

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

**of the**

**Borough of Rockaway  
School District Board of Education  
Rockaway, New Jersey**

**For the Fiscal Year Ended June 30, 2011**

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

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Tax ID Number 22-6004480

Vincent M. Montanino, RMA, PSA  
Michael S. Zambito, CPA, RMA  
Antonia Russo, Associate

## Report of Independent Auditors

Honorable President and  
Members of the Board of Education  
Borough of Rockaway School District  
County of Morris, 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 Board of Education of the Borough of Rockaway School District in the County of Morris for the year ended June 30, 2011, and have issued our report thereon dated November 15, 2011.

As part of our audit, we performed procedures required by the New Jersey Department of Education, 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 the Borough of Rockaway School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



Vincent M. Montanino  
Public School Accountant  
License No. CS000495



Michael S. Zambito  
Certified Public Accountant  
License No. 20CC00789500

Dated: November 15, 2011

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**Administrative Findings – Financial, Compliance and Performance**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, 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

Insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Melissa Nestor	Treasurer of School Moneys	\$ 200,000.00
Joseph P. Hurley	Board Secretary/School Business Administrator	5,000.00

Treasurer of School Moneys was bonded in accordance with provisions of Title 18A:17-32 within the minimum limits of State Board promulgated schedules.

There is a Public Employee's Faithful Performance Blanket Position Bond with the Selective Insurance Company covering all other employees with multiple coverage of \$5,000.00

Tuition Charges

The provisions of N.J.A.C. 6:20-3.1 (e) 4 are not applicable.

**Financial Planning, Accounting and Reporting**

Examination of Claims

Claims paid during the period under review were examined on a test basis to determine that they are submitted on Board vouchers, itemized, signed by the officials as to approval for payment, endorsement for receipt of materials, allocated to the proper accounts, charged to the proper fiscal period and in agreement with bill list set forth in the approved minutes of the Board.

The review and inquiry indicate good scrutiny on the part of the Board and Board Officials regarding expenditures.

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and the Board's required payroll contributions 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.

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

Payroll Account (Continued)

Salary withholdings were promptly remitted to the proper agencies.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2 (f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4. As a result of the procedures performed no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings

No errors noted.

B. Administrative Classification Finding

No errors noted.

Board Secretary's Records

The prescribed contractual order system was followed.

Monthly certifications of line-item appropriations and fund status were filed in accordance with N.J.A.C. 6A:23-2.11 and Division of Finance Policy Bulletin 200-11.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

The school district's double entry system of accounting records were maintained in accordance with the Department of Education's prescribed GAAP Technical Systems Manual, pursuant to N.J.S.A. 18A:4-14 and N.J.A.C. 6A:23-2.

The general fixed asset records were updated for the additions and disposals of general fixed assets made during the year.

All budget appropriation transfers and appropriation of Fund Balance/Additional Revenues were in accordance with N.J.A.C. 6A:23.

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

### **Treasurer's Records**

The Treasurer performed cash reconciliations for the general operating account, capital projects fund, payroll account and payroll agency account in accordance with N.J.S.A. 18A:17-36.

All cash receipts tested were promptly deposited.

The Treasurer's records were in agreement with the records of the Board Secretary.

### **Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as authorized by the No Child Left Behind Act of 2001**

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I, II, and IV of the Elementary and Secondary Education Act as amended.

### **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 CAFR.

The financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

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

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

## **School Purchasing Programs**

### **Contracts and Agreements Requiring Advertisement for Bids**

Effective April 17, 2000, N.J.S.A. 18A:18A (Public School Contracts Law) was revised by P.L. 1999, c. 440 (originally known as Assembly bill No. 35190). The associated rules were drafted by the Division of Local Government Services in the Department of Community Affairs, with consultation from the Commissioner of Education.

Effective July 1, 2010 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-3 (as amended) and 18A:39-3 (Transportation) are \$26,000.00 and \$17,200.00 respectively.

In accordance with N.J.S.A. 18A:18A-3.a., The Board of Education has increased the bid threshold from \$26,000.00 to \$36,000.00.

It is pointed out that the Board of Education has the responsibility of determining whether the commitments and expenditures are in compliance with the statutes and, where question arises as to whether any contract or agreement might result in violation of these statutes the Board attorney's opinion should be sought before commitment is made.

## **School Purchasing Programs (Continued)**

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

Inasmuch as the system of records is not required to provide and therefore did not provide for an accumulation of payments by categories for the performance of any work or the furnishings 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. None were disclosed.

The results of our examination indicated that no individual payments, contracts or agreements were made "for the provision or performance of any goods or services," in excess of the statutory limit where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records is not required to provide and therefore 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. My examination did reveal however, that the following purchases were made through the use of State contracts: Computers and Computer Supplies, Paper and Various School Supplies.

### **School Food Service**

The financial transactions and statistical records of the school food service fund were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test check basis.

The number of meals claimed for reimbursement were verified against sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement vouchers were properly computed and filed timely.

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 and free milk policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications was completed and available for review.

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 District utilizes a food service management company and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. 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.

### **School Food Service (Continued)**

The food service management company had a service audit performed in accordance with AICPA Statement on Auditing Standards (SAS) #70, as amended by SAS #88 (effective February, 2000).

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

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Proprietary Funds (Exhibits B-4, B-5, B-6).

### **Student Activity Funds**

Cash receipts and disbursement records were maintained in satisfactory condition.

All receipts were promptly deposited in the bank.

Payment authorizations were presented for audit and vendor invoices were available for examination.

The Board adopted a formal board policy that all financial and bookkeeping controls are adequate to ensure appropriate fiscal accountability and sound business practices.

### **Athletic Account**

A cash receipts and disbursement record was maintained in satisfactory condition.

All receipts were promptly deposited in the bank.

Bills and invoices were available for comparison with the cash disbursements record.

### **Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2010 Application for State School Aid (A.S.S.A.) for on-roll, low-income and bilingual education. 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 without exception. The information that was included on the workpapers was verified without exception. 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 2010-2011 District Report of Transported Resident Student (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with minor exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

### **Facilities and Capital Assets**

Our review of the EDA grant agreement disclosed that the recording of EDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction were performed subsequent to the signing of the agreement.

### **Status of Prior Years' Audit Findings/Recommendations**

Not Applicable.

### **Acknowledgment**

We wish to express our appreciation for the assistance and courtesies extended to us by Board officials and employees during the course of our audit.

**SCHEDULE OF MEAL COUNT ACTIVITY**

**BOARD OF EDUCATION**  
**BOROUGH OF ROCKAWAY**

**FOOD SERVICE FUND**  
**NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM**  
**ENTERPRISE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOT APPLICABLE

SCHEDULE OF AUDITED ENROLLMENTS													BOARD OF EDUCATION												
													BOROUGH OF ROCKAWAY												
													APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 15, 2010												
													2011-2012 Application for State School Aid												
	Reported on			Errors			Sample			Verified per			Errors per			Private Schools for Disabled									
	A.S.S.A.			Workpapers			Selected from			Registers			Registers			Private Schools									
	Full	Shared	On Roll	Full	Shared	On Roll	Full	Shared	Full	Shared	On Roll	Full	Shared	Full	Shared	On Roll	Full	Shared	Sample Verification	Sample Verified	Sample Errors				
Half Day Preschool	25		25	-	-	25			25		25														
Full Day Preschool				-	-																				
Half Day Kindergarten	47		47	-	-	47			47		47														
Full Day Kindergarten				-	-																				
One	75		75	-	-	75			75		75														
Two	59		59	-	-	59			59		59														
Three	57		57	-	-	57			57		57														
Four	71		71	-	-	71			71		71														
Five	65		65	-	-	65			65		65														
Six	62		62	-	-	62			62		62														
Seven	58		58	-	-	58			58		58														
Eight	55		55	-	-	55			55		55														
Nine				-	-																				
Ten				-	-																				
Eleven				-	-																				
Twelve				-	-																				
Post-Graduate				-	-																				
Adult H.S. (15+CR.)				-	-																				
Adult H.S. (1-14CR.)				-	-																				
Subtotal	574		574	-	-	574			574		574														
Sp Ed - Elementary	52		52	-	-	52			52		52														
Sp Ed - Middle School	39		39	-	-	39			39		39														
Sp Ed - High School				-	-																				
Subtotal	91		91	-	-	91			91		91														
Co. Voc. - Regular				-	-																				
Co. Voc. Ft. Post Sec.				-	-																				
Totals	665		665	-	-	665			665		665														
Percentage Error				0.00%	0.00%											0.00%	0.00%					0.00%			



SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)

BOARD OF EDUCATION  
BOROUGH OF ROCKAWAY

APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 15, 2010												
	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.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	-	-	-	-	1	(1)	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	7	-	-	-	-	-	-	-
Half Day Kindergarten	7	7	-	7	7	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
One	19	19	-	19	18	1	1	1	-	1	1	-
Two	12	12	-	12	12	-	2	2	-	2	2	-
Three	5	5	-	5	5	-	-	-	-	-	-	-
Four	19	19	-	19	19	-	-	-	-	-	-	-
Five	11	11	-	11	11	-	2	2	-	2	2	-
Six	11	11	-	11	11	-	-	-	-	-	-	-
Seven	4	4	-	4	4	-	-	-	-	-	-	-
Eight	7	7	-	7	7	-	1	1	-	1	1	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	95	95	-	95	95	-	6	6	-	6	6	-
Sp Ed - Elementary	16	16	-	16	11	5	-	-	-	-	-	-
Sp Ed - Middle School	12	12	-	12	17	(5)	1	1	-	1	1	-
Sp Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	28.0	28.0	-	28	28	-	1	1	-	1	1	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	123.0	123.0	-	123	123	-	7	7	-	7	7	-
Percentage Error			0.00%			0.00%						0.00%

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)											
BOARD OF EDUCATION											
BOROUGH OF ROCKAWAY											
APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 15, 2010											
	Resident LEP NOT Low Income			Sample for Verification							
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors					
Half Day Preschool			-			-					
Full Day Preschool			-			-					
Half Day Kindergarten	4	4	-	4	4	-					
Full Day Kindergarten			-			-					
One	4	4	-	4	4	-					
Two	1	1	-	1	1	-					
Three	1	1	-	1	1	-					
Four			-			-					
Five	1	1	-	1	1	-					
Six			-			-					
Seven			-			-					
Eight	1	1	-	1	1	-					
Nine			-			-					
Ten			-			-					
Eleven			-			-					
Twelve			-			-					
Post-Graduate			-			-					
Adult H.S. (15+CR.)			-			-					
Adult H.S. (1-14CR.)	-	-	-	-	-	-					
Subtotal	<u>12</u>	<u>12</u>	<u>-</u>	<u>12</u>	<u>12</u>	<u>-</u>					
Sp Ed - Elementary			-			-					
Sp Ed - Middle School			-			-					
Sp Ed - High School			-			-					
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>					
Co. Voc. - Regular			-			-					
Co. Voc. Ft. Post Sec.			-			-					
Totals	<u>12</u>	<u>12</u>	<u>-</u>	<u>12</u>	<u>12</u>	<u>-</u>					
Percentage Error			<u>0.00%</u>			<u>0.00%</u>					



**EXCESS SURPLUS CALCULATION**

**REGULAR DISTRICT**

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2010-11 Total General Fund Expenditures per the CAFR, Ex.C-1	\$ 7,499,573.45 (B)
Increased by:	
Transfer to Food Service Fund	\$ _____ (B1a)
Transfer from Capital Outlay to Capital Projects Fund	\$ _____ (B1b)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____ (B1c)
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ 501,522.84 (B2a)
Assets Acquired Under Capital Leases	\$ _____ (B2b)
Adjusted 2010-11 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ 6,998,050.61 (B3)
2% of Adjusted 2010-11 General Fund Expenditures [(B3) times .02]	\$ 139,961.01 (B4)
Enter Greater of (B4) or \$250,000	\$ 250,000.00 (B5)
Increased by: Allowable Adjustment *	\$ 79,477.00 (K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ 329,477.00 (M)

**SECTION 2**

Total General Fund – Fund Balances @ 6-30-11 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 738,631.57 (C)
Decreased by:	
Year-End Encumbrances	\$ 93,166.74 (C1)
Legally Restricted – Designated for Subsequent Year’s Expenditures	\$ _____ (C2)
Legally Restricted – Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ 31,922.85 (C3)
Other Restricted Fund Balances****	\$ 188,321.99 (C4)
Assigned Fund Balance – Unreserved – Designated For Subsequent Year’s Expenditures	\$ 76,608.15 (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 348,611.84 (U1)

**SECTION 3**

Restricted Fund Balance – Excess Surplus \*\*\*[(U1)-(M)] IF NEGATIVE ENTER -0-\$ 19,134.84 (E)

**Recapitulation of Excess Surplus as of June 30, 2011**

Reserved Excess Surplus – Designated for Subsequent Year's Expenditures **	\$ <u>31,922.85</u> (C3)
Reserved Excess Surplus ***[(E)]	\$ <u>19,134.84</u> (E)
Total [(C3) + (E)]	\$ <u>51,057.69</u> (D)

**Footnotes**

\* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid and Additional Nonpublic School Transportation Aid and Unbudgeted TPAF Wage Freeze Grant Funding. Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid.

**Detail of Allowable Adjustments**

Impact Aid	\$ _____ (H)
Sale & Lease-back	\$ _____ (I)
Extraordinary Aid	\$ <u>72,398.00</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>2,610.00</u> (J2)
Unbudgeted TPAF Wage Freeze Grant Funding	\$ <u>4,469.00</u> (J3)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)]	\$ <u>79,477.00</u> (K)

\*\* This amount represents the June 30, 2010 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line **10025**.

\*\*\* Amount must agree to the June 30, 2011 CAFR and the sum the two lines must agree to Audit Summary Worksheet Line **10024**.

\*\*\*\* Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

**Detail of Other Restricted Fund Balance**

Statutory restrictions:	\$ _____
Approved unspent separate proposal	\$ _____
Capital Outlay for a district with a capital outlay cap waiver	\$ _____
Sale/lease-back reserve	\$ _____
Capital reserve	\$ <u>188,321.99</u>
Maintenance reserve	\$ _____
Emergency reserve	\$ _____
Waiver offset reserve	\$ _____
Tuition reserve	\$ _____
Other state/government mandated reserve	\$ _____
[Other Restricted Fund Balance not noted above]****	\$ _____
Total Other Restricted Fund Balance	\$ <u>188,321.99</u>