Water in Educational Facilities**

The school district adhered to all the 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)

### **Pupil Transportation**

Because Transportation Aid was not tested as a major program in the 2022 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2021-2022 District Report of Transported Resident Students (DRTRS). We did agree the information presented on the DRTRS by the County/NJDOE and compared to the information presented by the District without exception.

Our procedures also included a review on a test check basis of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes, where applicable. 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 New Jersey Schools Development Authority ("NJSDA") grant agreements for consistency with recording the NJSDA revenue, transfers of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction. No exceptions were noted.

**Plainfield Board of Education  
Administrative Findings - Financial,  
Compliance and Performance**

**Follow-up on Prior Year's Findings**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective action has been taken on all prior year findings.

**Acknowledgment**

We received the complete cooperation of all the officials of the School District and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

*PKF O'Connor Davies, LLP*

PKF O'Connor Davies, LLP  
Certified Public Accountants

*Gary W. Higgins*

Gary W. Higgins, CPA  
Licensed Public School Accountant, No. CS00814

**SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
January 00, 1900**

|  | 2021-2022 Application for State School Aid |        |                                      |        |        |        | Sample for Verification               |        |                                      |        |                                    |        | Private Schools for Disabled                     |                               |                    |                  |
|--|--|--------|--------------------------------------|--------|--------|--------|---------------------------------------|--------|--------------------------------------|--------|------------------------------------|--------|--|-------------------------------|--------------------|------------------|
|  | Reported on<br>A.S.S.A.<br>On Roll         |        | Reported on<br>Workpapers<br>On Roll |        | Errors |        | Sample<br>Selected from<br>Workpapers |        | Verified per<br>Registers<br>On Roll |        | Errors per<br>Registers<br>On Roll |        | Reported on<br>A.S.S.A. as<br>Private<br>Schools | Sample<br>for<br>Verification | Sample<br>Verified | Sample<br>Errors |
|  | Full                                       | Shared | Full                                 | Shared | Full   | Shared | Full                                  | Shared | Full                                 | Shared | Full                               | Shared |  |                               |                    |                  |
| Full Day Preschool (3 years)             | -  | -      | -                                    | -      | -      | -      | -                                     | -      | -                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Full Day Preschool (4 years)             | -  | -      | -                                    | -      | -      | -      | -                                     | -      | -                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Half Day Kindergarten                    | -  | -      | -                                    | -      | -      | -      | -                                     | -      | -                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Full Day Kindergarten                    | 658  | -      | 658                                  | -      | -      | -      | 33                                    | -      | 33                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| One                                      | 645  | -      | 645                                  | -      | -      | -      | 30                                    | -      | 30                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Two                                      | 634  | -      | 634                                  | -      | -      | -      | 28                                    | -      | 28                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Three                                    | 649  | -      | 649                                  | -      | -      | -      | 31                                    | -      | 31                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Four                                     | 568  | -      | 568                                  | -      | -      | -      | 20                                    | -      | 20                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Five                                     | 497  | -      | 497                                  | -      | -      | -      | 24                                    | -      | 24                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Six                                      | 572  | -      | 572                                  | -      | -      | -      | 30                                    | -      | 30                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Seven                                    | 541  | -      | 541                                  | -      | -      | -      | 19                                    | -      | 19                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Eight                                    | 550  | -      | 550                                  | -      | -      | -      | 5                                     | -      | 5                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Nine                                     | 509  | -      | 509                                  | -      | -      | -      | 32                                    | -      | 32                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Ten                                      | 436  | -      | 436                                  | -      | -      | -      | 20                                    | -      | 20                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Eleven                                   | 410  | -      | 410                                  | -      | -      | -      | 5                                     | -      | 5                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Twelve                                   | 420  | -      | 420                                  | -      | -      | -      | 16                                    | -      | 16                                   | -      | -                                  | -      | -  | -                             | -                  | -                |
| Post-Graduate                            | -  | -      | -                                    | -      | -      | -      | -                                     | -      | -                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Adult H.S. (15 + CR)                     | -  | -      | -                                    | -      | -      | -      | -                                     | -      | -                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Adult H.S. (1-14 CR)                     | -  | -      | -                                    | -      | -      | -      | -                                     | -      | -                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Subtotal                                 | 7,089                                      | -      | 7,089                                | -      | -      | -      | 293                                   | -      | 293                                  | -      | -                                  | -      | -  | -                             | -                  | -                |
| Sp Ed - Elementary                       | 512  | -      | 512                                  | -      | -      | -      | 14                                    | -      | 14                                   | -      | -                                  | 17     | 15   | 15                            | -                  | -                |
| Sp Ed - Middle School                    | 330  | -      | 330                                  | -      | -      | -      | 6                                     | -      | 6                                    | -      | -                                  | 10     | 8  | 8                             | -                  | -                |
| Sp Ed - High School                      | 304  | -      | 304                                  | -      | -      | -      | 5                                     | -      | 5                                    | -      | -                                  | 16     | 14   | 14                            | -                  | -                |
| Subtotal                                 | 1,146                                      | -      | 1,146                                | -      | -      | -      | 25                                    | -      | 25                                   | -      | -                                  | 43     | 37   | 37                            | -                  | -                |
| County Vocational - Regular              | -  | -      | -                                    | -      | -      | -      | -                                     | -      | -                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| County Vocational - First Post Secondary | -  | -      | -                                    | -      | -      | -      | -                                     | -      | -                                    | -      | -                                  | -      | -  | -                             | -                  | -                |
| Total                                    | 8,235                                      | -      | 8,235                                | -      | -      | -      | 318                                   | -      | 318                                  | -      | -                                  | 43.0   | 37   | 37                            | -                  | -                |
| Percentage Error                         |  |        |                                      |        |        |        | 0.00%                                 | 0.00%  |                                      |        |                                    | 0.00%  | 0.00%  |                               |                    | 0.00%            |

**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)**  
**January 00, 1900**

|  | 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    | Verified to Application and Register | Sample Errors | Reported on A.S.S.A. as LEP Low Income |        | Reported on Workpapers as LEP Low Income |        | Errors |        | Sample Selected from    | Verified to Application and Register | Sample Errors |
|  | Full                               | Shared | Full                                 | Shared | Full   | Shared | Workpapers              |                                      |               | Full                                   | Shared | Full                                     | Shared | Full   | Shared | Workpapers              |                                      |               |
| Full Day Preschool 3 Years               | -                                  | -      | -                                    | -      | -      | -      | -                       | -                                    | -             | -                                      | -      | -  | -      | -      | -      | -                       | -                                    | -             |
| Full Day Preschool 4 Years               | -                                  | -      | -                                    | -      | -      | -      | -                       | -                                    | -             | -                                      | -      | -  | -      | -      | -      | -                       | -                                    | -             |
| Half Day Kindergarten                    | -                                  | -      | -                                    | -      | -      | -      | -                       | -                                    | -             | -                                      | -      | -  | -      | -      | -      | -                       | -                                    | -             |
| Full Day Kindergarten                    | 487                                | -      | 487                                  | -      | -      | -      | 23                      | 23                                   | -             | 328                                    | -      | 328                                      | -      | -      | -      | 30                      | 30                                   | -             |
| One                                      | 532                                | -      | 532                                  | -      | -      | -      | 25                      | 25                                   | -             | 359                                    | -      | 359                                      | -      | -      | -      | 33                      | 33                                   | -             |
| Two                                      | 541                                | -      | 541                                  | -      | -      | -      | 25                      | 25                                   | -             | 330                                    | -      | 330                                      | -      | -      | -      | 31                      | 31                                   | -             |
| Three                                    | 551                                | -      | 551                                  | -      | -      | -      | 25                      | 25                                   | -             | 366                                    | -      | 366                                      | -      | -      | -      | 34                      | 34                                   | -             |
| Four                                     | 486                                | -      | 486                                  | -      | -      | -      | 23                      | 23                                   | -             | 321                                    | -      | 321                                      | -      | -      | -      | 30                      | 30                                   | -             |
| Five                                     | 412                                | -      | 412                                  | -      | -      | -      | 19                      | 19                                   | -             | 218                                    | -      | 218                                      | -      | -      | -      | 20                      | 20                                   | -             |
| Six                                      | 491                                | -      | 491                                  | -      | -      | -      | 23                      | 23                                   | -             | 235                                    | -      | 235                                      | -      | -      | -      | 22                      | 22                                   | -             |
| Seven                                    | 448                                | -      | 448                                  | -      | -      | -      | 20                      | 20                                   | -             | 140                                    | -      | 140                                      | -      | -      | -      | 13                      | 13                                   | -             |
| Eight                                    | 442                                | -      | 442                                  | -      | -      | -      | 20                      | 20                                   | -             | 120                                    | -      | 120                                      | -      | -      | -      | 11                      | 11                                   | -             |
| Nine                                     | 400                                | -      | 400                                  | -      | -      | -      | 18                      | 18                                   | -             | 150                                    | -      | 150                                      | -      | -      | -      | 14                      | 14                                   | -             |
| Ten                                      | 338                                | -      | 338                                  | -      | -      | -      | 15                      | 15                                   | -             | 110                                    | -      | 110                                      | -      | -      | -      | 10                      | 10                                   | -             |
| Eleven                                   | 340                                | -      | 340                                  | -      | -      | -      | 16                      | 16                                   | -             | 106                                    | -      | 106                                      | -      | -      | -      | 10                      | 10                                   | -             |
| Twelve                                   | 331                                | 13     | 331                                  | 13     | -      | -      | 15                      | 15                                   | -             | 106                                    | -      | 106                                      | -      | -      | -      | 10                      | 10                                   | -             |
| Post-Graduate                            | -                                  | -      | -                                    | -      | -      | -      | -                       | -                                    | -             | -                                      | -      | -  | -      | -      | -      | -                       | -                                    | -             |
| Adult H.S. (15 + CR)                     | -                                  | -      | -                                    | -      | -      | -      | -                       | -                                    | -             | -                                      | -      | -  | -      | -      | -      | -                       | -                                    | -             |
| Adult H.S. (1-14 CR)                     | -                                  | -      | -                                    | -      | -      | -      | -                       | -                                    | -             | -                                      | -      | -  | -      | -      | -      | -                       | -                                    | -             |
| Subtotal                                 | 5,799                              | 13     | 5,799                                | 13     | -      | -      | 267                     | 267                                  | -             | 2,889                                  | -      | 2,889                                    | -      | -      | -      | 268                     | 268                                  | -             |
| Sp Ed - Elementary                       | 451                                | -      | 451                                  | -      | -      | -      | 21                      | 21                                   | -             | 235                                    | -      | 235                                      | -      | -      | -      | 22                      | 22                                   | -             |
| Sp Ed - Middle School                    | 278                                | -      | 278                                  | -      | -      | -      | 13                      | 13                                   | -             | 58                                     | -      | 58                                       | -      | -      | -      | 5                       | 5                                    | -             |
| Sp Ed - High School                      | 265                                | 7      | 265                                  | 7      | -      | -      | 12                      | 12                                   | -             | 4                                      | -      | 4  | -      | -      | -      | 0                       | 0                                    | -             |
| Subtotal                                 | 994                                | 7      | 994                                  | 7      | -      | -      | 46                      | 46                                   | -             | 297                                    | -      | 297                                      | -      | -      | -      | 28                      | 28                                   | -             |
| County Vocational - Regular              | -                                  | -      | -                                    | -      | -      | -      | -                       | -                                    | -             | -                                      | -      | -  | -      | -      | -      | -                       | -                                    | -             |
| County Vocational - First Post Secondary | -                                  | -      | -                                    | -      | -      | -      | -                       | -                                    | -             | -                                      | -      | -  | -      | -      | -      | -                       | -                                    | -             |
| Total                                    | 6,793                              | 20     | 6,793                                | 20     | -      | -      | 313                     | 313                                  | -             | 3,186                                  | -      | 3,186                                    | -      | -      | -      | 295                     | 295                                  | -             |

Percentage Error 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

|                           | Reported on DRTRS by DOE/County |  | Reported on DRTRS by District |        | Tested | Verified | Errors |  | Reported | Reduced |
|---------------------------|---------------------------------|--|-------------------------------|--------|--------|----------|--------|--|----------|---------|
|                           |                                 |  |                               | Errors |        |          |        |  |          |         |
| Regular - Public School   | 599.0                           |  | 599.0                         | -      | -      | -        | -      |  |          |         |
| Non-Public Transportation | -                               |  | -                             | -      | -      | -        | -      |  |          |         |
| AIL Non Public            | 238.0                           |  | 238.0                         | -      | -      | -        | -      |  |          |         |
| Regular Special Education | 15.0                            |  | 15.0                          | -      | -      | -        | -      |  |          |         |
| Special Needs             | 619.0                           |  | 619.0                         | -      | -      | -        | -      |  |          |         |
| Totals                    | 1,471.0                         |  | 1,471.0                       | -      | -      | -        | -      |  |          |         |

Average mileage - regular including Grade PK students 4.1 4.1  
Average mileage - regular excluding Grade PK students 4.1 4.1  
Average mileage - special education with special needs 3.6 3.6

Percentage Error 0.00% 0.00%

**SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)**

January 00, 1900

|  | Resident LEP NOT Low Income              |  |              | Sample for Verification               |  |                  |
|--|--|--|--------------|---------------------------------------|--|------------------|
|  | Reported on<br>ASSA as Not<br>Low Income | Reported on<br>Workpapers as<br>Not Low Income | Errors       | Sample<br>Selected from<br>Workpapers | Verified to<br>Application<br>& Register | Sample<br>Errors |
| Half Day Preschool                       | -  | -  | -            | -                                     | -  | -                |
| Full Day Preschool                       | -  | -  | -            | -                                     | -  | -                |
| Half Day Kindergarten                    | -  | -  | -            | -                                     | -  | -                |
| Full Day Kindergarten                    | 98.0                                     | 98.0   | -            | 36                                    | 36                                       | -                |
| One                                      | 60.0                                     | 60.0   | -            | 22                                    | 22                                       | -                |
| Two                                      | 49.0                                     | 49.0   | -            | 18                                    | 18                                       | -                |
| Three                                    | 34.0                                     | 34.0   | -            | 12                                    | 12                                       | -                |
| Four                                     | 41.0                                     | 41.0   | -            | 15                                    | 15                                       | -                |
| Five                                     | 40.0                                     | 40.0   | -            | 15                                    | 15                                       | -                |
| Six                                      | 30.0                                     | 30.0   | -            | 11                                    | 11                                       | -                |
| Seven                                    | 27.0                                     | 27.0   | -            | 10                                    | 10                                       | -                |
| Eight                                    | 36.0                                     | 36.0   | -            | 13                                    | 13                                       | -                |
| Nine                                     | 47.0                                     | 47.0   | -            | 17                                    | 17                                       | -                |
| Ten                                      | 24.0                                     | 24.0   | -            | 9                                     | 9  | -                |
| Eleven                                   | 17.0                                     | 17.0   | -            | 6                                     | 6  | -                |
| Twelve                                   | 20.0                                     | 20.0   | -            | 7                                     | 7  | -                |
| Post-Graduate                            | -  | -  | -            | -                                     | -  | -                |
| Adult H.S. (15 + CR)                     | -  | -  | -            | -                                     | -  | -                |
| Adult H.S. (1-14 CR)                     | -  | -  | -            | -                                     | -  | -                |
| Subtotal                                 | <u>523</u>                               | <u>523</u>                                     | <u>-</u>     | <u>191</u>                            | <u>191</u>                               | <u>-</u>         |
| Sp Ed - Elementary                       | 13                                       | 13   | -            | 5                                     | 5  | -                |
| Sp Ed - Middle School                    | 3  | 3  | -            | 1                                     | 1  | -                |
| Sp Ed - High School                      | 1  | 1  | -            | 0                                     | 0  | -                |
| Subtotal                                 | <u>17</u>                                | <u>17</u>                                      | <u>-</u>     | <u>6</u>                              | <u>6</u>                                 | <u>-</u>         |
| County Vocational - Regular              | -  | -  | -            | -                                     | -  | -                |
| County Vocational - First Post Secondary | -  | -  | -            | -                                     | -  | -                |
| Total                                    | <u>540</u>                               | <u>540</u>                                     | <u>-</u>     | <u>197</u>                            | <u>197</u>                               | <u>-</u>         |
| Percentage Error                         |  |  | <u>0.00%</u> |                                       |  | <u>0.00%</u>     |

**PLAINFIELD BOARD OF EDUCATION**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2022**

**SECTION 1 - Regular District**

**B. 4% Calculation of Excess Surplus**

|   |                   |       |
|---|-------------------|-------|
| 2021-22 Total General Fund Expenditures Reported on Exhibit C-1                         | \$ 232,848,094.00 | (A)   |
| Increased by Applicable Operating Transfers   |                   |       |
| Increased by:   |                   |       |
| Transfer from Capital Outlay to Capital Projects Fund                                   | \$ -              | (A1a) |
| Transfer from Capital Reserve to Capital Projects Fund                                  | \$ -              | (A1a) |
| Transfer from General Fund to SRF for PreK-Regular                                      | \$ 609,298.00     | (A1a) |
| Transfer from General Fund to SRF for PreK-Inclusion                                    | \$ -              | (A1a) |
| Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit D-2 | \$ 925,078.00     | (A1b) |
| Adjusted 2021-22 General Fund & Other State Expenditures [(A)+(A1a)-(A1b)]              | \$ 232,532,314.00 | (A2)  |
| Decreased by:   |                   |       |
| On-Behalf TPAF Pension & Social Security  | \$ 32,146,419.00  | (A3)  |
| Assets Acquired Under Financed Purchases:   |                   |       |
| General Fund 10 Assets Acquired Under Capital Leases reported on Exhibit C-1a           | \$ 8,792,202.00   | (A4)  |
| Add: General Fund & State Resources Portion of  |                   |       |
| Fund 15 Assets Acquired Under Capital Leases:   |                   |       |
| Assets Acquired Under Capital Leases in Fund 15 reported on Exhibit C-1a                | \$ -              | (A5)  |
| Combined General Fund Contribution & State Resources Percent of Fund 15                 |                   |       |
| Resources Reported on Exhibit D-2   | \$ -              | (A6)  |
| General Fund & State Resources Portion of Fund 15                                       |                   |       |
| Assets Acquired Under Capital Leases [(A5)*(A6)]  | \$ -              | (A7)  |
| Total Assets Acquired Under Capital Leases [(A4)+(A7)]                                  | \$ 8,792,202.00   | (A8)  |
| Adjusted 2021-22 General Fund Expenditures [(A2) - (A3) - (A8)]                         | \$ 191,593,693.00 | (A9)  |
| 4% of Adjusted 2021-22 General Fund Expenditures [(A9) times .04]                       | \$ 7,663,747.72   | (A10) |
| Enter Greater of (A10) or \$250,000   | \$ 7,663,747.72   | (A11) |
| Increased by: Allowable Adjustment*   | \$ 2,941,830.00   | (K)   |
| Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]                  | \$ 10,605,577.72  | (M)   |

**SECTION 2**

|   |                  |      |
|---|------------------|------|
| Total General Fund - Fund Balances at 6-30-22<br>(Per ACFR Budgetary Comparison Schedule C-1) | \$ 34,507,927.00 | (C)  |
| Decreased by:   |                  |      |
| Year-end Encumbrances   | \$ 10,604,598.00 | (C1) |
| Legally Restricted - Designated for Subsequent Year's Expenditures                            | \$ -             | (C2) |
| Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**         | \$ -             | (C3) |
| Other Restricted Fund Balances****  | \$ 4,640,898.00  | (C4) |
| Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures            | \$ -             | (C5) |
| Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]                                  | \$ 19,262,431.00 | (U)  |

**PLAINFIELD BOARD OF EDUCATION**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2022**

**SECTION 3**

|   |                            |
|---|----------------------------|
| Restricted Fund Balance - Excess Surplus ***<br>[(U)-(M)] IF NEGATIVE ENTER -0- | \$ <u>8,656,853.28</u> (E) |
|---|----------------------------|

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

|  |                                |
|--|--------------------------------|
| Reserved Excess Surplus - Designated for Subsequent Year's Expenditures ** | \$ - (C3)                      |
| Reserved Excess Surplus *** [(E)]  | \$ <u>8,656,853.28</u> (E)     |
| <br>Total Excess Surplus [(C3)+(E)]  | <br>\$ <u>8,656,853.28</u> (D) |

Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:

(H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve – General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

- (I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);
- (J1) Extraordinary Aid;
- (J2) Additional Nonpublic School Transportation Aid;
- (J3) Recognized current year School Bus Advertising Revenue; and
- (J4) Family Crisis Transportation Aid.
- (J5) Maintenance of Equity Aid and State Military Impact Aid received July 2022

**Detail of Allowable Adjustments**

|  |                                |
|--|--------------------------------|
| Impact Aid   | \$ - (H)                       |
| Sale & Lease-back  | \$ - (I)                       |
| Extraordinary Aid  | \$ <u>2,872,810.00</u> (J1)    |
| Additional Nonpublic School Transportation Aid                             | \$ <u>69,020.00</u> (J2)       |
| Current Year School Bus Advertising Revenue Recognized                     | \$ - (J3)                      |
| Family Crisis Transportation Aid   | \$ - (J4)                      |
| Maintenance of Equity Aid and State Military Impact Aid received July 2022 | \$ - (J5)                      |
| <br>Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]                   | <br>\$ <u>2,941,830.00</u> (K) |

\*\* This amount represents the June 30, 2022 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amount must agree to the June 30, 2022 ACFR and must agree to Audit Summary Worksheet Line 90030.

\*\*\*\* Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

PLAINFIELD BOARD OF EDUCATION

EXCESS SURPLUS CALCULATION

JUNE 30, 2022

Detail of Other Restricted Fund Balance

|   |                      |
|---|----------------------|
| Statutory restrictions:                                       |                      |
| Approved unspent separate proposal                            | \$ -                 |
| Sale/lease-back reserve                                       | \$ -                 |
| Capital reserve   | \$ 2,500,000.00      |
| Maintenance reserve   | \$ 1,500,000.00      |
| Emergency reserve   | \$ -                 |
| Tuition reserve   | \$ -                 |
| School bus advertising 50% fuel offset reserve - current year | \$ -                 |
| School bus advertising 50% fuel offset reserve - prior year   | \$ -                 |
| Impact Aid General Fund Reserve                               | \$ -                 |
| Impact Aid Capital Fund Reserve                               | \$ -                 |
| Other state/government mandated reserves                      | \$ -                 |
| Reserve for Unemployment Fund                                 | \$ 640,898.00        |
| Other Restricted Fund Balance not noted above ****            | \$ -                 |
| Total Other Restricted/Reserved Fund Balance                  | \$ 4,640,898.00 (C4) |



PLAINFIELD BOARD OF EDUCATION  
AUDIT RECOMMENDATIONS SUMMARY

June 30, 2022

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**

There are none.

V. **Student Body Activities**

There are none.

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.

IX. **Status of Prior Year Audit Findings/Recommendations**

No previous year's findings/recommendations are repeated in the current year's reporting.