

MILLTOWN SCHOOL DISTRICT

Milltown, New Jersey
County of Middlesex

**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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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

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

Honorable President and Members
of the Milltown Board of Education
County of Middlesex
Milltown, New Jersey 08550

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 Milltown Board of Education in the County of Middlesex for the year ended June 30, 2016, and have issued our report thereon dated November 16, 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 Milltown 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.

Robert W. Allison
Certified Public Accountant
Public School Accountant, No. 897

Freehold, New Jersey
November 16, 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 Treasurer of School Moneys, 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)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Norma Tursi	Board Secretary/School Business Administrator 7/1/15 - 6/30/16	\$475,000.00
Michelle Previte	Treasurer of School Moneys 7/1/15 - 6/30/16	194,000.00

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The District made a proper adjustment to the billings to sending districts for the decrease in per pupil cost in accordance with *N.J.A.C.6A:23A-17.1(f)3*.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under the 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 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, the Board Secretary/Business Administrator, and the Chief School 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 Treasurer of School moneys with a warrant made to his order for the amount of each payroll.

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

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: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 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.

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 and accounting records maintained by the Treasurer of School Monies were found to be in satisfactory condition.

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 the procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation contracts and purchases. Based on this 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 exception were noted in our review of transportation related purchased of goods and services.

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 and Title 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 Exhibits K-4 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 with the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

No exceptions were noted in our study of compliance for the special projects.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement 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 amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district (or charter school or renaissance school project) to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district (or charter school or renaissance school project) for those employees whose salaries are identified as being paid from federal funds was made

TPAF Reimbursement to the State for Federal Salary Expenditures (continued):

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>.

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 \$18,300.00 for 2015-16.

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 financial transactions and statistical records of the School Food Services 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.

The District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed and audited. The FSMC contract included an operating results provision which guarantees the District a no cost of operation for the 2015-16 school year. The provision has been met.

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.

School Food Service (continued):

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 non-profit 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 record. 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 application/ 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 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 Enterprise Funds, Section G of the CAFR

Student Body Activities

Our review of the student activity funds were in satisfactory condition.

Application for State School Aid (ASSA)

Our audit procedures included a test of information reported in the October 15, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income, and bilingual. We also performed a review of the district's procedures related to its completion. The information on the ASSA 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 of their equivalent.

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

Follow-up on Prior Years' Findings

In accordance with governmental auditing standards, our procedures included a review of all prior year recommendations including findings. No prior year findings noted.

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.

Robert W. Allison
Certified Public Accountant
Public School Accountant, No. 897

Freehold, New Jersey
November 16, 2016

ADDITIONAL INFORMATION

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SCHEDULE OF AUDITED ENROLLMENTS

MILLTOWN 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							
	Full	Shared	On Roll	Reported on Workpapers	Full	Shared	Errors	Sample Workpapers	Full	Shared	Registered per On Roll	Errors per Registers On Roll	Reported on A.S.S.A.s Private Schools	Sample Verification	Sample Verified	Sample Errors
Half Day Preschool 4 Years	10	-	10	-	-	-	-	3	-	-	-	-	-	-	-	-
Half Day Kindergarten	44	-	44	-	-	-	14	14	-	-	-	-	-	-	-	-
One	75	-	75	-	-	-	24	24	-	-	-	-	-	-	-	-
Two	81	-	81	-	-	-	26	26	-	-	-	-	-	-	-	-
Three	66	-	66	-	-	-	21	21	-	-	-	-	-	-	-	-
Four	80	-	80	-	-	-	26	26	-	-	-	-	-	-	-	-
Five	65	-	65	-	-	-	21	21	-	-	-	-	-	-	-	-
Six	72	-	72	-	-	-	23	23	-	-	-	-	-	-	-	-
Seven	71	-	71	-	-	-	23	23	-	-	-	-	-	-	-	-
Eight	60	-	60	-	-	-	19	19	-	-	-	-	-	-	-	-
Subtotal	624	-	624	-	-	-	200	200	-	-	-	-	-	-	-	-
Special Ed - Elementary	69	-	69	-	-	-	22	22	-	-	-	-	2	2	2	-
Special Ed - Middle School	19	5	19	5	-	-	6	6	2	2	-	-	-	-	-	-
Subtotal	88	5	88	5	-	-	28	28	2	2	-	-	2	2	2	-
Totals	712	5	712	5	-	-	228	228	2	2	-	-	2	2	2	-
Percentage Error	0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%	

SCHEDULE OF AUDITED ENROLLMENTS

MILLTOWN 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 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
One	4	4	-	3	3	-	2	2	-	2	2	-
Two	10	10	-	8	8	-	1	1	-	1	1	-
Three	1	1	-	1	1	-	-	-	-	-	-	-
Four	6	6	-	5	5	-	-	-	-	-	-	-
Five	7	7	-	5	5	-	-	-	-	-	-	-
Six	7	7	-	5	5	-	-	-	-	-	-	-
Seven	2	2	-	2	2	-	-	-	-	-	-	-
Eight	1	1	-	1	1	-	-	-	-	-	-	-
Subtotal	38	38	-	30	30	-	3	3	-	3	3	-
Special Ed - Elementary	9	9	-	7	7	-	-	-	-	-	-	-
Special Ed - Middle	3.5	3.5	-	3	3	-	-	-	-	-	-	-
Subtotal	13	13	-	10	10	-	-	-	-	-	-	-
Totals	51	51	-	40	40	-	3	3	-	3	3	-
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
Reg. - Public Schools	284	284	-	136	136	-
Transported - Non-Public	17	17	-	8	8	-
Non-Public AIL	31	31	-	15	15	-
Special Ed Spec	41	41	-	20	20	-
Totals	373	373	-	180	180	-
Percentage Error	<u>0.00%</u>			<u>0.00%</u>		

SCHEDULE OF AUDITED ENROLLMENTS

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

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.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
Half Day Kindergarten	1	1	-	1	1	-
One	1	1	-	1	1	-
Two	3	3	-	1	1	-
Four	1	1	-	1	1	-
Five	1	1	-	1	1	-
Subtotal	7	7	-	5	5	-
Special Ed - Elementary	1	1	-	1	1	-
Subtotal	1	1	-	1	1	-
Totals	8	8	-	6	6	-
Percentage Error			0.00%			0.00%

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MILLTOWN SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Federal CFDA Number	Federal Fun Numbers	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2015	Cash Received	Budgetary Expenditures	Sub Recipient Expenditures	Balance at June 30, 2016		
				From	To					(Accounts Receivable)	Unearned Revenue	Due To Grantor
U.S. Department of Agriculture:												
Passed-Through State Department of Education:												
			\$ 13,855.14	07/01/15	06/30/16	\$ -	\$ 13,855.14	\$ (13,013.25)	\$ -	\$ -	\$ 841.89	\$ -
10.555	1616INJ304N1099	N/A										
10.555	1616INJ304N1099	N/A	34,756.70	07/01/15	06/30/16	-	32,741.54	(34,756.70)	-	(2,015.16)	-	-
10.555	1616INJ304N1099	N/A	33,131.44	07/01/14	06/30/15	(2,424.38)	2,424.38	-	-	-	-	-
Total U.S. Department of Agriculture												
						(2,424.38)	49,021.06	(47,769.95)	-	(2,015.16)	841.89	-
U.S. Department of Education:												
Passed-Through State Department of Education:												
<u>Special Revenue Fund</u>												
84.173	S173A150114	IDEA322015	7,471.00	07/01/15	06/30/16	-	3,805.14	(11,276.14)	-	(7,471.00)	-	-
84.173	S173A150114	IDEA322014	10,627.00	07/01/14	06/30/15	(6,821.86)	6,821.86	-	-	-	-	-
Total I.D.E.A. Part B, Preschool												
						(6,821.86)	10,627.00	(11,276.14)	-	(7,471.00)	-	-
84.027	S027A150100	IDEA322015	299,215.00	07/01/15	06/30/16	-	-	(299,215.00)	-	(299,215.00)	-	-
84.027	S027A150100	IDEA322014	293,998.00	07/01/14	06/30/15	(181,393.00)	181,393.00	-	-	-	-	-
Total I.D.E.A. Part B, Basic												
						(181,393.00)	181,393.00	(299,215.00)	-	(299,215.00)	-	-
Total I.D.E.A. Part B, Basic												
						(188,214.86)	192,020.00	(310,491.14)	-	(306,686.00)	-	-
Total Special Education Cluster												
84.010A	S010A150030	NCLB322015	88,315.00	07/01/15	06/30/16	-	88,315.00	(88,314.50)	-	-	0.50	-
84.010A	S010A150030	NCLB322014	26,340.00	07/01/14	06/30/15	(26,340.00)	26,340.00	-	-	-	-	-
Title I - Grants To Local Educational Agencies												
Title I - Grants To Local Educational Agencies												
Total Title I - Grants To Local Educational Agencies												
						(26,340.00)	114,655.00	(88,314.50)	-	-	0.50	-
84.367A	S367B150027	NCLB322015	12,629.00	07/01/15	06/30/16	-	12,629.00	(12,629.00)	-	-	-	-
84.367A	S367B150027	NCLB322014	13,672.00	07/01/14	06/30/15	(13,672.00)	13,672.00	-	-	-	-	-
Title II - Part A - Improving Teacher Quality State Grants												
Title II - Part A - Improving Teacher Quality State Grants												
Total Title II - Part A - Improving Teacher Quality State Grants												
						(13,672.00)	26,301.00	(12,629.00)	-	-	-	-
Total U.S. Department of Education												
						(228,226.86)	332,976.00	(411,434.64)	-	(306,686.00)	0.50	-
Total Federal Awards												
						\$ (230,651.24)	\$ 381,997.06	\$ (459,204.59)	\$ -	\$ (308,701.16)	\$ 842.39	\$ -

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EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2015-16 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 15,918,823.90 (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	\$ 917,344.86 (B2a)
Assets Acquired Under Capital Leases	\$ - (B2b)
Adjusted 2015-16 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ 15,001,479.04 (B3)
2% of Adjusted 2015-16 General Fund Expenditures [(B3) times .02]	\$ 300,029.58 (B4)
Enter Greater of (B4) or \$250,000	\$ 300,029.58 (B5)
Increased By: Allowable Adjustment*	\$ 24,193.00 (K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$ 324,222.58 (M)

SECTION 2

Total General Fund - Fund Balances @ JUNE 30, 2016 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 1,539,342.49 (C)
Decreased By:	
Year-end Encumbrances	\$ 19,941.16 (C1)
Legally Restricted – Designated for Subsequent Year’s Expenditures	\$ - (C2)
Legally Restricted - Excess Surplus – Designated for Subsequent Year’s Expenditures**	\$ 50,160.51 (C3)
Other Restricted Fund Balances****	\$ 205,973.00 (C4)
Assigned Fund Balance - Unreserved – Designated for Subsequent Year's Expenditures	\$ 249,839.49 (C5)
Total Unassigned Fund Balance[(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 1,013,428.33 (U1)

SECTION 3

Restricted Fund Balance – Excess Surplus***[(U1)-(M)] If negative enter -0- \$ 689,205.75 (E)

Recapitulation of Excess Surplus as of June 30, 2016

Reserve Excess Surplus – Designated for Subsequent Year’s Expenditures**	\$ 50,160.51 (C3)
Reserved Excess Surplus***[(E)]	\$ 689,205.75 (E)
Total [(C3)+(E)]	\$ 739,366.26 (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 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. 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	\$ 18,799.00 (J1)
Additional Nonpublic School Transportation Aid	\$ 5,394.00 (J2)
Current Year School Bus Advertising Revenue Recognized	\$ - (J3)
Family Crisis Transportation Aid	\$ - (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ 24,193.00 (K)

** This amount represents the June 30, 2016 Excess Surplus (C3 above) and must be included in the Audit Summary 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	\$ 19,261.00
Maintenance reserve	\$ 86,712.00
Emergency reserve	\$ -
Tuition reserve	\$ 100,000.00
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 Capital Fund Reserve (Sections 8007 and 8008)	\$ -
Other state/government mandated reserve	\$ -
[Other Restricted Fund Balance not noted above]****	\$ -
Total Other Restricted Fund Balance	\$ 205,973.00 (C4)