

**HAZLET TOWNSHIP SCHOOL DISTRICT**

Hazlet, New Jersey  
County of Monmouth

**Auditor's Management Report on Administrative Findings -  
Financial, Compliance and Performance  
for The Year Ended June 30, 2015**



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

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HOLMAN | FRENIA  
ALLISON, P.C.

*Certified Public Accountants & Consultants*

680 Hooper Avenue, Bldg B, Suite 201, Toms River, NJ 08753 • Tel: 732.797.1333

618 Stokes Road, Medford, NJ 08055 • Tel: 609.953.0612

912 Highway 33, Suite 2, Freehold, NJ 07728 • Tel: 732.409.0800

795 Canton Street, Troy, PA 16947 • Tel: 570.297.5090

926 Main Street, Suite 103, Rome, PA 18837 • Tel: 570.297.5090

[www.hfacpas.com](http://www.hfacpas.com)

**REPORT OF INDEPENDENT AUDITORS  
AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS, FINANCIAL COMPLIANCE AND PERFORMANCE**

Honorable President and Members  
of the Board of Education  
Hazlet Township Public Schools  
County of Monmouth  
Hazlet, New Jersey 07730

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 Hazlet Township School District in the County of Monmouth for the year ended June 30, 2015, and have issued our report thereon dated December 1, 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 Hazlet Township 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.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

Rodney R. Haines  
Certified Public Accountant  
Public School Accountant, No. 2198

Toms River, New Jersey  
December 1, 2015

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Honorable President and Members  
of the Hazlet Township School District  
County of Monmouth  
Hazlet, New Jersey 07730

**ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, the records of the Food Service, Athletic, and Student Activity Funds under the auspices of the Board of Education.

**Administrative Practices and Procedures**

Insurance

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

Official Bonds

<b>Name</b>	<b>Position</b>	<b>Amount</b>
Christopher J. Mullins	Business Administrator/Board Secretary	\$125,000
Ronald J. Mehlhorn, Sr.	Treasurer	300,000

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The Board made a proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f)3.

**Financial Planning, Accounting and Reporting**

Examination of Claims

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

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

### Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employee's 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/School Business Administrator.

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 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:23-1.2* 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. As a result of the procedures performed, a transaction error rate of 0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

### Board Secretary's Records

Our review of the financial and accounting records maintained by the board secretary were found to be in satisfactory condition.

### Treasurer's Records

Our review of the financial records maintained by the treasurer was found to be in satisfactory condition.

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

The E.S.E.A./N.C.L.B. 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, IV, and VI of the Elementary and Secondary Education Act as amended and reauthorized.



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

### 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.

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 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 semimonthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund.

### TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Reports 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 60 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

*N.J.S.A.18A:18A-1* et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general is available on the website <http://www.state.nj.us/njded/pscl/index.html>.

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 \$18,300 for 2014-15.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract 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.

Based on the results of our examination we did not note any individual payments, contracts or agreements made for the performance of any work or goods or services 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*.

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

### Contracts and Agreements Requiring Advertisement for Bids (continued)

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

## **School Food Service**

The financial transactions and statistical records of the School Food Services were maintained in satisfactory condition except for findings that follow. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit without exception.

The District utilizes Maschio’s Food Service, Inc. as its food service management company (FSMC), which 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 and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$98,890. The operating results provision has been met.

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 nonprofit 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.

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/certified in a timely manner.

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

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

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

## **Student Body Activities**

Our review of the student activity funds were in satisfactory condition.

## **Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2014 Application for State School Aid (A.S.S.A.) for On-Roll, private schools for the handicapped 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. 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 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 with the following exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes.

## **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. No exceptions were noted.

## **Follow-up on Prior Years' Findings**

In accordance with government auditing standards, our procedures included a review of all prior year findings. All prior year findings have been corrected.

**Acknowledgment**

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.

Should you have any questions or should you desire any assistance, please call me.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

Rodney R. Haines  
Certified Public Accountant  
Public School Accountant, No. 2198

Toms River, New Jersey  
December 1, 2015

**ADDITIONAL INFORMATION**

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**SCHEDULE OF MEAL COUNT ACTIVITY**

**HAZLET TOWNSHIP SCHOOL DISTRICT  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015  
(MEMORANDUM ONLY)**

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER)/ UNDER CLAIM
National School Lunch (Regular Rate)	Paid	131,595	63,331	63,331	-	0.28	-
	Reduced	14,040	6,731	6,731	-	2.53	-
	Free	44,737	23,436	23,436	-	2.93	-
	Total	<u>190,372</u>	<u>93,498</u>	<u>93,498</u>	-		-

SCHEDULE OF AUDITED ENROLLMENTS (1)

HAZLET TOWNSHIP SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	2014-2015 Application for State School Aid				Sample for Verification				Private Schools for Handicapped					
	Reported on A.S.S.A. On Roll		Workpapers Reported on		Sample Selected From		Registers Verified Per		Errors Per		Sample for		Sample	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	On ASVA Verificator	Sample Verified	Sample Errors	Errors
Half Day Preschool 3 Years Old	15	-	15	-	1	-	1	-	-	-	-	-	-	-
Half Day Preschool 4 Years Old	44	-	44	-	4	-	4	-	-	-	-	-	-	-
Full Day Preschool 4 Years Old	5	-	5	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	157	-	157	-	15	-	15	-	-	-	-	-	-	-
One	187	-	187	-	18	-	18	-	-	-	-	-	-	-
Two	169	-	169	-	17	-	17	-	-	-	-	-	-	-
Three	193	-	193	-	19	-	19	-	-	-	-	-	-	-
Four	202	-	202	-	20	-	20	-	-	-	-	-	-	-
Five	181	-	181	-	18	-	18	-	-	-	-	-	-	-
Six	203	-	203	-	20	-	20	-	-	-	-	-	-	-
Seven	191	-	191	-	19	-	19	-	-	-	-	-	-	-
Eight	218	-	218	-	21	-	21	-	-	-	-	-	-	-
Nine	193	-	193	-	19	-	19	-	-	-	-	-	-	-
Ten	192	-	192	-	19	-	19	-	-	-	-	-	-	-
Eleven	180	12	180	12	18	-	18	-	-	-	-	-	-	-
Twelve	208	12	208	12	20	-	20	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>2,538</b>	<b>24</b>	<b>2,538</b>	<b>24</b>	<b>248</b>	<b>-</b>	<b>248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sp Ed - Elementary	199	-	199	-	19	-	19	-	-	-	1	1	1	1
Sp Ed - Middle School	130	-	130	-	13	-	13	-	-	-	1	1	1	1
Sp Ed - High School	150	24	150	24	15	-	15	-	-	14	14	14	14	14
<b>Subtotal</b>	<b>479</b>	<b>24</b>	<b>479</b>	<b>24</b>	<b>47</b>	<b>-</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>Totals</b>	<b>3,017</b>	<b>48</b>	<b>3,017</b>	<b>48</b>	<b>295</b>	<b>-</b>	<b>295</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
Percentage Error	-0- -0- -0- -0- -0-													



SCHEDULE OF AUDITED ENROLLMENTS (2)

HAZLET TOWNSHIP SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.A. As Free/Reduced Full Shared	Reported on Workpapers As Free/Reduced Full Shared	Errors Full Shared	Sample Selected from Workpapers Full Shared	Verified to Application & Register Full Shared	Sample Errors	Reported or A.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Test Score Verified to and Register	Sample Errors
Full Day Kindergarten	20	20	-	7	7	-	2	2	-	2	2	-
One	31	31	-	12	12	-	4	4	-	4	4	-
Two	28	28	-	10	10	-	3	3	-	3	3	-
Three	36	36	-	13	13	-	2	2	-	2	2	-
Four	38	38	-	14	14	-	2	2	-	2	2	-
Five	41	41	-	16	16	-	-	-	-	-	-	-
Six	35	35	-	13	13	-	4	4	-	4	4	-
Seven	41	41	-	16	16	-	2	2	-	2	2	-
Eight	32	32	-	12	12	-	-	-	-	-	-	-
Nine	27	27	-	10	10	-	-	-	-	-	-	-
Ten	29	29	-	11	11	-	2	2	-	1	1	-
Eleven	31	31	-	11	11	-	1	1	-	1	1	-
Twelve	17	17	-	6	6	-	1	1	-	1	1	-
Subtotal	406	406	-	151	151	-	23	23	-	22	22	-
Sp Ed - Elementary	53	53	-	19	19	-	3	3	-	-	-	-
Sp Ed - Middle School	37	37	-	14	14	-	3	3	-	-	-	-
Sp Ed - High School	44	44	-	13	13	-	-	-	-	-	-	-
Subtotal	134	134	-	46	46	-	6	6	-	-	-	-
Totals	540	540	-	197	197	-	29	29	-	22	22	-
Percentage Error	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

TRANSPORTATION

	Reported on		Amount	
	DKTRS By DOE	Reported on District Errors	Tested	Verified
Regular - Public Schools Col 1	736	736	188	188
Regular - Special Ed Col 4	22	22	6	6
AIL Col 2	35	35	9	9
Transported - Nonpublic Col 3	118	118	30	30
Special Needs - Public Col 6	82	82	21	21
Totals	993	993	254	254
Percentage Errors	-0-	-0-	-0-	-0-

**SCHEDULE OF AUDITED ENROLLMENTS (3)**

**HAZLET TOWNSHIP SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014**

	<b>Resident LEP NOT Low Income</b>			<b>Sample for Verification</b>		
	Reported on A.S.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
Full Day Preschool	-	-	-	-	-	-
Full Day Kindergarten	1	1	-	1	1	-
One	-	-	-	-	-	-
Two	2	2	-	2	2	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	1	1	-	1	1	-
Eight	-	-	-	-	-	-
Nine	2	2	-	2	2	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	1	1	-	1	1	-
<b>Subtotal</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>-</b>
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>-</b>
Percentage Error			<u><u>-0-</u></u>			<u><u>-0-</u></u>

## EXCESS SURPLUS CALCULATION

### REGULAR DISTRICT

#### SECTION 1

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

2014-2015 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>51,810,488</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ _____ (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ <u>716,660</u> (B1b)
Decrease by:	
On-Behalf TPAF Pension & Social Security	\$ <u>4,816,975</u> (B2a)
Assets Acquired Under Capital Leases	\$ _____ (B2b)
Adjusted 2014-2015 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>47,710,173</u> (B3)
2% of adjusted 2014-2015 General Fund Expenditures [(B3) times .02]	\$ <u>954,203</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>954,203</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>60,663</u> (K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ <u><u>1,014,866</u></u> (M)

#### SECTION 2

Total General Fund - Fund Balance @6-30-2015 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>5,474,363</u> (C)
Decreased by:	
Year-End Encumbrances	\$ <u>624,998</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>1,183,694</u> (C3)
Other Restricted Fund Balances *****	\$ <u>1,286,023</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ _____ (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u><u>2,379,648</u></u> (U1)

**REGULAR DISTRICT (continued):**

**SECTION 3**

Restricted Fund Balance - Excess Surplus \*\*\* [(U2)-(M)] IF NEGATIVE ENTER -0- \$ 1,364,782 (E)

**Recapitulation of excess surplus as of June 30, 2015:**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \*\* \$ 1,183,694 (C3)

Reserved Excess Surplus \*\*\* [(E)] \$ 1,364,782 (E)

Total [(C3)+(E)] \$ 2,548,476

**Footnotes:**

\* This adjustment line (as detailed below) is to be utilized when applicable for: Impact Aid, Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid, 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>48,607</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>12,056</u> (J2)
Unbudgeted TPAF Wage Freeze Grant Funding	\$ _____ (J3)
Total Adjustments [(H)+(I)+(J1)+(J2)]	\$ <u>60,663</u> (K)

\*\* This amount represents the June 30, 2014 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 10025.

\*\*\* Amounts must agree to the June 30, 2015 CAFR and must agree to Audit Summary Worksheet Line 10024.

\*\*\*\* Amount for Other Restricted/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 and Regulatory Compliance 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>1,286,023</u>
Maintenance Reserve	\$ _____
Emergency Reserve	\$ _____
Tuition Reserve	\$ _____
Other State/Government Mandated Reserve	\$ _____
[Other Restricted Fund Balance Not Noted Above]****	\$ _____
Total Other Restricted Fund Balance	\$ <u>1,286,023</u> (C4)