

*Auditor's Management Report*

*for the*

*City of Linden  
School District*

*in the*

*County of Union  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2024*



**AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE  
FINDINGS-FINANCIAL AND COMPLIANCE**

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## INDEPENDENT AUDITOR'S REPORT

Honorable President and Members  
of the Board of Education  
City of Linden School District  
Linden, New Jersey 07036

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the City of Linden School District in the County of Union for the year ended June 30, 2024, and have issued our report dated December 10, 2024.

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

This report is intended solely for the information of the City of Linden School District, County of Union, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
PUBLIC SCHOOL ACCOUNTANT NO. 962

November 15, 2024

## **Independent Auditor's Management Report of Administrative Findings – Financial and Compliance**

### **Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the activities of the City of Linden - 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 (Exhibit J-20) contained in the District's Annual Comprehensive Financial Report (ACFR).

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

<u>Name</u>	<u>Position</u>	<u>Amount of Bonds</u>
John A Serapiglia, Jr.	Business Administrator/Board Secretary	\$625,000.00
Atiya Perkins	Superintendent	\$625,000.00

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with coverage of \$250,000.00.

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

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

#### **Examination of Claims**

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

#### **Payroll Accounts**

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

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

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

**Payroll Accounts (Continued)**

Salary withholdings were promptly remitted to the proper agencies including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the secretary of the board with a warrant made to her order for the full amount of each payroll.

**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 reserve 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. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to the test the propriety of expenditure classification.

**Finding 2024-001** - Invoices were realized after the accounting records were closed that should have been accrued in the fiscal year ending June, 2024. Audit adjustments were needed to adjust the accounting records to properly reflect the true balances as of June 30.

**Recommendation 2024-001** - That invoices received for services rendered be encumbered in the proper accounting period.

**Board Secretary's Records**

The financial records of the Board Secretary were maintained in satisfactory condition.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**Elementary and Secondary Education Act (E.S.E.A.) as Amended by 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 and VI 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.

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

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

The amount of the expenditure charged to the current year's Final Report(s) 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. No exceptions were noted.



**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**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 \$32,000.00, 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 therefor, 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. (pending before the Legislature as section 15 of this bill) 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 \$44,000.00. Such authorization may be granted for each contract for 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 \$1,000.00. 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 every year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

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 therefor, except as is provided otherwise in this chapter or specifically by any other law.

The Board of Education may, by resolution, approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."

Effective July 1, 2020, the bid threshold in accordance with N.J.S.A. 18A:18A-3(a) and (c) is \$32,000.00. In accordance with N.J.S.A. 40A:11-9 (b) the bid threshold for all purchases made by the District's qualified purchasing agent is \$44,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$20,400.00.

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

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**School Purchasing Programs (Continued)**

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

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 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 provisions 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.

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. Our examination did reveal however, that the district made purchases through the use of state contracts.

**School Food Service**

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

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

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis. No exceptions were noted.

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

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

Net cash resources did not exceed three months average expenditures.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**School Food Service (Continued)**

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

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

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Service employees. No exceptions were noted.

Services employees authorized by the board of education. No exceptions were noted.

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the edit check worksheet was completed. Reimbursement claims were submitted in a timely manner. No exceptions were noted.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced priced meal policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

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

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

**Student Body Activities**

The records for the Student Body Activities were maintained in satisfactory condition.

**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 no exceptions. The information that was included on the workpapers was verified with no exceptions. 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 written procedures for the recording of student enrollment.

## **Independent Auditor's Management Report of Administrative Findings – Financial and Compliance**

### **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 with minor 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. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

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

We were advised that the school district adhered to the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

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

### **Follow-Up Prior Year's Findings**

In accordance with Government Auditing Standards, our procedures included a review of the prior year audit recommendations. Corrective action had been taken on prior year findings.

**SCHEDULE OF MEAL COUNT ACTIVITY**

**CITY OF LINDEN SCHOOL DISTRICT**

**FOOD SERVICE FUND**

CITY OF LINDEN SCHOOL DISTRICT  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM- FEDERAL  
ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
National School Lunch (High Rate)	Paid	232,343	78,606	78,606	0	0.42	0.00
National School Lunch (High Rate)	Reduced	78,257	24,481	24,481	0	3.87	0.00
National School Lunch (High Rate)	Free	368,273	112,281	112,281	0	4.27	0.00
	TOTAL	678,873	215,368	215,368			0.00
School Breakfast (Severe Rate)	Paid	34,802	11,598	11,598	0	0.38	0.00
School Breakfast (Severe Rate)	Reduced	18,470	5,548	5,548	0	2.43	0.00
School Breakfast (Severe Rate)	Free	89,745	26,465	26,465	0	2.73	0.00
	TOTAL	143,017	43,611	43,611			0.00
After School Snacks	Free (Area Eligible)	8,108	2,746	2,746	0	1.17	0.00
	TOTAL	8,108	2,746	2,746			0.00
	Total Net Overclaim ( Underclaim)						0.00

LINDEN BOARD OF EDUCATION  
SCHEDULE OF NET CASH RESOURCES  
FOOD SERVICE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<b>ACFR</b>	*	<b>Current Assets</b>	
B-4		Cash & Cash Equiv.	\$898,715.08
B-4		Due from Other Gov'ts	
B-4		Accounts Receivable	456,518.62
B-4		Prepaid Expenses	
<b>ACFR</b>		<b>Current Liabilities</b>	
B-4		Less Accounts Payable	(352,873.05)
B-4		Less Accruals	
B-4		Less Due to Other Funds	
B-4		Less Unearned Revenue	<u>(43,769.14)</u>
		<b>Net Cash Resources</b>	<u><u>\$958,591.51</u></u> (A)

**Net Adj. Total Operating Expense:**

B-5	Tot. Operating Exp.	\$4,231,679.85
B-5	Less Depreciation	<u>(79,262.08)</u>
	Adj. Tot. Oper. Exp.	<u><u>\$4,152,417.77</u></u> (B)

**Average Monthly Operating Expense:**

B / 10	<u><u>\$415,241.78</u></u> (C)
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**Three times monthly Average:**

3 X C	<u><u>\$1,245,725.33</u></u> (D)
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TOTAL IN BOX A	\$958,591.51
LESS TOTAL IN BOX D	<u>\$1,245,725.33</u>
NET	<u><u>(\$287,133.82)</u></u>
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>	
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>	

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

CITY OF LINDEN SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2023

	2024-25 Application for State School Aid						Sample for Verification						Private School for Handicapped			
	Reported on A.S.A. as on Roll			Workpapers on Roll			Errors			Sample Selected from Workpapers			Verified per Registers on Roll			Reported on A.S.A. as Private Schools
	Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		
Full Day Pre-School - 3yr	72			72						4			4			
Full Day Pre-School - 4yr	278			278						14			14			
Full Day Kindergarten	373			373						18			18			
One	397			397						20			20			
Two	407			407						20			20			
Three	377			377						19			19			
Four	345			345						18			18			
Five	406			406						20			20			
Six	387			387						19			19			
Seven	385			385						19			19			
Eight	410			410						20			20			
Nine	391			391						19			19			
Ten	445			445						22			22			
Eleven	378			378						19			19			
Twelve	369			369						18			18			
Subtotal	5,420	16		5,420	16					269	13		269	13		
SpEd Elementary (PK-5)	390			390						19			19			
SpEd Middle School (6-8)	234			234						11			11			
SpEd High School	272			272						13			13			
Subtotal	896	15		896	15					43	14		43	14		
Totals	6,316	31		6,316	31					312	27		312	27		
Percentage							0%						0%			0%



**CITY OF LINDEN SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2023**

	Resident Low Income			Sample for Verification			Resident ELL Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as ELL Low Income	Reported on Workpapers as ELL Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	201	201		16	16		52	52		18	18	
One	267	267		21	21		64	64		23	23	
Two	261	261		21	21		58	58		20	20	
Three	233	233		19	19		50	50		18	18	
Four	234	234		19	19		43	43		15	15	
Five	263	263		21	21		33	33		12	12	
Six	242	242		19	19		26	26		9	9	
Seven	252	252		20	20		37	37		13	13	
Eight	260	260		21	21		39	39		14	14	
Nine	244	244		19	19		37	37		13	13	
Ten	257	257		21	21		25	25		9	9	
Eleven	210	210		17	17		25	25		9	9	
Twelve	215	215		17	17		526	526		186	186	
Subtotal	3139	3139		251	251							
SpEd Elementary	268	268		21	21		26	26		9	9	
SpEd Middle School	156	156		12	12		6	6		2	2	
SpEd High School	180.0	180.0		14	14							
Subtotal	604.0	604		47	47		32	32		11	11	
Totals	3743	3743		298	298		558	558		197	197	
Percentage Error			0%			0%			0%			0%

Transportation				
Reported on DRTS by DOE	Reported on DRTS by District	Errors	Tested	Verified
683	683		134	134
241	241		47	47
109	109		21	21
316	316		62	62
1349	1349		264	264
Totals				
Percentage Error				

Reg Public Schools, col.1  
Transported - Non-Public, col.2  
Nonpublic - All, col.3  
Reg. - SpEd, col.4  
Special Ed Spec, col.6  
Totals

Percentage Error

**CITY OF LINDEN SCHOOL DISTRICT**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 13, 2023**

	Resident ELL NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Pre-School						
Full Day Pre-School						
Full Day Kindergarten	18	18		10	10	
One	21	21		11	11	
Two	16	16		9	9	
Three	22	22		12	12	
Four	7	7		4	4	
Five	17	17		10	10	
Six	12	12		7	7	
Seven	9	9		5	5	
Eight	12	12		7	7	
Nine	15	15		9	9	
Ten	15	15		9	9	
Eleven	14	14		8	8	
Twelve	14	14		8	8	
Subtotal	192	192		109	109	
SpEd Elementary	7	7		4	4	
SpEd Middle School	1	1		1	1	
SpEd High School	1	1		1	1	
Subtotal	9	9		6	6	
Totals	201	201	0%	115	115	0%
Percentage Error						

LINDEN SCHOOL DISTRICT  
SCHEDULE OF CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SECTION 1

2% Calculation of Excess Surplus

2023 - 2024 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 173,393,166.32	
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	2,755,821.00	
Transfer from General Fund to SRF for PreK	150,000.00	
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 29,500,729.48	
Adjusted 2023 - 2024 General Fund Expenditures		\$ 146,798,257.84
2% of Adjusted 2023 - 2024 General Fund Expenditures		\$ 2,935,965.16
Greater of line above or \$250,000.00		\$ 2,935,965.16
Increased by: Allowable Adjustment		\$ 924,112.00
Maximum Unreserved/Undesignated Fund Balance		\$ 3,860,077.16

SECTION 2

Total General Fund - Fund Balances @ 06/30/2024	\$ 83,565,870.84	
Decreased by:		
Year-end Encumbrances	\$ 8,479,405.96	
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures	\$ 4,444,305.00	
Other Restricted Fund Balances:		
Emergency Reserve	\$ 981,051.71	
Maintenance Reserve	\$ 2,500,005.48	
Capital Reserve	\$ 58,802,104.43	
Reserve for Unemployment Claims	\$ 231,304.69	
Assigned - FFCRA/SEMI - Designated Subs Yrs Exp	\$ 48,101.29	
Total Unassigned Fund Balance		\$ 8,079,592.28

SECTION 3

Restricted Fund Balance-Excess Surplus	\$ 4,219,515.12
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Recapitulation of excess surplus as of June 30, 2024

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 4,444,305.00
Reserved Excess Surplus	\$ 4,219,515.12
Total Excess Surplus	\$ 8,663,820.12

Detail of Allowable Adjustments

Extraordinary Aid	\$ 814,457.00
Additional Non-Public School Transportation Aid	109,655.00
	\$ 924,112.00

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**Recommendations**

**Administrative Practices and Procedures**

None

**Financial Planning, Accounting and Reporting**

**Recommendation 2024-001** – That invoices received for services rendered be encumbered in the proper accounting period.

**School Purchasing Program**

None

**School Food Service**

None

**Student Body Activities**

None

**Application for State School Aid**

None

**Pupil Transportation**

None

**Capital Assets and Facilities**

None

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

None

**Prior Year Audit Findings**

None

