



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

**AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS-
FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

**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, 2023, and have issued our report thereon dated February 20, 2024.

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
February 20, 2024

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:

	Position	Amount
Rashon Hasan	Board Secretary/Business Administrator (July 1, 2022 to December 7, 2022)	\$155,000
Cameron E. Cox	Acting Business Administrator/Board Secretary (December 8, 2022 to June 30, 2023)	-

The surety bond coverage for the Board Secretary/Business Administrator exceeded the minimum requirement as promulgated by the Department of Education for the period of July 1, 2022 through December 7, 2022.

Finding 2023-001 – During our test of surety bonds, it was noted that the District did not have the required surety bond coverage for the position of Board Secretary from December 8, 2022 through June 30, 2023.

Recommendation – The District should obtain Surety Bond coverage for all statutorily required positions covering the period of the entire fiscal year.

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.

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

Administrative Practices and Procedures (Continued)

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.

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.

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

Financial Planning, Accounting and Reporting (Continued)

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.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following exceptions:

Finding 2023-002 (ACFR Finding 2023-001) – Our audit indicated that certain liabilities incurred for transportation services and tuition were not accrued on the financial records of the District at year end.

Recommendation – Procedures be implemented to ensure purchase orders are issued and encumbered when contracts are awarded for transportation services as well as tuition costs.

Finding 2023-003 (ACFR Finding 2023-003) – The District did not comply with *N.J.A.C. 6A:23A-16.10* requirements as we identified an instance of a budget appropriation being over-expended as a result of audit adjustments. The cause of the over-expenditure was due to the reclassifications required as a result of Finding 2023-002 (ACFR Finding 2023-001), therefore no recommendation is warranted.

Cash Reconciliations

The Superintendent of Schools was the designee from July 1, 2022 through March 31, 2023. The Accounting Coordinator was the appointed designee from April 1, 2023 through June 30, 2023.

Our review of the financial and accounting records maintained by the designees 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.

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

Financial Planning, Accounting and Reporting (Continued)

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

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.

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.

Nonpublic State Aid

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

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

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 2022-23.

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.

Based on the results of our 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

School Food Authorities, (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 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 has contracted with Maschio's Food Services, Inc. as its food service management company (FSMC) and is depositing and expending program monies in accordance with *N.J.S.A. 18A:17-34*, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed and audited. The FSMC original contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$832,775. The guarantee was 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.

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

School Food Service (Continued)

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

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

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

Net cash resources did exceed three months average expenditures.

Finding 2023-004 (ACFR Finding 2023-002) – The Food Service Fund net cash resources exceeded the maximum amount permitted by the New Jersey State Department of Education.

Recommendation – The School District should develop a plan to reduce the food service fund's net cash resources below its three month average expenditures as required by CFR Section 210.14 Resource Management (B) Net Cash Resources.

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 certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications /or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Net Position (ACFR Schedule B-5) does separate program and non-program revenue.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section B of the ACFR.

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

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.

Application for State School Aid (ASSA)

Our audit procedures included a test of information reported in the October 15, 2022 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.

Pupil Transportation

Because Transportation Aid was not tested as a major program in the 2023 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2022-2023 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.

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).

**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

Certified Public Accountants



Gary W. Higgins, CPA

Licensed Public School Accountant, No. CS00814

SCHEDULE OF MEAL COUNT ACTIVITY

PLAINFIELD BOARD OF EDUCATION

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -STATE

ENTERPRISE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
State Reimbursement -National School Lunch (Regular and SSO Rate)	Paid	250,795	250,795	250,795	-	0.060	-
State Reimbursement -National School Lunch (Regular and SSO Rate)	Reduced	113,700	113,700	113,700	-	0.070	-
State Reimbursement -National School Lunch (Regular and SSO Rate)	Free	860,218	860,218	860,218	-	0.070	-
	TOTAL	<u>1,224,713</u>	<u>1,224,713</u>	<u>1,224,713</u>			
	Total Net Overclaim						<u><u>-</u></u>

Auditor Notation:

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.29 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) State underclaims identified are not eligible for reimbursement.

PLAINFIELD BOARD OF EDUCATION

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

<u>Net Cash Resources:</u>		Food Service B - 4/5	
ACFR	*	Current Assets	
B-4		Cash & Cash Equiv.	2,186,683.00
B-4		Due from Other Govt's	344,678.00
B-4		Accounts Receivable	315,386.00
B-4		Interfund Receivable	
ACFR		Current Liabilities	
B-4		Less Accounts Payable	-
B-4		Less Accruals	
B-4		Less Due to Other Funds	
B-4		Less Unearned Revenue	<u>(4,614.00)</u>
		Net Cash Resources	<u>\$ 2,842,133</u> (A)

<u>Net Adj. Total Operating Expense:</u>			
B-5		Tot. Operating Exp.	7,194,512
B-5		Less Depreciation	<u>(388,969)</u>
		Adj. Tot. Oper. Exp.	<u>\$ 6,805,543</u> (B)

<u>Average Monthly Operating Expense:</u>			
		B / 10	<u>\$ 680,554</u> (C)

<u>Three times monthly Average:</u>			
		3 X C	<u>\$ 2,041,663</u> (D)

TOTAL IN BOX A	\$ 2,842,133
LESS TOTAL IN BOX D	<u>\$ 2,041,663</u>
NET	<u>\$ 800,470</u>
From above:	
A is greater than D, cash exceeds 3 X average monthly operating expenses.	
D is greater than A, cash does not exceed 3 X average monthly operating expenses.	

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

SOURCE - USDA resource management comprehensive review form

**Plainfield Board of Education
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2022**

	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 Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Full Day Preschool (3 years)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool (4 years)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	607.0	-	607.0	-	-	-	23.0	-	23.0	-	-	-	-	-	-	-	-
One	694.0	-	694.0	-	-	-	26.0	-	26.0	-	-	-	-	-	-	-	-
Two	656.0	-	656.0	-	-	-	25.0	-	25.0	-	-	-	-	-	-	-	-
Three	608.0	-	608.0	-	-	-	23.0	-	23.0	-	-	-	-	-	-	-	-
Four	612.0	-	612.0	-	-	-	22.0	-	22.0	-	-	-	-	-	-	-	-
Five	550.0	-	550.0	-	-	-	21.0	-	21.0	-	-	-	-	-	-	-	-
Six	433.0	-	433.0	-	-	-	16.0	-	16.0	-	-	-	-	-	-	-	-
Seven	581.0	-	581.0	-	-	-	22.0	-	22.0	-	-	-	-	-	-	-	-
Eight	551.0	-	551.0	-	-	-	21.0	-	21.0	-	-	-	-	-	-	-	-
Nine	502.0	-	502.0	-	-	-	19.0	-	19.0	-	-	-	-	-	-	-	-
Ten	567.0	4.0	567.0	4.0	-	-	21.0	-	21.0	-	-	-	-	-	-	-	-
Eleven	447.0	3.0	447.0	3.0	-	-	17.0	-	17.0	-	-	-	-	-	-	-	-
Twelve	398.0	2.0	398.0	2.0	-	-	15.0	-	15.0	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	7,206.0	9.0	7,206.0	9.0	-	-	271.0	-	271.0	-	-	-	-	-	-	-	-
Sp Ed - Elementary	491.0	-	491.0	-	-	-	18.0	-	18.0	-	-	-	24.0	18.0	18.0	-	-
Sp Ed - Middle School	300.0	-	300.0	-	-	-	11.0	-	11.0	-	-	-	13.0	10.0	10.0	-	-
Sp Ed - High School	303.0	14.0	303.0	14.0	-	-	12.0	-	12.0	-	-	-	19.0	15.0	15.0	-	-
Subtotal	1,094.0	14.0	1,094.0	14.0	-	-	41.0	-	41.0	-	-	-	56.0	43.0	43.0	-	-
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8,300.0	23.0	8,300.0	23.0	-	-	312.0	-	312.0	-	-	-	56.0	43.0	43.0	-	-
Percentage Error					0.00%	0.00%						0.00%	0.00%				0.00%

**Plainfield Board of Education
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 15, 2022**

	Resident Low Income- F & R						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 A.S.S.A. as LEP Low Income		Reported on Workpapers as LEP Low Income		Errors		Sample Selected from Workpapers	Verified to Application and Register	Sample 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	498.0	-	498.0	-	-	-	30.0	30.0	-	332.0	-	332.0	-	-	-	31.0	31.0	-
One	547.0	-	547.0	-	-	-	49.0	49.0	-	380.0	-	380.0	-	-	-	36.0	36.0	-
Two	540.0	-	540.0	-	-	-	28.0	28.0	-	381.0	-	381.0	-	-	-	26.0	26.0	-
Three	512.0	-	512.0	-	-	-	20.0	20.0	-	325.0	-	325.0	-	-	-	24.0	24.0	-
Four	527.0	-	527.0	-	-	-	22.0	22.0	-	304.0	-	304.0	-	-	-	25.0	25.0	-
Five	464.0	-	464.0	-	-	-	22.0	22.0	-	269.0	-	269.0	-	-	-	19.0	19.0	-
Six	386.0	-	386.0	-	-	-	27.0	27.0	-	174.0	-	174.0	-	-	-	13.0	13.0	-
Seven	507.0	-	507.0	-	-	-	23.0	23.0	-	250.0	-	250.0	-	-	-	18.0	18.0	-
Eight	466.0	-	466.0	-	-	-	26.0	26.0	-	169.0	-	169.0	-	-	-	16.0	16.0	-
Nine	406.0	-	406.0	-	-	-	4.0	4.0	-	134.0	-	134.0	-	-	-	10.0	10.0	-
Ten	446.0	3.0	446.0	3.0	-	-	12.0	12.0	-	214.0	-	214.0	-	-	-	11.0	11.0	-
Eleven	340.0	3.0	340.0	3.0	-	-	3.0	3.0	-	120.0	-	120.0	-	-	-	2.0	2.0	-
Twelve	329.0	-	329.0	-	-	-	7.0	7.0	-	108.0	-	108.0	-	-	-	7.0	7.0	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	5,968.0	6.0	5,968.0	6.0	-	-	273.0	273.0	-	3,160.0	-	3,160.0	-	-	-	238.0	238.0	-
Sp Ed - Elementary	423.0	-	423.0	-	-	-	10.0	10.0	-	228.0	-	228.0	-	-	-	13.0	13.0	-
Sp Ed - Middle School	270.0	-	270.0	-	-	-	7.0	7.0	-	83.0	-	83.0	-	-	-	5.0	5.0	-
Sp Ed - High School	276.0	9.0	276.0	9.0	-	-	22.0	22.0	-	7.0	1.0	7.0	1.0	-	-	2.0	2.0	-
Subtotal	969.0	9.0	969.0	9.0	-	-	39.0	39.0	-	318.0	1.0	318.0	1.0	-	-	20.0	20.0	-
County Vocational - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	6,937.0	15.0	6,937.0	15.0	-	-	312.0	312.0	-	3,478.0	1.0	3,478.0	1.0	-	-	258.0	258.0	-

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		Errors	Tested	Verified	Errors		Reported	Recalculated
	District	Errors	District	Errors							
Regular - Public School	519.0	-	519.0	-	-	-	-	-			
Non-Public Transportation	-	-	-	-	-	-	-	-			
AIL Non Public	162.0	-	162.0	-	-	-	-	-			
Regular Special Education	510.0	-	510.0	-	-	-	-	-			
Special Needs	172.0	-	172.0	-	-	-	-	-			
Courtesy	2.0	-	2.0	-	-	-	-	-			
Totals	1,365.0	-	1,365.0	-	-	-	-	-	Average mileage - regular including Grade PK students	3.0	3.0
									Average mileage - regular excluding Grade PK students	3.0	3.0
									Average mileage - special education with special needs	10.1	10.1
									Average mileage - courtesy students	2.5	2.5

Percentage Error 0.00% 0.00%

Plainfield Board of Education
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 15, 2022

	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 & Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	52.0	52.0	-	4.0	4.0	-
One	86.0	86.0	-	6.0	6.0	-
Two	64.0	64.0	-	5.0	5.0	-
Three	41.0	41.0	-	3.0	3.0	-
Four	34.0	34.0	-	3.0	3.0	-
Five	38.0	38.0	-	3.0	3.0	-
Six	19.0	19.0	-	2.0	2.0	-
Seven	24.0	24.0	-	2.0	2.0	-
Eight	19.0	19.0	-	2.0	2.0	-
Nine	50.0	50.0	-	3.0	3.0	-
Ten	73.0	73.0	-	5.0	5.0	-
Eleven	25.0	25.0	-	2.0	2.0	-
Twelve	13.0	13.0	-	1.0	1.0	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15 + CR)	-	-	-	-	-	-
Adult H.S. (1-14 CR)	-	-	-	-	-	-
Subtotal	<u>538.0</u>	<u>538.0</u>	<u>-</u>	<u>41.0</u>	<u>41.0</u>	<u>-</u>
Sp Ed - Elementary	22.0	22.0	-	2.0	2.0	-
Sp Ed - Middle School	5.0	5.0	-	1.0	1.0	-
Sp Ed - High School	1.0	1.0	-	1.0	1.0	-
Subtotal	<u>28.0</u>	<u>28.0</u>	<u>-</u>	<u>4.0</u>	<u>4.0</u>	<u>-</u>
County Vocational - Regular	-	-	-	-	-	-
County Vocational - First Post Secondary	-	-	-	-	-	-
Total	<u>566.0</u>	<u>566.0</u>	<u>-</u>	<u>45.0</u>	<u>45.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
EXCESS SURPLUS CALCULATION
YEAR ENDED JUNE 30, 2023**

SECTION 1

A. 2% Calculation of Excess Surplus

2022-23 Total General Fund Expenditures Exhibit C-1	\$ 260,030,438 (A)
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 Pre-K Regular	\$ - (A1a)
Transfer from General Fund to SRF for Pre-K Inclusion	\$ 907,743 (A1a)
Less: Expenditures Allocated to Restricted Federal Sources as Reported On Exhibit D-2	- (A1b)
2022-23 Adjusted General Fund and Other State Expenditures [(A)+(A1a)-(A1b)]	\$ 260,938,181 (A2)
Decreased by:	
On-Behalf TPAF Pension and Social Security	32,481,901 (A3)
Assets Acquired Under Capital Leases:	
General Fund 10 Assets Acquired Under Capital Leases reported on Exhibit C-1a	- (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	98.96% (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)]	- (A8)
2022-23 General Fund Expenditures [(A2)-(A3)-(A8)]	228,456,280 (A9)
2 percent of Adjusted 2022-23 General Fund Expenditures [(A9) times .02]	4,569,125 (A10)
Enter Greater of (A10) or \$250,000	4,569,125 (A11)
Increased By: Allowable Adjustment*	2,827,760 (K)
Maximum Unassigned Fund Balance [(A11)+(K)]	\$ 7,396,885 (M)
<u>Detail of Allowable Adjustments</u>	
Impact Aid	\$ - (H)
Sale & Lease-back	\$ - (I)
Extraordinary Aid	\$ 2,777,216 (J1)
Additional Nonpublic School Transportation Aid	\$ 50,544 (J2)
Current Year School Bus Advertising Revenue Recognized	\$ - (J3)
Family Crisis Transportation Aid	\$ - (J4)
Supplemental Stabilization Aid received April 2023 & Maintenance of Equity Aid received July 2023	\$ - (J5)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]	\$ 2,827,760 (K)

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
EXCESS SURPLUS CALCULATION
YEAR ENDED JUNE 30, 2023**

SECTION 2

Total General Fund - Fund Balances at June 30, 2023	\$ <u>52,392,080</u> (C)
Decreased By:	
Assigned - Year-end Encumbrances	\$ <u>10,744,743</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ <u>5,813,667</u> (C2)
Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>8,656,853</u> (C3)
Other Restricted/Reserved Fund Balances****	\$ <u>19,779,932</u> (C4)
Assigned - Designated for Subsequent Year's Expenditures	\$ <u>-</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u>7,396,885</u> (U)

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

**** Amount for Other Restricted/Reserved Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to the Assistant Commissioner - Field Services prior to September 30.

- (N-1) Capital reserve at June 30, 2023.
- (N-2) Maintenance reserve minimum required under EFCFA.
- (N-3) Tuition reserve at June 30, 2023.
- (N-4) Emergency reserve at June 30, 2023.
- (N-5) School bus fuel offset reserve - current year - June 30, 2023.
- (N-6) School bus fuel offset reserve - prior year - June 30, 2023.
- (N-7) Impact Aid general fund reserve at June 30, 2023.
- (N-8) Impact Aid capital fund reserve at June 30, 2023.
- (N-9) Unemployment Fund reserve at June 30, 2023.

Detail of Other Restricted/Reserved Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$ <u>-</u>
Sale/lease-back reserve	\$ <u>-</u>
Capital reserve (N-1)	\$ <u>15,819,816</u>
Maintenance reserve (N-2)	\$ <u>3,000,000</u>
Tuition reserve (N-3)	\$ <u>-</u>
Emergency reserve (N-4)	\$ <u>-</u>
School Bus Advertising 50% Fuel Offset Reserve - current year (N-5)	\$ <u>-</u>
School Bus Advertising 50% Fuel Offset Reserve - prior year (N-6)	\$ <u>-</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003) (N-7)	\$ <u>-</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008) (N-8)	\$ <u>-</u>
Reserve for Unemployment Fund (N-9)	\$ <u>960,116</u>
Other Restricted/Reserved Fund Balance not noted above****	\$ <u>-</u>
Total Other Restricted/Reserved Fund Balance	\$ <u>19,779,932</u> (C4)

**PLAINFIELD BOARD OF EDUCATION
GENERAL FUND
EXCESS SURPLUS CALCULATION
YEAR ENDED JUNE 30, 2023**

SECTION 3

Restricted Fund balance - Excess Surplus***[(U)-(M)] IF NEGATIVE ENTER-0 \$ _____ - (E)

Summary:

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures** \$ 8,656,853 (C3)

Restricted Excess Surplus *** _____ - (E)

Total [(C3) + (E)] \$ 8,656,853 (D)

SCHEDULE OF MEAL COUNT ACTIVITY

PLAINFIELD BOARD OF EDUCATION

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -FEDERAL

ENTERPRISE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
National School Lunch (Regular and SSO Rate)	Paid	192,734	192,734	192,734	-	0.79	-
National School Lunch (Regular and SSO Rate)	Reduced	89,002	89,002	89,002	-	3.95	-
National School Lunch (Regular and SSO Rate)	Free	678,089	678,089	678,089	-	4.35	-
National School Breakfast (Regular and SSO Rate)	Paid	-	-	-	-	0.50	-
National School Breakfast (Regular and SSO Rate)	Reduced	-	-	-	-	1.96	-
National School Breakfast (Regular and SSO Rate)	Free	-	-	-	-	2.26	-
National School Breakfast (Severe Needs Rate)	Paid	58,061	58,061	58,061	-	0.50	-
National School Breakfast (Severe Needs Rate)	Reduced	24,698	24,698	24,698	-	2.37	-
National School Breakfast (Severe Needs Rate)	Free	182,129	182,129	182,129	-	2.67	-
After School Snack Program	Paid	-	-	-	-	1.08	-
After School Snack Program	Reduced	-	-	-	-	0.54	-
After School Snack Program	Free	-	-	-	-	0.09	-
	TOTAL	1,224,713	1,224,713	1,224,713			-
National School Lunch	HHFKA - PB Lunch Only	959,825	959,825	959,825	-	0.08	-
	TOTAL	2,184,538	2,184,538	2,184,538			-

Total Net Overclaim _____ -

Auditor Notation:

(a) Reimbursement rates are subject to annual change. Rates indicated in this sample schedule are for illustrative purposes only. Refer to the detailed schedule of reimbursement rates presented on page II-60.29 of this Audit Program. (b) Overclaims or underclaims must be reflected by program on the Schedule of Findings and Questioned Costs (where applicable) and in the AMR. (c) If underclaims are identified and total \$100.00 or more by program, please contact the DOA for requirements to request reimbursement from USDA. Underclaim requests may or may not be approved by USDA for reimbursement. (d) Child and Adult Care Food Program-(CACFP)-At-Risk Dinners

PLAINFIELD BOARD OF EDUCATION
AUDIT RECOMMENDATIONS SUMMARY

June 30, 2023

I. **Administration Practices and Procedures**

2023-001 The District should obtain Surety Bond coverage for all statutorily required positions covering the period of the entire fiscal year.

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

2023-002 (ACFR Finding 2023-001) Procedures be implemented to ensure purchase orders are issued and encumbered when contracts are awarded for transportation services as well as tuition costs.

III. **School Purchasing Program**

There are none.

IV. **School Food Service**

2023-004 (ACFR Finding 2023-002) The School District should develop a plan to reduce the food service fund's net cash resources below its three month average expenditures as required by CFR Section 210.14 Resource Management (B) Net Cash Resources.

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.

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

No previous year's findings/recommendations were reported.