

**WESTVILLE BOARD OF EDUCATION**  
**Westville, 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**

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Tax ID Number      21-6000341

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## Report of Independent Auditors

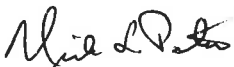
Honorable President and  
Members of the Board of Education  
Westville School District  
101 Birch Street  
Westville, New Jersey 08093

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Westville School District in the County of Gloucester for the year ended June 30, 2016, and have issued our report thereon dated November 7, 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 Westville 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.

PETRONI & ASSOCIATES LLC



Nick L. Petroni  
Certified Public Accountant  
Licensed Public School Accountant #542

November 7, 2016

## Administrative Findings – Financial, Compliance, and Performance

### Scope of Audit

The audit covered the financial transactions of the Board Secretary/ School Business Administrator and the Treasurer of School Monies, 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>
Richard Burr	Treasurer	\$170,000
Christopher Rodia	Board Secretary/ School Business Administrator	\$2,000

#### Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs on the items tested were greater than estimated costs charged.

### Financial Planning, Accounting, and Reporting

#### Examination of Claims

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

#### Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. 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 and the Board Secretary/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium withholding due to the General Fund.

The required certification (E-Cert1) of compliance with requirements for income tax on compensation of administrators (Superintendents, Assistant Superintendents, and Business Administrator) to the NJ Department of the Treasury was filed by the March 15<sup>th</sup> due date.

Reporting of employee compensation for income tax related purposes complied with federal and state regulations regarding the compensation which is required to be reported.

The Board of Education did not make merit bonus payments.

#### Employee Position Control Roster

An inquiry and review of the Position Control Roster found the payroll records and the general ledger accounts to where wages are posted were in agreement with the Position Control Roster. There are internal control procedures in place to ensure that employee benefits are offered only to current employees and their eligible relations.

### **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. District personnel performed an analysis of outstanding purchase orders at June 30 and prepared separate listings of purchase orders comprising the balance sheet account balances for accounts payable and reserve for encumbrances.

### **Travel**

The District has an approved board travel policy as required by NJAC 6A:23a-6.13 and NJSA 18A:11-12.

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with NJAC 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 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 NJAC 6A:23A-8.3. As of result of the procedures performed, we found no errors in the classification of expenditures 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 disclosed that the records were maintained in good condition. The prescribed contractual order system was followed.

The monthly certification of positive 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.

Purchase orders were charged to the appropriate line accounts in accordance with the State prescribed *Uniform Minimum Chart of Accounts for New Jersey Public Schools*.

### **Finding 2016-001 (CAFR Finding 2016-001):**

IRS Forms 1099 were not filed for 2015.

### **Recommendation:**

The District review the vendor listing at year end to ensure that vendors are issued a Form 1099 when required.

### **Finding 2016-002 (CAFR Finding 2016-002):**

The District had a remaining balance in Petty Cash of \$164.26 that was not deposited within the District's depository as of June 30, 2016.

### **Recommendation:**

The Business Administrator/Board Secretary should deposit unused petty cash funds into the District's warrant account prior to the close of the fiscal year.

### **Finding 2016-003 (CAFR Finding 2016-003):**

The District transferred from advertised appropriation accounts in excess of 10 percent for multiple budget line items.

## **Board Secretary's Records (Continued)**

### **Recommendation:**

Executive County Superintendent approval should be requested for any transfer from an advertised appropriation account as defined under NJAC 6A:23A-13.3(f), which is cumulatively more than 10 percent of that amount. The District should maintain documentation that substantiates the request was received by the Executive County Superintendent when written approval is not received.

The District is not required to maximize its efforts under the Special Education Medicaid Initiative (SEMI) Program for obtaining federal funding for special education services since a waiver was approved by the County Superintendent of Schools.

The District made board approved line-item transfers during the year and maintained monthly transfer reports and year-to-date transfers in a format prescribed by the Commissioner or approved by the Executive County Superintendent.

Monthly bank reconciliations were prepared for the general operating account, payroll account, and payroll agency account (NJSA 18A-17-9).

The Board Secretary deposited all funds of the District in a timely manner in accordance with NJSA 18A:17-34.

### **Treasurer's Records**

The Treasurer performed cash reconciliations for the general operating, payroll and agency accounts on a monthly basis. The Treasurer's cash balances were in agreement with those of the Board Secretary and the reconciled cash balance as determined during the audit. All cash receipts were deposited promptly

### **Finding 2016-004 (CAFR Finding 2016-004):**

The District was unable to substantiate that the Board Secretary's and Treasurer's monthly financial reports to the Executive County Superintendent for the December month-end were filed.

### **Recommendation:**

The District should submit the December month-end Board Secretary's and Treasurer's reports to the Executive County Superintendent within 60 days of the December month-end.

### **Finding 2016-005 (CAFR Finding 2016-005):**

The District was unable to substantiate that the Board Secretary's and Treasurer's annual financial reports to the Executive County Superintendent were filed.

### **Recommendation:**

The District should submit the Board Secretary's and Treasurer's annual reports to the Executive County Superintendent by August 1<sup>st</sup>.

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

The ESEA/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 Titles I of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for ESEA indicated no areas of noncompliance and/or questionable costs during the year under audit.

### **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 project indicated no areas of noncompliance and/or questionable costs during the year under audit.

### **TPAF Reimbursement**

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

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 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**

NJSA 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 receipt of public bids or the solicitation of competitive quotations. If the purchasing agent possesses a qualified purchasing agent certificate pursuant to subsection "b" 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 \$29,000. 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 NJSA 18A:18A-2, 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 July 1 of the 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 NJSA 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

### **Contracts and Agreements Requiring Advertisement for Bids (Continued)**

NJSA 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 advertisement for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law."

The bid thresholds in accordance with NJSA 18A:18A-2 and 18A:39-3(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 contract under NJSA 18A:39-3 is currently \$18,800.

The District's 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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or good or service, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. Based on the results of our examination, I did not note any instances of noncompliance.

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

### **Student Body Activities**

During our review of the Student Activity Funds, the following items were noted.

The Board has a policy that clearly established the regulation of Student Activity Funds.

Cash receipts were deposited in a timely manner. Cash disbursements contained proper supporting documentation. The cash journals were reconciled to the bank accounts on a monthly basis.

### **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 (ASSA) for on-roll, private schools for the handicapped, 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's work papers with no exceptions. The information that was included on the work papers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained work papers on the prescribed state forms or their equivalent.

The District's 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.



**Pupil Transportation (Continued)**

Our procedures also included a review of transportation related contracts and purchases. No exceptions were noted in our review of transportation related purchases of goods and services.

**Miscellaneous**

The School District complied with continuing disclosure agreements made in relation to prior year(s) bond issuances. This obligation included filing audit reports on the Electronic Municipal Market Access (EMMA).

**Follow-up on Prior Year 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.

WESTVILLE SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
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 ASSA On Roll		Reported on Work papers On Roll		Errors		Sample Selected from Work papers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on ASSA as Private Schools	Sample for Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	34		34				34		34							
Full Day Kindergarten	39		39				39		39							
One	40		40				40		40							
Two	40		40				40		40							
Three	41		41				41		41							
Four	26		26				26		26							
Five	34		34				34		34							
Six	30		30				30		30							
	<u>284</u>	<u>0</u>	<u>284</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>284</u>	<u>0</u>	<u>284</u>	<u>0</u>	<u>0</u>	<u>0</u>				
Special Ed. - Elementary	57		57				15		15				1	1	1	
Special Ed. - Middle School	14		14				5		5							
	<u>71</u>	<u>0</u>	<u>71</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>0</u>	<u>20</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
	<u>355</u>	<u>0</u>	<u>355</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>304</u>	<u>0</u>	<u>304</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Percentage Error					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as Low Income	Reported on Work papers as Low Income	Errors	Sample Selected from Work papers	Verified to Application and Registers	Sample Errors	Reported on ASSA as Low Income	Reported on Work papers as Low Income	Errors	Sample Selected from Work papers	Verified to Application and Registers	Sample Errors
	Half Day Preschool	17	17		12	12		1	1		1	1
Full Day Kindergarten	24	24		12	12		2	2		2	2	
One	28	27	1	20	20							
Two	15	14	1	8	8							
Three	10	11	(1)	7	7							
Four	15	17	(2)	11	11							
Five	14	14		10	10							
Six												
	<u>123</u>	<u>124</u>	<u>(1)</u>	<u>80</u>	<u>80</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
Special Ed. - Elementary	43	43	0	33	33							
Special Ed. - Middle School	8	7	1	3	3							
	<u>51</u>	<u>50</u>	<u>1</u>	<u>36</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>174</u>	<u>174</u>	<u>0</u>	<u>116</u>	<u>116</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

WESTVILLE SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2015  
 (CONTINUED)

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on ASSA NOT Low Income	Reported on Work papers NOT Low Income	Errors	Sample Selected from Work papers	Verified to Application and Registers	Sample Errors
Half Day Preschool						
Full Day Kindergarten	1	1		1	1	
One						
Two						
Three	1	1		1	1	
Four						
Five						
Six						
	<u>2</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>
Special Ed. - Elementary						
Special Ed. - Middle School						
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

	Transportation					
	Reported on DTRS by DOE/County	Reported on DTRS by District	Errors	Tested	Verified	Errors
Regular Public	4	4		4	4	
Regular Special Education	2	2		2	2	
Special Education Special Needs	6	6		6	6	
Nonpublic AIL	6	6		6	5	1
	<u>18</u>	<u>18</u>	<u>0</u>	<u>18</u>	<u>17</u>	<u>1</u>
Percentage Error			<u>0.00%</u>			<u>5.56%</u>

	Reported	Recalculated
Reg. Avg. (Mileage) = Regular Including Grade PK (Part A)	9.60	9.52
Reg. Avg. (Mileage) = Regular Excluding Grade PK (Part B)	9.60	9.52
Spec Avg. = Special Ed. with Special Needs	6.00	6.00

## EXCESS SURPLUS CALCULATION

### REGULAR DISTRICT/CHARTER SCHOOL SECTION 1

#### A. 2% Calculation of Excess Surplus

2015-16 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>6,102,806</u> (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 Pre-K - Regular	\$ <u>17,493</u> (B1c)
Transfer from General Fund to SRF for Pre-K - Inclusion	\$ _____ (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ <u>644,364</u> (B2a)
Assets Acquired Under Capital Leases	\$ _____ (B2b)
Adjusted 2015-16 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>5,475,935</u> (B3)
2% of Adjusted 2015-16 General Fund Expenditures [(B3) times .02]	\$ <u>109,519</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>37,273</u> (K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ <u>287,273</u> (M)

#### SECTION 2

Total General Fund - Fund Balances @ 6/30/2016 (Per CAFR. Budgetary Comparison Schedule C-1)	\$ <u>540,683</u> (C)
Decreased by:	
Year-end Encumbrances	\$ _____ (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>38,100</u> (C3)
Other Restricted Fund Balances****	\$ <u>1,513</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>65,108</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u>435,962</u> (U1)

#### SECTION 3

Restricted Fund Balance - Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ <u>148,689</u> (E)
<b>Recapitulation of Excess Surplus as of June 30, 2016</b>	
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>38,100</u> (C3)
Reserved Excess Surplus*** [(E)]	\$ <u>148,689</u> (E)
Total [(C3)+(E)]	\$ <u>186,789</u> (D)

\* This adjustment line (as detailed below) is to be utilized when applicable for: Impact Aid, Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid, Additional Non-public School Transportation Aid; recognized current year School Bus Advertising Revenue and Family Crisis Transportation Aid. Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Additional Non-public School Transportation Aid and Family Crisis Transportation Aid.

***Detail of Allowable Adjustments***

Impact Aid	\$ _____	(H)
Sale & Lease-back	\$ _____	(I)
Extraordinary Aid	\$ 36,229	(J1)
Additional Non-public School Transportation Aid	\$ 1,044	(J2)
Current Year School Bus Advertising Revenue Recognize	\$ _____	(J3)
Family Crisis Transportation Aid	\$ _____	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)]	\$ 37,273	(K)

\*\* This amount represents the June 30, 2016, Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amount must agree to the June 30, 2016, CAFR and the sum of the two lines must agree to Audit Summary Worksheet Line 90030.

\*\*\*\* Amount for Other Reserved 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 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	\$ 1,513	
Maintenance Reserve	\$ _____	
Emergency Reserve	\$ _____	
Waiver Offset Reserve - Designated for Subsequent Year	\$ _____	
Tuition Reserve	\$ _____	
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	\$ 1,513	(C4)