

**AUDITORS MANAGEMENT REPORT  
ON ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
SCHOOL DISTRICT OF THE  
BOGOTA BOARD OF EDUCATION  
COUNTY OF BERGEN, NEW JERSEY  
JUNE 30, 2024**

**SCHOOL DISTRICT OF THE BOROUGH OF BOGOTA**  
**COUNTY OF BERGEN, NEW JERSEY**

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

**TABLE OF CONTENTS**

	<b><u>Page</u></b> <b><u>No.</u></b>
Independent Auditor's Report. . . . .	1
Scope of Audit . . . . .	2
Administrative Practices and Procedures	
Insurance. . . . .	2
Officials Bonds . . . . .	2
P.L. 2020, c. 44 . . . . .	2
Tuition Charges. . . . .	3
Financial Planning, Accounting and Reporting	
Examination of Claims . . . . .	3
Payroll Account. . . . .	3
Position Control Roster. . . . .	4
Reserve for Encumbrances, and Accounts Payable . . . . .	4
Classification of Expenditures . . . . .	4
Board Secretary's Records. . . . .	4
Fixed Assets . . . . .	4
Treasurer's Records . . . . .	4
Elementary and Secondary Education Act (E.S.E.A.) as Amended by the Every Student Succeeds Act (ESSA) . . . . .	4
Other Special Federal and/or State Projects . . . . .	5
T.P.A.F. Reimbursement . . . . .	5
T.P.A.F. Reimbursement to the State for Federal Salary Expenditures . . . . .	5
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids. . . . .	5
School Food Service . . . . .	6
Student Body Activities . . . . .	7
Application for State School Aid . . . . .	7
Pupil Transportation . . . . .	7
Continuing Disclosure Agreements . . . . .	8
Testing for Lead of All Drinking Water in Education Facilities . . . . .	8
Follow-up on Prior Year Findings . . . . .	8
Acknowledgment . . . . .	8
Schedule of Audited Enrollments. . . . .	9
Excess Surplus Calculation. . . . .	12
Audit Recommendations Summary . . . . .	14



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**REPORT OF INDEPENDENT AUDITORS**

Honorable President and  
Members of the Board of Education  
Bogota School District  
County of Bergen, 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 Board of Education of the Bogota School District in the County of Bergen for the year ended June 30, 2024, and have issued our report thereon dated November 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 for the information of the Bogota 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.

*Steven D. Wielkatz*

Steven D. Wielkatz, C.P.A.  
Licensed Public School Accountant  
No. 816

*Wielkatz & Company, LLC*

WIELKOTZ & COMPANY, LLC  
Certified Public Accountants  
Pompton Lakes, New Jersey

November 20, 2024



**ADMINISTRATIVE FINDINGS -**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING**

**GENERAL COMMENTS**

**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**

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

**Officials Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Irfan Evcil	Business Administrator/Board Secretary	\$430,000
Christopher Lessard	Treasurer of School Monies	\$430,000

**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 school district.

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

## **Administrative Practices and Procedures, (continued)**

### **Tuition Charges**

A comparison of tentative charges and actual certified tuition charges was made. The actual costs were more than estimated costs. The Board made a proper adjustment to the billings to sending districts for the increase in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

### **Financial Planning, Accounting and Reporting**

#### **Examination of Claims**

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

#### **Payroll Account**

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

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

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withholding due to the General Fund.

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

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the NJ Department of Treasury was filed by the March 15 due date.

Reporting of employee compensation for income tax related purposes did comply with federal and state regulations regarding the compensation which is required to be reported.

The Board of Education made a merit bonus payment that a quantitative merit criterion or a qualitative merit criterion had been satisfied with prior approval by the District Board of Education and Executive County Superintendent, as required by N.J.A.C. 6A:23A-3.1(e)10.iv.

## **Financial Planning, Accounting and Reporting, (continued)**

### **Position Control Roster**

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

### **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 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% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

### **Board Secretary's Records**

The Board Secretary's records were found to be in good order.

### **Fixed Assets**

The capital asset records were updated for the additions and disposals of capital assets made during the year.

### **Treasurer's Records**

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

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

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

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

## **Financial Planning, Accounting and Reporting, (continued)**

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

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

### **T.P.A.F. Reimbursement**

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for the 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 Reports 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**

N.J.S.A. 18A:18A-2 contains definitions for terms used throughout N.J.S.A. 18A:18A-1 et seq. It includes as subsection (p) the term 'competitive contracting', which is defined as "the method described in N.J.S.A. 18A:18A-4.1 through 18A:18A-4.5 and in rules promulgated by DCA at N.J.A.C. 5:34-4 of contracting for specialized goods and services in which formal proposals are solicited from vendors; formal proposals are evaluated by the purchasing agent or counsel or school business administrator; and the board of education awards a contract to a vendor or vendors from among the formal proposals received." Also, subsection (aa) defines the term 'concession' to exclude vending machines.

N.J.S.A. 18A:18A-3(a) sets forth the bid threshold and requires award by board resolution. There is a higher threshold when there is a "Qualified Purchasing Agent" (QPA) in the district as defined at N.J.A.C. 5:34-1.1 and certified upon approval of an application submitted to DCA. Pursuant to N.J.S.A. 18A:18A-3(b), the bid threshold may be adjusted by the Governor, in consultation with the Department of Treasury, every five years.

## **School Purchasing Programs, (continued)**

### **Contracts and Agreements Requiring Advertisement for Bids, (continued)**

N.J.S.A. 18A:18A-4.4 provides boards of education the authority to pass a resolution authorizing the use of competitive contracting. "In order to initiate competitive contracting, the board of education shall pass a resolution authorizing the use of competitive contracting each time specialized goods or services enumerated in sections 45 of L. 1999, c.440 are desired to be contracted."

Effective July 1, 2020 and thereafter, 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 currently \$22,400.

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 Solicitor's opinion should be sought before a commitment is made.

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

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

### **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 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. No exceptions were noted.



### **School Food Service, (continued)**

The statement of revenues, expenses, and changes in fund net position (ACFR exhibit B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

We also 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; modifications 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.

Net cash resources did not exceed three month's average expenditures.

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

### **Student Body Activities**

During our review of the Student Activity Funds, no exceptions were noted.

### **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, bi-lingual and low-income. 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 without exception. The information that was included on the workpapers 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**

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 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.

## **MISCELLANEOUS**

### **Continuing Disclosure Agreements**

The School District complied with its most recent continuing disclosure agreements made in relation to prior year bond issuances.

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

### **Follow-up on Prior Year Findings**

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. Corrective action has been taken on all prior year findings.

There were no Office of Fiscal Accountability and Compliance audit reports issued during the fiscal year ended June 30, 2024.

### **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,

*Steven D. Wielkatz*

Steven D. Wielkatz, C.P.A.  
Public School Accountant

*Wielkatz & Company, LLC*

WIELKOTZ & COMPANY, LLC  
Certified Public Accountants  
Pompton Lakes, New Jersey

**SCHEDULE OF AUDITED ENROLLMENTS**

**BOROUGH OF BOGOTA  
BOARD OF EDUCATION**

**Application for State School Aid Summary  
Enrollment as of October 13, 2023**

**Year ended June 30, 2024**

Enrollment Category	2024-2025 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on ASSA			Reported on Workpapers			Sample Selected from Workpapers			per Registers On Roll			Reported on ASSA as Schools	Sample for Verification	Verified	Errors
	Full	Shared	On Roll	Full	Shared	On Roll	Full	Shared	On Roll	Full	Shared	On Roll				
Full Day Preschool 3yrs	10			10			10			10						
Full Day Preschool 4yrs	26			26			26			26						
Full Day Kindergarten	75			75			75			75						
One	97			97			97			97						
Two	104			104			104			104						
Three	78			78			78			78						
Four	90			90			90			90						
Five	54			54			54			54						
Six	68			68			68			68						
Seven	85			85			85			85						
Eight	83			83			83			83						
Ninth	90			90			90			90						
Tenth	76	2		76	2		76	2		76	2					
Eleven	61	2		61	2		61	2		61	2					
Twelve	77	1		77	1		77	1		77	1					
Subtotal	1,074	5		1,074	5		1,074	5		1,074	5					
Special Ed. Elementary	103			103			59			59			5	3	3	
Special Ed. Middle	53			53			30			30						
Special Ed. High School	67			67			38			38			8	8	8	
Subtotal	223			223			127			127			13	11	11	
Totals	1,297	5		1,297	5		1,201	5		1,201	5		13	11	11	
Percentage Error																

**SCHEDULE OF AUDITED ENROLLMENTS**

**BOROUGH OF BOGOTA  
BOARD OF EDUCATION**

Application for State School Aid Summary  
Enrollment as of October 13, 2023

Year ended June 30, 2024

Enrollment category	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	Errors	Reported on A.S.S.A as LEP low Income	Reported on Workpapers LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test score and Register	Sample Errors
Full Day Preschool	36	36		10	10		7	7		4	4	
Full Day Kindergarten	49	49		16	16		8	8		7	7	
One	60	60		22	22		11	11		9	9	
Two	44	44		14	14		6	6		4	4	
Three	51	51		18	18		5	5		3	3	
Four	34	34		10	10							
Five	46	46		10	10		2	2		2	2	
Six	48	48		18	18		4	4		2	2	
Seven	52	52		12	12		2	2		2	2	
Eight	38	38		16	16		6	6		4	4	
Ninth	30	30		10	10		1	1		1	1	
Tenth	41	41		12	12		5	5		4	4	
Eleven	77	77		24	24		3	3		3	3	
Twelve	35	35		10	10							
Special Ed. Elementary	39	39		10	10							
Special Ed. Middle School												
Special Ed. High School												
	728	728		232	232		67	67		50	50	
	728	728		232	232		67	67		50	50	

**Percentage**

Category	Transportation				Re- calc.
	Reported on DRTS by DOE/county	Reported on DRTS by District	Errors	Tested	
Regular - Public Schools, col. 1	31	31		27	
Transported Non-Public	7	7		6	
Regular - Special Education, col. 4	42	42		36	
Special needs, col. 6	80	80		69	
<b>Totals</b>					

Avg. Mileage - Regular Excluding Grade PK  
Avg. Mileage - Regular Including Grade PK  
Avg. Mileage - Special Ed with Special Needs

**Percentage**

**SCHEDULE OF AUDITED ENROLLMENTS**

**BOROUGH OF BOGOTA  
BOARD OF EDUCATION**

Application for State School Aid Summary  
Enrollment as of October 13, 2023

Year ended June 30, 2024

Enrollment category	Resident LEP Not Low Income			Sample for Verification		
	Reported on A.S.A as LEP Not low Income	Reported on Workpapers LEP Not low Income	Errors	Sample Selected from Workpapers	Verified to Test score and Register	Sample Errors
Full Day Preschool						
Full Day Kindergarten	3	3		2	2	
One	2	2		2	2	
Two	1	1		1	1	
Three						
Four	3	3		3	3	
Five						
Six						
Seven						
Eight						
Ninth	4	4		3	3	
Tenth	1	1		1	1	
Eleven	2	2		2	2	
Twelve						
Special Ed. Elementary	1	1		1	1	
Special Ed. Middle School						
Special Ed. High School						
	17	17		15	15	
	17	17		15	15	
<b>Percentage</b>						

**BOGOTA BOARD OF EDUCATION  
EXCESS SURPLUS CALCULATION**

**REGULAR DISTRICT**

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2023-24 Total General Fund Expenditures per the , Ex. ACFR C-1	\$ 33,521,139	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ 333,105	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 5,481,274	(B2a)
Assets Acquired Under Capital Leases	\$ -	(B2b)
Adjusted 23-24 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$ 28,372,970	(B3)
2% of Adjusted 2023-24 General Fund Expenditures [(B3) times .02]	\$ 567,459	(B4)
Enter Greater of (B4) or \$250,000	\$ 567,459	(B5)
Increased by: Allowable Adjustment *	\$ 516,653	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ 1,084,112	(M)

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-24 (Per ACFR Budgetary Comparison Schedule C-1))	\$ 8,920,892	(C)
Decreased by:		
Year-end Encumbrances	\$ 65,320	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$	(C3)
Other Restricted Fund Balances****	\$ 7,171,459	(C4)
Assigned Fund Balance - Unreserved -- Designated for Subsequent Year's Expenditures	\$	(C5)
Total Unassigned Fund Balance [( C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ 1,684,113	(U1)

**SECTION 3**

Restricted Fund Balance - Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ 600,000	(E)
--	------------	-----

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

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ -	(C3)
Reserved Excess Surplus ***[(E)]	\$ 600,000	(E)
Total [(C3) + (E)]	\$ 600,000	(D)

**BOGOTA BOARD OF EDUCATION**  
**EXCESS SURPLUS CALCULATION**

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

- (H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
- (I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);
- (J1) Extraordinary Aid;
- (J2) Additional Nonpublic School Transportation Aid;
- (J3) Recognized current year School Bus Advertising Revenue; and
- (J4) Family Crisis Transportation Aid
- (J5) Supplemental Stabilization Aid & Maintenance of Equity Aid

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

**Detail of Allowable Adjustments**

Impact Aid	\$		(H)
Sale & Lease-back	\$		(I)
Extraordinary Aid	\$	516,653	(J1)
Additional Nonpublic School Transportation Aid	\$	-	(J2)
Current Year School Bus Advertising Revenue Recognized	\$		(J3)
Family Crisis Transportation Aid	\$		(J4)
Supplemental Stabilization Aid & Maintenance of Equity Aid	\$		(J5)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]	\$	516,653	(K)

\*\* This amount represents the June 30, 2024 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amounts must agree to the June 30, 2024 ACFR and the sum of the two lines must agree to Audit Summary Worksheet Line 90030.

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

**Detail of Other Reserved Fund Balance**

Statutory restrictions:		
Approved unspent separate proposal	\$	
Sale/Lease-back reserve	\$	
Capital Reserve	\$	6,007,313
Maintenance Reserve	\$	900,050
Emergency Reserve	\$	-
Tuition Reserve	\$	
School Bus Advertising 50% Fuel Offset Reserve - current year	\$	
School Bus Advertising 50% Fuel Offset Reserve - prior year	\$	
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$	
Other state/government mandated reserve	\$	
Reserve for Unemployment Fund	\$	264,096
[Other Restricted Fund Balance not noted above]****	\$	
Total Other Restricted Fund Balance	\$	7,171,459 (C4)

**BOGOTA BOARD OF EDUCATION  
AUDIT RECOMMENDATIONS SUMMARY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Recommendations:

1. Administrative Practices and Reporting

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

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. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

A review was performed on the prior year recommendations and action was taken to remediate the finding.