

**CLARK PUBLIC SCHOOL DISTRICT  
AUDITOR'S MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2024**

**CLARK PUBLIC SCHOOL DISTRICT  
TABLE OF CONTENTS**

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

	<u>Page No.</u>
Report of Independent Auditors	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	4-5
School Food Service	5
Before and After School Program	6
Student Body Activities	6
Application for State School Aid	6
Pupil Transportation	6
Testing for Lead of all Drinking Water in Educational Facilities	6
Follow up on Prior Year Findings	6
Number of Meals Served and (Over)/Underclaim – Not Applicable	7
Comparison of Net Cash Resources to Three Months Average Expenditures – Not Applicable	8
Application for State School Aid	9-11
Calculation of Excess Surplus	12
Recommendations	13
Acknowledgment	14



# LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA  
GARY J. VINCI, CPA, RMA, PSA  
JEFFREY C. BLISS, CPA, RMA, PSA  
PAUL J. LERCH, CPA, RMA, PSA  
JULIUS B. CONSONI, CPA, PSA  
ANDREW D. PARENTE, CPA, RMA, PSA  
ELIZABETH A. SHICK, CPA, RMA, PSA  
ROBERT W. HAAG, CPA, RMA, PSA

DEBRA GOLLE, CPA  
MARK SACO, CPA  
ROBERT LERCH, CPA, PSA  
CHRISTOPHER M. VINCI, CPA, PSA  
CHRISTINA CUIFFO, CPA, PSA  
JOHN CUIFFO, CPA, PSA

Honorable President and Members  
of the Board of Education  
Clark Public School District  
Clark, New Jersey

We have audited in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Clark Public School District as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated December 20, 2024.

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

This report is intended solely for the information and use of management, the Board of Education, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

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

Andrew D. Parente  
Public School Accountant  
PSA Number CS00224600

Fair Lawn, New Jersey  
December 20, 2024

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE 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 Monies, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

**Administrative Practices and Procedures**

**Insurance**

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's Annual Comprehensive Financial Report (the "ACFR").

**Official Bonds**

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

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

**P.L. 2020, c44**

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.3 (Chapter 44) submitted for the year of audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

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

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

**Tuition Charges**

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

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

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

**Payroll Account**

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

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

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

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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

**Payroll Account (Continued)**

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

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

**Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3.

**Travel**

The District had an approved board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

**Board Secretary's Records**

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

The prescribed contractual order system was followed.

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

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

**Treasurer's Records**

The Treasurer did perform cash reconciliations for all accounts.

All cash receipts were promptly deposited.

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

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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

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

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

**Other Special Federal and/or State Projects**

The District's Special Projects were approved as listed on Exhibits K-3 and K-4 located in the ACFR.

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

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

**IDEA Part B and Preschool**

Separate accounting records were maintained for each approved project. Grant applications, approvals and acceptance of grant funds were made by Board resolution.

**T.P.A.F. Reimbursements**

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund.

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

The reimbursement to the State for the TPAF/FICA payments made by the State on-behalf of the School District for those employees whose salaries are identified as being paid from Federal funds was made prior to the 90 day grant liquidation period required by the Office of Grants Management.

**Non-Public State Aid**

Project completion reports were finalized and transmitted to the department.

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

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

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is currently \$20,400.

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

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**School Purchasing Programs (Continued)**

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

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

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

The results of our examination did not indicate that payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies", in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S. 18A:18A-4, as amended.

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

**School Food Service**

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

SFA's were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all free and reduced price meal eligible students during the emergency.

The 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.

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.

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**Before and After School Program**

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

**Finding 2024-1** – Our audit of the Before and After School program revealed that enrollment registration forms for Valley Road School were not available for audit.

**Recommendation** – All before and after care registration forms be retained and made available for audit.

**Student Body Activities**

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

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

All cash disbursements had proper supporting documentation.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 13, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, on-roll low-income and Limited English Proficient. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers with no exception. The information on the District workpapers was verified without exceptions noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms or their equivalent.

The district has adequate written procedures for the recording of student enrollment data.

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2023-2024 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary with no exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

**Testing for Lead of all Drinking Water in Educational Facilities**

The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

**Follow-up Prior Year Findings**

In accordance with government standards, our procedures included a review of all prior year recommendations.



**CLARK PUBLIC SCHOOL DISTRICT  
FOOD SERVICE FUND  
SCHEDULE OF MEAL COUNT ACTIVITY  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**NOT APPLICABLE**

**CLARK PUBLIC SCHOOL DISTRICT  
COMPARISON OF NET CASH RESOURCES TO THREE  
MONTHS AVERAGE EXPENDITURES  
FOOD SERVICE ENTERPRISE FUND  
AS OF JUNE 30, 2024**

**NOT APPLICABLE**

**CLARK BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 13, 2023  
SCHEDULE OF AUDITED ENROLLMENTS**

	2024-2025 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Veri- fication	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Pre-K 3yr					-	-					-	-				-
Full Day Pre-K 3yr					-	-					-	-				-
Half Day Pre-K 4yr					-	-					-	-				-
Full Day Pre-K 4yr					-	-					-	-				-
Full Day K	139		139		-	-	61		61		-	-				-
One	149		149		-	-	52		52		-	-				-
Two	139		139		-	-	50		50		-	-				-
Three	138		138		-	-	82		82		-	-				-
Four	137		137		-	-	89		89		-	-				-
Five	140		140		-	-	77		77		-	-				-
Six	164		164		-	-	164		164		-	-				-
Seven	130		130		-	-	130		130		-	-				-
Eight	153		153		-	-	153		153		-	-				-
Nine	156		156		-	-	156		156		-	-				-
Ten	166	2	166	2	-	-	168		168		-	-				-
Eleven	135	13	135	13	-	-	148		148		-	-				-
Twelve	131	7	131	7	-	-	138		138		-	-				-
Adult School (15+cr)	-		-		-	-					-	-				-
Subtotal	1,877	22	1,877	22	-	-	1,468	-	1,468	-	-	-	-	-	-	-
Sp. Ed. - Elementary	146		146		-	-	24		24		-	-	1	1	1	
Sp. Ed. - Middle School	84		84		-	-	14		14		-	-	3	3	3	
Sp. Ed. - High School	135	9	135	9	-	-	23		23		-	-	8	8	8	
Subtotal	365	9	365	9	-	-	61	-	61	-	-	-	12	12	12	-
Totals	2,242	31	2,242	31	-	-	1,529	-	1,529	-	-	-	12	12	12	-
Percentage Error					0.00%	0.00%					0.00%					0.00%

**CLARK BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 13, 2023  
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
Full Day Pre-K 3yr	-	-	-			-	-	-	-	-	-	-
Full Day Pre-K 4yr	-	-	-			-	-	-	-	-	-	-
Full Day K	3.0	3.0	-	3.0	3.0	-	1.0	1.0	-	1.0	1.0	-
One	7.0	7.0	-	6.0	6.0	-	1.0	1.0	-	1.0	1.0	-
Two	4.0	4.0	-	4.0	4.0	-	-	-	-	-	-	-
Three	2.0	2.0	-	1.0	1.0	-	1.0	1.0	-	1.0	1.0	-
Four	5.0	5.0	-	3.0	3.0	-	2.0	2.0	-	2.0	2.0	-
Five	7.0	7.0	-	6.0	6.0	-	-	-	-	-	-	-
Six	6.0	6.0	-	5.0	5.0	-	-	-	-	-	-	-
Seven	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
Eight	7.0	7.0	-	6.0	6.0	-	-	-	-	-	-	-
Nine	5.0	5.0	-	4.0	4.0	-	-	-	-	-	-	-
Ten	2.0	2.0	-	2.0	2.0	-	1.0	1.0	-	1.0	1.0	-
Eleven	3.0	3.0	-	3.0	3.0	-	1.0	1.0	-	1.0	1.0	-
Twelve	4.0	4.0	-	4.0	4.0	-	-	-	-	-	-	-
Adult School (15+ credits)	-	-	-			-	-	-	-	-	-	-
Subtotal	56.0	56.0	-	48.0	48.0	-	7.0	7.0	-	7.0	7.0	-
Special Ed. - Elementary	7.0	7.0	-	6.0	6.0	-	-	-	-	-	-	-
Special Ed. - Middle	5.0	5.0	-	4.0	4.0	-	-	-	-	-	-	-
Special Ed. - High	7.0	7.0	-	5.0	5.0	-	-	-	-	-	-	-
Subtotal	19.0	19.0	-	15.0	15.0	-	-	-	-	-	-	-
Co.Voc. -Regular												
Co.Voc. Ft. Post Sec.												
Totals	75.0	75.0	-	63.0	63.0	-	7.0	7.0	-	7.0	7.0	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by BOE	Reported on DRTRS by District	Errors(1)	Tested	Verified	Errors
Regular Public Students	116.0	116.0	-	25.0	25.0	-
Transported Non-Public Students	-	-	-	-	-	-
ALL Non-Public Students	104.0	104.0	-	22.0	22.0	-
lar Special Education (w/o needs)	11.5	11.5	-	3.0	3.0	-
cial Ed Students (w/special needs or out of district)	27.5	27.5	-	6.0	6.0	-
	259.0	259.0	-	56.0	56.0	-
Percentage Error			0.00%			0.00%

**CLARK BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 13, 2023  
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as LEP Not low Income	Reported on Workpapers as LEP Not low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Pre-K 3yr	-	-	-	-	-	-
Full Day Pre-K 4yr	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	5	5	-	2	2	-
Two	8	8	-	3	3	-
Three	4	4	-	1	1	-
Four	3	3	-	1	1	-
Five	1	1	-	1	1	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	2	2	-	1	1	-
Nine	4	4	-	1	1	-
Ten	2	2	-	1	1	-
Eleven	-	-	-	-	-	-
Twelve	2	2	-	1.0	1.0	-
Adult School (15+ credits)			-			-
Subtotal	31.0	31.0	-	12.0	12.0	-
Special Ed. - Elementary	1.0	1.0	-	1.0	1.0	-
Special Ed. - Middle			-			-
Special Ed. - High	-	-	-	-	-	-
Subtotal	1.0	1.0	-	1.0	1.0	-
Co.Voc. -Regular						
Co.Voc. Ft. Post Sec.						
Totals	32.0	32.0	-	13.0	13.0	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**CLARK PUBLIC SCHOOL DISTRICT  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**SECTION 1**

2023-2024 Total General Fund Expenditures per the ACFR	\$ 50,254,009
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>9,022,212</u>
Adjusted 2023-2024 General Fund Expenditures	<u>\$ 41,231,797</u>
2% of Adjusted 2023-2024 General Fund Expenditures	<u>\$ 824,636</u>
Enter Greater of 2% of Adjusted 2023-2024 General Fund Expenditures or \$250,000	824,636
Increased by:	
Allowable Adjustment	<u>391,264</u>
Maximum Unassigned Fund Balance	<u>\$ 1,215,900</u>

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2024	\$ 8,466,569
Decreased by:	
Excess Surplus - Designated for Subsequent Year's Expenditures	2,200,132
Capital Reserve	949,496
Maintenance Reserve	925,857
Designated for Subsequent Year's Expenditures	246,922
Year End Encumbrances	<u>73,830</u>
Total Unassigned Fund Balance	<u>\$ 4,070,332</u>

**SECTION 3**

Restricted Fund Balance - Excess Surplus	<u>\$ 2,854,432</u>
--	---------------------

**Recapitulation of Excess Surplus as of June 30, 2024**

Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 2,200,132
Excess Surplus	<u>2,854,432</u>
	<u>\$ 5,054,564</u>

**Detail of Allowable Adjustments**

Extraordinary Aid	\$ 343,944
Nonpublic Transportation Aid	<u>47,320</u>
	<u>\$ 391,264</u>

**CLARK PUBLIC SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**RECOMMENDATIONS**

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

There are none.

III. School Purchasing Program

There are none.

IV. School Food Service

There are none.

V. Before and After School Program

1. It is recommended that all before and after care registration forms be retained and made available for audit.

VI. Student Body Activities

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Status of Prior Years' Audit Findings/Recommendations


There were no prior year recommendations.

## ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & BLISS, LLP



Andrew D. Parente  
Public School Accountant  
Certified Public Accountant