BELLEVILLE PUBLIC SCHOOL DISTRICT
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2025

BELLEVILLE PUBLIC SCHOOL DISTRICT
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Honorable President and Members
of the Board of Education
Belleville Public 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 Public School District as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated October 14, 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 Belleville Public School District, 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
October 14, 2025

BELLEVILLE PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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 Belleville Public School District Board of Education, the records of the various funds under the auspices of the Belleville Public School District.

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)

Name	Position	Amount
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 $1,000,000 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.

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 District 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.

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

Year-End 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 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 District'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.

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

Financial Planning, Accounting and Reporting (Continued)

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.

- **Finding 2025-1 (ACFR Finding 2025-001)** – We noted payments to a preschool private provider were not reduced during the school year for under enrollment of students in accordance with the private provider contract terms.

  Recommendation – The District review and monitor preschool private providers to ensure enrollment adjustments are calculated and payments revised in accordance with the private provider contract terms.

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 2024/2025.

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 Belleville Public School District 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 District appointed the School Business Administrator as the qualified purchasing agent for the 2024/2025 school year.

The Belleville Public School District 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 District 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 2025-2 (ACFR Finding 2025-002)** –Our audit of purchases and contract awards in excess of the bid and quote thresholds revealed the following as it related to compliance with the Public School Contracts Law and State procurement regulations:

  - We noted, in certain instances, contracts awarded by resolution in excess of the bid threshold did not indicate method of procurement (i.e. publicly advertised bids, competitive contracting, EUS, state contract, cooperative purchasing program). We were unable to determine if contracts were procured in accordance with the Public School Contracts Law.

  - We noted a contract awarded in excess of the bid threshold made through a National Cooperative that was not approved by Board resolution. In addition, the contract award was not supported by a cash savings analysis, a pre award intent to purchase notice was not published and contract award documentation was not on file and available for audit.

  - We noted payments made for certain goods and services which exceeded the quote threshold, however competitive quotations were not provided for audit.

  - We noted a reduction of $67,545 to a construction contract from the original contract award amount that was not approved by Board resolution.

  - Business Registration Certificated (BRC) or Political Contribution Disclosure Forms (PCD) were not provided or available for certain vendors.

  Recommendation – Internal control procedures over purchasing be reviewed and revised to ensure all contract awards and purchases which exceed the bid and quote thresholds are made in accordance with the requirements of the Public School Contracts Law and State procurement regulations.

- **Finding 2025-3** – 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 certain vendor invoices were not sufficiently detailed to verify prices charged were in accordance with the approved contract award. We also noted in certain instances cooperative purchasing program contract award information was not on file and available for audit.

  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

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.

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.

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 $200,000 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.

Second River Purchasing Cooperative Fund

The District maintained an Enterprise Fund to account for transactions related to the State-approved cooperative purchasing program offered to other school districts and municipalities.

Fiscal year 2025 was the first year of operation. The program ended the year with a deficit in net position of $(25,239) at June 30, 2025. The District indicated a transfer will be made from the General Fund in 2025/2026 to cover this deficit.

Student Body Activities

The District 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 PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2024 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 2024-2025 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 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.

- **Finding 2025-4** – Our audit of the District's DRTRS revealed students reported that could not be verified to class registers as well as students reported in the incorrect category on the DRTRS.

  Recommendation – Internal control procedures be strengthened over the reporting of information on the DRTRS to ensure students transported can be traced to a class register and are reported in the proper category.

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

- The accounting treatment of the A360 pre-tax deduction plan be reviewed by a tax professional for compliance.
- Surety bond coverage for the Treasurer be increased to $550,000 for the 2025/2026 school year to ensure required minimum coverage is obtained.
- 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.

BELLEVILLE PUBLIC SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOT APPLICABLE

BELLEVILLE PUBLIC SCHOOL DISTRICT
NET CASH RESOURCE SCHEDULE

Food Service Enterprise Fund
Fiscal Year Ended June 30, 2025

Net Cash Resources:

Current Assets			
Cash & Cash Equiv.	$	57,159	
Due from Other Gov'ts		211,100	
Due from Other Fund			
Accounts Receivable		465,587	
Investments			
Current Liabilities			
Less Accounts Payable	$	(258,104)	
Less Accruals			
Less Due to Other Funds	$	(598,322)	
Less Unearned Revenue	$	(20,347)	
Net Cash Resources	**$**	**(142,927)**	**(A)**

Net Adj. Total Operating Expense:

Tot. Operating Exp.		4,095,556	
Less Depreciation		(150,673)	
Adj. Tot. Oper. Exp.	**$**	**3,944,883**	**(B)**

Average Monthly Operating Expense:

B / 10	**$**	**394,488**	**(C)**

Three times monthly Average:

3 X C	**$**	**1,183,464**	**(D)**

TOTAL IN BOX A	$	(142,927)
LESS TOTAL IN BOX D	$	1,183,464
NET	**$**	**(1,326,391)**

From above:

Net Cash Resources Does Not Exceed 3 Months Average Expenses

BELLEVILLE PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
SCHEDULE OF AUDITED ENROLLMENTS

	2025-2026 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	143		143		-	-	92		86		6					
Full Day Preschool 4 Years Old	170		170		-	-	21		22		(1)					
Half Day Kindergarten					-	-					-					
Full Day Kindergarten	264		264		-	-	34		32		2					
Grade 1	265		265		-	-	40		38		2					
Grade 2	254		254		-	-	19		19		-					
Grade 3	271		271		-	-	23		22		1					
Grade 4	259		259		-	-	57		58		(1)					
Grade 5	230		230		-	-	36		36		-					
Grade 6	299		299		-	-	72		72		-					
Grade 7	267		267		-	-	267		264		3					
Grade 8	306		306		-	-	306		301		5					
Grade 9	307		307		-	-	307		300		7					
Grade 10	308		308		-	-	308		308		-					
Grade 11	366		366		-	-	366		365		1					
Grade 12	372		372		-	-	372		374		(2)					
Post- Graduate	-		-		-	-										
Adult High School (15+ Credits)	-		-		-	-										
Adult High School (1-14 Credits)	-		-		-	-										
Subtotal	4,081	-	4,081	-	-	-	2,320		2,297		23	-		-	-	-
Sp Ed - Elementary	413		392		21	-	35	-	35		-		20	5	5	-
Sp Ed - Middle School	150		172		(22)	-	13		13		-		8	2	2	-
Sp Ed - High School	234		234		-	-	20		20	-	-	-	29	8	8	-
Subtotal	797	-	798	-	(1)		68	-	68	-	-	-	57	15	15	-
County Vocational - Regular					-											
County Vocational - F.T. Post-Second					-											
Subtotal	-	-	-	-	-	-					-	-		-	-	-
Totals	4,878	-	4,879	-	(1)	-	2,388	-	2,365	-	23	-	57	15	15	-
Percentage Error					-0.02%	0.00%					0.96%	0.00%				0.00%

BELLEVILLE PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024

	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 Selcted 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	Sample Errors
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten			-									
Full Day Kindergarten	175	175	-	4	3	1	32	32	-	5	3	2
Grade 1	182	182	-	4	4	-	33	33	-	5	5	-
Grade 2	174	174	-	3	3	-	35	35	-	5	3	2
Grade 3	183	183	-	4	3	1	42	42	-	6	5	1
Grade 4	173	173	-	4	3	1	34	34	-	5	4	1
Grade 5	166	166	-	4	4	-	20	20	-	3	3	-
Grade 6	217	217	-	5	4	1	30	30	-	4	3	1
Grade 7	187	187	-	4	4	-	27	27	-	4	4	-
Grade 8	206	206	-	5	4	1	22	22	-	3	3	-
Grade 9	220	220	-	5	5	-	32	32	-	5	5	-
Grade 10	204	204	-	5	5	-	31	31	-	5	5	-
Grade 11	248	248	-	6	7	(1)	54	54	-	8	7	1
Grade 12	233	233	-	5	5	-	30	30	-	4	5	(1)
Post- Graduate												-
Adult High School (15+ Credits)			-									
Adult High School (1-14 Credits)			-									
Subtotal	2,568	2,568	-	58	54	4	422	422	-	62	55	7
Sp Ed - Elementary	295	295	-	6	9	(3)	22	22	-	3	7	(4)
Sp Ed - Middle School	117	117	-	3	4	(1)	8	7	1	1	2	(1)
Sp Ed - High School	150	150	-	4	3	1	4	3	1	1	1	-
			-									
Subtotal	562	562	-	13	16	(3)	34	32	2	5	10	(5)
County Vocational - Regular												
County Vocational - F.T. Post-Second												
	-	-	-				-		-			
Subtotal	-	-	-									
Totals	3,130	3,130.0	-	71	70	1	456	454	2	67	65	2
Percentage Error			0.00%			1.41%			0.44%			2.99%

Transportation

	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	194	194	-	82	65	17
Reg -SpEd	215	215	-	91	91	-
Transported - Non-Public	-	-	-	-	-	
Special Ed Spec	57	57	-	24	24	-
Totals	466	466	-	197	180	17
Percentage Error						8.63%

BELLEVILLE PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024

	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	10	8	2	2	1	1
Grade 1	2	2	-	1	1	-
Grade 2	9	9	-	3	3	-
Grade 3	10	10	-	3	3	-
Grade 4	6	6	-	2	2	-
Grade 5	3	3	-	2		2
Grade 6	5	5	-	2	2	-
Grade 7	4	4	-	1	-	1
Grade 8	8	7	1	2	2	-
Grade 9	8	8	-	3	1	2
Grade 10	7	6	1	2	1	1
Grade 11	7	7	-	2	2	-
Grade 12	5	5	-	2	1	1
Post- Graduate			-			
Adult High School (15+ Credits)			-			
Adult High School (1-14 Credits)			-			
Subtotal	84	80	4	27	19	8
Sp Ed - Elementary	2	5	(3)	1	2	(1)
Sp Ed - Middle School	1	1	-	1	1	-
Sp Ed - High School	1	1	-	1	2	(1)
Subtotal	4	7	(3)	3	5	(2)
County Vocational - Regular						
County Vocational - F.T. Post-Second						
Subtotal						
Totals	88	87	1	30	24	6
Percentage Error			1.14%			20.00%

BELLEVILLE PUBLIC SCHOOL DISTRICT
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION 1A - ***Calculation of Excess surplus***

2024-2025 Total General Fund Expenditures per the AFCR		$ 138,667,199
Increased by:		
Transfer to Special Revenue Fund (Preschool)	$ 734,344	
		734,344
		139,401,543
Decreased by:		
On-Behalf TPAF Pension, OPEB & Social Security Contributions		(22,111,982)
Assets and Supplies Acquired Under Financing Agreement and Leases		(2,147,128)
Adjusted 2024/2025 General Fund Expenditures		$ 115,142,433
2.0% of Adjusted 2024/25 General Fund Expenditures		$ 2,302,849
Increaed by:		
Allowable Adjustment - Extraordinary Aid	$ 634,431	
Allowable Adjustment - Non-Public Transportation	128,892	
		763,323
Maximum Unreserved/Undesignated Fund Balance		$ 3,066,172

SECTION 2

Total General Fund - Fund Balance at June 30, 2025		$ 12,214,071
Decreased by:		
Year-End Encumbrances	3,583,029	
Other Reserved Fund Balances - Capital Reserve	4,500,000	
Other Reserved Fund Balances - Maintenance Reserve	1,417,481	
Unemployement Compensation Reserve	169,062	
Assigned - Insurance Recovery Expenditures	63,060	
Assigned - Designated for Subsequent Years Expenditures	8,671	
Unreserved - Designated for Subsequent Year's Expenditures		9,741,303
Total Unreserved/Undesignated Fund Balance		$ 2,472,768

SECTION 3

Reserved Fund Balance - Excess Surplus	$ -

Recapitulation of Excess Surplus as of June 30, 2025

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	
Reserved Excess Surplus	-
Total	$ -

BELLEVILLE PUBLIC SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

1. It is recommended that the District review and monitor preschool private providers to ensure enrollment adjustments are calculated and payments revised in accordance with the private provider contract terms.

III. School Purchasing Program

It is recommended that:

2. Internal control procedures over purchasing be reviewed and revised to ensure all contract awards and purchases which exceed the bid and quote thresholds are made in accordance with the requirements of the Public School Contracts Law and State procurement regulations.

* 3. 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

4. It is recommended that internal control procedures be strengthened over the reporting of information on the DRTRS to ensure students transported can be traced to a class register and are reported in the proper category.

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, except those indicated with an asterisk (*).

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