

**SCHOOL DISTRICT
OF
BUENA REGIONAL**

**AUDITORS' MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2017**

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

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Buena Regional School District
County of Atlantic, New Jersey

We have audited, in accordance with audit 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 Buena Regional School District in the County of Atlantic for the year ended June 30, 2017, and have issued our report thereon dated November 28, 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 Buena Regional Board of Education's management and the New Jersey Department of Education (cognizant audit agency), other state and federal awarding agencies and pass-through entities and is not intended and should not be used by anyone other than these parties.

Ford, Scott & Associates, L.L.C.

FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Michael S. Garcia

Michael S. Garcia
Certified Public Accountant
Licensed Public School Accountant
No. 2080

November 28, 2017

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

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

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

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Pasquale Yacovelli	Board Secretary Business Administrator	\$ 300,000.00

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with *N.J.A.C. 6A:23-3.1(f)3*.

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/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health premiums withholdings due to the general fund.

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. No discrepancies were noted.

Financial Planning, Accounting and Reporting - Continued

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6:23-2.2(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 with *N.J.A.C. 6A:23A-2.4*. As a result of the procedures performed, a transaction error rate of 0.00% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. *General Classification Findings*
- B. *Administrative Classification Findings*

Board Secretary's Records

The Board Secretary's Records were in satisfactory condition.

Bids received were summarized in the minutes.

Acknowledgement of the Board's receipt of the Board Secretary's and the Treasurer's monthly financial reports were included in the minutes.

Budget appropriations were not greater than realized revenues and Board authorized use of surplus.

No budgetary line accounts were over-expended during the fiscal year and at June 30.

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

Not Applicable

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2016-2017 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report. 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 the 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.

Elementary and Secondary Education Act of 1965 (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. / 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 and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. revealed no areas 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

Other Special Federal and/or State Projects - Continued

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 no areas 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.

TPAF 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 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

Effective July 1, 2015 and thereafter the bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *18A:18A-3(a)* is \$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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods 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.

The results of my examination indicated that no individual payments, contracts, or agreements were made for the performance of any work or goods or service, 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*, as amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per *N.J.S.A. 18A-5:18A-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 financial transactions and statistical records of the School Food Services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

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.

The cash disbursement records reflected expenditures for program related goods and services. Deposits and Expenditures of program monies are in accordance with *NJSA 18A:17-34* and *19-1* through *19-4.1*. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education. 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.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced price meal and free milk policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

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, in the CAFR.

Student Body Activities

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

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2016 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, and low income. We also performed a review of the districts 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 with several exceptions. 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.

Facilities and Capital Assets

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds and awarding of contracts for eligible facilities construction. No exceptions were noted.

Follow-up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. There were no findings in the prior year.

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.

Ford, Scott & Associates, L.L.C.

**FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS**

Michael S. Garcia

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November 28, 2017

**BUENA REGIONAL SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018**

	2017-2018 Application for State School Aid						Sample for Verification						Private Schools for Disabled									
	Reported on A.S.S.A. On Roll		Workpapers On Roll		Errors		Reported on Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Reported on workpapers		Sample for Verification		Sample Errors			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
PK3 Preschool	26	-	-	-	-	-	-	4	4	-	-	-	-	-	-	-	-	-	-	-	-	
PK4 Preschool	51	-	-	-	-	-	-	8	8	-	-	-	-	-	-	-	-	-	-	-	-	
Half Day Kindergarten	107	-	-	-	-	-	-	17	17	-	-	-	-	-	-	-	-	-	-	-	-	
Full Day Kindergarten	95	-	-	-	-	-	-	15	15	-	-	-	-	-	-	-	-	-	-	-	-	
One	88	-	-	-	-	-	-	14	14	-	-	-	-	-	-	-	-	-	-	-	-	
Two	86	-	-	-	-	-	-	15	15	-	-	-	-	-	-	-	-	-	-	-	-	
Three	91	-	-	-	-	-	-	13	13	-	-	-	-	-	-	-	-	-	-	-	-	
Four	110	-	-	-	-	-	-	16	16	-	-	-	-	-	-	-	-	-	-	-	-	
Five	102	-	-	-	-	-	-	16	16	-	-	-	-	-	-	-	-	-	-	-	-	
Six	103	-	-	-	-	-	-	16	16	-	-	-	-	-	-	-	-	-	-	-	-	
Seven	101	-	-	-	-	-	-	16	16	-	-	-	-	-	-	-	-	-	-	-	-	
Eight	117	-	-	-	-	-	-	19	19	-	-	-	-	-	-	-	-	-	-	-	-	
Nine	124	-	-	-	-	-	-	18	18	-	-	-	-	-	-	-	-	-	-	-	-	
Ten	121	-	-	-	-	-	-	19	19	-	-	-	-	-	-	-	-	-	-	-	-	
Eleven	129	-	-	-	-	-	-	20	20	-	-	-	-	-	-	-	-	-	-	-	-	
Twelve																						
Post-Graduate																						
Adult H.S. (15+CR.)																						
Adult H.S. (1-14+CR.)																						
Subtotal	1,451	-	1,451	-	-	-	-	226	226	-	-	-	-	226	-	-	-	-	-	-	-	-
Special Ed - Elementary	132	-	-	-	-	-	-	19	19	-	-	-	-	19	-	-	-	-	-	-	-	-
Special Ed - Middle School	100	-	-	-	-	-	-	15	15	-	-	-	-	15	-	-	-	-	-	-	-	-
Special Ed - High School	124	-	-	-	-	-	-	19	19	-	-	-	-	19	-	-	-	-	-	-	-	-
Subtotal	356	-	-	-	-	-	-	53	53	-	-	-	-	53	-	-	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,807	-	1,807	-	-	-	-	279	279	-	-	-	-	279	-	-	-	-	-	-	-	-
Percentage Error								0.00%	0.00%					0.00%								0.00%

BUENA REGIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2016

SCHEDULE OF AUDITED ENROLLMENTS

	2017-2018 Application for State School Aid			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A as LEP Low Income	Reported on Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
PK3 Preschool	-	-	-	-	-	-	-	-	-	-	-	-
PK4 Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	59	59	-	15	15	-	8	8	-	7	7	-
One	54	54	-	15	15	-	5	5	-	4	4	-
Two	52	52	-	13	13	-	2	2	-	2	2	-
Three	52	52	-	12	12	-	-	-	-	-	-	-
Four	55	55	-	14	14	-	-	-	-	-	-	-
Five	68	68	-	16	16	-	-	-	-	-	-	-
Six	61	61	-	15	15	-	1	1	-	1	1	-
Seven	59	59	-	15	15	-	1	1	-	1	1	-
Eight	55	55	-	14	14	-	-	-	-	-	-	-
Nine	64	64	-	16	16	-	-	-	-	-	-	-
Ten	71	71	-	18	18	-	1	1	-	1	1	-
Eleven	60	60	-	14	14	-	-	-	-	-	-	-
Twelve	57	57	-	13	13	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	767	767	-	190	190	-	18	18	-	16	16	-
Special Ed - Elementary	91	91	-	23	23	-	2	2	-	2	2	-
Special Ed - Middle School	80	80	-	20	20	-	1	1	-	1	1	-
Special Ed - High School	85	85	-	21	21	-	-	-	-	-	-	-
Subtotal	256	256	-	64	64	-	3	3	-	3	3	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,023	1,023	-	254	254	-	21	21	-	19	19	-
Percentage Error			0.00%									0.00%

	Transportation		
	Reported on DRTS by DOE/County	Reported on DRTS by District	Errors
Reg. - Public Schools, col. 1	969.00	969.00	-
Reg - Sp Ed, col. 4	389.00	389.00	-
Transported - Non-Public, col. 3	2.00	2.00	-
AIL - Non-Public	82.00	82.00	-
Special Ed w/ Spec, col. 6	63.00	63.00	-
Totals	1,505.00	1,505.00	1
Percentage Error			0.00%

Reported 4.7 Recalculated 4.7
Reported 4.7 Recalculated 4.7
Reported 14.7 Recalculated 14.7

Reg Avg. (Mileage) = Regular Including Grade PK Students (Part A)
Reg Avg. (Mileage) = Regular Excluding Grade PK Students (Part B)
Spec Avg. = Special Ed with Special Needs

BUENA REGIONAL SCHOOL DISTRICT

APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2016

SCHEDULE OF AUDITED ENROLLMENTS

	2017-2018 Application for State School Aid			Sample for Verification		
	Reported on A.S.S.A as LEP/Not Low Income	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
PK3 Preschool	-	-	-	-	-	-
PK4 Preschool	-	-	-	-	-	-
Half Day Kindergarten	1	1	-	1	1	-
Full Day Kindergarten	1	1	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-
Subtotal	2	2	-	1	1	-
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-
Special Ed - High School	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-
Totals	2	2	-	1	1	-
Percentage Error				0		0.00%

**BUENA REGIONAL SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2017**

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2016-17 Total General Fund Expenditures per the CAFR, Ex. C-1	\$	<u>39,317,750.95</u>	(B)
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	\$	<u>-</u>	
Transfer from G/F to SRF for Preschool - Regular	\$	<u>-</u>	
Transfer from Capital Reserve to Capital Projects Fund	\$	<u>-</u>	
Decreased By:			
On-Behalf TPAF Pension & Social Security	\$	<u>4,161,454.42</u>	(B2a)
Assets Acquired Under Capital Leases		<u>-</u>	(B2b)
Adjusted 2016-17 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$	<u><u>35,156,296.53</u></u>	(B3)
2% of Adjusted 2016-17 General Fund Expenditures [(B3) times .02]	\$	<u>703,125.93</u>	(B4)
Enter Greater of (B4) or \$250,000	\$	<u>703,125.93</u>	(B5)
Increased by: Allowable Adjustment*	\$	<u>35,458.00</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]		<u><u>738,583.93</u></u>	(M)

SECTION 2

Total General Fund - Fund Balances @ 06/30/17 (Per CAFR Budgetary Comparison Schedule C-1)	\$	<u>4,849,829.69</u>	(C)
Decreased by:			
Year-end Encumbrances	\$	<u>314,160.87</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$	<u>-</u>	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$	<u>1,386,587.60</u>	(C3)
Other Restricted Fund Balances ****	\$	<u>482,143.48</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$	<u>668,170.40</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u><u>1,998,767.34</u></u>	(U1)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER - 0 -	\$	<u>1,260,183.41</u>	(E)
<u>Recapitulation of Excess Surplus as of June 30, 2017:</u>			
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$	<u>1,386,587.60</u>	(C3)
Reserved Excess Surplus ***	\$	<u>1,260,183.41</u>	(E)
Total [(C3) + (E)]		<u><u>2,646,771.01</u></u>	(D)

**BUENA REGIONAL SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2017**

* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), and Extraordinary Aid, and Additional Nonpublic School Transportation Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid).

Detail of Allowable Adjustments

Impact Aid	\$ <u> -</u> (H)
Sale & Lease-back	\$ <u> -</u> (I)
Extraordinary Aid	\$ <u> 21,190.00</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u> 14,268.00</u> (J2)
 Total Adjustments [(H)+(I)+(J1) + (J2)]	 \$ <u> 35,458.00</u> (K)

** This amount represents the June 30, 2013 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 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 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 prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ <u> -</u>
Sale/lease-back reserve	\$ <u> -</u>
Capital reserve	\$ <u> 482,143.48</u>
Maintenance reserve	\$ <u> -</u>
Emergency Reserve	\$ <u> -</u>
Waiver offset reserve	\$ <u> -</u>
Tuition reserve	\$ <u> -</u>
Other state/government mandated reserve	\$ <u> -</u>
 [Other Restricted Fund Balance not noted above] ****	 \$ <u> -</u>
 Total Other Restricted Fund Balance	 \$ <u> 482,143.48</u> (C4)