

HAZLET TOWNSHIP SCHOOL DISTRICT

**Hazlet, New Jersey
County of Monmouth**

**Auditor's Management Report on Administrative Findings -
Financial, Compliance and Performance
For The Fiscal Year Ended June 30, 2016**

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

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HOLMAN | FRENIA
ALLISON, P.C.

Certified Public Accountants & Consultants

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

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

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

6 E. Park Street, P.O. Box 614, Bordentown, NJ 08505 • Tel: 609.298.8639

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

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

www.hfacpas.com

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

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

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Hazlet Township School District in the County of Monmouth for the year ended June 30, 2016, and have issued our report thereon dated November 25, 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 for the information of the Hazlet Township Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Toms River, New Jersey
November 25, 2016

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, the records of the 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

Name	Position	Amount
Christopher J. Mullins	Business Administrator/Board Secretary	\$125,000
Patricia C. Smith	Treasurer	300,000

Tuition Charges

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

Financial Planning, Accounting and Reporting

Examination of Claims

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

Financial Planning, Accounting and Reporting (continued)

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employee's payroll deductions and employer's share of fringe benefits were deposited in the Payroll agency account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies.

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

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit, the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C.6A:23-1.2 as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. 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.

Board Secretary's Records

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

Treasurer's Records

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

Financial Planning, Accounting and Reporting (continued)

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

The E.S.E.A./N.C.L.B. financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I, II, IV, and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance.

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 tests of compliance for the major federal and state programs selected did not indicate any areas of noncompliance.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursement

Our audit procedures included a test of the semimonthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund.

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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

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

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

- b) "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 receipts of public bids or the solicitation of

School Purchasing Programs (continued)

Contracts and Agreements Requiring Advertisement for Bids (continued)

competitive quotations. If the purchasing agent is qualified pursuant to subsection b. (pending before the Legislature as section 15 of this bill) of section 9 of P.L. 1971, c.198 (C.40A:119) the board of education may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

- c) Commencing in the fifth year after the year in which P.L. 1999, c.440 takes 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 N.J.S.18A:18A-2 (pending before the Legislature as section 50 of this bill), 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.”

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 law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to *N.J.S.A.18A:18A-3* except by contract or agreement.”

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 \$18,800 for 2015-16. The Hazlet Township School District currently has a Qualified Purchasing Agent.

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

Based on the results of our examination we did not note any individual payments, contracts or agreements made for the performance of any work or goods or services in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of *N.J.S.A.18A:18A-4*.

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 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.

School Food Service (continued)

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.

Student Body Activities

A minimal cash receipts and disbursements record was maintained in satisfactory condition. The financial transactions of the student body activities were maintained in satisfactory condition.

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, bilingual 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 Enrollments.

The District maintained workpapers on the prescribed state forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of On Roll status reported in the 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 our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the General Fund or from the Capital Reserve Account and awarding of contracts for eligible facilities construction. No exceptions were noted.

Follow-up on Prior Years' Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations including findings. There were no prior year findings.

Review of OFAC Findings

Not Applicable.

Acknowledgment

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

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

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

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

Toms River, New Jersey
November 25, 2016

ADDITIONAL INFORMATION

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SCHEDULE OF AUDITED ENROLLMENTS (1)

HAZLET TOWNSHIP 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 Handicapped						
	Reported on A.S.S.A.		Reported on Workpapers		Sample Selected From Workpapers		Registers On Roll		Registers On Roll		Reported on ASSA		Sample Errors		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool 3 Years Old	33	-	33	-	3	-	3	-	-	-	-	-	-	-	
Half Day Preschool 4 Years Old	38	-	38	-	4	-	4	-	-	-	-	-	-	-	
Full Day Kindergarten	167	-	167	-	16	-	16	-	-	-	-	-	-	-	
One	168	-	168	-	16	-	16	-	-	-	-	-	-	-	
Two	180	-	180	-	18	-	18	-	-	-	-	-	-	-	
Three	158	-	158	-	15	-	15	-	-	-	-	-	-	-	
Four	199	-	199	-	19	-	19	-	-	-	-	-	-	-	
Five	193	-	193	-	19	-	19	-	-	-	-	-	-	-	
Six	178	-	178	-	17	-	17	-	-	-	-	-	-	-	
Seven	207	-	207	-	21	-	21	-	-	-	-	-	-	-	
Eight	184	-	184	-	18	-	18	-	-	-	-	-	-	-	
Nine	210	-	210	-	21	-	21	-	-	-	-	-	-	-	
Ten	192	-	192	-	19	-	19	-	-	-	-	-	-	-	
Eleven	186	5	186	5	19	-	19	-	-	-	-	-	-	-	
Twelve	179	14	179	14	19	-	19	-	-	-	-	-	-	-	
Subtotal	2,472	19	2,472	19	244	-	244	-	244	-	-	-	-	-	
Sp Ed - Elementary	206	-	206	-	20	-	20	-	-	-	1	1	1	1	
Sp Ed - Middle School	133	-	133	-	13	-	13	-	-	-	5	4	4	4	
Sp Ed - High School	166	17	166	17	18	-	18	-	-	-	11	10	10	10	
Subtotal	505	17	505	17	51	-	51	-	-	-	17	15	15	15	
Totals	2,977	36	2,977	36	295	-	295	-	295	-	17	15	15	15	
Percentage Error															-0-

SCHEDULE OF AUDITED ENROLLMENTS (2)

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

	Low Income				Sample for Verification				Resident LEP Low Income				Sample for Verification													
	Reported on A.S.S.A. As Free/Reduced Full		Shared		Sample Selected from Workpapers Full		Shared		Errors		Verified to Application & Register Full		Shared		Sample Errors		Reported or A.S.S.A. as LEP low Income		Reported on Workpapers as LEP low Income		Sample Selected from Workpapers		Verified to Test Score and Register			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day Kindergarten	30	-	-	-	11	-	-	-	-	11	-	-	-	-	-	-	-	1	-	1	-	1	-	1	-	-
One	24	-	-	-	9	-	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Two	28	-	-	-	11	-	-	-	-	11	-	-	-	-	-	-	2	-	2	-	2	-	2	-	2	-
Three	25	-	-	-	10	-	-	-	-	10	-	-	-	-	-	-	2	-	2	-	2	-	2	-	2	-
Four	36	-	-	-	14	-	-	-	-	14	-	-	-	-	-	-	2	-	2	-	2	-	2	-	2	-
Five	33	-	-	-	13	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Six	33	-	-	-	13	-	-	-	-	13	-	-	-	-	-	-	1	-	1	-	1	-	1	-	1	-
Seven	30	-	-	-	11	-	-	-	-	11	-	-	-	-	-	-	2	-	2	-	2	-	2	-	2	-
Eight	34	-	-	-	13	-	-	-	-	13	-	-	-	-	-	-	1	-	1	-	1	-	1	-	1	-
Nine	28	-	-	-	11	-	-	-	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ten	32	-	-	-	12	-	-	-	-	12	-	-	-	-	-	-	1	-	1	-	1	-	1	-	1	-
Eleven	26.5	-	-	-	10	-	-	-	-	10	-	-	-	-	-	-	2	-	2	-	2	-	2	-	2	-
Twelve	25.5	-	-	-	9	-	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	385	-	-	-	147	-	-	-	-	147	-	-	-	-	-	-	14	-	14	-	14	-	14	-	14	-
Sp Ed - Elementary	53	-	-	-	20	-	-	-	-	20	-	-	-	-	-	-	4	-	4	-	4	-	4	-	4	-
Sp Ed - Middle School	38	-	-	-	13	-	-	-	-	13	-	-	-	-	-	-	2	-	2	-	2	-	2	-	2	-
Sp Ed - High School	52.5	-	-	-	17	-	-	-	-	17	-	-	-	-	-	-	1	-	1	-	1	-	1	-	1	-
Subtotal	143.5	-	-	-	50	-	-	-	-	50	-	-	-	-	-	-	7	-	7	-	7	-	7	-	7	-
Totals	528.5	-	-	-	197	-	-	-	-	197	-	-	-	-	-	-	21	-	21	-	21	-	21	-	21	-

Percentage Error -0- -0- -0-

TRANSPORTATION

	Reported on	Reported on	Amount	
	DRTRS	DRTRS	Tested	Verified
Regular - Public Schools Col 1	751	751	194	194
Regular - Special Ed Col 4	19.5	19.5	5	5
AIL Col 2	31	31	8	8
Transported - Nonpublic Col 3	77	77	20	20
Special Needs - Public Col 6	103.5	103.5	27	27
Totals	982	982	254	254
Percentage Errors	-0-	-0-	-0-	-0-

SCHEDULE OF AUDITED ENROLLMENTS (3)

**HAZLET TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Preschool	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	1	1	-	1	1	-
Two	-	-	-	-	-	-
Three	1	1	-	1	1	-
Four	-	-	-	-	-	-
Five	1	1	-	1	1	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	1	1	-	1	1	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	4	4	-	4	4	-
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Totals	4	4	-	4	4	-
Percentage Error			<u><u>-0-</u></u>			<u><u>-0-</u></u>

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2015-2016 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>53,715,117</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ <u>-</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ <u>900,000</u> (B1b)
Decrease by:	
On-Behalf TPAF Pension & Social Security	\$ <u>5,566,574</u> (B2a)
Assets Acquired Under Capital Leases	\$ <u>-</u> (B2b)
Adjustment for Disallowed Expenditures per S1701	\$ <u>-</u> (B2c)
Adjusted 2015-2016 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>49,048,543</u> (B3)
2% of adjusted 2015-2016 General Fund Expenditures [(B3) times .02]	\$ <u>980,971</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>980,971</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>158,289</u> (K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ <u>1,139,260</u> (M)

SECTION 2

Total General Fund - Fund Balance @6-30-2016 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>7,323,817</u> (C)
Decreased by:	
Year-End Encumbrances	\$ <u>640,114</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ <u>-</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>1,364,782</u> (C3)
Other Restricted Fund Balances ****	\$ <u>2,434,519</u> (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>2,884,402</u> (U1)

REGULAR DISTRICT (continued):

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U2)-(M)] IF NEGATIVE ENTER -0- \$ 1,745,142 (E)

Recapitulation of Excess Surplus as of June 30, 2016:

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures ** \$ 1,364,782 (C3)
Reserved Excess Surplus *** [(E)] \$ 1,745,142 (E)
Total [(C3)+(E)] \$ 3,109,924

Footnotes:

* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), and Extraordinary Aid and Additional Nonpublic School Transportation Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid).

Detail of Allowable Adjustments

Impact Aid \$ - (H)
Sale & Lease-back \$ - (I)
Extraordinary Aid \$ 147,313 (J1)
Additional Nonpublic School Transportation Aid \$ 10,976 (J2)
Current Year School Bus Advertising Revenue Recognized \$ - (J3)
Family Crisis Transportation Aid \$ - (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 158,289 (K)

** This amount represents the June 30, 2015 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 10025.

*** Amounts must agree to the June 30, 2016 CAFR and must agree to Audit Summary Worksheet Line 10024.

**** Amount for Other Restricted/Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government such as the judicial branch of government must have Departmental approval. District requests should be submitted to the Division of Finance and Regulatory Compliance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory Restrictions:

Approved Unspent Separate Proposal \$ -
Capital Outlay for a District With a Capital Outlay Cap Waiver \$ -
Sale/Lease-Back Reserve \$ -
Capital Reserve \$ 2,434,519
Maintenance Reserve \$ -
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 General Fund Reserve (Sections 8007 and 8008) \$ -
Other State/Government Mandated Reserve \$ -
[Other Restricted Fund Balance Not Noted Above] \$ -
Total Other Restricted Fund Balance \$ 2,434,519 (C4)