

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2022**

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
TABLE OF CONTENTS**

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

	<u>Page No.</u>
Auditor's Management Report	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	6-7
Student Body Activities	7
Application for State School Aid	7
Pupil Transportation	7
Facilities and Capital Assets	7
Testing for Lead of all Drinking Water in Educational Facilities	7
Management Suggestions	8
Follow-Up Prior Year Findings	8
Schedule of Meal Count Activity – Not Applicable	9
Net Cash Resource Schedule	10
Schedule of Audited Enrollments	11-13
Excess Surplus Calculation	14
Recommendations	15
Acknowledgement	16

**LV B** 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  
CHRISTOPHER M. VINCI, CPA, PSA  
CHRISTINA CUIFFO, CPA

**AUDITOR'S MANAGEMENT REPORT**

Honorable President and Members  
of the Board of Education  
Belleville Township School District  
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 Township School District, State of New Jersey as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated March 6, 2023.

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 for the information 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.

*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  
March 6, 2023

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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 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, Schedule of Insurance contained in the district's Annual Comprehensive Financial Report ("ACFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Matthew Paladino	Board Secretary/ School Business Administrator	\$425,000
John Calavano	Treasurer of School Monies	\$400,000

There is an Employee Dishonesty Faithful Performance Crime Coverage policy with N.J. Schools Insurance Group covering all other employees with multiple coverage of \$500,000 per employee.

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.

**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, certifications or supporting documentation.

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 Chief School Administrator.

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Payroll Account (Continued)

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

The District maintains a personnel tracking and accounting (Position Control) system.

The School Business Administrator completed and filed the required certification of compliance with federal and state law respecting the reporting of compensation for certain 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.

Travel

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

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 *N.J.A.C. 6A:23-8.3*. 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.

Board Secretary's Records

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

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

Acknowledgment 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

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Treasurer's Records

The Treasurer did perform monthly reconciliations for all District accounts.

The Treasurer's bank reconciliations were in agreement with the records of the School Business Administrator/Board Secretary.

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.

Unemployment Compensation Insurance Trust Account

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Account. The financial transactions of this account are reported in the General Fund.

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

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.

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. 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.

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

The amount of 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 are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulates bidding for public school student transportation contracts under NJSA 18A:39-3 is currently \$20,200 for 2021-2022.

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**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 has designated the School Business Administrator as the qualified purchasing agent and established the bid threshold at \$44,000.

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.

Based on the results of our examination, we did not note any instances where individual payments, contracts or agreements were made for the performance of work or goods or services, 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, as amended.

Resolutions were adopted authorizing the awarding of contracts and agreements for "Professional Services" per N.J.S.A. 18A:18A-5 and 19:44A in certain instances.

- **Finding 2022-1 (ACFR Finding 2022-001)** – Our audit of purchases and contract awards in excess of the bid threshold revealed certain State contract and cooperative purchasing program contract award information was not on file in the District.

**Recommendation** – State contract and cooperative purchasing program contract award information be maintained on file in the District and available for audit.

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

**School Food Service**

**Public Health Emergency**

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency Virus all Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**School Food Service (Continued)**

As a result, School Food Authorities (SFA's) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO). SFAs could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

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 students through 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 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. 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.

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; modification of existing contracts and applicable financial records to document the specific cost 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.

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

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 and audited. The FSMC contract includes an operating result provision 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 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. Net cash resources did exceed three months average expenditures.

- **Finding 2022-2** – Our audit revealed net cash resources exceeded three month of average expenditures at June 30, 2022 in the Food Service Fund.

**Recommendation** – The District develop a plan to eliminate the excess of net cash resources in the Food Service Fund.

USDA Food Distribution Program commodities were received and a separate inventory was maintained on a first-in, first-out basis.



**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**School Food Service (Continued)**

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, Exhibits B-4 through B-6 of the ACFR.

**Student Body Activities**

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

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

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, related services, bilingual students 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 with immaterial exceptions noted. The information that was included on the workpapers was verified with minor 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 2021-22 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 included a review of transportation related contracts and purchases.

**Facilities and Capital Assets**

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

- **Finding 2022-3** – The capital asset accounting records were not updated for certain current year and prior year additions. We also noted certain current year additions recorded at year-end were deemed to be invalid.

**Recommendation** – Capital asset account records be updated to reflect all additions and greater care be exercised to ensure all additions recorded at year-end are valid.

**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).

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**Management Suggestions**

- Health benefit opt-out payment amount for single coverage be approved by board policy or made part of employment contracts.
- Checks disbursed from the Unemployment account include two (2) authorization signatures.
- The unspent project balances in the Capital Projects Fund be reviewed and appropriate action be taken to clear completed project balances of record.

**Follow-up Prior Year Findings**

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

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**NOT APPLICABLE**

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
FOOD SERVICE FUND  
SCHEDULES OF NET CASH RESOURCE  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

		Food Service	
<b><u>Net Cash Resources:</u></b>			
ACFR	*	Current Assets	
B-4		Cash	\$ 1,765,930
B-4		Intergovernmental Receivables	282,109
B-4		Accounts Receivable	141,419
B-4		Due from Other Funds	
ACFR		Current Liabilities	
B-4		Less Accounts Payable	(307,997)
B-4		Less Due to Other Funds	(107,700)
B-4		Less Unearned Revenue	(14,104)
		Net Cash Resources	\$ 1,759,657 (A)
<b><u>Net Adj. Total Operating Expense:</u></b>			
B-5		Total Operating Expenses	3,585,587
B-5		Less Depreciation	(46,848)
		Adj. Tot. Oper. Exp.	\$ 3,538,739 (B)
<b><u>Average Monthly Operating Expense:</u></b>			
		B / 10	\$ 353,874 (C)
<b><u>Three times monthly Average Operating Expense:</u></b>			
		3 X C	\$ 1,061,622 (D)

TOTAL IN BOX A	\$	1,759,657	
LESS TOTAL IN BOX D	\$	(1,061,622)	
NET	\$	698,035	

Net Cash Resources Exceeded Three Months Expenditures.

**BELLEVILLE BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2021**

	2021-2022 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	Shared				
Full Day Preschool 3 Years Old	118		118		-	-	58		58							
Full Day Preschool 4 Years Old	150		150		-	-										
Half Day Kindergarten					-	-										
Full Day Kindergarten	260		260		-	-	19		19							
Grade 1	271		271		-	-	59		59							
Grade 2	241		241		-	-	27		27							
Grade 3	274		274		-	-	46		46							
Grade 4	265		265		-	-	40		40							
Grade 5	290		290		-	-	62		62							
Grade 6	270		270		-	-	43		43							
Grade 7	278		278		-	-	278		278							
Grade 8	295		295		-	-	295		295							
Grade 9	347		347		-	-	347		347							
Grade 10	287		287		-	-	287		287							
Grade 11	279		279		-	-	279		279							
Grade 12	318		318		-	-	318		318							
Post- Graduate	-		-		-	-										
Adult High School (15+ Credits)	-		-		-	-										
Adult High School (1-14 Credits)	-		-		-	-										
Subtotal	3,943	-	3,943	-	-	-	2,158		2,158				-	-	-	-
Sp Ed - Elementary	303		303		-	-	47		47				11	10	10	
Sp Ed - Middle School	169		169		-	-	169		169				5	3	3	
Sp Ed - High School	209		209		-	-	209	2	209	2			24	20	20	
Subtotal	681		681	-	-	-	427	2	427	2			40	33	33	-
County Vocational - Regular					-	-										
County Vocational - F.T. Post-Second					-	-										
Subtotal	-	-	-	-	-	-							-	-	-	-
Totals	4,624	-	4,624	-	-	-							40	33	33	-
Percentage Error					0.00%								0.00%			0.00%

**BELLEVILLE BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 15, 2021  
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		45										
Full Day Preschool		63		1	1							
Half Day Kindergarten			-									
Full Day Kindergarten	114	107	7	2	2		12	12	-	3	3	-
Grade 1	146	140	6	5	5		16	16	-	4	4	-
Grade 2	161	158	3	5	5		24	24	-	4	4	-
Grade 3	186	180	6	5	5		9	9	-	3	3	-
Grade 4	165	161	4	5	5		17	17	-	3	3	-
Grade 5	162	159	3	5	5		8	8	-	4	4	-
Grade 6	171	170	1	5	5		12	12	-	4	4	-
Grade 7	173	170	3	5	5		13	13	-	4	4	-
Grade 8	191	189	2	5	5		10	10	-	4	4	-
Grade 9	198	198	-	5	5		6	6	-	3	3	-
Grade 10	170	169	1	5	5		11	11	-	3	3	-
Grade 11	146	146	-	4	4		8	8	-	3	3	-
Grade 12	187	187	-	5	5		15	15	-	4	4	-
Post- Graduate												-
Adult High School (15+ Credits)			-									
Adult High School (1-14 Credits)			-									
<b>Subtotal</b>	<b>2,170</b>	<b>2,242</b>	<b>36</b>	<b>62</b>	<b>62</b>		<b>161</b>	<b>161</b>	<b>-</b>	<b>46</b>	<b>46</b>	<b>-</b>
Sp Ed - Elementary	191	175	16	4	4		5	4	1	3	3	-
Sp Ed - Middle School	114	111	3	4	4		1	-	1	-	-	-
Sp Ed - High School	149	146	3	4	4		3	1	2	1	1	-
<b>Subtotal</b>	<b>454</b>	<b>432</b>	<b>22</b>	<b>12</b>	<b>12</b>		<b>9</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>
County Vocational - Regular												
County Vocational - F.T. Post-Second												
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>2,624.0</b>	<b>2,674.0</b>	<b>58.0</b>	<b>74</b>	<b>74</b>		<b>170</b>	<b>166</b>	<b>4</b>			
Percentage Error			<u>2.21%</u>						<u>2.35%</u>			<u>0.00%</u>

**Transportation**

**BELLEVILLE BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2021**

	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	15	15	-	4	4	-
Grade 1	10	10	-	3	3	-
Grade 2	7	7	-	3	3	-
Grade 3	11	11	-	3	3	-
Grade 4	5	5	-	3	3	-
Grade 5	8	7	1	3	3	-
Grade 6	8	8	-	3	3	-
Grade 7	14	14	-	3	3	-
Grade 8	15	15	-	3	3	-
Grade 9	12	12	-	2	2	-
Grade 10	17	17	-	2	2	-
Grade 11	12	12	-	2	2	-
Grade 12	4	4	-	3	3	-
Post- Graduate			-			
Adult High School (15+ Credits)			-			
Adult High School (1-14 Credits)			-			
Subtotal	<u>138</u>	<u>137</u>	<u>1</u>	<u>37</u>	<u>37</u>	
Sp Ed - Elementary	1	1	-	1	1	-
Sp Ed - Middle School	2	2	-	2	2	-
Sp Ed - High School	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Subtotal	<u>4</u>	<u>4</u>	<u>-</u>			
County Vocational - Regular						
County Vocational - F.T. Post-Second						
Subtotal						
Totals	<u><u>142</u></u>	<u><u>141</u></u>	<u><u>1</u></u>	<u><u>37</u></u>	<u><u>37</u></u>	
Percentage Error			<u><u>0.70%</u></u>			<u><u>0.00%</u></u>

**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**SECTION 1A**

2021-2022 Total General Fund Expenditures per the ACFR	\$ 105,053,302	
Increased by:		
Transfer Out - Special Revenue Fund (Preschool)	604,740	
Decreased by:		
On-Behalf TPAF Pension & Social Security	(18,548,866)	
Assets Acquired Under Capital Financing Agreements	(1,837,669)	
Right-to-Use Assets Under Leases Payable	(6,162,859)	
Insurance Recovery Funded Expenditures	<u>(482,632)</u>	
Adjusted 2021-2022 General Fund Expenditures	<u>\$ 78,626,016</u>	
1.5% of Adjusted 2021-2022 General Fund Expenditures	\$ 1,179,390	
Increased by:		
Allowable Adjustment - Extraordinary Aid	\$ 194,316	
Allowable Adjustment - Non Public Transportation	<u>75,400</u>	
	<u>269,716</u>	
Maximum Unassigned Fund Balance		\$ 1,449,106

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2022	\$ 11,361,338	
Decreased by:		
Year End Encumbrances	\$ 4,681,477	
Capital Reserve	3,637,915	
Maintenance Reserve	1,368,528	
Unemployment Compensation Reserve	204,511	
Assigned - Insurance Recovery Expenditures	<u>19,801</u>	
	<u>9,912,232</u>	
Total Unassigned Fund Balance		<u>1,449,106</u>

**SECTION 3**

<b>Restricted Fund Balance - Excess Surplus</b>		<u>\$ -</u>
---	--	-------------



**BELLEVILLE TOWNSHIP SCHOOL DISTRICT  
RECOMMENDATIONS**

**I. Administration Practices and Procedures**

There are none.

**II. Financial Planning, Accounting and Reporting**

There are none.

**III. School Purchasing Program**

1. It is recommended that State contract and cooperative purchasing program contract award information be maintained on file in the District and available for audit

**IV. School Food Service**

2. It is recommended that District develop a plan to eliminate the excess of net cash resources in the Food Service Fund.

**V. Student Body Activities**

There are none.

**VI. Application for State School Aid**

There are none.

**VIII. Pupil Transportation**

There are none.

**IX. Facilities and Capital Assets**

3. It is recommended that capital asset account records be updated to reflect all additions and greater care be exercised to ensure all additions recorded at year-end are valid.

**X. Miscellaneous**

There are none.

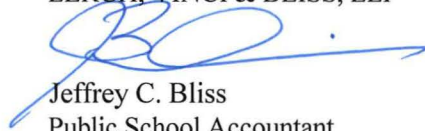
**XI. Status of Prior Years' Audit Findings/Recommendations**

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

**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  
Public School Accountant  
Certified Public Accountant