

**BOROUGH OF WOODBINE
BOARD OF EDUCATION**

**AUDITORS MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE**

June 30, 2016

TABLE OF CONTENTS

	<u>Page</u>
Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance	1
Scope of Audit	2
Administrative Practices and Procedures:	
Insurance.....	2
Official Bonds	2
Financial Planning, Accounting and Reporting:	2
Examination of Claims.....	2
Payroll Account and Position Control Roster.....	2
Reserve for Encumbrances, Liability and Accounts Payable	2
Classification of Expenditures	
General Classifications	3
Administrative Classifications.....	3
Board Secretary's Records.....	3
Treasurer's Records	3
Elementary and Secondary Education Act/Improving America's Schools Act as reauthorized by the No Child Left Behind Act of 2001.....	3
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement.....	4
School Purchasing Programs:	
Contracts and Agreements Requiring Advertisement for Bids	4
School Food Service	4 - 5
Student Body Activities.....	5
Application for State School Aid	6
Pupil Transportation	6
Follow-up on Prior Year Findings	6
Acknowledgment	6
Net Cash Resource Schedule	N/A
Schedule of Meal Count Activity.....	7 - 8
Schedule of Audited Enrollments	9 - 11
Excess Surplus.....	12 - 13

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November 11, 2016

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

Honorable President and
Members of the Board of Education
Borough of Woodbine School District
County of Cape May, New Jersey

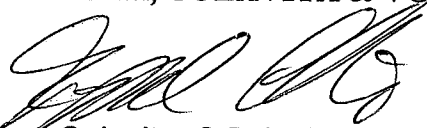
We have audited, in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the general purpose financial statements of the Board of Education of the Borough of Woodbine School District in the County of Cape May for the year ended June 30, 2016, and have issued our report thereon dated November 11, 2016.

As part of our audit, we performed procedures required by the District of Administration and Finance, 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 issued in conjunction with the Comprehensive Annual Financial Report of the Board of Education of the Borough of Woodbine for the fiscal year ending June 30, 2016 and is intended solely for the information and use of the 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,

NIGHTLINGER, COLAVITA & VOLPA, P.A.



Raymond Colavita, C.P.A., R.M.A.
Licensed Public School Accountant
No. 915

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 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

Insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's CAFR.

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Frank Onorato	Treasurer	\$180,000

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 and 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/School Business Administrator

Salary withholdings were promptly remitted to the proper agencies.

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

Reserve for Encumbrances, Liability for 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:23-2.2(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 selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23-2.4. As a result of the procedures performed, a transaction error rate of 0 % was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Business Administrator / Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following:

Finding – 2016-1 (CAFR Finding 2016-1):

The capital funds have a negative fund balance as of June 30, 2016.

Recommendation:

All funds should be properly budgeted to ensure that sufficient funds are available to cover the approved expenditures.

Purchase orders were charged to the appropriate line accounts in accordance with State prescribed Uniform Minimum Chart of Accounts (2R2), for New Jersey Public Schools.

Treasurer's Records

The Treasurer's records were examined and were found to be in agreement with the records of the Board Secretary. All cash receipts were promptly deposited.

Elementary and Secondary Education Act (E.S.E.A.) / 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 the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. revealed one area of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on the Schedule A and Schedule B 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 Special Federal and/or State Projects revealed the following area of noncompliance and/or questionable 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.

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

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2010 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 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.

The results of my examination indicated that no individual payments, contracts, or agreements were 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.

School Food Service

The School Food Service Program was not selected as a major Federal program. However, the program expenditures exceeded \$100,000 in Federal 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 and whether the SFA's expenditures of food service were limited to allowable direct and indirect costs. No exceptions were noted.

The financial transactions and statistical records of the School Food Service Fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

The district utilizes a food service management company and depositing and expending of program monies were in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1.

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

The cash disbursement 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 and the Non-Program Food Revenue tool was utilized. Net cash resources did not exceed three months average expenditures. No exceptions were noted.

The number of meals claimed for reimbursement were verified against sales and meal count records. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

Finding 2016-2

There was an over claim of 551 snacks resulting in an immaterial over claim of \$471.

Recommendation:

Procedures to analyze and compare the edit check reports to the Snears reports should be reviewed and revised to ensure the two documents are in agreement.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced price meal and free milk policy is uniformly administered throughout the school system. Sites approved to participate in Provisions were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

Food Distribution Program commodities were received and a separate inventory was maintained on a first-in, first-out basis. No exceptions were noted.

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

Student Body Activities

During our review of the student activity funds, we noted no exceptions.

Application for State School Aid

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 districts procedures related to its completion. The information on the ASSA was compared to the district workpapers 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 written 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 include a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

Follow-Up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action had been taken on all the prior year findings with the exception of the following, which is repeated in this year's recommendations:

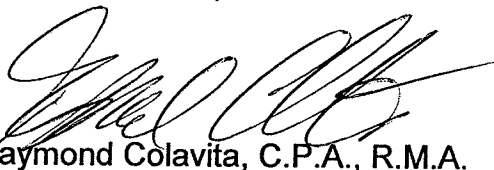
- The general and capital funds have a negative fund balance as of year end.

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,

NIGHTLINGER, COLAVITA & VOLPA, P.A.



Raymond Colavita, C.P.A., R.M.A.
Licensed Public School Accountant No. 915

SCHEDULE OF MEAL COUNT ACTIVITY

SCHOOL DISTRICT OF BOROUGH OF WOODBINE
FOOD SERVICE FUND

NUMBER OF MEALS/MILKS SERVED AND (OVER)/UNDERCLAIM-FEDERAL
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/Under Claim</u>
National School Lunch (Regular Rate)	Paid	7,228	7,228	7,228	-	\$ 0.3100	\$ -
	Reduced	1,981	1,981	1,981	-	2.6900	-
	Free	22,133	22,133	22,133	-	3.0900	-
	TOTAL	<u>31,342</u>	<u>31,342</u>	<u>31,342</u>	<u>-</u>		<u>-</u>
HHFKA	Paid	7,228	7,228	7,228	-	0.0600	-
	Reduced	1,981	1,981	1,981	-	0.0600	-
	Free	22,133	22,133	22,133	-	0.0600	-
	TOTAL	<u>31,342</u>	<u>31,342</u>	<u>31,342</u>	<u>-</u>		<u>-</u>
School Breakfast (Regular Rate)	Paid	8,243	8,243	8,243	-	0.2900	-
	Reduced	1,457	1,457	1,457	-	1.6900	-
	Free	19,842	19,842	19,842	-	1.9900	-
	TOTAL	<u>29,542</u>	<u>29,542</u>	<u>29,542</u>	<u>-</u>		<u>-</u>
Snacks	Paid	4,295	8,243	3,734	(561.00)	0.8400	(471.24)
	TOTAL	<u>4,295</u>	<u>8,243</u>	<u>3,734</u>	<u>(561.00)</u>		<u>\$ (471.24)</u>
TOTAL NET (OVER) UNDER CLAIM							\$ (471.24)

SCHEDULE OF MEAL COUNT ACTIVITY
SCHOOL DISTRICT OF BOROUGH OF WOODBINE
FOOD SERVICE FUND
NUMBER OF MEALS/MILKS SERVED AND (OVER)/UNDERCLAIM-STATE
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/Under Claim</u>
State Reimbursement National School Lunch (Regular Rate)	Paid	7,228	7,228	7,228	-	\$ 0.0550	\$ -
	Reduced	1,981	1,981	1,981	-	0.0550	-
	Free	22,133	22,133	22,133	-	0.0400	-
	TOTAL	<u>31,342</u>	<u>31,342</u>	<u>31,342</u>	<u>-</u>		<u>\$ -</u>
TOTAL NET (OVER) UNDER CLAIM							<u>\$ -</u>

SCHEDULE OF AUDITED ENROLLMENTS

**WOODBINE PUBLIC SCHOOL DISTRICT
APPLICATION OR 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		Reported On Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported On A.S.S.A. as				
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Sample for Verification	Sample Verified	Sample Errors	
Full Day 3 Year Olds	18		18				10		10								
Full Day 4 Year Olds	19		19				11		11								
Full Day Kindergarten	35		35				20		20								
One	16		16				9		9								
Two	13		13				7		7								
Three	11		11				6		6								
Four	13		13				7		7								
Five	13		13				7		7								
Six	9		9				5		5								
Seven	9		9				5		5								
Eight	15		15				9		9								
Subtotal	134	0	134	0	0	0	75	0	75	0	0	0	0	0	0	0	0
Special Ed - Elementary	31		31				18		18								
Special Ed - Middle	13		13				7		7				2	2			
Special Ed - High																	
Subtotal	44	0	44	0	0	0	25	0	25	0	0	0	2	2			0
Totals	178	0	178	0	0	0	100	0	100	0	0	0	2	2			0
Percentage Error					0.00%	0.00%							0.00%	0.00%			0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**WOODBINE PUBLIC SCHOOL DISTRICT
APPLICATION OR 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 A.S.S.A. as Low Income</u>	<u>Reported On Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected From Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>	<u>Reported on A.S.S.A. as LEP Low Income</u>	<u>Reported on Workpapers as LEP Low Income</u>	<u>Errors</u>	<u>Sample Selected From Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Full Day Kindergarten	27	27		18	18							
One	13	13		9	9		1	1		1	1	
Two	11	11		7	7		2	2		1	1	
Three	8	8		5	5		1	1		1	1	
Four	11	11		7	7							
Five	10	10		7	7							
Six	7	7		5	5							
Seven	6	6		4	4							
Eight	9	9		6	6							
Subtotal	102	102	0	68	68	0	4	4	0	3	3	0
Special Ed - Elementary	26	26		18	18							
Special Ed - Middle	12	12		8	8							
Special Ed - High												
Subtotal	38	38	0	26	26	0	0	0	0	0	0	0
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	140	140	0	94	94	0	4	4	0	3	3	0
Percentage Error			0.00%			0.00%						

TRANSPORTATION

	<u>Reported on DRTRS by DOE/County</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>
Reg. - Public Schools	61	61		41	41	
Reg. - Special Ed.						
Transported - Non-Public	17	17		12	12	
Aid in Lieu - Non-Public						
Special Needs - Public	31	31		21	21	
Totals	109	109	0	74	74	0
Percentage Error						0.00%

	<u>Reported</u>	<u>Re-Calculated</u>
Avg. Mileage - Regular Including Grade PK students	11.8	
Avg. Mileage - Regular Excluding Grade PK students	11.8	
Avg. Mileage - Special Ed with Special Needs	13.9	

SCHEDULE OF AUDITED ENROLLMENTS

WOODBINE PUBLIC SCHOOL DISTRICT
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2015

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Report On A.S.S.A. as NOT Low Income</u>	<u>Report On Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected From Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Subtotal	0	0	0	0	0	0
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	0	0	0	0	0	0
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	0	0	0	0	0	0
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

BOROUGH OF WOODBINE SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION

SECTION 1

A. 2% Calculation of Excess Surplus

2015-16 Total General Fund Expenditures per the CAFR	\$ <u>5,036,564</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>411,112</u>	(B2a)	
Assets Acquired Under Capital Leases	<u> </u>	(B2b)	
 Adjusted 15-16 General Fund Expenditures [(B)+(B1s)-(B2s)]	 <u>4,625,452</u>	 (B3)	
 2% of Adjusted 2015-16 General Fund Expenditures [(B3) times .02]	 <u>92,509</u>	 (B4)	
Enter Greater of (B4) or \$250,000	<u>250,000</u>	(B5)	
Increased by: Allowable Adjustment*	<u> </u>	(K)	
 Maximum Unassigned/Undesignated-Unreserved Fund Balance[(B5)+(K)]			 \$ <u>250,000</u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-16 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>242,176</u>	(C)	
Decreased by:			
Year-end Encumbrances	<u>96,979</u>	(C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	<u> </u>	(C2)	
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	<u> </u>	(C3)	
Other Restricted Fund Balances****	<u> </u>	(C4)	
Assigned Fund balance Unreserved - Designated for Subsequent Year's Expenditures	<u> </u>	(C5)	
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			 \$ <u>145,197</u> (U1)

BOROUGH OF WOODBINE SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION

SECTION 3

Restricted Fund Balance- Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0- \$ _____ (E)

Recapitulation of Excess Surplus as of June 30, 2016

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	-	(C3)
Reserved Excess Surplus ***[(E)]	-	(E)
Total Excess Surplus [(C3) + (E)]	\$ -	(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 & 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.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$ _____	(H)
Sale & Lease-Back	_____	(I)
Extraordinary Aid	_____	(J1)
Additional Nonpublic School Transportation Aid	-	(J2)
Current Year School Bus Advertising Revenue Recognized	_____	(J3)
Family Crisis Transportation Aid	_____	(J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	\$ -	(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, 2015 CAFR and 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 an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of 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	_____	
Maintenance reserve	_____	
Emergency Reserve	_____	
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 8007 and 8008)	_____	
Impact Aid General Fund Reserve (Sections 8002 and 8003)	_____	
Other state/government mandated reserve	_____	
[Other Restricted Fund Balance not noted above] ****	_____	
Total Other Restricted Fund Balance	\$ -	(C4)

