

**BOARD OF EDUCATION
BOROUGH OF BROOKLAWN
COUNTY OF CAMDEN**

**AUDITORS MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

INVERSO & STEWART
Marlton, New Jersey

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

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

The Honorable President and
Members of the Board of Education
Brooklawn School District
Brooklawn, New Jersey

I 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 Brooklawn School District, in the County of Camden for the year ended June 30, 2016, and have issued my report thereon dated November 11, 2016.

As part of my audit, I performed procedures required by the Office of School Finance, Department of Education, State of New Jersey, 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 Brooklawn School District and the New Jersey Department of Education, for the fiscal year ended June 30, 2016. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Public School Accountant

November 11, 2016

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

Scope of Audit

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

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

Officials Bonds

Robert Delengowski	Board Secretary/School Business Administrator	\$	35,000
Mary Lynam	Treasurer		171,000

There is a Comprehensive Crime policy covering all other employees with multiple coverage of \$500,000.

Tuition Charges

The district was not required to make any tuition adjustments.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

The net salaries of all employees of the School District 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 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 withholding due to the general fund.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators to the NJ Dept. of Treasury was filed by the March 15 due date.

The Payroll Account records were maintained in good condition.

Financial Planning, Accounting and Reporting (Continued)

Employee Position Control Roster

No exceptions were noted during an examination of the Employee Position Control Roster.

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. My review did not indicate any material discrepancies with respect to classification of orders.

Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards

No exceptions were noted during my examination of obligations of federal grant awards and requests for reimbursement of expenditures against those federal grant awards made during the period under audit.

Travel

No exceptions were noted in my study of compliance for travel expenses.

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 my test of transactions of randomly selected expenditure items. I also reviewed the coding of all expenditures included in my compliance and single audit testing procedures. In addition to randomly selecting a test sample, my sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.2*. My review did not indicate any material discrepancies with respect to classification of expenditures.

Board Secretary/Business Administrator's Record

The financial and accounting records of the Board Secretary/Business Administrator's office were maintained in satisfactory condition.

Elementary and Secondary Education Act of 1965 (E.S.E.A./Improving America's Schools Act (I.A.S.A.) as reauthorized by the No Child Left Behind Act of 2001 (N.C.L.B.)

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 and IIA of the Elementary and Secondary Education Act, as amended and reauthorized.

The study of compliance for E.S.E.A./NCLB did not indicate any exceptions.

Other Special Federal and/or State Projects

The School District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

My 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.

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects (Continued)

The study of compliance for the special projects did not indicate any exceptions.

T.P.A.F. Reimbursement

My audit procedures included a test of the biweekly reimbursements filed with the Department of Education for School District employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

T.P.A.F. 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.

Nonpublic State Aid

The study of compliance for Nonpublic State Aid did not indicate any exceptions.

School Purchasing Programs

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$26,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A-39-3 is \$18,000.

The School District 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 my examination, I 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, as amended.

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 service fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed and the following was noted:

Finding 2016-001:

Cash receipts supporting documentation was not maintained.

Recommendation:

That supporting documentation is maintained for all receipts.

School Food Service (Continued)

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.

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 District food service employees authorized by the Board of Education. No exceptions were noted.

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 claims were submitted/certified 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 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 District.

The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

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 of the CAFR.

Student Body Activities

The financial records for the Student Activity Fund were maintained in satisfactory condition.

Application for State School Aid

My audit procedures included a test of information reported in the October 15, 2015 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. I 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 noted. The results of my procedures are presented in the Schedule of Audited Enrollments.

The School District maintained workpapers on the prescribed state forms or their equivalent.

The School District has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

My procedures included a test of on roll status reported in the 2015-2016 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 my procedures are presented in the Schedule of Audited Enrollments.

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

Facilities and Capital Assets

My procedures included a review of the SDA grant agreement for consistency with recording SDA revenue and awarding of contracts for eligible facilities construction.

Follow-up on Prior Years' Findings

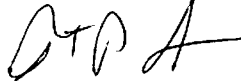
In accordance with government auditing standards, my procedures included a review of all prior year recommendations. Corrective action was taken on the prior year recommendations.

Acknowledgment

I received the complete cooperation of all the officials of the Brooklawn School District and I greatly appreciate the courtesies extended to us.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Public School Accountant

November 11, 2016

SCHEDULE OF MEAL COUNT ACTIVITY

**BROOKLAWN SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
National School Lunch (Regular Rate)	Paid	2,484	2,484	2,484	0	0.29	0.00
National School Lunch (Regular Rate)	Reduced	3,768	3,768	3,768	0	2.67	0.00
National School Lunch (Regular Rate)	Free	23,156	23,156	23,156	0	3.07	0.00
	TOTAL	<u>29,408</u>	<u>29,408</u>	<u>29,408</u>			<u>0.00</u>
National School Lunch (HHFKA - PB)	TOTAL	<u>29,408</u>	<u>29,408</u>	<u>29,408</u>	0	0.06	<u>0</u>
School Breakfast (Regular Rate)	Paid				0	0.29	0.00
School Breakfast (Regular Rate)	Reduced				0	1.36	0.00
School Breakfast (Regular Rate)	Free				0	1.66	0.00
	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>			<u>0.00</u>
School Breakfast (Severe Need Rate)	Paid	547	547	547	0	0.29	0.00
School Breakfast (Severe Need Rate)	Reduced	1,953	1,953	1,953	0	1.69	0.00
School Breakfast (Severe Need Rate)	Free	<u>15,342</u>	<u>15,342</u>	<u>15,342</u>	0	1.99	<u>0.00</u>
	TOTAL	<u>17,842</u>	<u>17,842</u>	<u>17,842</u>			<u>0.00</u>
Total Net Overclaim							<u><u>0.00</u></u>

**BROOKLAWN SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - STATE
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
State Reimbursement -National School Lunch (Regular Rate)	Paid	2,484	2,484	2,484	0	0.040	0.00
State Reimbursement -National School Lunch (Regular Rate)	Reduced	3,768	3,768	3,768	0	0.055	0.00
State Reimbursement -National School Lunch (Regular Rate)	Free	23,156	23,156	23,156	0	0.055	0.00
	TOTAL	<u>29,408</u>	<u>29,408</u>	<u>29,408</u>			
Total Net Overclaim							<u>0.00</u>

**BROOKLAWN SCHOOL DISTRICT
NET CASH RESOURCE SCHEDULE**

**Net cash resources did not exceed three months of expenditures
Proprietary Funds - Food Service
For the fiscal year ended June 30, 2016**

		Food Service B - 4/5	
<u>Net Cash Resources:</u>			
CAFR	* Current Assets		
B-4	Cash & Cash Equivalents	\$ (3,323)	
B-4	Intergovernmental Accounts Receivable	7,126	
B-4	Interfund Accounts Receivable		
CAFR	Current Liabilities		
B-4	Less: Accounts Payable	(1,571)	
B-4	Less: Compensated Absences Payable		
B-4	Less: Interfund Accounts Payable		
B-4	Less: Unearned revenue		
	Net Cash Resources	<u>\$ 2,232</u>	(A)
<u>Net Adjustment To Total Operating Expense:</u>			
B-5	Total Operating Expense	161,289	
B-5	Less: Depreciation	<u>(2,016)</u>	
	Adjusted Total Operating Expense	<u>\$ 159,273</u>	(B)
<u>Average Monthly Operating Expense:</u>			
	B / 10	<u>\$ 15,927</u>	(C)
<u>Three times monthly Average:</u>			
	3 X C	<u>\$ 47,782</u>	(D)

TOTAL IN BOX A	\$ 2,232
LESS TOTAL IN BOX D	<u>(47,782)</u>
NET	<u>(45,550)</u>
From above:	
A is greater than D, cash exceeds 3 X average monthly operating expenses.	
D is greater than A, cash does not exceed 3 X average monthly operating expenses.	

*Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form.

SCHEDULE OF AUDITED ENROLLMENTS

Brooklawn Borough School District
Application for State School Aid Summary
Enrollment as of October 15, 2015

	2016-2017 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on ASSA as Private Schools	Sample for Verifi- cation	Sample Varified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Pre K 4	19		19		-		19		19		-					
Full Day K	29		29		-		29		29		-					
One	33		33		-		33		33		-					
Two	24		24		-		24		24		-					
Three	37		37		-		37		37		-					
Four	33		33		-		33		33		-					
Five	26		26		-		26		26		-					
Six	24		24		-		24		24		-					
Seven	30		30		-		30		30		-					
Eight	23		23		-		23		23		-					
Nine																
Ten																
Eleven																
Twelve																
Subtotal	278	-	278	-	-	-	278	-	278	-	-	-	-	-	-	-
SpEd Elementary	21		21		-		21		21		-					
SpEd Middle School	21		21		-		21		21		-					
SpEd High School					-								1	1	1	
Subtotal	42	-	42	-	-	-	42	-	42	-	-	-	1	1	1	-
Totals	320	-	320	-	-	-	320	-	320	-	-	-	1	1	1	-
Percentage Error					<u>0.00%</u>		<u>0.00%</u>				<u>0.00%</u>	<u>0.00%</u>			<u>0.00%</u>	<u>0.00%</u>

Schedule of Audited Enrollments

Brooklawn Borough School District

Application for State School Aid Summary

Enrollment as of October 15, 2015

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	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA 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>
Full Day K	1	1		1	1	
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Subtotal	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
SpEd Elementary						
SpEd Middle School						
SpEd High School						
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

Schedule of Audited Enrollments
Brooklawn Borough School District
 Application for State School Aid Summary
 Enrollment as of October 15, 2016

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	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day K	9	9		9	9							
One	18	18		18	18		1	1		1	1	
Two	16	16		16	16		1	1		1	1	
Three	21	21		21	21							
Four	30	30		30	30		1	1		1	1	
Five	18	18		18	18							
Six	18	18		18	18							
Seven	28	28		28	28							
Eight	12	12		12	12							
Nine	11	11		11	11		1	1		1	1	
Ten	6	6		6	6							
Eleven	1	1		1	1							
Twelve	9	9		9	9							
	<u>197</u>	<u>197</u>	<u>-</u>	<u>197</u>	<u>197</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
SpEd Elementary	20	20		20	20							
SpEd Middle School	20	20		20	20							
SpEd High School	14	14		14	14							
Subtotal	<u>54</u>	<u>54</u>	<u>-</u>	<u>54</u>	<u>54</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>251</u>	<u>251</u>	<u>-</u>	<u>251</u>	<u>251</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. Public School, col. 1	15	15		15	15	
Reg. Special Education, col. 4	-	-		-	-	
Transported-Non-Public, col. 3	-	-		-	-	
Special Needs, Col. 6	5	5		5	5	
	<u>20</u>	<u>20</u>	<u>-</u>	<u>20</u>	<u>20</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

	Reported	Recalculated
Avg. Mileage - Regular Including Grade PK students	9.7	9.7
Avg. Mileage - Regular Excluding Grade PK students	9.7	9.7
Avg. Mileage - Special Ed. with Special Needs	7.6	7.6

BROOKLAWN SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 1 - Regular Districts

A. 2% Calculation of Excess Surplus

2015-16 Total General Fund Expenditures per the CAFR, Ex C-1	\$ <u>6,025,333</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ <u>63,640</u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ _____	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>(495,138)</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
 Adjusted 2015-16 General Fund Expenditures [(B)+(B1s)+(B2s)]	\$ <u>5,593,835</u>	(B3)
 2% of Adjusted 2015-16 General Fund Expenditures [(B3) times .02]	\$ <u>111,877</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u>	(B5)
Increased by: Allowable Adjustment	\$ <u>17,667</u>	(K)
 Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]		\$ <u><u>267,667</u></u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-16 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>872,320</u>	(C)
Decreased by:		
Year-end Encumbrances	\$ _____	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Legally Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ <u>63,388</u>	(C3)
Other Restricted Fund Balances	\$ <u>286,978</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>70,000</u>	(C5)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		\$ <u><u>451,954</u></u> (U1)

BROOKLAWN SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 3 - All Districts

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE ENTER -0- \$ 184,287 (E)

Recapitulation of Excess Surplus as of June 30, 2016

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \$ 63,388 (C3)

Reserved Excess Surplus [(E)] \$ 184,287 (E)

Total [(C3) + (E)] \$ 247,675 (D)

Detail of Allowable Adjustments

Impact Aid \$ _____ (H)

Sale & Lease-back \$ _____ (I)

Extraordinary Aid \$ 17,667 (J1)

Additional Nonpublic School Transportation Aid \$ _____ (J2)

Current Year School Bus Advertising Revenue \$ _____ (J3)

Family Crisis Transportation Aid \$ _____ (J4)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 17,667 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal \$ _____

Sale/lease-back reserve \$ _____

Capital reserve \$ 161,978

Maintenance reserve \$ 125,000

Emergency reserve \$ _____

Tuition reserve \$ _____

School Bus Advertising 50% Fuel Offset Reserve - current year \$ _____

School Bus Advertising 50% Fuel Offset Reserve - prior year \$ _____

Impact Aid General Fund Reserve (Sections 8002 and 8003) \$ _____

Impact Aid Capital Fund Reserve (Sections 8007 and 8008) \$ _____

Other state/government mandated reserves \$ _____

Other Restricted Fund Balance not noted above \$ _____

Total Other Restricted Fund Balance \$ 286,978 (C4)