

**UPPER DEERFIELD TOWNSHIP  
SCHOOL DISTRICT**

**Upper Deerfield Township, New Jersey**

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

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

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditor's Report	3
Scope of Audit	4
Administrative Practices and Procedures	
Insurance	4
Officials Bonds	4
Tuition Charges	4
Financial Planning, Accounting and Reporting	
Examination of Claims	4
Payroll Account	4
Unemployment Compensation Insurance Trust Fund	4
Reserve for Encumbrances and Accounts Payable	4
Classification of Expenditures:	5
A. General Classifications	5
B. Administrative Classifications	5
Board Secretary's Records	5
Treasurer's Records	5
Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (I.A.S.A.) as Re-Authorized by the No Child Left Behind Act of 2001	5-6
Other Special Federal and/or State Projects	6
T.P.A.F. Reimbursement	6
TPAF Reimbursement to the State for Federal Salary Expenditures	6
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	7
School Food Service	8
Estate of Charles F. Seabrook, Deceased	8
Student Body Activities	8
Adult School-Community Education and Recreation	8
Joint Pupil Transportation	8
Application for State School Aid	9
Pupil Transportation	9
Facilities and Capital Assets	9
Follow-up on Prior Years' Findings	9
Acknowledgment	9-10
Schedule of Meal Count Activity	N/A
Net Cash Resource Schedule – Proprietary Fund	N/A
Schedule of Audited Enrollments	11-13
Excess Surplus Calculation	14-15

REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
Upper Deerfield Township School District  
County of Cumberland, New Jersey

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 Upper Deerfield Township School District in the County of Cumberland for the year ended June 30, 2016, and have issued our report thereon dated November 18, 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 Upper Deerfield Township Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Samuel A. Delp, Jr.  
Public School Accountant #745  
Triantos & Delp, CPA, LLC  
Certified Public Accountants

November 18, 2016

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

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.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Cherie Bratty	Board Secretary/ School Business Administrator	\$50,000.
Susan Robostello	Treasurer	\$250,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was not made. Accurate certified rates were not available

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

An examination of claims paid during the period under review did not reveal 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 Account.

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

Salary withholdings were promptly remitted to the proper agencies.

**Finding: 2016-04**

Board of Education approval for extra pay was not noted in the minutes.

**Recommendation:**

All extra pay should be approved by the Board of Education and noted in the minutes.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund.

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. No discrepancies were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) 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-2.4. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings  
None

B. Administrative Classification Findings  
None

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed that the records were maintained in good order.

The prescribed contractual order system was followed.

The monthly certification of line item account status by the Board Secretary and monthly certification that sufficient funds are available to meet the District's financial obligations by the Board were filed during the year.

The district made board, and County Superintendent, (when applicable) approved line-item transfers during the year and maintained a monthly transfer report and year-to-date transfers in a format approved by the County Superintendent.

Treasurer's Records

The Treasurer's records were examined and were found to be in agreement with the records maintained by the Board Secretary.

All bank accounts were reconciled monthly.

Receipts were promptly deposited.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (I.A.S.A.) as Re-Authorized 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 the projects under Title I and Title II of the Elementary and Secondary Education Act as amended and re-authorized.

The study of compliance for the E.S.E.A. indicated no items of noncompliance and/or questioned costs.

**Finding: 2016-01 (CAFR Finding 2016-01)**

Race to the Top – Preschool Expansion

Salaries charge to the Preschool Expansion program were not supported by the required periodic time and activity certifications.

**Recommendation:**

That all salaries charged to federal programs be supported by the required periodic certifications.

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

**Finding: 2016-02 (CAFR Finding 2016-02)**

Race to the Top – Preschool Expansion

Preschool students reported on grant attendance reports did not agree with corresponding school enrollment records.

**Recommendation:**

All grant reports should be in agreement with district records

**Finding: 2016-03**

Contractual salaries funded by the federal Preschool Expansion Grant were not included in the TPAF reimbursement report with the related pension and social security costs being reimbursed to the State of New Jersey.

**Recommendation:**

That the TPAF reimbursement report be amended to include the required salaries.

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 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.

The study of compliance for the special projects indicated no areas of noncompliance and/or questioned costs.

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.

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 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-3 states:

- a. Any purchase, contract or agreement for the performance of any work or the furnishing or hiring of materials or supplies, the cost or price of which, together with any other sums expended or foreseeable to be expended for the performance of any work or services in connection with the same project or the furnishing of similar materials or supplies during the same fiscal year paid with or out of school funds, does not exceed the total sum of \$7,500 or the amount determined pursuant to subsection b. of this section, in the fiscal year or, in the case of purchases that are not annually recurring, in a period of one year may be made, negotiated and awarded by a contracting agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefore.
- b. Commencing January 1, 1983 and every two years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount set forth in subsection a. of this section in direct proportion to the rise or fall of the consumer price index for all urban consumers in the New York City and Philadelphia area as reported by the United States Department of Labor. The Governor shall notify all local school districts of the adjustment. The adjustment shall become effective on July 1 of the year in which it is reported.

N.J.S.A. 18A:18A-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price thereof is to be paid with or out of school funds, not included within the terms of N.J.S.A. 18A:18A-3, shall be made and awarded only by the board of education 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."

Effective July 1, 2015 and thereafter 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 currently \$18,800.

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, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

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

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, 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.

Estate of Charles F. Seabrook, Deceased

The Board of Education received funds during the school years 1971-1972 to 2015-2016 from the Estate of Charles F. Seabrook, Deceased. These funds represent the Board's share of interest on the principal held in trust. There will be additional sums received in future years.

Funds from this source are to be used for educational and other exclusively public activities.

An accounting of these funds is shown in Exhibit H-2 of the District's financial report.

Student Body Activities

During our review of the student activity funds, the following items were noted.

All student activity funds have been approved by the Board.

Cash receipts and cash disbursements journals are being maintained on all student activity funds.

All checking accounts require dual signatures.

All cash receipts were promptly deposited.

All cash disbursements tested had proper supporting documentation.

Adult School-Community Education and Recreation

A separate record of cash receipts is maintained for the Community Education and Recreation program. This record was maintained in good order. Our tests indicated that the cash receipts book was in agreement with the amounts deposited into the bank account. Our test also indicated that program income is being promptly deposited.

Expenditures for the program are paid through a separate account, utilizing normal Board policy policies and procedure.

The CER bank account requires two signatures on checks.

Joint Pupil Transportation

A separate record of cash receipts and disbursements is maintained for the Joint Pupil Transportation Internal Service Fund. These records were maintained in good order. Our tests indicated that income is being promptly deposited and all cash disbursements tested had proper supporting documentation.

The Joint Pupil Transportation bank account requires two signatures on checks.



#### 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 with some exceptions.

The information that was included on the workpapers was verified. 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.

#### **Finding: 2016-05**

Our Review of the October 15, 2015 Application for State School Aid (ASSA) revealed some discrepancies between the amount reported on the ASSA and the school district's enrollment records. The discrepancies are detailed on the attached Schedule of Audited Enrollments.

#### **Recommendation:**

More care should be taken to ensure that amounts reported on the ASSA are in agreement with the school district's enrollment records.

#### 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 with the exception noted below.

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 a review of the capital projects fund expenditures.

No discrepancies were noted.

#### Follow-Up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings, except the following, which is repeated in this year's recommendations noted as current year finding 2016-01. That all salaries changed to federal programs be supported by the required periodic certifications.

#### Acknowledgment

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

Respectfully submitted,

A handwritten signature in black ink that reads "Samuel A. Delp, Jr." in a cursive style.

Samuel A. Delp, Jr.  
Licensed Public School Accountant, #745  
Triantos & Delp  
Certified Public Accountants, LLC

November 18, 2016

UPPER DEERFIELD TOWNSHIP BOARD OF EDUCATION  
 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 A.S.S.A. On Roll		Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported as Private Schools		Sample for Verification		Sample Errors			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
Full Day Pre-School	74		66		8		66		66											
Full Day Kindergarten			76		0		76		76											
One	104		104		0		104		104											
Two	83		83		0		83		83											
Three	63		63		0		63		63											
Four	91		91		0		91		91											
Five	64		64		0		64		64											
Six	84		84		0		84		84											
Seven	75		74		1		74		74											
Eight	74		74		0		74		74											
Nine																				
Ten																				
Eleven																				
Twelve																				
Subtotal	788	0	779	0	9	0	779	0	779	0	0	0	0	0	0	0	0	0	0	
Special Ed-Elementary	86		86		0		86		86				1	1	1	1				
Special Ed-Middle Sch	55		55		0		55		55				1	1	1	1				
Special Ed-High Sch																				
Subtotal	141	0	141	0	0	0	141	0	141	0	0	0	2	2	2	2				
Totals	929	0	920	0	9	0	920	0	920	0	0	0	2	2	2	2				
Percentage Error	0.97%																		0.00%	

UPPER DEERFIELD TOWNSHIP BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015

	Resident Low Income Reported on A.S.S.A. Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to App. and Register	Sample for Verification	Resident LEP Low Income Reported on A.S.S.A. Workpapers as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scoreand Register	Sample for Verification	Sample Selected from Workpapers	Errors
Full Day Pre-School	45	0	22	22	0	8	8	0	8	8	8	8	0
Full Day Kindergarten	57	1	28	27	1	7	7	0	7	7	7	7	0
One	46	0	20	20	0	3	3	0	3	3	3	3	0
Two	33	0	11	11	0	3	3	0	3	3	3	3	0
Three	54	0	26	25	1	2	2	0	2	2	2	2	0
Four	37	0	15	15	0	3	3	0	3	3	3	3	0
Five	36	0	13	13	0	2	2	0	2	2	2	2	0
Six	35	0	20	20	0	1	1	0	1	1	1	1	0
Seven	33	0	19	19	0	0	0	0	0	0	0	0	0
Eight													
Subtotal	376	1	174	172	2	29	29	0	29	29	29	29	0
Special Ed-Elementary	62	63	19	19	0	1	1	0	1	1	1	1	0
Special Ed-Middle Sch	40	40	15	15	0	1	1	0	1	1	1	1	0
Special Ed-High Sch													
Totals	102	103	34	34	0	2	2	0	2	2	2	2	0
Percentage Error	478	478	208	206	2	31	31	0	31	31	31	31	0
		<u>0.00%</u>				<u>0.96%</u>			<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>

UPPER DEERFIELD TOWNSHIP BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015

	Resident LEP NOT Low Inc.		Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Preschool					
Full Day Kindergarten					
One	2	2	2	2	2
Two	2	2	2	2	2
Three	1	1	1	1	1
Four					
Five					
Six					
Seven					
Eight					
Subtotal	5	5	0	5	5
Special Ed-Elementary					
Special Ed- Middle Sch	1	1	1	1	1
Special Ed-High Sch					
Subtotal	1	1	0	1	1
Totals	6	6	0	6	6
Percentage Error	0.00%			0.00%	

	Reported DRTS by DOE		Reported DRTS by District		Transportation			
	551	2	551	2	Errors	Tested	Verified	Errors
Reg. Pub Sch.-Col.1					0	183	183	366
Reg. Spec. Ed.-Col.4	33	33	33	33	0	1	1	2
Trans.Non-Pub.-Col.3	7	7	7	7	0	10	10	20
Spec.Needs-Col.6					0	3	3	6
Totals	593	593	593	593	0	197	197	394
Percentage Error	0.00%			0.00%				

	Reported	Re-Calculated
Average Mileage-Regular Including Grade PK Students (Part A)	4.2	4.2
Average Mileage-Regular Excluding Grade PK Students (Part B)	N/A	N/A
Average Mileage-Special Ed with Special Needs	11.8	11.8

UPPER DEERFIELD TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2016

**SECTION 1**

**A: 2% Calculation of Excess Surplus:**

2015-2016 Total General Fund Expenditures per the CAFR Exhibit C-1	<u>\$14,165,812.</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	<u>0.</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>0.</u> (B1b)
Transfer from General Fund to SRF for Pre-K-Regular	<u>300,476.</u> (B1c)
Transfer from General Fund to SRF for Pre-K-Inclusion	<u>0.</u> (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>1,449,757.</u> (B2a)
Assets Acquired Under Capital Leases	<u>0.</u> (B2b)
Adjusted 2015-2016 General Fund Expenditures (B)+(B1s)-(B2s)	<u><u>13,016,531.</u></u> (B3)
2% of Adjusted 2015-2016 General Fund Expenditures (B3) x.02	<u>260,331.</u> (B4)
Enter Greater of (B4) or \$250,000.	<u>260,331.</u> (B5)
Increased by: Allowable Adjustment*	<u>5,742.</u> (K)
Max. Unassigned/Undesignated-Unreserved Fund Balance (B5)+(K)	<u><u>\$266,073.</u></u> (M)

**SECTION 2:**

Total General Fund - Fund Balances at June 30, 2016 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 2,955,473.</u> (C)
Decreased by:	
Year-End Encumbrances	16,298. (C1)
Legally Restricted-Designated for Subsequent Year's Expenditures	0. (C2)
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures **	578,289. (C3)
Other Restricted Fund Balances****	1,324,970. (C4)
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	<u>8,906</u> (C5)
Total Unassigned Fund Balances [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u><u>\$1,027,010.</u></u> (U1)

UPPER DEERFIELD TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2016

**SECTION 3:**

Restricted Fund Balance-Excess Surplus <sup>***</sup> [(U)-(M)] IF NEGATIVE ENTER 0	<u>\$760,937. (E)</u>
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**Recapitulation of Excess Surplus as of June 30, 2015**

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>578,289. (C3)</u>
Reserved Excess Surplus <sup>***</sup> ( E )	<u>760,937. (E)</u>
Total Excess Surplus [(C3)+( E )]	<u>\$1,339,226. (D)</u>

**Detail of Allowable Adjustments**

Impact Aid	<u>\$ 0. (H)</u>
Sale & Lease-Back	<u>0. (I)</u>
Extraordinary Aid	<u>0. (J1)</u>
Additional NonPublic School Transportation Aid	<u>5,742. (J2)</u>
Current Year School Bus Advertising Revenue Recognized	<u>0. (J3)</u>
Family Crisis Transportation Aid	<u>0. (J4)</u>
Total Adjustments (H)+(I)+(J1)+(J2)+(J3)+(J4)	<u>\$5,742. (K)</u>

**Detail of Other Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	<u>\$ 0.</u>
Sale/lease-back reserve	<u>0.</u>
Capital reserve	<u>609,007.</u>
Maintenance reserve	<u>715,963.</u>
Emergency reserve	<u>0.</u>
Tuition reserve	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-current year	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-prior year	<u>0.</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	<u>0.</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	<u>0.</u>
Other state/government mandated reserve	<u>0.</u>
(Other Restricted Fund Balance not noted above) <sup>****</sup>	<u>0.</u>
Total Other Restricted Fund Balance	<u>\$1,324,970. (C4)</u>