

**HASBROUCK HEIGHTS SCHOOL DISTRICT**

**COUNTY OF BERGEN**

**NEW JERSEY**

**AUDITORS' MANAGEMENT REPORT**

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**FISCAL YEAR ENDED**

**JUNE 30, 2015**

**HASBROUCK HEIGHTS SCHOOL DISTRICT  
COUNTY OF BERGEN  
NEW JERSEY**

**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
Report of Independent Auditors.....	1
Scope of Audit.....	2
Administrative Practices and Procedures	
Insurance.....	2
Official Bonds.....	2
Tuition Charges .....	2
Financial Planning, Accounting and Reporting	
Examination of Claims .....	2
Payroll Account and Position Control Roster .....	2-3
Reserve for Encumbrances and Accounts Payable .....	3
Classification of Expenditures.....	3
Board Secretary's Records.....	3
Elementary and Secondary Education Act (E.S.E.A.), Improving America's Schools Act (I.A.S.A.) Reauthorized by the No Child Left Behind Act of 2001 .....	3
Other Special Federal and/or State Projects .....	4
TPAF Reimbursement.....	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids .....	4-5
School Food Service.....	5-6
Miscellaneous	
School Debt as of June 30, 2015.....	6
Equalized Valuation Basis of Real Property.....	6-7
Student Activity and Athletic Funds .....	7
Application for State School Aid.....	7
Pupil Transportation.....	7
Facilities and Capital Assets.....	8
Follow-Up on Prior Years' Findings .....	8
Recommendations.....	9
Acknowledgement .....	9
Schedule of Audited Enrollments.....	10-11
Excess Surplus Calculation .....	12



McENERNEY, BRADY & COMPANY  
Certified Public Accountants  
A division of O'Connor Davies, LLP

## REPORT OF INDEPENDENT AUDITORS'

**Honorable President and Members  
of the Board of Education  
Borough of Hasbrouck Heights School District  
County of Bergen, New Jersey 07095**

We have audited, in accordance with generally accepted audit standards 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 Hasbrouck Heights School District in the County of Bergen for the year ended June 30, 2015, and have issued our report thereon dated December 21, 2015.

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 Hasbrouck Heights Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

*Mc Enerney, Brady + Company*

Livingston, New Jersey  
December 21, 2015

*John Lauria*

John Lauria, RMA, PSA  
Licensed Public School Accountant #208700

McENERNEY, BRADY & COMPANY  
293 Eisenhower Parkway, Suite 270, Livingston, NJ 07039  
665 Fifth Avenue, New York, NY 10022  
Tel: 973.535.2880 | Fax: 973.535.5893 | [www.odpkf.com](http://www.odpkf.com)

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**HASBROUCK HEIGHTS SCHOOL DISTRICT**

**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, 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>
Dina Messery	Board Secretary	\$ 25,000

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made the proper adjustments to the billings to sending districts which properly reflected per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f)3.

**Financial Planning, Accounting and Reporting**

Examination of Claims

The State purchase order system is fully operational in that purchase orders are issued for the financial transactions of the Board.

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation except as noted below:

Finding 2015-1:

4 out of 25 vouchers selected for testing were Confirming Orders.

It is recommended that:

Purchase orders be properly prepared prior to ordering of goods or services.

Payroll Account and Position Control Roster

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 were approved by the Chief School Administrator and were certified by the President of the Board and Board Secretary/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the current fund except as noted below:

## HASBROUCK HEIGHTS SCHOOL DISTRICT

### ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

#### Financial Planning, Accounting and Reporting (continued)

Finding 2015-2:

I-9 forms were not properly filled out or reviewed by employer.

Finding 2015-3:

An employee was given a supervisor stipend of \$1,200, however the employee was not entitled to the stipend and the payment was not Board Approved.

It is recommended that:

All I-9 forms should be properly filled out and reviewed by employer prior to hiring of all employees.

All stipends should be board approved prior to payment.

#### 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.

#### Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23-2.2(g)* 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 transaction error rate was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

#### Board Secretary's Records

The financial records, books of accounts and minutes maintained by the Secretary were in excellent condition.

The Treasurer's records were examined and were found to be in agreement with the records of the Secretary.

#### Elementary and Secondary Education Act (E.S.E.A.), Improving America's Schools Act (I.A.S.A.) Reauthorized 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 Title I and VI of the Elementary and Secondary Education Act, as amended.

## HASBROUCK HEIGHTS SCHOOL DISTRICT

### ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

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

The district's Special Projects were approved as listed on Schedule A and Schedule B of this report.

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

#### TPAF Reimbursement

Our audit procedures included a test of the biweekly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Plan. 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. 3519). Rules and regulations pertaining to the amended law are to be promulgated by the Division of Local Government Services, with consultation from the Commissioner of Education.

N.J.S.A. 18A:18A-3 is amended to read as follows:

- a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in the contract year the total sum of \$17,500, 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 therefore, 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 \$36,000. 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.
- 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.18A:18A-2(pending before the Legislature as section 50 of this bill), and shall round the adjustment to the nearest \$1,000. 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 the 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.18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

## HASBROUCK HEIGHTS SCHOOL DISTRICT

### ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

#### **School Purchasing Programs (continued)**

N.J.S.A. 18A:18A-4 (as amended) states, "Every contract or agreement 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 therefore, except as is provided otherwise in this chapter or specifically by any other law.

Effective July 1, 2010 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (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 currently \$18,300.

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.

Within the state budgeting structure and general ledger accounting system, payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies are not accumulated by category type. As such, 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-4.

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

Within the state budgeting structure and general ledger accounting system, payments are not accumulated for 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**

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

The number of meals claimed for reimbursement was compared to 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. No exceptions noted.

The district utilizes a food service management company (Maschio's) 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 Maschio's contract/addendum were reviewed and audited. The Maschio's contract includes an operating results provision which guarantees that the food service program will break even. The operating results provision has been met.

HASBROUCK HEIGHTS SCHOOL DISTRICT

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

**School Food Service (continued)**

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications and/or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were 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 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.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education. No exceptions were noted.

Food Distribution commodities were received and a separate inventory was maintained on a first-in, first-out basis. No exceptions noted.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the CAFR.

**Miscellaneous**

**School Debt as of June 30, 2015**

Bonds Outstanding	<u>\$ 7,065,000</u>
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**Equalized Valuation Basis of Real Property**

Year 2012	\$ 1,705,602,186
Year 2013	1,668,457,852
Year 2014	<u>1,759,402,042</u>
Average for the Three Year Period	<u>\$ 1,711,154,027</u>

Net School Debt of \$7,065,000, divided by Average Equalized Valuation Basis of Real Property, \$1,711,154,027 equals 0.413%.



**HASBROUCK HEIGHTS SCHOOL DISTRICT**

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**Equalized Valuation Basis of Real Property (continued)**

The following schedule shows the amount of school borrowing power remaining before encroachment on the debt limit of the Borough of Hasbrouck Heights:

Maximum Debt Deductible by the Borough of Hasbrouck Heights for School Purposes (4% Equalized Valuations)	\$ 68,446,161
Less: School Debt	<u>7,065,000</u>
Remaining Borrowing Power	<u>\$ 61,381,161</u>

**Student Activity and Athletic Funds**

A cash receipts and disbursements records were maintained in very good condition.

All receipts appear to be promptly deposited in the bank.

Payment authorizations, invoices and other supporting data were presented and available for audit.

**Application for State School Aid**

Our audit procedures included a test of the information reported in the October 15, 2014, 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 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 procedures for the recording of student enrollment data.

**Pupil Transportation**

Our audit procedures included a test of on-roll status reported in the 2014-2015 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 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.

## HASBROUCK HEIGHTS SCHOOL DISTRICT

### ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

#### **Facilities and Capital Assets**

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. Based on our review, the District complied with these procedures.

#### **Follow-Up on Prior Year's Findings**

The minutes indicate that the Report on the Examination of Accounts for the 2014-2015 fiscal year was reviewed by the Board, a synopsis thereof distributed at a public meeting and public discussion held.

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings.

## Recommendations

*Finding:*

1. 4 out of 25 vouchers selected for testing were Confirming Orders.

*Recommendation:*

Purchase orders be properly prepared prior to ordering of goods or services.

*Finding:*

2. I-9 forms were not properly filled out or reviewed by employer.

*Recommendation:*

All I-9 forms should be properly filled out and reviewed by employer prior to hiring of all employees.

*Finding:*

3. An employee was given a supervisor stipend of \$1,200, however the employee was not entitled to the stipend and the payment was not Board Approved.

*Recommendation:*

All stipends should be board approved prior to payment.

### Acknowledgement

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to the members of the audit team.

*Mc Enerney, Brady & Company*

Livingston, New Jersey  
December 21, 2015

*John Lauria*

John Lauria, RMA, PSA  
Licensed Public School Accountant #208700

**SCHEDULE OF AUDITED ENROLLMENTS**

**HASBROUCK HEIGHTS BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014**

	2014-2015 Application for State School Aid (10/15/14 data)						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				
Half Day Preschool																
Full Day Preschool																
Half Day Kindergarten																
Full Day Kindergarten	119		119		-	-	18		18		-					
One	124		124		-	-	19		19		-					
Two	141		141		-	-	21		21		-					
Three	142		142		-	-	21		21		-					
Four	135		135		-	-	20		20		-					
Five	128		128		-	-	19		19		-					
Six	128		128		-	-	19		19		-					
Seven	116		116		-	-	17		17		-					
Eight	123		123		-	-	18		18		-					
Nine	112		112		-	-	17		17		-					
Ten	148		148		-	-	22		22		-					
Eleven	115		115		-	-	17		17		-					
Twelve	109		109		-	-	17		17		-					
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	1,640	0	1,640	0	0	0	245	0	245	0	0	0	0	0	0	0
Special Ed - Elementary	96		96		-	-	14		14		-					
Special Ed - Middle School	68		68		-	-	10		10		-					
Special Ed - High School	64		64		-	-	10		10		-					
Sent to CSSD																
Subtotal	228	0	228	0	0	0	34	0	34	0	0	0	0	0	0	0
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	1,868	0	1,868	0	0	0	279	0	279	0	0	0	0	0	0	0
Percentage Error					0.00%	0.00%	(a)	(a)			0.00%	0.00%	(c)			0.00%

Notes to Auditor:

(a) Sample size obtained from table in Section I, Chapter 3 of the Audit Program. Amount tested for each category obtained from workpapers provided by district.

(c) Sample size based on total contracts using the table in Section I, Chapter 3 of the Audit Program.

(b) Sample size based on related services students from on roll sample size.

(d) Sample size based on related services students from private schools sample size.

**SCHEDULE OF AUDITED ENROLLMENTS**

**HASBROUCK HEIGHTS BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014**

	<u>Low Income</u>			<u>Sample for Verification</u>		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten						
One	15	15	0	11	11	0
Two	22	22	0	14	14	0
Three	26	26	0	13	13	0
Four	24	24	0	13	13	0
Five	14	14	0	15	15	0
Six	22	22	0	9	9	0
Seven	17	17	0	14	14	0
Eight	20	20	0	12	12	0
Nine	18	18	0	14	14	0
Ten	25	25	0	16	16	0
Eleven	30	30	0	12	12	0
Twelve	15	15	0	9	9	0
Twelve	15	15	0	11	11	0
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>263</u>	<u>263</u>	<u>0</u>	<u>163</u>	<u>163</u>	<u>0</u>
Special Ed - Elementary	25	25	0	16	16	0
Special Ed - Middle School	20	20	0	11	11	0
Special Ed - High School	12	12	0	8	8	0
Sent to CSSD						
Subtotal	<u>57</u>	<u>57</u>	<u>0</u>	<u>35</u>	<u>35</u>	<u>0</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>320</u>	<u>320</u>	<u>0</u>	<u>198</u>	<u>198</u>	<u>0</u>
Percentage Error			<u>0.00%</u>	(e)		<u>0.00%</u>

	<u>Transportation</u>					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	41.0	41.0	0	31.0	31.0	0
Transported - Special						
Special Needs - Public	3.0	3.0	0	2.0	2.0	0
Special Needs - Private	46.0	46.0	0	35.0	35.0	0
Totals	<u>90</u>	<u>90</u>	<u>0</u>	<u>68</u>	<u>68</u>	<u>0</u>
Percentage Error			<u>0.00%</u>	(f)		<u>0.00%</u>

## EXCESS SURPLUS CALCULATION

### 2% Calculation of Excess Surplus

2014-15 Total General Fund Expenditures per the CAFR	\$ 29,863,654	
Increased by:		
Transfer to Food Service Fund		
Transfer from Capital Outlay to Capital Projects Fund		
Decreased by:		
On-Behalf of TPAF Pension and Social Security	2,636,779	
Assets Acquired Under Capital Leases	382,243	
Adjusted 2014-15 General Fund Expenditures	<u>\$ 26,844,632</u>	
2% of Adjusted 2014-15 General Fund Expenditures	\$ 536,893	
Increased by: Allowable Adjustment	<u>321,106</u>	
Maximum Unassigned Fund Balance		\$ 857,999
Total General Fund - Fund Balance at June 30, 2015	\$ 2,324,502	
Decreased by:		
Year End Encumbrances	216,060	
Excess Surplus - Designated for Subsequent Year's Expenditures		
Other Reserved Fund Balances	1,386,416	
Assigned - Designated for Subsequent's Year's Expenditures	<u>247,841</u>	
Total Unassigned Fund Balance		<u>474,185</u>
Restricted Fund Balance - Excess Surplus		<u>\$ (383,814)</u>
<b><u>Recapitulation of Excess Surplus as of June 30, 2015</u></b>		
Restricted Excess Surplus - Designated for Subsequent Year's Expenditures		\$ 247,841
Reserved Excess Surplus		
Total		<u>\$ 247,841</u>
<b><u>Detail of Allowable Adjustments</u></b>		
Extraordinary Aid		\$ 321,106
Additional Nonpublic School Transportation Aid		
Total Adjustments		<u>\$ 321,106</u>
<b><u>Detail of Other Reserved Fund Balance</u></b>		
Reserve for Tuition		
Maintenance Reserve		\$ 184,504
Capital Reserve		1,201,912
		<u>\$ 1,386,416</u>