

**HOLMDEL SCHOOL DISTRICT**

Holmdel, New Jersey  
County of Monmouth

**Auditor's Management Report on Administrative Findings -  
Financial, Compliance and Performance  
for The Year Ended June 30, 2017**



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

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

Honorable President and Members  
of the Board of Education  
Holmdel School District  
County of Monmouth  
Holmdel, 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 Holmdel School District in the County of Monmouth for the year ended June 30, 2017, and have issued our report thereon dated December 2, 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 Holmdel School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

Robert W. Allison  
Certified Public Accountant  
Public School Accountant, No. 897

Freehold, New Jersey  
December 2, 2017

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

**Scope of Audit**

The audit covered the financial transactions of the Business Administrator/Board Secretary 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 School District's CAFR.

**Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Michael R. Petrizzo	Business Administrator/Board Secretary	\$115,000
Sean Boyce	Treasurer	315,000

There is a Public Employee’s Faithful Performance Blanket Position Bond with the New Jersey Schools Insurance Group covering all other employees with multiple coverage of \$250,000. Adequacy of insurance coverage is the responsibility of the District.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

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

**Payroll Account**

The net salaries of sampled employees of the board were deposited in the Payroll Account. Employee's payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

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

Sampled salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

## **Financial Planning, Accounting and Reporting (continued)**

### **Employee Position Control Roster**

A sample inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

### **Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No exceptions were noted.

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23 A-16.29(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of a sample of expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. As a result of the procedures performed, no exceptions were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

### **Board Secretary's Records**

Our review of the financial and accounting records maintained by the board secretary were found to be in satisfactory condition.

### **Treasurer's Records**

Our review of the financial and accounting records maintained by the Treasurer of School Monies were found to be in satisfactory condition, and in agreement with the records maintained by the board secretary.

### **Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (I.A.S.A.) as Reauthorized by the No Child Left Behind Act of 2001.**

The E.S.E.A. / N.C.L.B. financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I, II, and III of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance.

### **Other Special Federal and/or State Projects**

The School 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 sample test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.



### **Other Special Federal and/or State Projects (continued)**

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. No exceptions were noted.

### **Individuals with Disabilities Education Act (I.D.E.A.)**

The I.D.E.A. 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 IDEA Part B, Basic and Preschool Education of the Individuals with Disabilities Education Act amended and reauthorized. No exceptions were noted.

### **T.P.A.F. Reimbursement**

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

### **T.P.A.F. Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

### **School Purchasing Programs**

#### **Contracts and Agreements Requiring Advertisement for Bids**

*N.J.S.A.18A:18A-1* et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general is available on the website: <http://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html>

Current statute is posted on the New Jersey Legislature website at: [http://lis.njleg.state.nj.us/cgi-bin/om\\_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headigswithhits=on&infobase=statutes.nfo&softpage=TOC\\_Frame\\_Pg42](http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headigswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_Pg42)

The bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *18A:18A-3(a)* are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under *N.J.S.A. 18A:39-3* is \$18,800 for 2016-17.

The district board of education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. 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.

### **School Purchasing Programs (continued)**

Based on the results of our tests on sample basis, 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*.

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

### **School Food Service**

Chartwells, by contractual agreement, is responsible for the management of the cafeteria and food preparation.

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.

Holmdel School District does not participate in the food service reimbursable program.

### **Student Body Activities**

Our review of the financial and accounting records for student activities indicated they were in satisfactory condition.

### **Application for State School Aid (ASSA)**

Our audit procedures included a sample test of information reported in the October 15, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income, and bilingual. We also performed a review on a sample basis of the School District's procedures related to its completion. The information on the ASSA was compared to the School District workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments

The School District maintained workpapers on the prescribed state forms of their equivalent.

The School District written procedures appear to be adequate for the recording of student enrollment data.

### **Pupil Transportation**

Our audit procedures included a sample 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 without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a sample of transportation contracts and purchases. Based on our sample, the School District complied with proper bidding procedures and award of contracts. No exceptions were noted in our sampling of transportation related purchases of goods and services.

### **Facilities and Capital Assets**

Our review of the financial and accounting records for capital assets indicated they were in satisfactory condition.

### **Miscellaneous**

The School District complied with its most recent continuing disclosure agreements in relation to prior year bond issuances.

### **Follow-up on Prior Year Findings**

In accordance with audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, our procedures included a review of all prior year findings reported in the prior year's Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance. There were no prior year findings.

### **Office of Fiscal Accountability and Compliance (OFAC) Findings**

There were no Office of Fiscal Accountability and Compliance (OFAC) audit reports issued during the fiscal year ended June 30, 2017.

### **Acknowledgment**

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

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.

Robert W. Allison  
Certified Public Accountant  
Public School Accountant, No. 897

Freehold, New Jersey  
December 2, 2017

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**ADDITIONAL INFORMATION**

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SCHEDULE OF AUDITED ENROLLMENTS (1)

HOLMDEL SCHOOL DISTRICT  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 14, 2016

	2017-2018 Application for State School Aid						Sample for Verification						Private Schools for Disabled									
	Reported on A.S.A. On Roll		Workpapers On Roll		Errors		Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.A. as Private Schools		Sample for Verification		Sample Verified					
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
Half Day Preschool 3 Yrs.	8	-	8	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	
Half Day Preschool 4 Yrs.	18	-	18	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	
Half Day Kindergarten	133	-	133	-	-	-	13	-	13	-	-	-	-	-	-	-	-	-	-	-	-	
One	156	-	156	-	-	-	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	
Two	191	-	191	-	-	-	19	-	19	-	-	-	-	-	-	-	-	-	-	-	-	
Three	207	-	207	-	-	-	20	-	20	-	-	-	-	-	-	-	-	-	-	-	-	
Four	201	-	201	-	-	-	20	-	20	-	-	-	-	-	-	-	-	-	-	-	-	
Five	227	-	227	-	-	-	22	-	22	-	-	-	-	-	-	-	-	-	-	-	-	
Six	216	-	216	-	-	-	21	-	21	-	-	-	-	-	-	-	-	-	-	-	-	
Seven	218	-	218	-	-	-	21	-	21	-	-	-	-	-	-	-	-	-	-	-	-	
Eight	242	-	242	-	-	-	24	-	24	-	-	-	-	-	-	-	-	-	-	-	-	
Nine	189	-	189	-	-	-	19	-	19	-	-	-	-	-	-	-	-	-	-	-	-	
Ten	215	-	215	-	-	-	21	-	21	-	-	-	-	-	-	-	-	-	-	-	-	
Eleven	192	-	192	-	-	-	19	-	19	-	-	-	-	-	-	-	-	-	-	-	-	
Twelve	192	-	192	-	-	-	19	-	19	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	2,605	-	2,605	-	-	-	256	-	256	-	-	-	-	-	-	-	-	-	-	-	-	
Special Ed - Elementary	179	-	179	-	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	
Special Ed - Middle School	85	-	85	-	-	-	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	
Special Ed - High School	124	9	124	9	-	-	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	388	9	388	9	-	-	40	-	40	-	-	-	-	-	-	-	-	-	-	-	-	
Totals	2,993	9	2,993	9	-	-	296	-	296	-	-	-	-	-	-	-	-	-	-	-	-	
Percentage Error	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

SCHEDULE OF AUDITED ENROLLMENTS (2)

HOLMDEL SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 14, 2016

	Resident Low Income			Sample for Verification			Reported on A.S.S.A. as LEP low Income			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 as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors			
One	2	2	-	1	1	-	-	-	-	-	-	-			
Two	2	2	-	1	1	-	-	-	-	-	-	-			
Three	5	5	-	3	3	-	-	-	-	-	-	-			
Four	4	4	-	3	3	-	-	-	-	-	-	-			
Five	8	8	-	5	5	-	-	-	-	-	-	-			
Six	13	13	-	9	9	-	-	-	-	-	-	-			
Seven	6	6	-	4	4	-	-	-	-	-	-	-			
Eight	7	7	-	5	5	-	1	1	-	1	1	-			
Nine	3	3	-	2	2	-	1	1	-	1	1	-			
Ten	9	9	-	6	6	-	-	-	-	-	-	-			
Eleven	9	9	-	6	6	-	-	-	-	-	-	-			
Twelve	7	7	-	5	5	-	-	-	-	-	-	-			
Subtotal	75	75	-	50	50	-	2	2	-	2	2	-			
Special Ed - Elementary	10	10	-	7	7	-	-	-	-	-	-	-			
Special Ed - Middle	7	7	-	5	5	-	-	-	-	-	-	-			
Special Ed - High	9	9	-	6	6	-	-	-	-	-	-	-			
Subtotal	26	26	-	18	18	-	-	-	-	-	-	-			
Totals	101	101	-	68	68	-	2	2	-	2	2	-			
Percentage Error	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-			

Transportation

	Reported on DRTS by DOE/county			Reported on DRTS by District			Errors			Tested			Verified			Errors		
	Reported on DRTS by DOE/county	Reported on DRTS by District	Errors	Reported on DRTS by District	Reported on DRTS by District	Errors	Tested	Tested	Errors	Verified	Verified	Errors						
Reg. - Public Schools, col. 1	2,260	2,260	-	2,260	2,260	-	257	257	-	257	257	-						
Reg.-SpEd, col. 4	15	15	-	15	15	-	4	4	-	4	4	-						
AIL, col. 2	31	31	-	31	31	-	21	21	-	21	21	-						
Transported - Non-Public, col. 3	186	186	-	186	186	-	2	2	-	2	2	-						
Special Ed Spec, col. 6	71	71	-	71	71	-	8	8	-	8	8	-						
Totals	2,563	2,563	-	2,563	2,563	-	292	292	-	292	292	-						
Percentage Error	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-						



SCHEDULE OF AUDITED ENROLLMENTS (3)

HOLMDEL SCHOOL DISTRICT  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 14, 2016

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Kindergarten	8	8	-	7	7	-
One	5	5	-	4	4	-
Two	6	6	-	5	5	-
Three	1	1	-	1	1	-
Four	2	2	-	2	2	-
Five	4	4	-	3	3	-
Six	2	2	-	2	2	-
Seven	2	2	-	2	2	-
Eight	2	2	-	2	2	-
Nine	3	3	-	3	3	-
Ten	4	4	-	3	3	-
Eleven	4	4	-	3	3	-
Twelve	2	2	-	2	2	-
Subtotal	45	45	-	39	39	-
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	1	1	-	1	1	-
Subtotal	1	1	-	1	1	-
Totals	46	46	-	40	40	-
Percentage Error			-0-			-0-

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**REGULAR DISTRICT**

**SECTION 1**

**2% Calculation of Excess Surplus**

2016-17 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 60,833,383 (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 PreK-Regular	\$ - (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ - (B1d)
Decreased By:	
On-Behalf TPAF Pension & Social Security	\$ 6,691,890 (B2a)
Assets Acquired Under Capital Leases	\$ - (B2b)
Adjusted 2016-17 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ 54,141,493 (B3)
2% of Adjusted 2016-17 General Fund Expenditures [(B3) times .02]	\$ 1,082,830 (B4)
Enter Greater of (B4) or \$250,000	\$ 1,082,830 (B5)
Increased By: Allowable Adjustment*	\$ 486,286 (K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$ 1,569,116 (M)

**SECTION 2**

Total General Fund – Fund Balances @ 6/30/2017 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 5,585,702 (C)
Decreased By:	
Year-end Encumbrances	\$ 317,841 (C1)
Legally Restricted – Designated for Subsequent Year’s Expenditures	\$ - (C2)
Legally Restricted - Excess Surplus – Designated for Subsequent Year's Expenditures**	\$ - (C3)
Other Restricted Fund Balances****	\$ 1,504,979 (C4)
Assigned Fund Balance - Unreserved – Designated for Subsequent Year's Expenditures	\$ 1,700,000 (C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures July 1, 2017 - August 1, 2017	\$ - (C6)*****
Total Unassigned Fund Balance[(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ 2,062,882 (U1)

**SECTION 3**

Restricted Fund Balance – Excess Surplus***[(U1)-(M)] If negative enter -0-	\$ 493,766 (E)
<b><u>Recapitulation of Excess Surplus as of June 30, 2017</u></b>	
Reserve Excess Surplus – Designated for Subsequent Year’s Expenditures**	\$ - (C3)
Reserved Excess Surplus***[(E)]	\$ 493,766 (E)
Total Excess Surplus[(C3)+(E)]	\$ 493,766 (D)

**Footnotes:**

\* Allowable 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 and (H) Federal Nonpublic School Transportation Aid; and recognized current year School Bus Advertising Revenue. Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary legal reserve Aid and Additional Nonpublic School Transportation Aid. 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);  
 (I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);  
 (J1) Extraordinary Aid;  
 (J2) Additional Nonpublic School Transportation Aid;  
 (J3) Recognized current year School Bus Advertising Revenue; and  
 (J4) Family Crisis Transportation Aid  
 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	469,089	(J1)
Additional Nonpublic School Transportation Aid	17,197	(J2)
Current Year School Bus Advertising Revenue Recognized	-	(J3)
Family Crisis Transportation Aid	-	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	<u>\$ 486,286</u>	(K)

\*\* This amount represents the June 30, 2017 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

\*\*\* Amounts must agree to the June 30, 2017 CAFR and must agree to Audit Summary Line 90030.

\*\*\*\* Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by 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 Administration and Finance prior to September 30.

\*\*\*\*\* Increase in Assigned Fund Balance - Unreserved - Designated for Subsequent Year's expenditures July 1, 2017 to August 1, 2017 resulting from decrease in state aid after adoption of 2017 - 2018 district budget.

**Detail of Other Restricted Fund Balance**

Statutory restrictions:		
Approved unspent separate proposal	\$ -	
Sale/lease-back reserve	-	
Capital reserve	-	
Maintenance reserve	1,504,979	
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 8002 and 8003)	-	
Impact Aid General Fund Reserve (Sections 8007 and 8008)	-	
Other state/government mandated reserve	-	
[Other Restricted Fund Balance not noted above]****	-	
Total Other Restricted Fund Balance	<u>\$ 1,504,979</u>	(C4)

## AUDIT RECOMMENDATIONS SUMMARY

For the Fiscal Year Ended June 30, 2017

Holmdel School District

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

No prior year findings or recommendations noted.