



Fiscal Year 2019/20

Audit and Schedule of Findings

Chris J. Kim, Ed.D, MBA

Chief Business Official

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BELLEVUE UNION SCHOOL DISTRICT

General	Status
2019-20 SACS Unaudited Actuals Data File	Accepted
Budget Reports	Accepted
Listing of Administrators	Accepted
LEA History and Organization Information	Accepted
Subsequent Events	Accepted
Board Meeting Minutes	Accepted
Charter Schools List	Accepted
Construction Commitments	Accepted
Commitments or Contingencies	Accepted
JPA Information	Accepted
Journal Entries	Accepted
Legal Expenditures	Accepted
Attorney Confirmations	Accepted

Fund Balance	Status
Fund Balance - Restatements	Accepted
GASB 54 Fund Balance Policy	Accepted

Federal Compliance	Status
Federal Program Detail Summary	Accepted
Federal Interest Remittance	Accepted

State Compliance	Status
COVID-19 School Closure Certification	Accepted
Attendance Reports and Support	Accepted
Instructional Time	Accepted
Early Retirement Incentive	Accepted
Maintenance of Effort	Accepted
California Clean Energy Expenditure Listing	Accepted
ASES Direct/Indirect Expenditures	Accepted
ASES In-Kind Contributions	Accepted

Fiduciary Funds	Status
ASB Bank Statements and Reconciliations	Accepted
ASB Balance Sheet and Income Statement	Accepted



BELLEVUE UNION SCHOOL DISTRICT

Revenues	Status
LCFF Support	Accepted
J29 Property Tax Report	Accepted
CAT Form	Accepted
Categorical Grant and Award Letters	Accepted

Revenues	Status
STRS On-Behalf	Accepted
Cafeteria CNIPS/CACFP Reports	Accepted
Local Revenue G/L Detail	Accepted
Interest Apportionments	Accepted

Assets	Status
Bank Statements and Reconciliations	Accepted
Cash in County Treasury	Accepted
Investments (Obj. 9150)	Accepted
A/R Listing	Accepted
A/R Collection Status	Accepted
Subsequent Period Receipts	Accepted
A/R Accruals	Accepted
Inventory (Obj. 9320)	Accepted
Capital Asset Additions/Disposals	Accepted
Capital Asset Workbook	Accepted
Prior Year Work in Progress	Accepted

Liabilities	Status
Accounts Payable Detail Listing	Accepted
Subsequent Period Warrant Register	Accepted
June Payroll Accrual	Accepted
TRAN Documents	Accepted
Unearned Revenue Detail Listing	Accepted
Official Statements for COP, QZAB, GOB	Accepted
Accrued Vacation/Compensated Absences	Accepted
PTO/Vacation Policy	Accepted
Capital Lease Agreements	Accepted
Subsequent Debt Issued	Accepted

March 9, 2021



BELLEVUE UNION SCHOOL DISTRICT

Additional Sample Requests	Status
Local Revenue Sample	Accepted
Journal Entry Sample	Accepted
Subsequent Warrant Sample	Accepted
Cafeteria Revenue Detail	Accepted
Attendance Narrative	Accepted
Analytics	Accepted
Bid Sample	Accepted
Disbursement sample-updated	Accepted
Unduplicated LCFF-English Learner	Accepted
Credit Card Sample	Accepted
AP Detail	Accepted
Child Nutrition - Federal Compliance Requests	Accepted
Revolving Cash Sample	Accepted

Other	Status
Fund 51 Report	Accepted
Cafeteria Indirect Cost Rate	Accepted
Cafeteria Financial Report	Accepted
Interfund Activity Detail & Descriptions	Accepted
GASB 68 - STRS/PERS Covered Payroll	Accepted
Certificated FTE Information - CALPADS 4.1	Accepted
Updated Listing of Construction Bid Projects	Returned
Updated Change Order Listing	Accepted
General Ledger Detail - Fund 21	Accepted
Bond Expenditures	Accepted
Citizens' Bond Oversight Committee	Accepted
Bond Expenditures - Personnel Costs	Accepted
Measure J - Accounts Payable	Accepted

March 9, 2021



BELLEVUE UNION SCHOOL DISTRICT

Finding 2020-001: Cash Receipt Internal Controls (30000)

Summary of Finding:

Lack of Segregation of duties over cash receipts as one staff member has the responsibility of custody of assets, record keeping, and monitoring.

Corrective Action:

Currently, cash receipts (cash and/or checks) received by the District Office are logged into a centralized Google Sheet which is stored on the Business Department's shared cloud server. The information recorded at the point of deposit into the District's cash clearing account includes the name of the vendor, the check number, and description. These records are cross referenced with the Monthly Bank Statements to ensure authenticity. Checks and Cash Deposits are initially received by the District Office Front Desk, and routed to the Business Services Department for processing. At this time, the CBO logs the deposits and personally makes the deposits at a local Exchange Bank branch. This practice is reflective of when the Business Services department was without a Business Technician and therefore separation of duties was not practical. At this time, the Business Services Department recognizes the need for additional separation of duties and will restructure its procedures accordingly and work to deposit checks within the month it is received.



Finding 2020-002: Classroom Teacher Salaries (61000)

Summary of Finding:

CA Ed. Code Section 41372 states that elementary school districts should expend 60% of its current expense of education towards salaries of classroom teachers. In FY 2019/20, the District's current expense of education was \$16,594,307, of which 58.14% or \$9,648,664 was spent on classroom teacher salaries.

Corrective Action:

The District actively monitors its certificated staff expenditures against total expenses, and acknowledged that it did not meet the requirements set forth under Ed. Code 41372. The key reason for this has to do with the outsourcing of specialized certificated positions to third party organizations due to an inability to fill those positions in-house including Psychologists and Speech Pathologists. Additionally, the District's School Nurse position is currently under contract and the associated costs are not included in Certificated Salary expenditures.



Fiscal Year 2019/20

Measures J and C Bond Audit

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BELLEVUE UNION SCHOOL DISTRICT

FY 2019/20	Measure J	Measure C
Approval Date	11/8/2008	3/20/2020
Principal	\$19,000,000	\$28,000,000
Series A	\$6,500,000	\$9,000,000
Series B	\$4,350,000	TBD
Series C	\$774,040	TBD
Series D	\$6,996,811	TBD
Fund 21 Balance:	\$3,195,301	\$8,879,420
Finding	1	1



BELLEVUE UNION SCHOOL DISTRICT

The Bellevue Union School District would like to invite your participation as a contributing member of the District Citizen's Bond Oversight Committee. The specific bond for which we are petitioning your service is for the 1st distribution (Series A) of Measure C which was passed by voters in April 2020. The Citizens' Bond Oversight Committee must consist of at least seven members, five of whom must meet the following criteria:

- 1 member must be an active member of the business community
- 1 member shall be active in a senior citizens' organization
- 1 member shall be active in a bona fide taxpayers' organization (Open)
- 1 member shall be the parent or guardian of a child enrolled in the district (Open)
- 1 member shall be the parent or guardian of an enrolled child and be active in a parent-teacher organization.

The other 2 members shall be community members "at large" and are appointed by the BUSD Board of Trustees. No employee or officer of the District may serve on the Committee, nor may any vendor, contractor or consultant of the District serve on the Committee (Education Code Section 15278).

To be considered for any of these positions please fill out the included Application for Appointment submit it to the District Office by June 1, 2020.

Education Code Sections 15278 through 15282 specifies that the Committee will meet at least annually to:

- Review and report on the proper expenditure of taxpayers' money for school construction.
- Advise as to whether the District is in compliance with Section 1(b)(3) of Article XIII A of the Constitution.
- Provide oversight to (a) ensure that revenues are expended only for the purposes described in Article XIII A, Section 1.b.3, and (b) ensure that no funds are used for any salaries or other operating expenses.
- Issue an annual reports on the results of activities.



BELLEVUE UNION SCHOOL DISTRICT

Taxpayer Associations

Sonoma County Taxpayers Association

P.O. Box 14241
Santa Rosa, CA 95402
(707) 481-1089
taxpayer@sonic.net

League of Women Voters

Sonoma County
(707) 546-5943
info@lwvsonoma.org

Business Associations

Sonoma County Alliance

P.O. Box 1842
Santa Rosa, CA 95402
(707) 525-8377
contact@sonomacountyalliance.com

Santa Rosa Metro Chamber

707-545-1414
Leadership Santa Rosa
707-636-3661
Natalie Chavez

Hispanic Chamber of Commerce

707-575-3648
hccadmin@hcc-sc.org

Northbay Business Journal

707-521-5270
allaccess@busiml.com

North Coast Builders Exchange

(707) 542-9502

North Bay Leadership Council

707-283-0028

Senior Citizens

Sonoma County Recreation and Parks

activityguide@srcity.org
ZEST Newsletter

Sonoma County Assoc. of Retired Employees

Phyris Toble
Phyris@sbcbglobal.net

Sonoma Seniors Today

Council on Aging Monthly Newsletter
707-525-0143, ext 113
lwachter@councilonaging.com

The Red Hat Society

(join through website)

California AARP

caaarpp@aarp.org
866-448-3614
Mark Beach (media contact)
916-556-3015
mbeach@aarp.org

Community Organizations

Junior League of Napa Sonoma

P.O. Box 5752
Santa Rosa, CA 95402
(707) 542-5567
info@jlns.org

Rotary Club of Santa Rosa West

P.O. Box 6792
Santa Rosa, CA 95406
(Bill Dodson)

Community Action Partnerships

141 Stony Circle, Suite 210
Santa Rosa, CA 95401
(707) 544-6911

American Legion

1351 Maple Avenue
Santa Rosa, CA 95404
(707) 522-9350

Santa Rosa Moose Lodge

3559 Airway Drive
Santa Rosa, CA 95403
(707) 546-0637

March 9, 2021