

SPRINGFIELD TOWNSHIP SCHOOL DISTRICT

Springfield, 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**

TABLE OF CONTENTS

	PAGE
Report of Independent Auditors - Auditor's Management Report on Administrative Findings, Financial Compliance and Performance	1
Scope of Audit	3
Administrative Practices and Procedures:	
Insurance	3
Official Bonds	3
Tuition Charges	3
Financial, Compliance and Reporting	
Examination of Claims	4
Payroll Account	4
Employee Position Control Roster	4
Reserve for Encumbrances and Accounts Payable	4
Classification of Expenditures	4
Board Secretary's Records	5
Treasurer's Records	6
Elementary & Secondary School Education Act (E.S.E.A.), as amended by the Improving America's Schools Act of 1994 (I.A.S.A.)	6
Other Special Federal and/or State Project	6
T.P.A.F. Reimbursement	7
T.P.A.F. Reimbursement to the State for Federal Salary Expenditures	7
Demonstrably Effective Program Accounting	N/A
School Purchasing Programs:	
Contracts & Agreements Requiring Advertisement for Bids	7
School Food Service	8
Student Body Activities	8
Application for State School Aid	9
Pupil Transportation	9
Facilities and Capital Assets	N/A
Miscellaneous	N/A
Follow-up on Prior Year Findings	10
Review of OFAC Findings	10
Acknowledgment	10
Additional Information:	
Schedule of Audited Enrollments	13
Excess Surplus Calculation	15



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 Board of Education
Springfield Township School District
County of Burlington
Jobstown, New Jersey 08041

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 Springfield Township School District in the County of Burlington for the year ended June 30, 2016, and have issued our report thereon dated February 20, 2017.

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 Springfield Township 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.

John J. Maley, Jr.
Certified Public Accountant
Public School Accountant, No. 454

Bordentown, New Jersey
February 20, 2017

This page intentionally left blank.



**ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE**

Honorable President and Members
of the Board of Education
Springfield Township School District
County of Burlington
Jobstown, New Jersey 08041

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and 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>
Christina Moskal	Business Administrator/Board Secretary (7/1/15-1/14/16)	\$100,000
Bruce Benedetti	Business Administrator/Board Secretary (1/14/16-6/30/16)	\$100,000
Amy Lerner	Treasurer	\$155,000

There is a Public Employees' Faithful Performance Blanket Position Bond with The Selective Insurance Company covering all other employees with multiple coverage of \$15,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The 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, Compliance and Reporting

Examination of Claims

An examination of claims paid during the period under the review indicated the following discrepancies with respect to signatures, certification or supporting documentation:

Finding 2016-001 (CAFR Finding 2016-006)

It was noted during our testing that the claimant's certification was missing on purchase orders for various funds of the District.

Recommendation

That the District's personnel appropriately receive certification for all claims in accordance with internal control procedures set forth by the District.

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

Classification of Expenditures (continued)

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, except for the following findings:

Finding 2016-002

It was noted during our testing that the District did not file by August 1st its Board Secretary's annual report with the county superintendent's office and that the District did not render financials to the board on a monthly basis.

Recommendation

That the District file, in compliance with N.J.S.A. 18A:17-10 and N.J.S.A. 18A:17-36, its Board Secretary reports with the county superintendent's office and Board of Education as required.

Finding 2016-003

It was noted during our testing that the District did not receive Commissioner approval for line-item transfers exceeding 10 percent on a cumulative basis from general fund appropriation accounts and appropriations accounts advertised as administration.

Recommendation

That the District receive the necessary approval, in compliance with N.J.S.A. 18A:22-8.1 and N.J.A.C. 6A:23A-13.3(g), for line-item transfers that exceed 10 percent on a cumulative basis.

Finding 2016-004

It was noted during our testing that the Board of Education incurred obligations in excess of the amount appropriated by the Board in the applicable line-item account or program category account before line-item transfers were approved.

Recommendation

That the District receives the necessary approval for line-item transfers, in compliance with N.J.A.C. 6A:23A-16.10, prior to the over-expenditure of any line-item account.

Finding 2016-005

It was noted during our testing that the District has not implemented certain efficiency standards as required by N.J.S.A. 18A:55-3, including the maximization of the District's participation in the federal Universal Service Program (E-Rate).

Board Secretary's Records (continued)

Recommendation

That the District submits E-Rate reimbursement claims in accordance with N.J.S.A. 18A:55-3.

Finding 2016-006 (CAFR Finding 2016-007)

It was noted during our testing that the District does not maintain appropriate supporting documentation for revenues of the District.

Recommendation

It is recommended that the District maintain the appropriate supporting documentation for revenues of the District according to internal control procedures set forth by the District.

Treasurer's Records

Finding 2016-007 (CAFR Finding 2016-001)

It was noted during our audit that accurate monthly reconciliations of all bank accounts are not being prepared prior to the completion of the Board Secretary's monthly report due to a lack of maintaining a general ledger.

Recommendation

That the District maintain its general ledger and accurately reconcile bank accounts on a monthly basis in accordance with N.J.S.A. 18A:17-9.

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, and III 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 Program

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/dca/divisions/dlgs/programs/lpcl.html>

Current statute is posted on the New Jersey Legislature website at:
http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_Pg42

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 \$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.
- 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.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."

School Purchasing Program

Contracts and Agreements Requiring Advertisement for Bids (continued):

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 Springfield Township School District currently has a Qualified Purchasing Agent.

The district Board of Education 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

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

Student Body Activities

Finding 2016-008

It was noted during our testing of student activities that the appropriate supporting documentation is not being maintained for receipts and disbursements.

Recommendation

It is recommended that the District reevaluate internal control procedures surrounding student activities so that proper supporting documentation may be maintained for receipts and disbursements.

Application for State School Aid (ASSA)

Our audit procedures included a test of information reported in the October 15, 2015 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income, 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 or their equivalent.

The district written procedures appear to be adequate 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.

Follow-up on Prior Years' Findings

In accordance with governmental 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.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

John J. Maley, Jr.
Certified Public Accountant
Public School Accountant, No. 454

Bordentown, New Jersey
February 20, 2017

ADDITIONAL INFORMATION

This page intentionally left blank.

SCHEDULE OF AUDITED ENROLLMENTS (1)

SPRINGFIELD 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 Disabled												
	Reported on			Workpapers			Sample			Verified per			Errors per			Reported on			Workpapers as			Sample			
	Full	Shared	On Roll	Full	Shared	Errors	Full	Shared	Full	Full	Shared	Full	Shared	Full	Shared	Full	Low	Income	Errors	Low	Income	Errors	Low	Income	Errors
Half Day Preschool 3	5	-	5	-	-	-	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Preschool 4	4	-	4	-	-	-	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	24	-	24	-	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One	25	-	25	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Two	27	-	27	-	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Three	20	-	20	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Four	27	-	27	-	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Five	32	-	32	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Six	26	-	26	-	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	190	-	190	-	-	-	107	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Elementary	25	-	25	-	-	-	17	-	17	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-	-
Special Ed - Middle School	7	-	7	-	-	-	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	32	-	32	-	-	-	20	-	20	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-	-
Totals	222	-	222	-	-	-	127	-	127	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-	-
Percentage Error	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SCHEDULE OF AUDITED ENROLLMENTS (2)

SPRINGFIELD TOWNSHIP 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.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.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score & Register	Sample Errors
Full Day Kindergarten	1	1	-	1	1	-	-	-	-	-	-	-
One	6	6	-	6	6	-	-	-	-	-	-	-
Two	6	6	-	6	6	-	-	-	-	-	-	-
Three	1	1	-	1	1	-	1	1	-	1	1	-
Four	-	-	-	-	-	-	-	-	-	-	-	-
Five	4	4	-	4	4	-	-	-	-	-	-	-
Six	2	2	-	2	2	-	-	-	-	-	-	-
Subtotal	20	20	-	20	20	-	1	1	-	1	1	-
Special Ed - Elementary	10	10	-	10	10	-	-	-	-	-	-	-
Special Ed - Middle School	1	1	-	1	1	-	-	-	-	-	-	-
Subtotal	11	11	-	11	11	-	-	-	-	-	-	-
Totals	31	31	-	31	31	-	1	1	-	1	1	-
Percentage Error	-	-	-	-	-	-	-	-	-	-	-	-

Transportation

	Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, col. 1	140	140	-	92	92	-
Reg -SpEd, col. 4	16	16	-	6	6	-
ALL, col. 2	13	13	-	13	13	-
Special Ed Spec, col. 6	15	15	-	3	3	-
Totals	184	184	-	114	114	-
Percentage Error	-	-	-	-	-	-

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>5,037,430</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>520,870</u> (B2a)
Assets Acquired Under Capital Leases:	\$ <u>-</u> (B2b)
Adjusted 2015-2016 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>4,516,560</u> (B3)
2% of adjusted 2015-2016 General Fund Expenditures [(B3) times .02]	\$ <u>90,331</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>2,262</u> (K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$ <u>252,262</u> (M)

SECTION 2

Total General Fund - Fund Balances @ 06-30-2016 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>1,002,838</u> (C)
Decreased by:	
Year-End Encumbrances	\$ <u>3,835</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ <u>-</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>83,047</u> (C3)
Other Restricted Fund Balances ****	\$ <u>167,536</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>283,372</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u>465,048</u> (U)

REGULAR DISTRICT (continued):

SECTION 3

Restricted Fund Balance - Excess Surplus *** {(U)-(M)} IF NEGATIVE ENTER -0- \$ 212,786 (E)

Recapitulation of Excess Surplus as of June 30, 2016

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>83,047</u> (C3)
Reserved Excess Surplus *** [(E)]	<u>212,786</u> (E)
 Total [(C3) + (E)]	 \$ <u><u>295,833</u></u> (D)

Footnotes:

*Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for: (H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2015 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4); (I) Sale 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	\$ - (J1)
Additional Nonpublic School Transportation Aid	\$ <u>2,262</u> (J2)
Current Year School Bus Advertising Revenue Recognized	\$ - (J3)
Family Crisis Transportation Aid	\$ - (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$ <u>2,262</u> (K)

** This amount represents the June 30, 2015 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amounts must agree to the June 30, 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	\$ <u>65,736</u>
Maintenance Reserve	\$ <u>101,800</u>
Emergency 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	 \$ <u>167,536</u> (C4)