

**EGG HARBOR
TOWNSHIP
BOARD OF EDUCATION**

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

June 30, 2016

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

Table of Contents

	Page
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
General Classifications	
Administrative Classifications	
Board Secretary's Records	3
Elementary and Secondary Education Act (ESEA)/Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001	3
Other Special Federal and/or State Projects	3-4
T. P. A. F. Reimbursement	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	4-5
School Food Service	5-6
Student Body Activities	6
Application for State School Aid	6
Pupil Transportation	6-7
Follow-up on Prior Year Findings	7
Acknowledgment	7
Schedule of Meal Count Activity	N/A
Net Cash Resource Schedule	8
Schedule of Audited Enrollments	9-11
Excess Surplus Calculation	12-13

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Report of Independent Auditors

Honorable President and
Members of the Board of Education
Egg Harbor Township School District
County of Atlantic, New Jersey

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 Egg Harbor Township School District in the County of Atlantic for the year ended June 30, 2016, and have issued our report thereon dated November 22, 2016.

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 solely for the information of the Egg Harbor 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.

Very truly yours,

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello

Leon P. Costello
Certified Public Accountant
Licensed Public School Accountant
No. 767

November 22, 2016

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ADMINISTRATIVE FINDINGS - FINANCIAL COMPLIANCE AND PERFORMANCE

Scope of Audit

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

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32; 18A:13-13)

Name	Position	Amount
Kateryna Bechtel, CPA (through 2/15/16)	School Business Administrator	\$450,000
Chandra Anaya, CPA (effective 2/15/16)	School Business Administrator	\$450,000

Finding 2016-001

The surety bond coverage on the School Business Administrator was not sufficient based on the 2015-16 budget. The School Business Administrator has subsequently increased the bond to a sufficient level therefore no recommendation is necessary.

There is a Public Employees' Faithful Performance Blanket Position Bond with the American Employers Insurance Company covering all other employees in the amount of \$50,000.

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 NJAC 6A:23A-17.1(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.

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deduction 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, including health benefits premium amounts withheld 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.

Employee Position Control Roster

No inconsistencies were noted between the Position Control Roster and the payroll records, employee benefit records, and the general ledger accounts to where wages are posted.

Reserve for Encumbrances and Accounts Payable

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

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with NJAC 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 NJAC 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of 0.00% 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 records of the Board Secretary were in satisfactory condition, except for the following:

Finding:

NJAC allows unexpended balances to remain in the capital projects fund for six years after bonds are issued or sold. As of 6/30/16, there are unexpended capital project balances that relate to the May 2001 bond sale. This project is related to the construction of an elementary school and the Township has not yet accepted construction work done on the road in front of the school. The Township and School district are working with the engineers to resolve this issue. Based on this, no recommendation is warranted.

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

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 VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

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.

The study of compliance for Special Federal and/or State Projects indicated no areas of noncompliance and/or questionable costs.

During fiscal year 2016 the District had a Consolidated Monitoring Report issued, noted several areas for improvement. The District approved a corrective action plan at the July 26, 2016 meeting.

T.P.A.F. Reimbursement

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

TPAF Reimbursement to the State for Federal Salary Expenditures

The reimbursement to the State for the amount of the expenditure charged to the current year's Final Report 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 subsequent to the end of the 60 day grant liquidation period, but prior to the 90 days required by NJSA 18A:66-90. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Report for all federal awards.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a 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 C40A:11-9) the board of education may establish that the bid threshold may be up to \$40,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to the section.

b. Commencing in the fifth year after the year in which P.L. 1999, c.440 took 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 NJS 18A:18A-2, 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 sub section a. of NJSA 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

N.J.S.A. 18A:18A-4 states, "Every contract 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.

The board of education may, by resolution approved by a majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had prior negative experience with the bidder.

Effective July 1, 2010 and thereafter the bid thresholds in accordance with NJSA 18A:18A-3 (as amended) and 18A:39-3 are \$26,000 and \$18,800 respectively.

The business administrator/board secretary of the school district is a qualified purchasing agent and the board of education has adopted a resolution to establish a bid threshold of \$40,000.

The district 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.

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 my examination, I did not note 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, 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. My examination did reveal, however, that the following purchases were made through the use of State contracts:

Fuel Oil and Diesel Fuel
Copy Machines
Computer Equipment

School Food Service

The school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or state support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

The school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or state support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

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.

Cash receipts and bank records were reviewed for timely deposit.

Expenditures should be 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 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.

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.

USDA Food Distribution Program (food and/or commodities) were received and a single 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 Proprietary Funds, Exhibits B-4 through B-6 of the CAFR.

Student Body Activities

The activities funds are maintained in a satisfactory manner.

Application for State School Aid

Our 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. 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 written procedures appear to be adequate for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2015-16 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. The bid

specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

Follow-up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. No findings were identified in the prior year.

Acknowledgment

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

NET CASH RESOURCE SCHEDULE

Net cash resources did not exceed three months of expenditures Proprietary Funds - Food Service FYE 2016

<u>Net Cash Resources:</u>		Food Service B - 4/5	
CAFR	*	Current Assets	
B-4		Cash & Cash Equiv.	\$ 867,966
B-4		Due from Other Gov'ts	123,072
B-4		Interfund Receivable	1,125
CAFR		Current Liabilities	
B-4		Less Accounts Payable	(9,739)
B-4		Less Due to Other Funds	(45,233)
		Net Cash Resources	<u>\$ 937,191</u> (A)

Net Adj. Total Operating Expense:

B-5		Tot. Operating Exp.	3,207,090
B-5		Less Depreciation	(19,739)
		Adj. Tot. Oper. Exp.	<u>\$ 3,187,351</u> (B)

Average Monthly Operating Expense:

	B / 10		<u>\$ 318,735</u> (C)
--	--------	--	------------------------------

Three times monthly Average:

	3 X C		<u>\$ 956,205</u> (D)
--	-------	--	------------------------------

TOTAL IN BOX A		\$ 937,191	
LESS TOTAL IN BOX D		<u>956,205</u>	
NET		<u>\$ (19,014)</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

TOWNSHIP OF EGG HARBOR SCHOOL DISTRICT
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2015

	2016-2017 Application for State School Aid (10/15/15 data)			Sample for Verification									
	Reported on A.S.S.A. on Roll			Selected from Workpapers			Verified per Registers on Roll			Errors per Registers on Roll			
	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Shared
Pre-K Half Day	58		58				2			2			
Half Day Kindergarten	360		360				15			15			
Full Day Kindergarten	-		-				-			-			
One	487		487				21			21			
Two	451		451				19			19			
Three	477		477				20			20			
Four	478		478				20			20			
Five	526		526				22			22			
Six	512		512				22			22			
Seven	543		543				22			22			
Eight	585		585				24			24			
Nine	521		521				25			25			
Ten	538		538				24			24			
Eleven	512		512				22			22			
Twelve	514		514				21			21			
Subtotal	6,562	-	6,562	-	-	-	279	-	-	279	-	-	-
Special Ed Elementary	394		394				16			16			
Special Ed Middle School	171		171				7			7			
Special Ed High School	240		240				10			10			
Subtotal	805	-	805	-	-	-	33	-	-	33	-	-	-
Totals	7,367	-	7,367	-	-	-	312	-	-	312	-	-	-
Percentage												0.00%	0.00%

TOWNSHIP OF EGG HARBOR SCHOOL DISTRICT
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2015

	Private Schools for Disabled			Resident Low Income			Sample for Verification			Resident LEP Low Income		
	Reported on ASSA as Private Schools	Sample for Verification	Sample Verified	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
Pre-K Half Day	-	-	-	124	124	-	11	11	-	11	11	-
Half Day Kindergarten	-	-	-	233	233	-	21	21	-	27	27	-
Full Day Kindergarten	-	-	-	231	231	-	20	20	-	19	19	-
One	-	-	-	247	247	-	22	22	-	15	15	-
Two	-	-	-	207	207	-	18	18	-	4	4	-
Three	-	-	-	243	243	-	20	20	-	7	7	-
Four	-	-	-	235	235	-	19	19	-	6	6	-
Five	-	-	-	254	254	-	22	22	-	6	6	-
Six	-	-	-	307	307	-	26	26	-	12	12	-
Seven	-	-	-	230	230	-	19	19	-	7	7	-
Eight	-	-	-	236	236	-	20	20	-	10	10	-
Nine	-	-	-	236	236	-	19	19	-	4	4	-
Ten	-	-	-	245	245	-	20	20	-	6	6	-
Eleven	-	-	-	3,028	3,028	-	257	257	-	134	134	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	3,499	3,499	-	299	299	-	139	139	-
Special Ed Elementary	2	2	2	206	206	-	18	18	-	3	3	-
Special Ed Middle School	10	10	10	110	110	-	10	10	-	-	-	-
Special Ed High School	11	8	8	155	155	-	14	14	-	2	2	-
Subtotal	23	20	20	471	471	-	42	42	-	5	5	-
Co. Voc. - Regular	23	20	20	3,499	3,499	-	299	299	-	139	139	-
Totals	23	20	20	3,499	3,499	-	299	299	-	139	139	-
Percentage Error						0.00%						0.00%

TOWNSHIP OF EGG HARBOR SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015

	Sample for Verification		Resident LEP Not Low Income		Sample for Verification	
	Sample Selected from Workpapers	Verified to Test Score, Application & Register	Reported on ASOA as LEP Low Income	Reported on ASOA as LEP Low Income	Sample Selected from Workpapers	Verified to Test Score and Register
Pre-K Half Day	7	7	12	12	9	9
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	19	19	7	7	6	6
One	13	13	5	5	4	4
Two	10	10	2	2	2	2
Three	3	3	2	2	2	2
Four	5	5	-	-	-	-
Five	4	4	1	1	1	1
Six	4	4	2	2	2	2
Seven	8	8	-	-	-	-
Eight	5	5	1	1	1	1
Nine	7	7	1	1	1	1
Ten	3	3	-	-	-	-
Eleven	4	4	-	-	-	-
Twelve	92	92	33	33	28	28
Subtotal						
Special Ed Elementary	2	2	-	-	-	-
Special Ed Middle School	-	-	-	-	-	-
Special Ed High School	1	1	1	1	1	1
Subtotal	3	3	1	1	1	1
Totals	95	95	34	34	29	29
Percentage Error	0.00%					

	Transportation			Re- Calculated
	Reported on DRTS by DOE/county	Reported on DRTS by District	Tested	
Reg. - Public Schools	4,860	4,860	238	4.7
Transported - Non-Public	556	556	27	4.7
Non-Public AIL	130	130	6	4.7
Regular Special Ed	485	485	24	4.7
Special Ed Special Needs	345	345	17	4.8
Totals	6,376	6,376	312	4.8
Percentage Error	0.00%			

EXCESS SURPLUS CALCULATION

SECTION 1

Calculation A: 2 Percent Excess Surplus

2015-2016 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 130,983,785	(B)	
Increased by Applicable Operating Transfers			
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	(12,418,240)	(B2a)	
Assets Acquired Under Capital Leases	<u>(2,676,358)</u>	(B2b)	
Adjusted General Fund Expenditures [(B)+(B1s)-(B2s)]			115,889,187 (B3)
2% of Adjusted 2015-2016 General Fund Expenditures [(B3) times .02]			<u>2,317,784</u> (A)
Enter greater of (A) or \$250,000			<u>2,317,784</u> (B5)
Increased by: Allowable Adjustment *			<u>439,134</u> (K)
Maximum Unassigned/Undesignated Fund Balance [(B-5)+(K)]			<u><u>2,756,918</u></u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-2016 (Per CAFR Budgetary Comparison Schedule C-1)	20,492,311	C	
Decreased by:			
Year-End Encumbrances	(1,716,275)	(C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	-	(C2)	
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	(7,634,706)	(C3)	
Other Restricted Fund Balances ****	(2,071,234)	(C4)	
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>-</u>	(C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			<u><u>9,070,096</u></u> (U1)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0- 6,313,178 (E)

Recapitulation of Excess Surplus as of June 30, 2016

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	7,634,706	(C3)
Reserved Excess Surplus [(C-3) + (E)] ***	<u>6,313,178</u>	(E)
Total Excess Surplus [(C3) + (E)]	<u>\$ 13,947,884</u>	(D)

* 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 a.emded 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, 2016 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 of 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	-	(H)
Sale & Lease-back	-	(I)
Extraordinary Aid	374,684	(J1)
Additional Nonpublic School Transportation Aid	64,450	(J2)
Current Year School Bus Advertising Revenue Recognized	-	(J3)
Family Crisis Transportation Aid	<u>-</u>	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	<u>439,134</u>	(K)

** This amount represents the June 30, 2016 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amounts must agree to the June 30, 2016 CAFR and must agree to Audit Summary Line 90030.

**** Amount for Other Restricted 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 Administration and Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:		
Approved unspent separate proposal	-	
Sale/lease-back reserve	-	
Capital reserve	2,071,234	
Maintenance reserve	-	
Tuition reserve	-	
Emergency 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 General Fund Reserve (Sections 8007 and 8008)	-	
Other state/government mandated reserve	-	
[Other Restricted Fund Balance not noted above] ****	<u>-</u>	
Total Other Restricted Fund Balance	<u>2,071,234</u>	(C4)