

**LENAPE REGIONAL HIGH SCHOOL DISTRICT**

Shamong, New Jersey  
County of Burlington

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



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

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

Honorable President and Members  
of the Board of Education  
Lenape Regional High School District  
County of Burlington  
Shamong, New Jersey 08088

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 Lenape Regional High School District in the County of Burlington 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 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 Lenape Regional High 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,

HOLMAN FRENIA ALLISON, P.C.

Kevin P. Frenia  
Certified Public Accountant  
Public School Accountant  
No. 1011

Medford, New Jersey  
November 2, 2016

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Honorable President and Members  
of the Lenape Regional High School District  
County of Burlington  
Shamong, New Jersey 08088

**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 Athletic Fund, 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 Bonds**

| <b>Name</b>                            | <b>Position</b>                        | <b>Amount</b> |
|--|--|---------------|
| James Hager                            | Business Administrator/Board Secretary | \$ 45,000     |
| Crystal Scott                          | Treasurer                              | 550,000       |
| Public Employees' Honesty Blanket Bond |  | 5,000         |

**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.6:20-3.1(e)4*.

**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. 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 School Business Administrator/Board Secretary.

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**

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 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 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**

The records maintained by the treasurer were found to be in satisfactory condition.

## **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 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.

## **T.P.A.F. Reimbursement to the State for Federal Salary Expenditures**

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 prior to the end of the 90 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 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

### **School Purchasing Programs (continued):**

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 Mount Holly School District currently has a Qualified Purchasing Agent.

The District has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year (contract year for July 1, 2015 and thereafter). Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

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

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.

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.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G.

### **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. No exceptions were noted in our review of transportation related purchases of goods and services.

### **Follow-up on Prior Years' 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.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

Kevin P. Frenia  
Certified Public Accountant  
Public School Accountant  
No. 1011

Medford, New Jersey  
November 2, 2016

**ADDITIONAL INFORMATION**

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**SCHEDULE OF AUDITED ENROLLMENTS (1)**

**LENAPE REGIONAL BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015**

|                          | 2015-2016 Application for State School Aid |        |            |        | Sample for Verification |        |                                 |        | Private Schools for Disabled   |        |                              |        |   |        |
|--------------------------|--|--------|------------|--------|-------------------------|--------|---------------------------------|--------|--------------------------------|--------|------------------------------|--------|---|--------|
|                          | Reported on A.S.S.A. On Roll               |        | Workpapers |        | 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 | Full                                    | Shared |
| Nine                     | 1,440                                      | -      | 1,440      | -      | -                       | -      | 62                              | -      | 62                             | -      | -                            | -      | -                                       | -      |
| Ten                      | 1,452                                      | -      | 1,452      | -      | -                       | -      | 62                              | -      | 62                             | -      | -                            | -      | -                                       | -      |
| Eleven                   | 1,471                                      | -      | 1,471      | -      | -                       | -      | 63                              | -      | 63                             | -      | -                            | -      | -                                       | -      |
| Twelve                   | 1,473                                      | -      | 1,473      | -      | -                       | -      | 63                              | -      | 63                             | -      | -                            | -      | -                                       | -      |
| Subtotal                 | 5,836                                      | -      | 5,836      | -      | -                       | -      | 250                             | -      | 250                            | -      | -                            | -      | -                                       | -      |
| Special Ed - High School | 1,005                                      | -      | 1,005      | -      | -                       | -      | 62                              | -      | 62                             | -      | -                            | -      | 82                                      | 62     |
| Subtotal                 | 1,005                                      | -      | 1,005      | -      | -                       | -      | 62                              | -      | 62                             | -      | -                            | -      | 82                                      | 62     |
| Totals                   | 6,841                                      | -      | 6,841      | -      | -                       | -      | 312                             | -      | 312                            | -      | -                            | -      | 82                                      | 62     |

Percentage Error

|   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

SCHEDULE OF AUDITED ENROLLMENTS (2)

LENAPE REGIONAL BOARD OF EDUCATION  
APPLICATION FOR 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 & 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 & Register | Sample Errors |
| Nine              | 161                                | 161                                  | -      | 39                              | 39                                 | -             | 1                                      | 1  | -      | 1                               | 1                                 | -             |
| Ten               | 129                                | 129                                  | -      | 43                              | 43                                 | -             | 1                                      | 1  | -      | 1                               | 1                                 | -             |
| Eleven            | 147                                | 147                                  | -      | 38                              | 38                                 | -             | 1                                      | 1  | -      | 1                               | 1                                 | -             |
| Twelve            | 143                                | 143                                  | -      | 47                              | 47                                 | -             | 1                                      | 1  | -      | 1                               | 1                                 | -             |
| Subtotal          | 580                                | 580                                  | -      | 167                             | 167                                | -             | 4                                      | 4  | -      | 4                               | 4                                 | -             |
| Special Ed - High | 243                                | 243                                  | -      | 68                              | 68                                 | -             | -                                      | -  | -      | -                               | -                                 | -             |
| Subtotal          | 243                                | 243                                  | -      | 68                              | 68                                 | -             | -                                      | -  | -      | -                               | -                                 | -             |
| Totals            | 823                                | 823                                  | -      | 235                             | 235                                | -             | 4                                      | 4  | -      | 4                               | 4                                 | -             |
| Percentage Error  | -                                  | -                                    | -      | -                               | -                                  | -             | -                                      | -  | -      | -                               | -                                 | -             |

Transportation

|                                  | Reported on DR/RS by DOE/County | Reported on DR/RS by District | Errors | Tested | Verified | Errors |
|----------------------------------|---------------------------------|-------------------------------|--------|--------|----------|--------|
| Reg. - Public Schools, col. 1    | 4,666                           | 4,666                         | -      | 280    | 280      | -      |
| Reg -SpEd, col. 4                | 945                             | 945                           | -      | 15     | 15       | -      |
| Transported - Non-Public, col. 3 | 107                             | 107                           | -      | 7      | 7        | -      |
| AIL, col. 2                      | 461                             | 461                           | -      | 5      | 5        | -      |
| Special Ed Spec, col. 6          | 190                             | 190                           | -      | 5      | 5        | -      |
| Totals                           | 6,369                           | 6,369                         | -      | 312    | 312      | -      |
| Percentage Error                 | -                               | -                             | -      | -      | -        | -      |



**SCHEDULE OF AUDITED ENROLLMENTS (3)**

**LENAPE REGIONAL BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015**

|                   | <u>Resident LEP NOT Low Income</u>              |   |                 | <u>Sample for Verification</u>        |  |                  |
|-------------------|---|---|-----------------|---------------------------------------|--|------------------|
|                   | Reported on<br>A.S.S.A. as<br>NOT Low<br>Income | Reported on<br>Workpapers as<br>NOT Low<br>Income | Errors          | Sample<br>Selected from<br>Workpapers | Verified to<br>Application<br>and Register | Sample<br>Errors |
| Nine              | 3   | 3   | -               | 3                                     | 3  | -                |
| Ten               | 4   | 4   | -               | 4                                     | 4  | -                |
| Eleven            | 6   | 6   | -               | 6                                     | 6  | -                |
| Twelve            | 1   | 1   | -               | 1                                     | 1  | -                |
| Subtotal          | <u>14</u>                                       | <u>14</u>   | <u>-</u>        | <u>14</u>                             | <u>14</u>                                  | <u>-</u>         |
| Special Ed - High | 2   | 2   | -               | 2                                     | 2  | -                |
| Subtotal          | <u>2</u>  | <u>2</u>  | <u>-</u>        | <u>2</u>                              | <u>2</u>                                   | <u>-</u>         |
| Totals            | <u><u>16</u></u>                                | <u><u>16</u></u>                                  | <u><u>-</u></u> | <u><u>16</u></u>                      | <u><u>16</u></u>                           | <u><u>-</u></u>  |
| Percentage Error  |   |   | <u><u>-</u></u> |                                       |  | <u><u>-</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>153,337,150</u>        |  | (B)   |
| Increased by:   |  |    |                           |  |       |
| Transfer from Capital Outlay to Capital Projects Fund               |  | \$ | <u>-</u>                  |  | (B1a) |
| Transfer from Capital Reserve to Capital Projects Fund              |  | \$ | <u>-</u>                  |  | (B1b) |
| Transfer from General Fund to SRF for PreK-Regular                  |  | \$ | <u>-</u>                  |  | (B1c) |
| Transfer from General Fund to SRF for PreK-Inclusion                |  | \$ | <u>-</u>                  |  | (B1d) |
| Decreased by:   |  |    |                           |  |       |
| On-Behalf TPAF Pension & Social Security                            |  | \$ | <u>(14,143,392)</u>       |  | (B2a) |
| Assets Acquired Under Capital Leases                                |  | \$ | <u>-</u>                  |  | (B2b) |
| Adjusted 2015-2016 General Fund Expenditures [(B)+(B1s)-(B2s)]      |  |    |                           |  |       |
|   |  | \$ | <u><u>139,193,758</u></u> |  | (B3)  |
| 2% of adjusted 2015-2016 General Fund Expenditures [(B3) times .02] |  |    |                           |  |       |
|   |  | \$ | <u>2,783,875</u>          |  | (B4)  |
| Enter Greater of (B4) or \$250,000                                  |  |    |                           |  |       |
|   |  | \$ | <u>2,783,875</u>          |  | (B5)  |
| Increased by: Allowable Adjustment *                                |  |    |                           |  |       |
|   |  | \$ | <u>209,506</u>            |  | (K)   |
| Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]  |  |    |                           |  |       |
|   |  | \$ | <u><u>2,993,381</u></u>   |  | (M)   |

**SECTION 2**

|  |  |    |                         |  |      |
|--|--|----|-------------------------|--|------|
| Total General Fund - Fund Balances @ 06-30-2016 (Per CAFR Budgetary Comparison Schedule C-1) |  | \$ | <u>13,149,367</u>       |  | (C)  |
| Decreased by:  |  |    |                         |  |      |
| Year-End Encumbrances  |  | \$ | <u>(1,943,509)</u>      |  | (C1) |
| Legally Restricted - Designated for Subsequent Year's Expenditures                           |  | \$ | <u>-</u>                |  | (C2) |
| Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**        |  | \$ | <u>-</u>                |  | (C3) |
| Other Restricted Fund Balances *****   |  | \$ | <u>(2,615,284)</u>      |  | (C4) |
| Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures           |  | \$ | <u>(5,844,209)</u>      |  | (C5) |
| Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]                                 |  |    |                         |  |      |
|  |  | \$ | <u><u>2,746,365</u></u> |  | (U1) |

**REGULAR DISTRICT (continued):**

**SECTION 3**

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

**Recapitulation of excess surplus as of June 30, 2015**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \*\* \$ \_\_\_\_\_ - (C3)

Reserved Excess Surplus \*\*\* [(E)] \$ \_\_\_\_\_ - (E)

Total [(C3)+(E)] \$ \_\_\_\_\_ - (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, 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 and 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.

**Detail of Allowable Adjustments**

|  |                 |
|--|-----------------|
| Impact Aid   | \$ _____ - (H)  |
| Sale & Lease-back                                      | \$ _____ - (I)  |
| Extraordinary Aid                                      | \$ 138,311 (J1) |
| Additional Nonpublic School Transportation Aid         | \$ 71,195 (J2)  |
| Current Year School Bus Advertising Revenue Recognized | \$ _____ - (J3) |
| Family Crisis Transportation Aid                       | \$ _____ - (J4) |
| Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]        | \$ 209,506 (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 Worksheet 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 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                            | \$ _____ -   |
| Sale/Lease-Back Reserve                                       | \$ _____ -   |
| Capital Reserve   | \$ 837,238   |
| Maintenance Reserve   | \$ 778,046   |
| Emergency Reserve   | \$ 1,000,000 |
| Waiver Offset Reserve   | \$ _____ -   |
| Tuition Reserve   | \$ _____ -   |
| School Bus Advertising 50% Fuel Offset Revenue - current year | \$ _____ -   |
| School Bus Advertising 50% Fuel Offset Revenue - prior year   | \$ _____ -   |
| Impact Aid General Fund Reserve (Sections 8002 and 8003)      | \$ _____ -   |
| Impact Aid Capital Fund Reserve (Sections 8007 and 8008)      | \$ _____ -   |
| Other State/Government Mandated Reserve                       | \$ _____ -   |
| [Other Restricted Fund Balance Not Noted Above]****           | \$ _____ -   |

Total Other Restricted Fund Balance \$ 2,615,284 (C4)