

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

ELMER BOROUGH SCHOOL DISTRICT

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November 2, 2016

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

Honorable President and
Members of the Board of Education
Elmer Borough School District
County of Salem
Elmer, New Jersey 08318

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 Township of Elmer School District in the County of Salem for the year ended June 30, 2016, and have issued our report thereon dated November 2, 2016.

As part of our audit, we performed procedures required by the District 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 Township of Elmer School District for the fiscal year ending 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 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, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Suzanne Fox Abdill	School Board Administrator/Board Secretary	\$ 10,000
Cynthia Strang	Treasurer of School Monies	150,000
Henry Bermann	School Board Business Administrator	10,000

Tuition Charges

These charges represent payments to the receiving District of Pittsgrove Township for Elmer Borough students.

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.

All 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 audit did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Financial Planning, Accounting and Reporting (Continued)

Certification of Income Tax Compliance

There were no exceptions regarding any required 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 was filed by the March 15 due date. There was no payroll or fringe benefits paid by the district during the 2015-16 school-year.

Payroll Account

As all duties are performed on a shared service basis, no salaries were paid and therefore, a Payroll Account was not needed.

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. Also, 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.

Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures Against Those Federal Grants Awards

No exceptions were noted.

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, one error 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

Financial Planning, Accounting and Reporting (Continued)

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.

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 performed. Budgetary line item account transfers were approved monthly to cover any anticipated deficits.

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**.

The general fixed asset records were updated for the additions and disposals of general fixed assets made during the year.

Treasurer's Records

The Treasurer prepared cash reconciliations for the general operating account, payroll account and payroll agency account per N.J.S.A.18A:17-9.

All cash receipts were promptly deposited.

The Treasurer's records were in agreement with the records of the Board Secretary.

The Treasurer filed her reports 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 (NCLB)

The E.S.E.A. 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 School Improvement 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.

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects (Continued)

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

Our audit procedures would include a test of the biweekly reimbursement forms filed with the Department of Education for District employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted, as there was no payroll for the year under audit.

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.

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

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 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 provisions of N.J.S.A. 18A:18A-4, amended.

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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 did not reveal any purchases through the use of State contracts.

The review 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.

School Food Service

As of July 1, 2010, all Elmer Borough School District is a non-operating District and all Elmer Borough students attend the Pittsgrove Township School District on a tuition basis. Therefore, no food service operation was maintained by the Elmer Board of Education in the 2015-16 school-year.

Student Body Activities

The Board has a policy, which clearly established the regulation of student activity funds.

There was no activity in the Student Body Account for the year under audit.

As of June 30, 2016 there exists a balance in the Student Activity account of \$6,330 that is planned to be transferred to the Scholarship Fund.

Unemployment Compensation Insurance Trust Fund

There was no Unemployment Compensation Insurance Trust Fund maintained during the year.

Scholarship Fund

There remains a balance of \$554 in a scholarship fund as of June 30, 2016.

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 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 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 Enrollment. 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 the students, 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 district's DRTRS Eligibility Summary Report was also compared to the County Summary without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures 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.

Finding 2016-1

There were six (6) students that met the mileage requirement who were listed in the not eligible column. Two (2) students could not be located on the attendance register.

Recommendation

An additional check of the eligible and not eligible information on the DRTRS should be made in order to insure students are being reported in the correct category.

Facilities and Capital Assets

Equipment was turned over to the Pittsgrove Township School District under the terms of a long-term (20 year) building lease agreement, as the receiving District. The land and building remain the property of the Elmer Borough Board of Education.

Miscellaneous

School District Fiscal Accountability Act

The District ended the June 30, 2012 fiscal year with a \$272,243 general fund deficit. It also became clear to the District Officials that the amounts budgeted in the General Fund for 2012-2013 would not be sufficient to provide a thorough and efficient education.

As a result, under the "School District Fiscal Accountability Act" passed by the New Jersey State Legislature, which provided \$1,000,000 in advanced State Aid to cover a portion of the June 30, 2011 deficit in the amount of \$228,103 and increase the 2011-2012 budget by \$771,897. The Legislation specifically required the advance state aid payment to be recorded as revenue for budget purposes in the school year in which the advance state aid payment is provided. The payment is recorded in long-term debt for GAAP purposes on Exhibit A-1. The Advanced State Aid shall be repaid by the School District through automatic reductions in state aid provided to the School District in subsequent years. The term of the repayment shall not exceed ten years, but may be for a shorter term as determined by the State Treasurer. In any year in which the School District's undesignated general fund balance is greater than 1.5% of general fund expenditures, the amount, which exceeds 1.5% shall be an additional amount applied to the following year's repayment.

Miscellaneous - Continued

School District Fiscal Accountability Act - Continued

In the 2012-13 school-year, the District received \$212,239 in additional loan proceeds, \$514,450 in 2013-14 and \$577,037 in 2014-15 school year under the School District Fiscal Accountability Act, demonstrating the continued need for NJ Department of Education assistance.

Finding 2016-2

The District is operating with an additional \$668,125 of state aid in the 2015-16 school year, under the School District Fiscal Accountability Act, adding to the \$1,000,000 advance in the 2011-12 school year, \$212,239 in the 2012-13 school year, \$514,450 in the 2013-14 school year, \$577,037 in the 2014-15 school year and \$668,125 in the 2015-16 school year, without which there would be a GAAP basis deficit in Unassigned General fund Balance of \$2,501,836, as of June 30, 2016.

Recommendation

The District should follow the detailed corrective action plan developed with the County Office of Education.

Follow-up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of the prior year audit recommendation that was not considered resolved as described above.

Finding 2015-1

Recommendation

The District should follow the detailed corrective action plan developed with the County Office of Education.

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

**ELMER SCHOOL DISTRICT
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			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Sample for Verification	Sample Verified	Sample Errors
Full Day Kindergarten																
One																
Two																
Three																
Four																
Five																
Six																
Seven																
Eight																
Nine																
Ten																
Eleven																
Twelve																
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

**ELMER BOROUGH SCHOOL DISTRICT
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	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
Full Day Kindergarten												
One												
Two												
Three												
Four												
Five												
Six												
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
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
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

TRANSPORTATION

	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors	Avg. Mileage	
							Reported	Re-Calculated
Reg. - Public Schools	150	150		93	93			
Reg. - Special Ed.								
AIL-Non Public	7	7		4	4			
Transported - Non-Public								
Special Needs - Public	37	37		23	23			
Totals	<u>194</u>	<u>194</u>	<u>0</u>	<u>120</u>	<u>120</u>	<u>0</u>		
Percentage Error					<u>0.00%</u>			

SCHEDULE OF AUDITED ENROLLMENTS

ELMER SCHOOL DISTRICT
APPLICATION OR STATE SCHOOL AID SUMMARY
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>
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Subtotal	-	-	-	-	-	-
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	-	-	-	-	-	-
Totals	-	-	-	-	-	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

ELMER BOROUGH SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION

SECTION 1

A. 2% Calculation of Excess Surplus

2015-16 Total General Fund Expenditures per the CAFR	\$	<u>4,052,714</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>4,052,714</u>	(B3)
 2% of Adjusted 2015-16 General Fund Expenditures [(B3) times .02]		<u>81,054</u>	(B4)
Enter Greater of (B4) or \$250,000		<u>250,000</u>	(B5)
Increased by: Allowable Adjustment*		<u>870</u>	(K)
 Maximum Unassigned/Undesignated-Unreserved Fund Balance[(B5)+(K)]	\$	<u>250,870</u>	(M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-16 (Per CAFR Budgetary Comparison Schedule C-1)	\$	<u>2,536</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**		_____	(C3)
Other Restricted Fund Balances****		<u>-</u>	(C4)
Assigned Fund balance Unreserved - Designated for Subsequent Year's Expenditures		_____	(C5)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$	<u>2,536</u>	(U1)

ELMER BOROUGH 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**	-	(C3)
Reserved Excess Surplus ***[(E)]	<u> -</u>	(E)
Total Excess Surplus [(C3) + (E)]	<u> -</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> </u>	(J1)
Additional Nonpublic School Transportation Aid		<u> 870</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> 870</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> </u>	
Maintenance reserve		<u> </u>	
Emergency Reserve		<u> </u>	
Tuition reserve		<u> </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> </u>	(C4)

