

**BELLEVILE BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2024**

**BELLEVILLE BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members
of the Board of Education
Belleville Board of Education
Belleville, 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 Belleville Board of Education as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated January 16, 2025.


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

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


Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
January 16, 2025

**BELLEVILLE BOARD OF EDUCATION
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 the Insurance Schedule contained in the District's Annual Comprehensive Financial Report (the "ACFR").

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Matthew Paladino	School Business Administrator/Board Secretary	\$500,000
John Calavano	Treasurer of School Monies	\$500,000

There is an Employees' Dishonesty Faithful Performance Crime Coverage through N.J. School Insurance Group covering all other employees with multiple coverage of \$500,000 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 appear to include all health benefit plans offered by the school district.

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

Tuition Charges

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

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not reveal any material discrepancies with respect to supporting documentation, signatures and certification.

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/Business Administrator and the Superintendent.

Salary withholdings were promptly remitted by the District to the proper agencies, including health benefit withholdings due to the general fund for the payroll periods tested.

**BELLEVILLE BOARD OF EDUCATION
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 School Business Administrator did complete and file the required certification of compliance with federal and state law regarding the reporting of compensation for certain administrative employees.

The Board has implemented and maintains a personal tracking and accounting (Position Control) System.

- **Finding 2024-1** – Our review of additional compensation indicated the former payroll coordinator received payment for unused sick days in the amount of \$11,485. However, this employer did not meet the requirements for the payout under the employee's contract (i.e. minimum years of service or filing for retirement within the pension). We noted no documentation was provided for supervisor approval of this payment or Board resolution approving an amendment to the respective employees contract.

Recommendation – Compensation for unused sick days be paid only to eligible employees in accordance with their employment contract. In addition, all payments for unused sick days be reviewed and approved by a supervisor prior to payment.

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 year end 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 included administrative coding classifications to determine overall reliability and compliance with NJAC 6A:23A-8.3. As a result of the procedures performed, no material exceptions were noted, therefore, no additional procedures were deemed necessary to test the propriety of expenditure classification.

Travel Policy

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 School Business Administrator/Board Secretary were maintained in good condition.

The Board Secretary's and Treasurer's reports were presented monthly to the Board on a timely basis with exception noted and were submitted to the executive county superintendent as prescribed by N.J.S.A. 18A:17-9 and 18A:17-36 with exception noted.

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

The prescribed contractual order system was followed with minor exceptions noted.

We noted a budget line account was over-expended at June 30, 2024. This overexpended budget line account was a result of adjustments made during the audit.

- **Finding 2024-2 (ACFR Finding 2024-001)** – Our audit of capital financing (lease-purchase) agreements revealed four technology and security equipment leases previously entered into were refinanced which extended the initial lease term beyond the five (5) year period permitted under N.J.A.C. 6A:26-10.1.

Recommendation – The District discontinue the practice of refinancing capital financing (lease purchase) agreements that would result in extending the initial lease term beyond the permitted five year period.

**BELLEVILLE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Financial Planning, Accounting and Reporting (Continued)

Treasurer's Records

The Treasurer's monthly report included the cash activity for all District accounts.

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

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

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

Our examination of the E.S.E.A. funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

Other Special Federal and/or State Projects

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

Our examination 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 Fund section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$22,400 for 2023/2024.

**BELLEVILLE BOARD OF EDUCATION
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)

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 did appoint a qualified purchasing agent for the 2023/2024 fiscal year.

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

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

The results of our examination indicated with exception, 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.

- **Finding 2024-3** – Our audit of purchases and contract awards in excess of the bid threshold revealed that certain cooperative purchasing program contract award information on file in the District could not be verified to the amounts invoiced by the respective cooperative purchasing program vendor. We noted vendor invoices were not sufficiently detailed to verify prices charged were in accordance with the approved contract award.

Recommendation – The District implement appropriate procedures to ensure amounts invoiced by cooperative purchasing program vendors are in accordance with approved contract awards.

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

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

Food Service Fund

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

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

The school food service program was not selected as a major federal or state program. However, the program expenditures exceeded \$100,000 in Federal and 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. Exceptions were not noted.

**BELLEVILLE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Food Service Fund (Continued)

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. Exceptions were not noted.

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA. We noted the FSMC did not receive a loan in accordance with the PPP.

The financial transactions and records of the school food services were maintained in good condition. The financial accounts and records were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed. The FSMC contract includes an operating results provision which guarantees that the food service program will earn a profit of \$250,000 which was met by the FSMC for the current fiscal year.

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

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

Net cash resources did not exceed three months average expenditures.

Applications for free and reduced price meals were reviewed for completeness and accuracy as part of our audit of the Application for State School Aid (ASSA).

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

The Statement of Revenues, Expenses, and Changes in Fund Net Position (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 Enterprise Funds.

Student Body Activities

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

Cash receipts and disbursements records were maintained in good condition.

All cash disbursements tested had proper supporting documentation.

**BELLEVILLE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 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 workpapers with minor exceptions noted. The information that was included on the workpapers was verified with immaterial 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 had 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 Report without exception. The information that was included on the workpapers was verified with immaterial exceptions noted. 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 of transportation related purchases of goods and services, the District complied with proper bidding procedures and award of contracts.

Facilities and Capital Assets

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

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).

Suggestions to Management

- Contract award resolutions identify the specific method of procurement (i.e. bid, cooperative, EUS, exempt).
- Sales reported on the Food Service Management Company's statement of operations be compared to the amount reported in the District's accounting records and differences be reconciled on a monthly basis.
- Summer program student activity account implement pre-numbered receipt tickets or deposit request forms for monies collected.

Follow-up Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations and corrective action was taken on all prior year findings.

**BELLEVILE BOARD OF EDUCATION
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOT APPLICABLE

**BELLEVILLE BOARD OF EDUCATION
FOOD SERVICE FUND
NET CASH RESOURCE SCHEDULE
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

		Food Service		
<u>Net Cash Resources:</u>				
ACFR	*	Current Assets		
B-4		Cash & Cash Equiv.	-	
B-4		Due from Other Gov'ts	\$ 194,726	
B-4		Accounts Receivable	344,724	
B-4		Due from Other Funds	0	
ACFR		Current Liabilities		
B-4		Less Accounts Payable	(256,515)	
B-4		Less Due to Other Funds	(462,559)	
B-4		Less Unearned Revenue	(12,487)	
		Net Cash Resources	\$ (192,111)	(A)
<u>Net Adj. Total Operating Expense:</u>				
B-5		Tot. Operating Exp.	\$ 3,987,484	
B-5		Less Depreciation	(71,756)	
		Adj. Tot. Oper. Exp.	\$ 3,915,728	(B)
<u>Average Monthly Operating Expense:</u>				
		B / 10	\$ 391,573	(C)
<u>Three times monthly Average:</u>				
		3 X C	\$ 1,174,718	(D)

TOTAL IN BOX A	\$ (192,111)
LESS TOTAL IN BOX D	\$ 1,174,718
NET	\$ (1,366,829)

Net Cash Resources Does Not Exceed 3 Months Average Expenses.

**BELLEVILLE 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 Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared			Full	Shared	Full	Shared	Full	Shared				
Full Day Preschool 3 Years Old	140		140		-	-	93		94		(1)					
Full Day Preschool 4 Years Old	201		201		-	-	34		32		2					
Half Day Kindergarten					-	-					-					
Full Day Kindergarten	278		278		-	-	45		44		1					
Grade 1	279		279		-	-	47		46		1					
Grade 2	272		272		-	-	70		71		(1)					
Grade 3	266		266		-	-	25		25		-					
Grade 4	242		242		-	-	25		25		-					
Grade 5	299		299		-	-	46		43		3					
Grade 6	280		280		-	-	40		41		(1)					
Grade 7	302		302		-	-	302		301		1					
Grade 8	291		291		-	-	291		290		1					
Grade 9	310		310		-	-	310		304		6					
Grade 10	362		362		-	-	362		360		2					
Grade 11	365		365		-	-	365		360		5					
Grade 12	324		324		-	-	324		319		5					
Post- Graduate	-		-		-	-										
Adult High School (15+ Credits)	-		-		-	-										
Adult High School (1-14 Credits)	-		-		-	-										
Subtotal	4,211	-	4,211	-	-	-	2,379		2,355		24	-		-	-	-
Sp Ed - Elementary	359		359		-	-	32		32		-		12	5	5	-
Sp Ed - Middle School	172		172		-	-	15		15		-		8	2	2	-
Sp Ed - High School	230		230		-	-	20		20	-	-	-	28	8	8	-
Subtotal	761	-	761	-	-	-	67	-	67	-	-	-	48	15	15	-
County Vocational - Regular					-	-										
County Vocational - F.T. Post-Second					-	-										
Subtotal	-	-	-	-	-	-					-	-		-	-	-
Totals	4,972	-	4,972	-	-	-	2,446	-	2,422	-	24	-	48	15	15	-
Percentage Error					0.00%	0.00%					0.98%	0.00%				0.00%

**BELLEVILLE 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	Sampled 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 Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten			-									
Full Day Kindergarten	172	197	(25)	7	7	-	32	32	-	15	15	-
Grade 1	187	185	2	8	8	-	38	38	-	18	17	1
Grade 2	164	157	7	7	7	-	34	34	-	16	15	1
Grade 3	176	166	10	7	6	1	37	37	-	18	19	(1)
Grade 4	172	163	9	7	8	(1)	18	16	2	9	10	(1)
Grade 5	211	205	6	8	7	1	28	27	1	13	13	-
Grade 6	178	184	(6)	7	8	(1)	27	27	-	13	13	-
Grade 7	196	191	5	8	8	-	16	17	(1)	8	6	2
Grade 8	201	203	(2)	8	8	-	26	26	-	13	13	-
Grade 9	198	199	(1)	8	8	-	37	37	-	18	17	1
Grade 10	237	241	(4)	10	10	-	41	41	-	20	19	1
Grade 11	216	217	(1)	8	8	-	20	20	-	10	10	-
Grade 12	197	235	(38)	8	8	-	35	34	1	17	17	-
Post- Graduate												-
Adult High School (15+ Credits)			-									
Adult High School (1-14 Credits)			-									
Subtotal	2,505	2,543	(38)	101	101	-	389	386	3	188	184	4
Sp Ed - Elementary	235	193	42	9	10	(1)	20	20	-	10	6	4
Sp Ed - Middle School	121	124	(3)	5	4	1	5	3	2	2	2	-
Sp Ed - High School	150	152	(2)	6	6	-	2	4	(2)	1	1	-
Subtotal	506	469	37	20	20	-	27	27	-	13	9	4
County Vocational - Regular												
County Vocational - F.T. Post-Second												
Subtotal	-	-	-				-		-			
Totals	3,011	3,012.0	(1)	121	121	-	416	413	3	201	193	8
Percentage Error			-0.03%			0.00%			0.72%			3.98%

Transportation

	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	196	196	-	85	82	3
Reg -SpEd	207	207	-	90	83	7
Transported - Non-Public	1	1	-	1	-	1
Special Ed Spec	51	51	-	23	23	-
Totals	455	455	-	199	188	11
Percentage Error						6%

**BELLEVILLE 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 NOT Low Income	Reported on Workpapers as NOT low Income		Sample Selected from Workpapers	Verified to Register	Sample Errors
Half Day Preschool 3 Years Old						
Half Day Preschool 4 Years Old						
Full Day Preschool 3 Years Old						
Full Day Preschool 4 Years Old						
Half Day Kindergarten						
Full Day Kindergarten	4	4	-	1	1	-
Grade 1	6	6	-	2	1	1
Grade 2	12	12	-	4	5	(1)
Grade 3	4	4	-	1	2	(1)
Grade 4	5	5	-	1	-	1
Grade 5	6	7	(1)	2	1	1
Grade 6	5	5	-	2	2	-
Grade 7	9	8	1	2	1	1
Grade 8	8	8	-	2	1	1
Grade 9	9	9	-	3	3	-
Grade 10	12	12	-	4	3	1
Grade 11	10	10	-	3	2	1
Grade 12	10	10	-	3	3	-
Post- Graduate			-			
Adult High School (15+ Credits)			-			
Adult High School (1-14 Credits)			-			
Subtotal	100	100	-	30	25	5
Sp Ed - Elementary	3	2	1	1	2	(1)
Sp Ed - Middle School	1	1	-	1	1	-
Sp Ed - High School	1	-	1	-		
Subtotal	5	3	2	2	3	(1)
County Vocational - Regular						
County Vocational - F.T. Post-Second						
Subtotal						
Totals	105	103	2	32	28	4
Percentage Error			1.90%			12.50%

**BELLEVILLE BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SECTION 1A - Calculation of Excess surplus

2023-2024 Total General Fund Expenditures per the AFCR		\$ 126,724,446
Increased by:		
Transfer to Special Revenue Fund (Preschool)	\$ 694,002	<u>694,002</u>
		127,418,448
Decreased by:		
On-Behalf TPAF Pension & Social Security		(20,708,758)
Assets and Supplies Acquired Under Financing Agreement and Leases		(4,902,287)
Assets Acquired Under IT Subscription Arrangements		<u>(180,399)</u>
Adjusted 2023/2024 General Fund Expenditures		<u>\$ 101,627,004</u>
1.5% of Adjusted 2023/24 General Fund Expenditures		\$ 1,524,405
Increased by:		
Allowable Adjustment - Extraordinary Aid	\$ 698,832	
Allowable Adjustment - Non-Public Transportation	<u>125,580</u>	<u>824,412</u>
Maximum Unreserved/Undesignated Fund Balance		<u>\$ 2,348,817</u>

SECTION 2

Total General Fund - Fund Balance at June 30, 2024		\$ 9,963,139
Decreased by:		
Reserved for Encumbrances	416,654	
Other Reserved Fund Balances - Capital Reserve	4,998,698	
Other Reserved Fund Balances - Maintenance Reserve	1,533,265	
Unemployment Compensation Reserve	165,705	
Assigned - Designated for Subsequent Years Expenditures	<u>500,000</u>	
Unreserved - Designated for Subsequent Year's Expenditures		<u>7,614,322</u>
Total Unreserved/Undesignated Fund Balance		<u>\$ 2,348,817</u>

SECTION 3

Reserved Fund Balance - Excess Surplus	<u>\$ -</u>
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Recapitulation of Excess Surplus as of June 30, 2024

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures		
Reserved Excess Surplus		<u>-</u>
Total		<u>\$ -</u>

**BELLEVILLE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. Compensation for unused sick days be paid only to eligible employees in accordance with their employment contract. In addition, all payments for unused sick days be reviewed and approved by a supervisor prior to payment.
2. The District discontinue the practice of refinancing capital financing (lease purchase) agreements that would result in extending the initial lease term beyond the permitted five year period.

III. School Purchasing Program

3. It is recommended that the District implement appropriate procedures to ensure amounts invoiced by cooperative purchasing program vendors are in accordance with approved contract awards.

IV. School Food Services

There are none.

V. Student Body Activities

There are none.

VI. Application for State School Aid

There are none.

VII. Transportation

There are none.

VIII. Facilities and Capital Assets

There are none.

IX. Status of Prior Years' Audit Findings/Recommendations


A review was performed on all prior years' recommendations and corrective action was taken on all prior year findings.

ACKNOWLEDGEMENT

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

Respectfully submitted,

LERCH, VINCI & BLISS, LLP



Jeffrey C. Bliss
Certified Public Accountant
Public School Accountant