NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
COUNTY OF SOMERSET
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
COUNTY OF SOMERSET
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
TABLE OF CONTENTS

Mount Arlington, NJ
Newton, NJ
Bridgewater, NJ
973.298.8500
nisivoccia.com
Independent Member
BKR International

NISIVOCCIA
ASSURANCE · TAX · ADVISORY

October 22, 2024

The Honorable President and Members
of the Board of Education
North Plainfield Borough School District
County of Somerset, NJ

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Board of Education of the North Plainfield Borough School District in the County of Somerset for the fiscal year ended June 30, 2024, and have issued our report thereon dated October 22, 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 letter does not affect our report dated October 22, 2024, on the financial statements of the Board.

We will review the status of the comments during our next audit engagement. We have already discussed these comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation and suggestions.

This report is intended for the information of the North Plainfield Borough School District's Board of Education, management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Nisivoccia, LLP
NISIVOCCIA LLP

Kathryn L. Mantell
Kathryn L. Mantell
Licensed Public School Accountant #884
Certified Public Accountant

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

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

Officials in Office and Surety Bonds

Name	Position	Coverage
Eileen Rogalski	Treasurer of School Monies	$ 400,000
Pamela Graziano	Business Administrator/Board Secretary	400,000

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were different than estimated costs. The Board made a proper adjustment to the billings to sending districts for the change in per pupil costs in accordance with N.J.A.C. 6A:23A-3.1(f)3.

P.L. 2020, Chapter 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 under audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

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

The District’s data certification was completed by the Superintendent, and the District’s Chapter 44 data was submitted timely.

The data submission date did not exceed 60 days after the software was available.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid on a test basis, during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

The net salaries of 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.

Financial Planning, Accounting and Reporting (Cont'd)

Payroll Account and Position Control Roster (Cont'd)

All payrolls tested were approved by the Superintendent and certified by the President of the Board and the School Business Administrator, and the Superintendent.

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

The required certification (E-Cert1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the New Jersey Department of Treasury was filed by the March 15 due date.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

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. In addition to randomly selecting a test sample, we also reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. As a result of the procedures performed, no errors ere noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

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

The E.S.E.A. financial exhibits are contained herein within the Special Revenue Section of the District's ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, Title II, Title III, and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for the E.S.E.A. did not indicate any area of noncompliance.

Financial Planning, Accounting and Reporting (Cont'd)

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B 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.

Finding 2024-001:

The State Department of Education conducted a review of the Additional or Compensatory Special Education and Related Services (ACSERS) Grant. The review covered the period of July 1, 2022 through June 30, 2024. A report dated September 17, 2024 included a finding for which the District filed a corrective action plan on October 8, 2024. The District has yet to receive notification from the Department of Education that its corrective action plan was approved.

Recommendation:

It is recommended that the District put into place a review process that validates that all expenditures to be submitted for reimbursement conform to any limitations, exclusions or rules set forth in the grant to ensure that costs submitted for reimbursement are allowable.

Management’s Response:

The District will ensure that a review process is put into place that validates that all expenditures to be submitted for reimbursement conform to any limitation, exclusions or rules set forth in the grant to ensure that costs submitted for reimbursement are allowable.

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 T.P.A.F. Reimbursement to the State for Federal Salary Expenditures form was remitted to the State of New Jersey prior to the required deadline of October 1, 2024. The reimbursement form was reviewed, and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of $17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to $25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L.1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest $1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made . . .."

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

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are $44,000 (with a Qualified Purchasing Agent) and $32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is $20,200 for 2023-24.

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. General compliance was noted.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies", in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

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

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977; therefore, the extent of such purchases could not reasonably be ascertained.

School Food Service

The financial transactions and statistical records of the School Food Service Fund were reviewed. The financial accounts and meal count records were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

The District utilizes a food service management company (FMSC) 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 FMSC Cost Reimbursable Fixed Price contract/addendum were reviewed and audited. The FMSC contract includes an operating results provision which guarantees that the food service program will return a profit of at least $125,000. The operating results provision has been met. No exceptions were noted. 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. No exceptions were noted.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions were noted.

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 nonprofit status of the School Food Service Fund. No exceptions were noted.

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

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

Time sheets and labor costs provided to the District by the Food Service contractor were reviewed on a test basis without exception. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records on a test basis. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were overall submitted/certified in a timely manner. No exceptions were noted.

School Food Service (Cont'd)

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 policy was reviewed for uniform administration throughout the school district. 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. No exceptions were noted.

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

Non-program foods were purchased, prepared or offered for sale. The Statement of Revenue, Expenses and Changes in Net Position in the ACFR Schedule B-5 does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled "Proprietary Funds", Section G of the ACFR.

Finding 2024-002:

Net cash resources of the Food Service Fund exceeded three months' average expenditures by $593,870 as of June 30, 2024. However, as the District has a plan in place to reduce and eliminate this excess, a formal recommendation is not deemed necessary.

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Student Activities records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Application for State School Aid

Our audit procedures included a test of information reported in the October 16, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low income, and bilingual students. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers with a few exceptions. The information that was included on the workpapers was verified on a test basis without error. 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's written procedures appear to be adequate for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2023-2024 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without error. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation-related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses complied with applicable statutes. No exceptions were noted in our review of transportation-related purchases of goods and services.

Facilities and Capital Assets

Our procedures included a review of the NJSDA grant agreements for consistency with recording NJSDA revenue, transfer 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.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations include requirements for the District to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Education and Superintendent and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred. Based on our testing of these regulations, general compliance was noted.

Testing for Lead of All Drinking Water in Education Facilities

The District did submit the annual Statement of Assurance to the NJ Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Management Suggestions:

Federal Grants Receivable

It is suggested that federal grant requests for reimbursements are submitted on a regular basis to ensure timely collection, to lessen the impact on cash flows and to ensure full compliance with federal and state cash management requirements.

COVID-19 Federal Funding

It is likely that the District will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the District ensures that these funds are utilized in accordance with the applicable federal requirements, especially with respect to procurement. Additionally, we strongly suggest that the District ensures that these funds are accounted for in the state account numbers designated by the NJ Department of Education and that any applicable Board policies are current with respect to federal grant requirements.

Status of Prior Year Findings/Recommendations

The prior year recommendation regarding obtaining prior approval of revisions and transfers within approved Preschool Education Aid planning budgets has been resolved in the current year.

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

SCHEDULE OF MEAL COUNT ACTIVITY
ENTERPRISE FUND - FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL

Program	Meals Claimed	Meals Tested	Meals Verified	Difference	Rate	(Over)/ Under Claim
National School Lunch:						
Free	259,160	89,808	89,808	- 0 -	$ 4.27	$ - 0 -
Reduced	60,160	20,952	20,952	- 0 -	3.87	- 0 -
Paid	75,347	26,801	26,801	- 0 -	0.42	- 0 -
HHFKA	394,667	157,810	157,810	- 0 -	0.08	- 0 -
Non-Severe School Breakfast:						
Free	215	56	56	- 0 -	2.28	- 0 -
Reduced	2	1	1	- 0 -	1.98	- 0 -
Paid	98	32	32	- 0 -	0.38	- 0 -
Severe School Breakfast:						
Free	79,684	26,294	26,294	- 0 -	2.73	- 0 -
Reduced	16,881	5,573	5,573	- 0 -	2.43	- 0 -
Paid	21,640	7,344	7,344	- 0 -	0.38	- 0 -
Total Net Overclaim				- 0 -		$ - 0 -

ENTERPRISE FUND - FOOD SERVICE - NET CASH RESOURCES SCHEDULE

Net Cash Resources:

ACFR *	**Current Assets**			
B-4	Cash & Cash Equiv.	$	1,287,297	
B-4	Due from Other Gov'ts		119,882	
B-4	Accounts Receivable		36,997	
ACFR	**Current Liabilities**			
B-4	Less Accounts Payable		(123,213)	
B-4	Less Unearned Revenue		(10,072)	
	Net Cash Resources	**$**	**1,310,891**	**(A)**

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	$	2,432,408	
B-5	Less Depreciation		(42,343)	
	Adj. Tot. Oper. Exp.	**$**	**2,390,065**	**(B)**

Average Monthly Operating Expense:

	B / 10	**$**	**239,007**	**(C)**

Three times monthly Average:

	3 X C	**$**	**717,021**	**(D)**

TOTAL IN BOX A	$	1,310,891	**(A)**
LESS TOTAL IN BOX D		(717,021)	**(D)**
NET	**$**	**593,870**	

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.

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 16, 2023

	2024-2025 Application for State School Aid						Sample for Verification					
	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	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day Preschool 4 Years Old	51		51				51		51			
Full Day Kindergarten	220		220				220		220			
Grade One	221		221				221		221			
Grade Two	209		209				209		209			
Grade Three	227		227				227		227			
Grade Four	190		190				190		190			
Grade Five	207		207				207		207			
Grade Six	210		210				210		210			
Grade Seven	243		243				243		243			
Grade Eight	204		204				204		204			
Grade Nine	225	2	225	2			225	2	225	2		
Grade Ten	233	7	233	7			233	7	233	7		
Grade Eleven	247	2	247	2			247	2	247	2		
Grade Twelve	254	1	254	1			254	1	254	1		
Subtotal	2,941	12	2,941	12			2,941	12	2,941	12		
Special Ed - Elementary	215		215									
Special Ed - Middle School	112		112									
Special Ed - High School	222	2	222	2								
Subtotal	549	2	549	2								
Totals	3,490	14	3,490	14	- 0 -	- 0 -	2,941	12	2,941	12	- 0 -	- 0 -
Percentage Error					0.00%	0.00%					0.00%	0.00%

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 16, 2023

	Private Schools for Disabled				Resident Low Income					
	Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors	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
Full Day Kindergarten					176	175	(1)	2	2	
Grade One					177	177		2	2	
Grade Two					167	167		1	1	
Grade Three					175	176	1	2	2	
Grade Four					148	148		1	1	
Grade Five					165	165		1	1	
Grade Six					160	160		1	1	
Grade Seven					194	194		2	2	
Grade Eight					139	139		1	1	
Grade Nine					153	153		1	1	
Grade Ten					171	172	1	2	2	
Grade Eleven					189	189		2	2	
Grade Twelve					175	175		2	2	
Subtotal					2,189	2,190	1	20	20	
Special Ed:										
Elementary	5	1	1		168	168		2	2	
Middle	6	1	1		94	94		1	1	
Special Ed - High School	8	1	1		159	159		2	2	
Subtotal	19	3	3		421	421		5	5	
Totals	19	3	3	- 0 -	2,609	2,610	1	25	25	- 0 -
Percentage Error				0.00%			0.04%			0.00%

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 16, 2023

	Resident LEP Low Income					
	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores, Application and Register	Sample Errors
Full Day Kindergarten	96	96		2	2	
Grade One	99	99		3	3	
Grade Two	94	94		2	2	
Grade Three	87	87		2	2	
Grade Four	64	64		2	2	
Grade Five	66	66		2	2	
Grade Six	47	47		1	1	
Grade Seven	47	47		1	1	
Grade Eight	41	41		1	1	
Grade Nine	42	42		1	1	
Grade Ten	50	50		1	1	
Grade Eleven	44	44		1	1	
Grade Twelve	51	51		1	1	
Subtotal	828	828		20	20	
Special Ed - Elementary	57	57		2	2	
Special Ed - Middle School	16	16		1	1	
Special Ed - High School	4	4				
Subtotal	77	77		3	3	
Totals	905	905	- 0 -	23	23	- 0 -
Percentage Error			0.00%			0.00%

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 16, 2023

	Resident LEP Not Low Income					
	Reported on A.S.S.A. as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores and Register	Sample Errors
Full Day Kindergarten	15	15		2	2	
Grade One	9	9		1	1	
Grade Two	5	5		1	1	
Grade Three	10	10		1	1	
Grade Four	3	3		1	1	
Grade Five	8	8		1	1	
Grade Six	10	10		1	1	
Grade Seven	4	4		1	1	
Grade Eight	13	13		2	2	
Grade Nine	11	11		2	2	
Grade Ten	10	10		1	1	
Grade Eleven	12	12		2	2	
Grade Twelve	23	23		2	2	
Subtotal	133	133		18	18	
Special Education:						
Elementary	9	9		1	1	
Special Ed - Middle School	1	1				
Subtotal	10	10		1	1	
Totals	143	143	- 0 -	19	19	- 0 -
Percentage Error			0.00%			0.00%

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 16, 2023

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	80	80		6	6	
Regular - Special Education	19	19		2	2	
AIL - Non Public	112	112		9	9	
Special Needs (Public)	71	71		5	5	
Special Needs (Private)	24	24		3	3	
Totals	306	306	- 0 -	25	25	- 0 -
Percentage Error			0.00%			0.00%

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	4.5	4.5
Average Mileage - Regular Excluding Grade PK Students	4.5	4.5
Average Mileage - Special Education with Special Needs	5.1	5.1

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2024

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2023-2024 Total General Fund Expenditures per the ACFR, Ex. C-1	$ 98,736,356 (B)		
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	$ 3,706,647 (B1a)		
Transfer from Capital Reserve to Capital Projects Fund	$ - 0 - (B1b)		
Transfer from General Fund to SRF for Pre-K Inclusion	$ 314,555 (B1c)		
Decreased by:			
On-Behalf TPAF Pension and Social Security	$ 16,924,343 (B2a)		
Assets Acquired Under Financed Purchases, Leases & SBITAs	$ - 0 - (B2b)		
Adjusted 2023-2024 General Fund Expenditures [(B)+(B1's)-(B2's)]	$ 85,833,215 (B3)		
2% of Adjusted 2023-2024 General Fund Expenditures [(B3) times .02]	$ 1,716,664 (B4)		
Enter Greater of (B4) or $250,000	$ 1,716,664 (B5)		
Increased by: Allowable Adjustments	$ 621,020 (K)		
Maximum Unassigned Fund Balance [(B5)+(K)]		$ 2,337,684 (M)	

SECTION 2

Total General Fund - Fund Balances @ 6/30/2024		
(Per ACFR Budgetary Comparison Schedule C-1)	$ 25,844,852 (C)	
Decreased by:		
Year-End Encumbrances	$ 4,671,951 (C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	$ - 0 - (C2)	
Excess Surplus - Designated for Subsequent Year's Expenditures	$ 750,000 (C3)	
Other Restricted Fund Balance	$ 17,114,970 (C4)	
Assigned - Designated for Subsequent Year's Expenditures	$ 220,247 (C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		$ 3,087,684 (U1)

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2024
(Continued)

SECTION 3

Restricted Fund Balance - Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0-	$ 750,000	(E)

Recapitulation of Excess Surplus as of June 30, 2024

Excess Surplus - Designated for Subsequent Year's Expenditures	$ 750,000	(C3)
Excess Surplus [(E)]	$ 750,000	(E)
Total [(C3)+(E)]	$ 1,500,000	(D)

Detail of Allowable Adjustments

Impact Aid	$ - 0 -	(H)
Sale & Lease-back	$ - 0 -	(I)
Extraordinary Aid	$ 570,060	(J1)
Additional Nonpublic School Transportation Aid	$ 50,960	(J2)
Current Year School Bus Advertising Revenue Recognized	$ - 0 -	(J3)
Family Crisis Transportation Aid	$ - 0 -	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	$ 621,020	(K)

Detail of Other Restricted Fund Balances

Statutory Restrictions:		
Approved Unspent Separate Proposal	$ - 0 -	
Capital Outlay for a District with a Capital Outlay SGLA	$ - 0 -	
Sale/Lease-back Reserve	$ - 0 -	
Capital Reserve	$ 15,782,132	
Waiver Offset Reserve	$ - 0 -	
Emergency Reserve	$ - 0 -	
Maintenance Reserve	$ 975,377	
Tuition Reserve	$ - 0 -	
Unemployment Compensation	$ 357,461	
Other State/Government Mandated Reserve	$ - 0 -	
Other Restricted Fund Balance Not Noted Above	$ - 0 -	
Total Other Restricted Fund Balances	$ 17,114,970	(C4)

NORTH PLAINFIELD BOROUGH SCHOOL DISTRICT
SUMMARY OF RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2024

It is recommended that:

1. Administrative Practices and Procedures

   None

2. Financial Planning, Accounting and Reporting

   2024-001: The District put into place a review process that validates that all expenditures to be submitted for reimbursement conform to any limitations, exclusions or rules set forth in the grant to ensure that costs submitted for reimbursement are allowable.

3. School Purchasing Program

   None

4. School Food Service

   None

5. Student Body Activities

   None

6. Application for State School Aid

   None

7. Pupil Transportation

   None

8. Facilities and Capital Assets

   None

9. Status of Prior Year's Findings/Recommendations

   The prior year recommendation regarding obtaining prior approval of revisions and transfers within approved Preschool Education Aid planning budgets has been resolved in the current year.