

**BOARD OF EDUCATION**  
**BOROUGH OF CHESILHURST SCHOOL DISTRICT**  
**COUNTY OF CAMDEN**  
**AUDITOR'S MANAGEMENT REPORT ON**  
**ADMINISTRATIVE FINDINGS-**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2016**

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# NIGHTLINGER, COLAVITA & VOLPA

*A Professional Association*

*Certified Public Accountants*

991 S. Black Horse Pike  
P.O. Box 799  
Williamstown, NJ 08094

(856) 629-3111  
Fax (856) 728-2245  
www.colavita.net

October 26, 2016

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

Honorable President and  
Members of the Board of Education  
Borough of Chesilhurst School District  
County of Camden  
Chesilhurst, New Jersey 08089

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 Chesilhurst School District in the County of Camden for the year ended June 30, 2016, and have issued our report thereon dated October 26, 2016.

As part of our audit, we performed procedures required by the Division of Administration and Finance, 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 issued in conjunction with the Comprehensive Annual Financial Report of the Board of Education of the Borough of Chesilhurst School District, for the fiscal year ended June 30, 2016 and is intended for the information of the 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.

Respectfully submitted,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**



Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

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

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and District personnel entrusted with duties formally under the auspices of the Treasurer of School Monies, the activities of the Board of Education, the records of the Student Activity Fund, Food Service Fund and Special Revenue Fund 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's Bonds (N.J.S.A. 18A:17-26, 18A:17-32)**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Frank Badessa	School Board Secretary	\$ 200,000

**Tuition Charges**

As a Non-Operating District, there were no tuition charges to be billed by the district during the 2015-2016 school year.

**District Internal Control Policies**

District boards of education and administration are responsible for developing internal controls policies and procedures and maintaining a strong internal control environment. NJAC 6A:23A-6.4 requires that the district's internal control policies include specific requirements at NJAC 6A:23A-6.5 through 6.13.

Internal Control Policies were found in accordance with NJAC 6A:23A-6.5 through 6.13.

**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**

There were no salaries paid by the Board during the 2015-2016 school year. All Employees payroll are paid through a shared service agreement.

A certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent and Business Administrator) to the N.J. Department of Treasury appeared to be filed by the March 15 due date was not required.

### **Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, 2016 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. There were no unpaid purchase orders included in the balance of accounts payable were reviewed for proprietary and to determine that goods were received and services were rendered as of June 30, 2016.

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to 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-8.3. 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.

- A. **General Classification Findings - None**
- B. **Administrative Classification Findings - None**

### **Board Secretary's Records**

The financial records, books of accounts maintained by the Secretary were in satisfactory condition.

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

Purchase orders were charged to the appropriate line item accounts in accordance with the State prescribed **Uniform Minimum Chart of Accounts (2R2) for New Jersey Public School**.

Monthly financial certificates of the Board Secretary and Board of Education for positive line item account status certifications (N.J.A.C. 6:2-2.13) were prepared. Although budgetary line item account transfers were approved monthly to cover any anticipated deficits, approval was not received as follows:

The District appeared to submit the necessary transfer requests for approval to the County Executive Superintendent.

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

According to N.J.S.A. 54:4-75, the municipality should pay over to the Treasurer of School Monies the balance of the moneys raised in the municipality for school purposes prior to the last day of the school year. While the proper amount of school taxes appeared to be requested from the Borough, the Borough of Chesilhurst had not paid the entire 2015-16 school tax to the Winslow Board of Education. The amount receivable from the Borough at June 30, 2016 was \$197,591.

The Board of Education had conveyed the statutory requirement to the Borough regarding the request for the payment of school taxes in such a manner that payment will be received prior to year end.

### **Treasurer's Records – Board Secretary's Office**

Board Office personnel prepared cash reconciliations for the general operating and enterprise accounts, per N.J.S.A.18A:17-36.

All cash receipts were promptly deposited.

The Treasury records were not in agreement with the records of the Board Secretary.

The Treasury reports were not filed in a timely manner.

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

As there were no required E.S.E.A./NCLB grants during the 2015-2016 school year, financial exhibits and/or a Special Revenue Section was no required in the CAFR.

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

The District's special projects were approved as listed on Schedule B located in the CAFR. As no Federal Projects were awarded during the 2015-2016 school year, Schedule A was not required.

Our audit of the 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.

The study of compliance for special projects indicated no areas of noncompliance.

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

There were no wages subject to the Teachers Pension and Annuity Fund in the 2015-2016 school year.

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

There were no federal awards for the school district during the 2015-2016 school year and therefore, no amount was required to be reimbursed to the State for the TPAF/FICA.

## Financial Planning, Accounting and Reporting (Continued)

### 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 are available on the website: [http://www.state.nj.us/dca/divisions/dlgs/programs/ps\\_contracts.html](http://www.state.nj.us/dca/divisions/dlgs/programs/ps_contracts.html).

The current statute is posted on the New Jersey Legislature website at: [http://lis.njleg.state.nj.us/cgi-bin/om\\_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC\\_Frame\\_pg42](http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_pg42)

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 \$29,000 (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 \$18,800 for 2015-16.

The District Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute; the Solicitor's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements 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 provisions 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.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977; therefore, the extent of such purchases could not reasonably be ascertained.

Our examination of contracts and agreements did not disclose any areas of statutory noncompliance

Although a particular contract is exempt from the formal requirements of public advertising and competitive bidding, N.J.S.A. 18A:18A-37 requires that quotations be obtained, whenever practical, for any contract less than the bid threshold but 15% or more of that amount, except for contracts for professional services. All contracts and agreements, which are subject to quotations, shall be awarded on the basis of the lowest responsible quotation received, which is most advantageous to the Board of Education, price and other factors considered. No exceptions were noted.

### **School Food Service**

The District is non-operating and therefore, the food service fund was not utilized. Expenditures were limited to depreciation of fixed assets and there is a supply inventory of \$600 as of June 30, 2016 that will be reviewed for disposition during the 2016-2017 school year. Exhibits reflecting Child Nutrition Program are included in the section entitled Enterprise Funds, Section G of the CAFR.

### **Unemployment Compensation Insurance Trust Fund**

The Board did not maintain an Unemployment Compensation Insurance Trust Fund.

### **Student Body Activities**

The Board has a policy, which clearly established the regulation of student activity funds. The district was non-operating during the year under audit and therefore, the student activity fund was not utilized. The balance in the account was closed out in prior years as there was no clear determination regarding operating or merging of the district.

### **Application for State School Aid (A.S.S.A)**

Our audit procedures would include a test of information reported on the October 15, 2015 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income. As the District was non-operating during the 2015-2016 school year, an ASSA Report was filed with all students listed in the sent column. This information is derived from the receiving districts information input.

#### ***Finding 2016-1:***

The ASSA Datalisting from the state had 12 students listed for seventh grade, however, the workpapers only show 11 seventh grade students.

#### ***Recommendation:***

The receiving district should review the workpapers along with the sending district to insure student count is correct.

### **Pupil Transportation**

Our procedures were to include a review of transportation related contracts and purchases. A transportation agreement was available and transportation expenses were charged to the 2015-2016 budget.

Regarding the required test of the District Report of Transported Resident Students (DRTRS), the necessary supporting transportation documentation, was not acquired from the receiving District for examination and testing. The summary of verified transportation data is presented in the Schedule of Audited Enrollments.



### **Pupil Transportation (Continued)**

#### ***Finding 2016-2:***

There were several students listed in the incorrect section or wrong grade on the DRTRS Report student listing. There were also a number of students that could not be found on the attendance register.

#### ***Recommendation:***

Internal control procedures over DRTRS reporting should be reviewed and revised, in order to assure students are appropriately categorized on the DRTRS Report and in attendance. In addition, continued effort to acquire information from the CCESC to verify transportation of non-public students listed on the DRTRS Report.

### **Facilities and Capital Assets**

There were no EDA grant agreements for the fiscal year ending June 30, 2016.

An updated Fixed Asset Report was available, as provided by a contracted outside appraisal company and depreciation was recorded based on this report. The building is currently being used for non-operating and storage purposes.

### **Miscellaneous**

As a result of the settlement, regarding prior year tuition disputes with Winslow Board of Education, the District's financial position has changed. This will require additional analysis as part of the budget process in the next two years.

### **Follow-up on Prior Year Findings**

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

### **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.

Respectfully submitted,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**



Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

SCHEDULE OF AUDITED ENROLLMENTS

BOROUGH OF CHESILHURST BOARD OF EDUCATION  
APPLICATION OR 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 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			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Sample for Verification	Sample Verified	Sample Errors
Half Day Preschool 3 Years Old																
Half Day Preschool 4 Years Old																
Half Day Kindergarten																
Full Day Kindergarten																
One																
Two																
Three																
Four																
Five																
Six																
Seven																
Eight																
Nine																
Ten																
Eleven																
Twelve																
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Ed - Elementary																
Special Ed - Middle																
Special Ed - High																
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

**SCHEDULE OF AUDITED ENROLLMENTS**

**BOROUGH OF CHESILHURST BOARD OF EDUCATION  
APPLICATION OR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP 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	Reported on A.S.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 3 Years Old												
Half Day Preschool 4 Years Old												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten												
One												
Two												
Three												
Four												
Five												
Six												
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
Post Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Special Ed - Elementary												
Special Ed - Middle												
Special Ed - High												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	0	0	0	0	0	0	0	0	0	0	0	0
Percentage Error			0.00%			0.00%						

**TRANSPORTATION**

	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors	Reported	Re-Calculated
	Reg. - Public Schools	130	130		81	71	10	8.1
Reg. - Special Ed.							8.2	
Aid in Lieu	12	11	(1)	7	*	7	8.3	
Transported - Non-Public	2	2		1	*	1		
Special Needs - Public	28	28		17	15	2		
Totals	172	171	(1)	106	86	20		
Percentage Error			-0.58%			-18.75%		

\* B6T's, B7T's & B8T's were not available to verify attendance. The Camden Co. ESC handled this aspect of Chesilhurst transportation.

**SCHEDULE OF AUDITED ENROLLMENTS**

**BOROUGH OF CHESILHURST BOARD OF EDUCATION**  
**ENROLLMENT AS OF OCTOBER 15, 2015**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Report On</u> <u>A.S.S.A. as</u> <u>NOT Low</u> <u>Income</u>	<u>Report On</u> <u>Workpapers as</u> <u>NOT Low</u> <u>Income</u>	<u>Errors</u>	<u>Sample</u> <u>Selected From</u> <u>Workpapers</u>	<u>Verified to</u> <u>Application</u> <u>and Register</u>	<u>Sample</u> <u>Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Post Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	0	0	0	0	0	0
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	0	0	0	0	0	0
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	0	0	0	0	0	0
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**BOROUGH OF CHESILHURST SCHOOL DISTRICT**  
**EXCESS SURPLUS CALCULATION**

**SECTION 1**

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

2015-16 Total General Fund Expenditures per the CAFR	\$	<u>3,490,620</u>	(B)	
Increased by:				
Transfer from Capital Outlay to Capital Projects Fund			(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			(B2a)	
Assets Acquired Under Capital Leases			(B2b)	
 Adjusted 15-16 General Fund Expenditures [(B)+(B1s)-(B2s)]		<u>3,490,620</u>	(B3)	
 2% of Adjusted 2015-16 General Fund Expenditures [(B3) times .02]		<u>69,812</u>	(B4)	
Enter Greater of (B4) or \$250,000		<u>250,000</u>	(B5)	
Increased by: Allowable Adjustment*		<u>10,777</u>	(K)	
 Maximum Unassigned/Undesignated-Unreserved Fund Balance[(B5)+(K)]				\$ <u>260,777</u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-16 (Per CAFR Budgetary Comparison Schedule C-1)	\$	<u>2,101,665</u>	(C)	
Decreased by:				
Year-end Encumbrances		<u>-</u>	(C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures		<u>276,900</u>	(C2)	Capital
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**		<u>724,557</u>	(C3)	Surplus
Other Restricted Fund Balances****		<u>839,431</u>	(C4)	
Assigned Fund balance Unreserved - Designated for Subsequent Year's Expenditures		<u>-</u>	(C5)	Other
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]				\$ <u>260,777</u> (U1)

**BOROUGH OF CHESILHURST SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION**

**SECTION 3**

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

**Recapitulation of Excess Surplus as of June 30, 2016**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	724,557	(C3)
Reserved Excess Surplus ***[(E)]	<u>          -</u>	(E)
Total Excess Surplus [(C3) + (E)]	<u>      724,557</u>	(D)

**Footnotes:**

- \* Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:
  - (H) Federal Impact Aid. The passage of P.L. 2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2015 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve-General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
  - (I) Sale & Lease-Back (Refer to the Audit Program Section II, Chapter 10);
  - (J1) Extraordinary Aid;
  - (J2) Additional Nonpublic School Transportation Aid;
  - (J3) Recognized current year School Bus Advertising Revenue; and
  - (J4) Family Crisis Transportation Aid.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

**Detail of Allowable Adjustments**

Impact Aid	\$	<u>                    </u>	(H)
Sale & Lease-Back		<u>                    </u>	(I)
Extraordinary Aid		<u>          8,515</u>	(J1)
Additional Nonpublic School Transportation Aid		<u>          2,262</u>	(J2)
Current Year School Bus Advertising Revenue Recognized		<u>                    </u>	(J3)
Family Crisis Transportation Aid		<u>                    </u>	(J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	\$	<u>          10,777</u>	(K)

- \*\* This amount represents the June 30, 2015 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.
- \*\*\* Amounts must agree to the June 30, 2015 CAFR and must agree to Audit Summary Worksheet Line 90030.
- \*\*\*\* 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 an other 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	\$	<u>                    </u>	
Sale/lease-back reserve		<u>                    </u>	
Capital reserve		<u>          225,850</u>	
Maintenance reserve		<u>          354,711</u>	
Emergency Reserve		<u>                    </u>	
Tuition reserve		<u>          258,870</u>	
School Bus Advertising 50% Fuel Offset Reserve - Current Year		<u>                    </u>	
School Bus Advertising 50% Fuel Offset Reserve - Prior Year		<u>                    </u>	
Impact Aid General Fund Reserve (Sections 8007 and 8008)		<u>                    </u>	
Impact Aid General Fund Reserve (Sections 8002 and 8003)		<u>                    </u>	
Other state/government mandated reserve		<u>                    </u>	
[Other Restricted Fund Balance not noted above] ****		<u>                    </u>	
Total Other Restricted Fund Balance	\$	<u>      839,431</u>	(C4)

SIGNATURE OF PUBLIC SCHOOL ACCOUNTANT  No. 915