

*Auditor's Management Report*

*for the*

*Sayreville Borough  
School District*

*in the*

*County of Middlesex  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2024*



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

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
Independent Auditor's Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
P.L. 2020, c. 44	2
Tuition Charges	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Accounts	3
Position Control Roster	3
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures	3
Board Secretary's Records	3
Treasurer's Records	3
Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (ESSA)	3
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	4-5
School Food Service Funds	6
Student Body Activities	6
Application for State School Aid	6
Pupil Transportation	7
Facilities and Capital Assets	7
Testing for Lead of all Drinking Water in Educational Facilities	7
Follow-Up on Prior Year's Audit Finding	7
Schedule of Meal Count Activity	8-9
Application for State School Aid Summary Enrollment	10-12
Net Cash Resource Schedule	13
Excess Surplus Calculation	14
Recommendations	15





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## INDEPENDENT AUDITOR'S REPORT

Honorable President and Members  
of the Board of Education  
Sayreville Borough School District  
County of Middlesex  
Sayreville, New Jersey

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 Borough of Sayreville School District in the County of Middlesex for the year ended June 30, 2024, and have issued our report dated December 5, 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 Borough of Sayreville School District, County of Middlesex, 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. 948

December 5, 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 Treasurer of School Monies, the activities of the Sayreville Borough School District Board of Education, the records of the various funds under the auspices of the Board of Education.

**Administrative Practices and Procedures**

**Insurance**

Insurance coverage was carried in the amounts as detailed in the District's ACFR. (See Exhibit J-20)

**Official Bonds**

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BOND</u>
Nicole Petrone	Treasurer of School Monies	\$465,000.00
Erin Hill	Board Secretary/ School Business Administrator	\$465,000.00
All Employees	Blanket Position Bond	\$500,000.00

Adequacy of insurance coverage is the responsibility of the Board of Education.

**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.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment ("billing") to sending Districts for the increase (decrease) in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f) 3, which is performed as part of the District's annual budget process.

**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.

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

**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 were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies including health benefits premium.

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

**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 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. No exceptions were noted.

**Board Secretary's Records**

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

**Treasurer's Records**

The records maintained by the Treasurer of School Monies were in satisfactory condition.

**Elementary and Secondary Education Act of 1965 (E.S.E.A.) as amended by the Every Student Succeeds Act (ESSA)**

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

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

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

The District's Special Projects were approved as listed on Schedule A and Schedule B 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 biweekly reimbursements 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.

**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 or 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."



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

**SCHOOL PURCHASING PROGRAMS (CONTINUED)**

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

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 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) are \$44,000.00 (with a Qualified Purchasing Agent), \$32,000.00 (without a Qualified Purchasing Agent), respectively. 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.

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, amended.

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.

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

**School Food Service Funds**

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.

**Finding 2024-001-** Net cash resources exceeded three months average expenditures. The District has a plan approved by the Department of Agriculture to correct this net cash issue by June 30, 2025.

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. Not 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.

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

**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 disabled, 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 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 has adequate written procedures for the recording of student enrollment data.

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2023-2024 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no 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. No exceptions were noted in our review of transportation related purchases of goods and services.

**Testing For Lead Of All Drinking Water In Educational Facilities**

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

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

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

**SCHEDULE OF MEAL COUNT ACTIVITY**  
**SAYREVILLE BOROUGH SCHOOL DISTRICT**  
**FOOD SERVICE FUND**

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

<u>PROGRAM</u>	<u>MEAL</u> <u>CATEGORY</u>	<u>MEALS</u> <u>CLAIMED</u>	<u>MEALS</u> <u>TESTED</u>	<u>MEALS</u> <u>VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER)</u> <u>UNDER</u> <u>CLAIM (b)</u>
National School Lunch (Severe Rate)	Paid	264,744	78,279	78,279	0	0.40	0.00
National School Lunch (Severe Rate)	Reduced	65,611	19,051	19,051	0	3.85	0.00
National School Lunch (Severe Rate)	Free	240,445	68,000	68,000	0	4.25	0.00
	<b>TOTAL</b>	<b>570,800</b>	<b>165,330</b>	<b>165,330</b>			<b>0.00</b>
School Breakfast (Severe Rate)	Paid	60,973	18,169	18,169	0	0.38	0.00
School Breakfast (Severe Rate)	Reduced	24,489	7,116	7,116	0	2.43	0.00
School Breakfast (Severe Rate)	Free	98,002	28,045	28,045	0	2.73	0.00
	<b>TOTAL</b>	<b>183,464</b>	<b>53,330</b>	<b>53,330</b>			<b>0.00</b>
<b>Total Net Overclaim ( Underclaim)</b>							<b>0.00</b>

SAYREVILLE BOROUGH 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		Reported on Workpapers on Roll		Errors		Sample Selected from Workpapers		Verified per Registers on Roll		Errors per Registers on Roll		Reported as Private Schools		Sample for Verification		Sample Errors		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool 3 yrs	247		247				12		12										
Half Day Preschool 4 yrs	332		332				16		16										
Full Day Kindergarten	354		354				17		17										
One	409		409				20		20										
Two	380		380				18		18										
Three	344		344				17		17										
Four	352		352				17		17										
Five	366		366				18		18										
Six	343		343				17		17										
Seven	373		373				18		18										
Eight	401		401				20		20										
Nine	352		352				17		17										
Ten	403		403				20		20										
Eleven	363		363				18		18										
Twelve	356		356				17		17										
Subtotal	5,375		5,375				262		262										
SpEd Elementary (PK-5)	515		515				25		25					2		1		1	
SpEd Middle School (6-8)	210	11	210	11			10	9	10	9				3		2		2	
SpEd High School	314	1	314	1			15	1	15	1				19		13		13	
Subtotal	1039	12	1039	12			50	10	50	10				24		16		16	
Totals	6,414	12	6,414	12			312	10	312	10				24		16		16	

Percentage

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

	Low Income		Sample for Verification		Resident ELL, Low Income		Sample for Verification	
	Reported on A.S.S.A. as Low Income	Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Reported on A.S.S.A. as LEP Low Income	Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Application and Register
Half Day Preschool 3 yrs								
Half Day Preschool 4 yrs								
Full Day Kindergarten								
One	135	135	16	16	12	12	6	6
Two	172	172	21	21	24	24	13	13
Three	157	157	19	19	23	23	13	13
Four	151	151	18	18	17	17	10	10
Five	133	133	16	16	21	21	12	12
Six	142	142	17	17	13	13	7	7
Seven	134	134	16	16	10	10	6	6
Eight	156	156	19	19	12	12	7	7
Nine	151	151	18	18	15	15	9	9
Ten	143	143	17	17	19	19	11	11
Eleven	160	160	19	19	22	22	13	13
Twelve	135	135	16	16	9	9	5	5
Subtotal	1,903	1,903	228	228	208	208	118	118
SpEd Elementary	218	218	25	25	10	10	6	6
SpEd Middle School	100	100	13	13	1	1	1	1
SpEd High School	146	146	18	18				
Subtotal	464	463.5	56	56	11	11	7	7
Totals	2,366.5	2,366.5	284	284	219	219	125	125

Percentage Error

Transportation

	Reported on DRTS by DOE	Reported on DRTS by District	Errors	Tested	Verified	Errors
Reg, Public Schools, col.1	3,047	3,047		246	246	
Transported - Non-Public, Col.2	153	153		12	12	
Non-Public AIL, col.3	209	209		17	17	
Reg. - SpEd, Col.4	198	198		16	16	
Special Ed Spec, col.6	100	100		8	8	
Non-Public AIL 1 - 30, col.12						
Totals	3,707	3,707		299	299	

Percentage Error

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

	<u>Resident ELL NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool 3 yrs						
Half Day Preschool 4 yrs						
Full Day Kindergarten	11	11		7	7	
One	10	10		7	7	
Two	13	13		9	9	
Three	13	13		9	9	
Four	9	9		6	6	
Five	6	6		4	4	
Six	8	8		5	5	
Seven	4	4		3	3	
Eight	5	5		4	4	
Nine	7	7		5	5	
Ten	8	8		5	5	
Eleven	8	8		5	5	
Twelve	3	3		2	2	
Subtotal	<u>105</u>	<u>105</u>		<u>71</u>	<u>71</u>	
SpEd Elementary	7	7		5	5	
SpEd Middle School						
SpEd High School						
Subtotal	<u>7</u>	<u>7</u>		<u>5</u>	<u>5</u>	
Totals	<u>112</u>	<u>112</u>		<u>76</u>	<u>76</u>	
Percentage Error						



**SAYREVILLE BOROUGH SCHOOL DISTRICT  
NET CASH RESOURCE SCHEDULE - FOOD SERVICE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

A School Food Authority is required to maintain a nonprofit School Food Service. The nonprofit status of the School Food Service is determined by evaluating net cash resources. Net cash resources may not exceed three months average expenditures.

As illustrated in the schedule below, the Districts Net Cash Resources \$2,336,223.33  
exceeds three months average expenditures \$952,699.88

<u>Net Cash Resources:</u>		<b>Food Service B - 4/5</b>
<b>ACFR</b>	<b>Current Assets*</b>	
B-4	Cash & Cash Equivalents	\$2,150,280.80
B-4	Due from Other Funds	
B-4	Accounts Receivable	237,075.92
<b>ACFR</b>	<b>Current Liabilities</b>	
B-4	Less Accruals	
B-4	Less Unearned Revenue	(51,133.39)
	<b>Net Cash Resources</b>	<b><u>\$2,336,223.33</u></b> (A)
<u>Net Adj. Total Operating Expense:</u>		
B-5	Tot. Operating Exp.	\$3,222,947.28
B-5	Less Depreciation	(47,281.00)
	Adj. Tot. Oper. Exp.	<b><u>\$3,175,666.28</u></b> (B)
<u>Average Monthly Operating Expense:</u>		
	B / 10	<b><u>\$317,566.63</u></b> (C)
<u>Three times monthly Average:</u>		
	3 X C	<b><u>\$952,699.88</u></b> (D)

TOTAL IN BOX A	<u>\$2,336,223.33</u>	
LESS TOTAL IN BOX D	<u>\$952,699.88</u>	
NET	<b><u>\$1,383,523.45</u></b>	
<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.

## EXCESS SURPLUS CALCULATION

### SECTION 1

General Fund Expenditures:

Fiscal Year Ended June 30, 2024 \$140,043,760.23

Increased by:

Transfer from General Fund to SRF for PreK 784,718.00  
\$140,828,478.23

Less On-Behalf TPAF Pension and Social Security \$25,893,058.92

Assets Acquired Under Installment Purchase Contracts 3,552,069.16

29,445,128.08

Adjusted General Fund Expenditures

111,383,350.15

Excess Surplus Percentage

2.00%

Subtotal

2,227,667.00

Increased by:

Extraordinary Aid (Unbudgeted) 82,690.00

Non-Public Transportation Aid 69,781.00

152,471.00

Maximum Unreserved/Undesignated Fund Balance

\$2,380,138.00

### SECTION 2

Total General Fund Balance

\$25,388,168.04

Decreased by:

Year End Encumbrances \$520,952.42

Legally Restricted:

Excess Surplus - Designated for Subsequent Year's Expenditures 949,019.16

Unemployment Compensation 209,660.41

Maintenance Reserve 1,743,243.12

Emergency Reserve 230,046.86

Capital Reserve 17,082,811.23

Assigned Fund Balance - Designated for Subsequent Year's

Expenditures 1,022,296.84

21,758,030.04

Total Unassigned Fund Balance

3,630,138.00

Reserved Fund Balance-Excess Surplus

\$1,250,000.00

### SECTION 3

Recapitulation of Excess Surplus as of June 30, 2024

Restricted Excess Surplus-Designated for Subsequent Years Expenditures \$949,019.16

Restricted Excess Surplus 1,250,000.00

Total

\$2,199,019.16

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

**RECOMMENDATIONS**

**Administrative Practices and Procedures**

None

**Financial Planning, Accounting and Reporting**

None

**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

**Miscellaneous**

None



