

Auditor's Management Report

for the

*Borough of Roselle
School District*

in the

*County of Union
New Jersey*

for the

*Fiscal Year Ended
June 30, 2016*

**AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE
FINDINGS-FINANCIAL AND COMPLIANCE**

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INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Borough of Roselle School District
County of Union
Roselle, New Jersey 07203

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Borough of Roselle School District in the County of Union for the year ended June 30, 2016, and have issued our report dated December 5, 2016.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information of the Borough of Roselle School District, County of Union, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.


CERTIFIED PUBLIC ACCOUNTANTS


PUBLIC SCHOOL ACCOUNTANT NO. 962

December 5, 2016

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

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 Borough of Roselle Board of Education, and the records of the various funds under the auspices of the Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance (N.J.S.A. 18A:17-26, 18A: 17-32)

Insurance coverage was carried in the amounts as detailed in the District's CAFR (See Exhibit "J-20").

Official Bonds

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
David Brown	Treasurer of School Monies	\$310,000.00
All Employees	Blanket Bond	\$250,000.00

Adequacy of insurance coverage is the responsibility of the Board of Education.

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 District were deposited in the Salary Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

2016-01 Finding: An analysis of the balance on deposit in the Salary and Payroll Agency accounts were not maintained.

2016-01 Recommendation: That balances on deposit in the Salary and Payroll Agency accounts be analyzed monthly.

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)

Position Control Roster

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

Reserve for Encumbrances, Liability (Current) for Accounts Payable

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

Unemployment Compensation Insurance Trust Fund

The Board has adopted the 'Liability Method'. Under this plan, the District is required to calculate and pay the amount required on a quarterly basis based upon rates as determined by the New Jersey Department of Labor.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C.6A:23-2.2(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 specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our audit of the financial records and books of account of the Board Secretary revealed the following:

2016-02 Finding: Our audit revealed instances of missing journal entries, which resulted in several inaccurate account balances.

2016-02 Recommendation: That the business office implement controls to ensure all journal entries are made to the accounting records on a timely basis.

2016-03 Finding: There is a substantial grant balance receivable from the Schools Development Authority (SDA) for capital projects expenditures funded under the Educational Facilities Construction Financing Act (EFCFA). This receivable is several years old and the required reimbursement reports have not been filed with the SDA.

2016-03 Recommendation: That the district make every effort to file all the necessary reimbursement reports in order to receive its funding from the School Development Authority.

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)

Board Secretary's Records (Continued)

2016-04 Finding: Our auditing of the payroll processing revealed that improvements are needed to controls over calculations used for health benefit waiver payments, retroactive payroll increases, and imputed income. Also, payrolls are not being certified by the board president, board secretary, and chief school administrator in accordance with NJSA 18A:19-9.

2016-04 Recommendation: That controls be improved over the calculation of health benefit waiver payments, retroactive payroll increases, and imputed income; and that payrolls be certified in accordance with NJSA 18A:19-9.

2016-05 Finding: The District did not receive from the Borough of Roselle the full amount of district taxes due by June 30, 2016 in accordance with NJSA 54:4-75.

2016-05 Recommendation: That the District collect all taxes due by June 30 in accordance with NJSA 54:4-75.

Treasurer's Records

Our audit included an examination of the Treasurer of School Monies' monthly report and bank reconciliations and revealed the following:

2016-06 Finding: Our examination revealed multiple instances of the treasurer's bank reconciliations being inaccurate or incomplete. As a result, the Treasurer's cash records were not in agreement with the records of the Board Secretary. Reconciliations were subsequently performed by an accounting consultant for the operating and payroll accounts.

2016-06 Recommendation: That the Treasurer's monthly report be reconciled with the Board Secretary's report on a monthly basis.

Elementary and Secondary Education Act/ Improving America's Schools Act (IASA) as Reauthorized by the No Child Left Behind Act of 2001

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Title II and III of the Elementary and Secondary Education Act as amended and reauthorized.

2016-07 Finding: Our audit revealed reimbursements were not requested and received timely for program expenditures made during the grant period for the IDEA, NCLB, and Perkins programs. The result is a large receivable balance that can have a negative impact on the District's overall cash flow.

2016-07 Recommendation: That program expenditure reimbursement reports be filed for all federal programs on a timely basis.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)

Other Special Federal and State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR. Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

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

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.

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

The District is required to reimburse the State for 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. The following exception was noted:

2016-08 Finding: The District did not complete the reimbursement voucher or make payment to the State as required 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.

2016-08 Recommendation: That the TPAF/FICA reimbursement report be filed on a timely basis as required by NJSA18A-66-90.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

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

"a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$29,000.00, 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 therefor, except that the board of education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. (pending before the Legislature as section 15 of this bill) of section 9 of P.L. 1971 c. 198 (C.40A:11-9) the board of education may establish that the bid threshold may be up to \$40,000.00. 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.

b. 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.A. 18A:18A-2 and shall round the adjustment to the nearest \$1,000.00. 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 every year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this chapter or specifically by any other law.

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

Effective July 1, 2015 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) are \$40,000.00 (with a Qualified Purchasing Agent) \$29,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$18,800.00.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

SCHOOL PURCHASING PROGRAMS (CONTINUED)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

The 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.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A.18A:18A-5. Our review of controls over professional contracts revealed the following:

2016-09 Finding: Our audit of professional services contracts revealed that contracts were not available for audit for the items selected for testing. Also, there is no evidence on file of professional service contracts being publicly advertised subsequent to the contract being approved, in accordance with NJSA 18A:18A-5a(1).

2016-09 Recommendation: That all professional services contracts awarded be advertised as required with NJSA 18A:18A-5a(1) and be on file and available for audit.

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.

SCHOOL FOOD SERVICE FUND

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. We also inquired as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted. The financial transactions and statistical records of the School Food Services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit without exception. The District is depositing and expending program monies in accordance with NJSA 18A:17-34 and 19-1 through 19-4.1.

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

SCHOOL FOOD SERVICE FUND (CONTINUED)

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the edit check worksheet was completed. Reimbursement vouchers were properly computed and timely filed. Meals claimed agreed with the meal count records tested. No exceptions were noted.

Applications for free and reduced meals were reviewed for completeness and accuracy. The number of free and reduced meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced meal policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions were noted. Payroll records were maintained on all school food service employees. No exceptions were noted.

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. Provisions of the food service management contract addendum were reviewed and audited. The food service management contract includes an operating results provision which guarantees that the food service program will have a net profit of \$20,000 or more. The operating results provision has been met.

Exhibits reflecting Child Nutrition Program operations are included in Exhibits B-4, B-5, and B-6 of the CAFR.

STUDENT BODY ACTIVITIES

Student Activities & Athletics Accounts

Our review of the student activity funds disclosed the following findings:

2016-10 Finding: Our examination of the District's student activity funds revealed that bank reconciliations are not being properly prepared each month. Also, an analysis of the balance of each account's activity, club, & class sub-accounts is not being maintained.

2016-10 Recommendation: That accurate bank reconciliations be prepared and the balance on deposit be analyzed monthly.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of information reported in the October 15, 2015 Application for State School Aid (A.S.S.A) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district work papers with minor exceptions. 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 procedures for the recording of student enrollment data.

PUPIL TRANSPORTATION

Our audit procedures included a test of on roll status reported in the 2015-16 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

FACILITIES AND CAPITAL ASSETS

Our procedures included 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.

2016-11 Finding: The Capital Assets ledger provided by the District for the fiscal year 2016 was inaccurate and incomplete.

2016-11 Recommendation: That the District maintain an accurate and detailed Capital Assets ledger.

FOLLOW-UP ON PRIOR YEAR'S FINDINGS

In accordance with governmental auditing standards, our procedures included a review of all prior year recommendations. The items noted on the following page with an '**' are repeat unresolved items.

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

It is recommended that:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

* 2016-01 Recommendation: That balances on deposit in the Salary and Payroll Agency accounts be analyzed monthly.

* 2016-02 Recommendation: That the business office implement controls to ensure all journal entries are made to the accounting records on a timely basis.

* 2016-03 Recommendation: That the district make every effort to file all the necessary reimbursement reports in order to receive its funding from the School Development Authority.

2016-04 Recommendation: That controls be improved over the calculation of health benefit waiver payments, retroactive payroll increases, and imputed income; and that payrolls be certified in accordance with NJSA 18A:19-9.

2016-05 Recommendation: That the District collect all taxes due by June 30 in accordance with NJSA 54:4-75.

* 2016-06 Recommendation: That the Treasurer's monthly report be reconciled with the Board Secretary's report on a monthly basis.

* 2016-07 Recommendation: That program expenditure reimbursement reports be filed for all federal programs on a timely basis.

* 2016-08 Recommendation: That the TPAF/FICA reimbursement report be filed on a timely basis as required by NJSA 18A-66-90.

3. School Purchasing Program

2016-09 Recommendation: That all professional services contracts awarded be advertised as required with NJSA 18A:18A-5a(1) and be on file and available for audit.

4. School Food Service

None

Independent Auditor's Management Report of Administrative Findings - Financial and Compliance

5. Student Body Activities

* 2016-10 Recommendation: That accurate bank reconciliations be prepared and the balance on deposit be analyzed monthly.

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

* 2016-11 Recommendation: That the District maintain an accurate and detailed Capital Assets ledger.

9. Status of Prior Year's Findings/Recommendations

Items notated above with an '*' are repeated/unresolved findings.

BOROUGH OF ROSELLE SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on</u>	<u>Reported on</u>	<u>Errors</u>	<u>Sample</u>	<u>Verified to</u>	<u>Sample</u>	<u>Reported on</u>	<u>Reported on</u>	<u>Errors</u>	<u>Sample</u>	<u>Verified to</u>	<u>Sample</u>
	<u>A.S.S.A. as</u>	<u>Workpapers as</u>		<u>Selected</u>	<u>Application</u>		<u>A.S.S.A. as</u>	<u>Workpapers as</u>		<u>Selected</u>	<u>Application</u>	
	<u>Low</u>	<u>Low</u>		<u>from</u>	<u>and</u>		<u>LEP Low</u>	<u>LEP Low</u>		<u>from</u>	<u>and</u>	
	<u>Income</u>	<u>Income</u>		<u>Workpapers</u>	<u>Register</u>	<u>Errors</u>	<u>Income</u>	<u>Income</u>		<u>Workpapers</u>	<u>Register</u>	<u>Errors</u>
Full Day Pre-School												
Full Day Kindergarten	123	123		20	20		29	29		15	15	
One	180	177	-3	25	25		49	48	-1	25	25	
Two	184	184		25	25		41	41		20	20	
Three	155	158	3	15	15		29	29		15	15	
Four	171	170	-1	25	25		18	18		9	9	
Five	154	152	-2	15	15		16	16		8	8	
Six	140	137	-3	15	15		1	1		1	1	
Seven	153	152	-1	15	15		8	8		4	4	
Eight	128	128		20	20		4	4		2	2	
Nine	139	139		20	20		17	17		9	9	
Ten	120.5	120	-0.5	20	20		5	5		3	3	
Eleven	84.5	82	-2.5	15	15		5	5		3	3	
Twelve	93.5	93	-0.5	15	15		3	3		2	2	
Subtotal	1825.5	1815	-10.5	245	245		225	224	-1	116	116	
SpEd Elementary	111	111		15	15		13	14	1	7	7	
SpEd Middle School	64	64		12	12		1	1		1	1	
SpEd High School	80	80		12	12							
Subtotal	255	255		39	39		14	15	1	8	8	
Totals	2080.5	2070	-10.5	284	284		239	239		124	124	
Percentage Error			-0.50%									

	<u>Transportation</u>					
	<u>Reported on</u>	<u>Reported on</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>
<u>DRTRS by</u>	<u>DRTRS by</u>					
	<u>DOE</u>	<u>District</u>				
Reg. - Public Schools, col. 1	104	104		65	65	
Transported - Non-Public, col. 2						
Reg -SpEd, col. 4	51	51		31	31	
Special Ed Spec, col. 6	26	26		16	16	
Totals	181	181		112	112	
Percentage Error						

BOROUGH OF ROSELLE SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
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
Half Day Pre-School						
Full Day Pre-School						
Full Day Kindergarten	4	4		3	3	
One	1	1		1	1	
Two	3	3		2	2	
Three						
Four						
Five						
Six	1	1		1	1	
Seven						
Eight						
Nine	2	2		2	2	
Ten						
Eleven	1	1		1	1	
Twelve	1	1		1	1	
Subtotal	<u>13</u>	<u>13</u>		<u>11</u>	<u>11</u>	
SpEd Elementary						
SpEd Middle School						
SpEd High School						
Subtotal	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>13</u>	<u>13</u>	<u> </u>	<u>11</u>	<u>11</u>	<u> </u>
Percentage Error			<u> </u>			<u> </u>

BOROUGH OF ROSELLE SCHOOL DISTRICT
SCHEDULE OF CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SECTION 1

2% Calculation of Excess Surplus (2015-16 expenditures of \$100 million or less)

2014 - 2015 Total General Fund Expenditures	<u>53,827,618.77</u>	
Decreased by:		
On-Behalf TPAF Pension, PRM, & Social Security	<u>4,832,215.77</u>	
Adjusted 2015 - 2016 General Fund Expenditures		<u>48,995,403.00</u>
2% of Adjusted 2015 - 2016 General Fund Expenditures		<u>979,908.06</u>
Greater of line above or \$250,000.00		<u>979,908.06</u>
Increased by: Allowable Adjustment		<u>91,601.57</u>
Maximum Unreserved/Undesignated Fund Balance		<u><u>1,071,509.63</u></u>

SECTION 2

Total General Fund Balances @ 6-30-16	<u>13,735,485.98</u>	
Decreased by:		
Year End Encumbrances	<u>71,341.67</u>	
Legally Restricted-Excess Surplus-Designated For Subsequent Year's Expenditures	<u>3,775,000.00</u>	
Assigned Fund Balance-Unreserved-Designated For Subsequent Year's Expenditures	<u>161,798.00</u>	
Other Restricted Fund Balances (Capital Reserve, Maintenance Reserve, Emergency Reserve)	<u>4,905,836.68</u>	
Total Unreserved/Undesignated Fund Balance for Excess Surplus Calculation		<u>4,821,509.63</u>

SECTION 3

Reserved Fund Balance-Excess Surplus		<u><u>3,750,000.00</u></u>
<u>Recapitulation of excess surplus as of June 30, 2016</u>		
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures		<u>3,775,000.00</u>
Reserved Excess Surplus		<u>3,750,000.00</u>
Total		<u><u>7,525,000.00</u></u>

Detail of Allowable Adjustments

Additional/Unbudgeted Extraordinary Aid		70,088.00
SEMI ARRA Cost Settlement		<u>21,513.57</u>
		<u><u>91,601.57</u></u>

