

MANSFIELD TOWNSHIP SCHOOL DISTRICT

Columbus, New Jersey
County of Burlington

**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
Mansfield Township School District
County of Burlington
Columbus, 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 Mansfield Township School District in the County of Burlington for the year ended June 30, 2017, and have issued our report thereon dated April 11, 2018.

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 Mansfield Township 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.

Kevin P. Frenia
Certified Public Accountant
Public School Accountant, No. 1011

Medford, New Jersey
April 11, 2018

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**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

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>
Bruce Benedetti	Interim Board Secretary/School Business Administrator	\$ N/A
Maria Parry	Treasurer	\$ 200,000

There is a Public Employee’s Faithful Performance Blanket Position Bond with the New Jersey School Board Association Insurance Group covering all other employees with multiple coverage of \$100,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The School District made a proper adjustment to the billings to sending districts for the decrease in per pupil cost in accordance with *N.J.A.C.6A:23A-17.1(f)3*.

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.

Financial Planning, Accounting and Reporting (continued)

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.

Sampled payrolls were approved by the Superintendent and were certified by the President of the Board and the School 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.

Finding 2017-001

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the NJ Department of Treasury was not filed.

Recommendation

The Board of Education should designate someone to prepare and submit the certification as required by *N.J.S.A. 18A:14.4* and submit the E-CERT1 if not yet submitted.

Finding 2017-002 (CAFR Finding 2017-001)

It was noted during our audit that a proper analysis of payroll agency is not being completed or maintained.

Recommendation

That the District properly analyze payroll agency on a monthly basis in order to ensure all payroll taxes and other withholdings are properly withheld and remitted.

Finding 2017-003 (CAFR Finding 2017-002)

A payroll error during 2016 led to The Mansfield Township School District undergoing a forensic accounting investigation of their payroll processing of retro pay, longevity and pay rates for the pay periods ended June 15, 2016, and July 14, 2016 through September 30, 2016. The results of this investigation yielded various errors totaling a net amount of overpayments to employees of \$11,457.09.

Recommendation:

It is recommended that the District follow the recommendations as outlined by the forensic report provided by the independent accounting firm dated December 2, 2016 to ensure retro, longevity and District pay rates are properly handled.

Employee Position Control Roster

Finding 2017-004

The District failed to maintain a Position Control Roster in accordance with N.J.A.C. 6A:23A-6.8.

Recommendation

That the District maintain a Position Control Roster in accordance with N.J.A.C. 6A:23A-6.8.

Reserve for Encumbrances and Accounts Payable

A sample 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, a transaction error rate of -0- percent overall was 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.

Finding 2017-005 (CAFR Finding 2017-003)

It was noted during our audit that the general ledger of the District was not properly maintained. Prior year audit adjustments were not recorded and material adjustments were necessary in order to properly reflect the District's financial position at June 30, 2017.

Recommendation

That the District properly maintain its general ledger and reconcile monthly with other subsidiary accounting records.

Finding 2017-006 (CAFR Finding 2017-004)

It was noted during our audit that accurate monthly reconciliations of all bank accounts are not being prepared.

Recommendation

That the District properly reconcile all bank accounts to the District's general ledger on a monthly basis.

Finding 2017-007 (CAFR Finding 2017-007)

It was noted during our testing that the District did not receive Commissioner approval for line-item transfers exceeding 10 percent on a cumulative basis from general fund appropriation accounts and appropriations accounts advertised as administration.

Recommendation

That the District receive the necessary approval, in compliance with N.J.S.A. 18A:22-8.1 and N.J.A.C. 6A:23A-13.3(g), for line-item transfers that exceed 10 percent on a cumulative basis.

Finding 2017-008 (CAFR Finding 2017-008)

It was noted during our testing that the Board of Education incurred obligations in excess of the amount appropriated by the Board in the applicable line-item account or program category account before line-item transfers were approved.

Recommendation

That the District receives the necessary approval for line-item transfers, in compliance with N.J.A.C. 6A:23A-16.10, prior to the over-expenditure of any line-item account.

Treasurer's Records

Finding 2017-009 (CAFR Finding 2017-009)

The Treasurer did not provide proper cash reconciliations for any account of the District.

Recommendation

Each month, the Treasurer should determine cash balances by performing and providing cash reconciliations for the all District accounts.

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 and II of the Elementary and Secondary Education Act as amended and reauthorized.

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.

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.

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 NOT made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management.

Finding 2017-010

The District did not complete the TPAF Reimbursement Form and submit the appropriate reimbursement to the State of New Jersey as required by N.J.S.A. 18A:66-90.

Recommendation:

That the District complete the 2016-2017 TPAF Reimbursement Form and submit the calculated reimbursement amount to the State of New Jersey.

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

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.

School Purchasing Programs (continued)

Contracts and Agreements Requiring Advertisement for Bids (continued)

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.

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. However, we noted the following regarding the provision of *N.J.S.A.* 18A:18A-21:

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

School Food Service

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

The School District maintains the detailed revenue and expenditure information necessary in order to execute the USDA mandated Non-Program Food Revenue Tool at least annually.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Sec Exhibits B4 through B-6 of the CAFR.

Finding 2017-011 (CAFR Finding 2017-005)

Food service accounting records maintained by the district's central administration office did not agree with the records maintained by the food service director.

Recommendation

The district should establish procedures that will reconcile the food service director's records and the food service records maintained by the central administration office.

Student Body Activities

Our review of the financial and accounting records for student activities indicated they were in satisfactory condition with the exception of the following:

Finding 2017-012

The bank account for the Mansfield Elementary School's student activities had a cash overdraft for May and June of 2017.

Recommendation

The District should ensure that proper internal controls are established to avoid cash overdrafts in the student activity accounts.

Application for State School Aid (ASSA)

Our audit procedures included a sample test of information reported in the October 14, 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 with exceptions noted. The information that was included on the workpapers was verified with exceptions noted. 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.

Finding 2017-013 (CAFR Finding 2017-010)

During our audit of the Application for State School Aid report, it was noted that the District report 21 more special education students than was supported by the District workpapers.

Recommendation

That the District implement proper internal controls surrounding ASSA enrollment counts and reporting.

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. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our sampling of transportation related purchases of goods and services.

Facilities and Capital Assets

Finding 2017-014 (CAFR Finding 2017-006)

The capital assets records were not properly updated for additions, disposals or depreciation.

Recommendation

The district should have adequate internal control procedures over its capital assets, including periodic update of the general ledger for additions, disposals and depreciation.

Follow-up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. Corrective action had been taken on all prior year findings with the exception of those marked with an asterisk (*) above.

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.

Kevin P. Frenia
Certified Public Accountant
Public School Accountant, No. 1011

Medford, New Jersey
April 11, 2018

ADDITIONAL INFORMATION

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SCHEDULE OF AUDITED ENROLLMENTS (1)

MANSFIELD TOWNSHIP 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			Workpapers			Errors			Sample			Verified per			Registers			Errors per			Reported on			Workpapers as		
	Full	Shared	On Roll	Full	Shared	On Roll	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Low	Income	Errors	Sample	Errors
Half Day Preschool 3	2	-	2	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool 4	11	-	11	-	-	-	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	60	-	60	-	-	-	20	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One	56	-	56	-	-	-	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Two	65	-	65	-	-	-	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Three	78	-	78	-	-	-	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Four	68	-	68	-	-	-	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Five	95	-	95	-	-	-	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Six	105	-	105	-	-	-	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	540	-	540	-	-	-	174	-	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Elementary	82	-	61	-	21	-	20	-	20	-	-	-	-	-	-	-	-	-	-	-	-	1.5	1.5	-	-	-	-
Special Ed - Middle School	10	-	10	-	-	-	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	92	-	71	-	21	-	23	-	23	-	-	-	-	-	-	-	-	-	-	-	-	1.5	1.5	-	-	-	-
Totals	632	-	611	-	21	-	197	-	197	-	-	-	-	-	-	-	-	-	-	-	-	1.5	1.5	-	-	-	-
Percentage Error	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SCHEDULE OF AUDITED ENROLLMENTS (2)

SPRINGFIELD TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2016

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Register	Sample Errors	Reported on A.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score & Register	Sample Errors
Full Day Kindergarten	3	3	-	2	2	-	-	-	-	-	-	-
One	3	3	-	3	3	-	-	-	-	-	-	-
Two	1	1	-	1	1	-	-	-	-	-	-	-
Three	5	5	-	5	5	-	-	-	-	-	-	-
Four	8	8	-	7	7	-	-	-	-	-	-	-
Five	9	9	-	8	8	-	-	-	-	-	-	-
Six	7	7	-	6	6	-	-	-	-	-	-	-
Subtotal	36	36	-	32	32	-	-	-	-	-	-	-
Special Ed - Elementary	7	7	-	5	5	-	-	-	-	-	-	-
Special Ed - Middle School	1	1	-	1	1	-	-	-	-	-	-	-
Subtotal	8	8	-	6	6	-	-	-	-	-	-	-
Totals	44	44	-	38	38	-	-	-	-	-	-	-
Percentage Error	-			-			-			-		
Transportation												
	Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Tested	Verified	Errors						
Reg. - Public Schools, col. 1	242	242	-	97	97	-						
Reg.-SpEd, col. 4	31	31	-	2	2	-						
ALL, col. 3	32	32	-	6	6	-						
Special Ed Spec, col. 6	36	36	-	1	1	-						
Totals	341	341	-	106	106	-						
Percentage Error	-			-			-			-		

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2016-2017 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>12,068,231</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>1,222,926</u> (B2a)
Assets Acquired Under Capital Leases:	\$ <u>45,286</u> (B2b)
Adjusted 2016-2017 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>10,800,019</u> (B3)
2% of adjusted 2016-2017 General Fund Expenditures [(B3) times .02]	\$ <u>216,000</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>111,979</u> (K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$ <u>361,979</u> (M)

SECTION 2

Total General Fund - Fund Balances @ 06-30-2017 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>2,156,959</u> (C)
Decreased by:	
Year-End Encumbrances	\$ <u>43,863</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ <u>-</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>922,939</u> (C3)
Other Restricted Fund Balances ****	\$ <u>243,492</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>82,570</u> (C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures (July 1, 2017 - August 1, 2017)	\$ <u>-</u> (C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ <u>864,095</u> (U1)

REGULAR DISTRICT (continued):

SECTION 3

Restricted Fund Balance - Excess Surplus *** {(U1)-(M)} IF NEGATIVE ENTER -0- \$ 502,116 (E)

Recapitulation of Excess Surplus as of June 30, 2017

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>922,939</u> (C3)
Reserved Excess Surplus *** [(E)]	<u>502,116</u> (E)
 Total [(C3) + (E)]	 <u>\$ 1,425,055</u> (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, 2016, 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 of 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.

Detail of Allowable Adjustments

Impact Aid	\$ <u>-</u> (H)
Sale & Lease-back	\$ <u>-</u> (I)
Extraordinary Aid	\$ <u>106,411</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>5,568</u> (J2)
Current Year School Bus Advertising Revenue Recognized	\$ <u>-</u> (J3)
Family Crisis Transportation Aid	\$ <u>-</u> (J4)
 Total Adjustments [(H)+(I)+J1)+(J2)+(J3)+(J4)]	 <u>\$ 111,979</u> (K)

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

*** Amounts must agree to the June 30, 2017 CAFR and must agree to Audit Summary Worksheet 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 another 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	\$ <u>-</u>
Sale/Lease-Back Reserve	\$ <u>-</u>
Capital Reserve	\$ <u>77,319</u>
Maintenance Reserve	\$ <u>116,173</u>
Emergency Reserve	\$ <u>50,000</u>
Tuition Reserve	\$ <u>-</u>
School Bus Advertising 50% Fuel Offset Revenue - current year	\$ <u>-</u>
School Bus Advertising 50% Fuel Offset Revenue - prior year	\$ <u>-</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ <u>-</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ <u>-</u>
Other State/Government Mandated Reserve	\$ <u>-</u>
Other Restricted Fund Balance Not Noted Above ****	\$ <u>-</u>
 Total Other Restricted Fund Balance	 <u>\$ 243,492</u> (C4)