

**CITY OF VINELAND
SCHOOL DISTRICT**

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

**FOR THE YEAR ENDED
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
Vineland School District
County of Cumberland, 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 Vineland School District in the County of Cumberland for the year ended June 30, 2017, and have issued our report thereon dated October 20, 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 management of the Vineland Board of Education, the New Jersey State 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

October 20, 2017

Administrative Practices and Procedures

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/charter school'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>
Helen G. Haley	School Business Administrator	\$200,000
Carmen DiGiorgio	Treasurer	\$650,000

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 increase/decrease in per pupil costs in accordance with *N.J.A. C. 6A:23A-17.1(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/Business Administrator.

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

Employee Position Control Roster

No exceptions were noted regarding the Employee Position Control Roster.

Financial Planning, Accounting and Reporting – (Continued)

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 discrepancies were noted.

Travel

No findings were identified.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23A-16.2(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. As a result of the procedures performed, a transaction error rate of 0.00% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. General Classification Findings – None
- B. Administrative Classification Findings - None

Board Secretary's Records

The Board Secretary's Records were in satisfactory condition.

Bids received were summarized in the minutes.

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

The Board Secretary did file monthly certifications of the budgetary line item status which were consistent with the actual budgetary records.

Treasurer's Records

The Treasurers records were examined and found to be in satisfactory condition.

All required reconciliations were performed.

All cash receipts were promptly deposited.

The Treasurers Records were in agreement with the Board Secretary.

Financial Planning, Accounting and Reporting – (Continued)

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2016-17 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 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 (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. did not indicate any areas of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the federal and state funds on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

No exceptions were noted in our study of compliance for the special projects.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for district/charter school employees who are members of the Teacher's Pension and Annuity Fund. No exceptions were noted.

Financial Planning, Accounting and Reporting – (Continued)

TPAF 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

The bid thresholds in accordance with *N.J.S.A.* 18A:18A-2 and 18A:18A-3(a) is \$40,000. The law regulating bidding for public school student transportation contracts under *N.J.S.A.* 18A:39-3 is currently \$18,800.

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 examination, 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, amended.

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 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. No findings were identified.

Cash receipts and bank records were reviewed for timely deposit. No findings were identified.

The District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with *N.J.S.A.* 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will produce a surplus of at least \$150,000.00. The operating results provision has not been met and the District will be receiving a refund from the FSMC.

School Food Service – (Continued)

Expenditures are separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements 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.

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/board of trustees. No exceptions were noted.

The number of meals claimed for reimbursement was compared to 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 was compared to the number of valid applications and / or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

USDA Food Distribution Program (food and/or commodities) were received and a single 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 of the CAFR.

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

Student Body Activities

During our review, the student activity funds were found to be in satisfactory condition.

Application for State School Aid (ASSA)

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, 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 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 District maintained workpapers on the prescribed state forms or their equivalent.

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

Follow-up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. 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.

Respectfully submitted,

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

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

Michael S. Garcia

Michael S. Garcia
Certified Public Accountant
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No. 2080

October 20, 2017

SCHEDULE OF MEAL COUNT ACTIVITY
VINELAND SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED – FEDERAL AND (OVER)/UNDERCLAIM
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Program	Meal Category	Meals Claimed	Meals Verified	Diff	Rate	(Over) Under Claim
National School Lunch	PAID	180,907	180,907	-	0.3200	\$ -
	REDUCED	89,710	89,710	-	2.7800	-
	FREE	<u>868,342</u>	<u>868,342</u>	-	<u>3.1800</u>	-
TOTAL		<u>1,138,959</u>	<u>1,138,959</u>	-		-
National School Lunch	HHFKA-PB Lunch Only	<u>1,138,959</u>	<u>1,138,959</u>	-	0.0600	-
-School Breakfast Program (Severe Rate)	PAID	203,154	203,154	-	0.2900	-
	REDUCED	61,991	61,991	-	1.7400	-
	FREE	<u>644,026</u>	<u>644,026</u>	-	<u>2.0400</u>	-
TOTAL		<u>909,171</u>	<u>909,171</u>	-		-
After School Snacks (Regular Rate)	PAID	-	-	-	0.0000	-
	REDUCED	-	-	-	0.0000	-
	FREE	<u>78,186</u>	<u>78,186</u>	-	<u>0.8600</u>	-
TOTAL		<u>78,186</u>	<u>78,186</u>	-		-
TOTAL NET OVERCLAIM						<u>\$ 0.00</u>

NET CASH RESOURCE SCHEDULE

**Net cash resources DID NOT exceed three months of expenditures
Proprietary Funds - Food Service
FYE 2017**

<u>Net Cash Resources:</u>		Food Service B - 4/5	
CAFR	*	Current Assets	
B-4		Cash & Cash Equiv.	-
B-4		Due from Other Gov'ts	282,784.57
B-4		Accounts Receivable	111,399.06
B-4		Investments	-
CAFR		Current Liabilities	
B-4		Less Accounts Payable	(3,659.43)
B-4		Less Accruals	-
B-4		Less Due to Other Funds	(666,011.55)
B-4		Less Deferred Revenue	<u>(20,945.24)</u>
		Net Cash Resources	<u>(296,432.59)</u> (A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	6,413,392.11	
B-5	Less Depreciation	<u>(59,250.00)</u>	
	Adj. Tot. Oper. Exp.	<u>6,354,142.11</u>	(B)

Average Monthly Operating Expense:

B / 10 **635,414.21** (C)

Three times monthly Average:

3 X C **1,906,242.63** (D)

TOTAL IN BOX A	\$	<u>(296,432.59)</u>	
LESS TOTAL IN BOX D	\$	<u>1,906,242.63</u>	
NET	\$	<u>(2,202,675.22)</u>	
From above:			
A is greater than D, cash exceeds 3 X average monthly operating expenses.			
D is greater than A, cash does not exceed 3 X average monthly operating expenses.			

* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

VINELAND SCHOOL DISTRICT
 SCHEDULE OF AUDITED ENROLLMENTS
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2016

	2017-2018 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 Full	Errors Shared	Sample Selected from Workpapers Full	Sample Selected from Workpapers Shared	Verified per Registers On Roll Full	Verified per Registers On Roll Shared	Reported on Private Schools	Reported on workpapers	Sample for Verification	Sample Verified	Sample Errors
Half Day Preschool	335	335	-	-	-	-	11	-	-	-	-	-	-
Full Day Preschool	697	697	-	-	23	-	23	-	-	-	-	-	-
Full Day Kindergarten	725	725	-	-	24	-	24	-	-	-	-	-	-
One	676	676	-	-	23	-	23	-	-	-	-	-	-
Two	687	687	-	-	22	-	22	-	-	-	-	-	-
Three	655	655	-	-	22	-	22	-	-	-	-	-	-
Four	606	606	-	-	21	-	21	-	-	-	-	-	-
Five	644	644	-	-	20	-	20	-	-	-	-	-	-
Six	580	580	-	-	18	-	18	-	-	-	-	-	-
Seven	556	556	-	-	17	-	17	-	-	-	-	-	-
Eight	508	508	-	-	16	-	16	-	-	-	-	-	-
Nine	539	539	-	-	17	-	17	-	-	-	-	-	-
Ten	491	491	-	-	16	1	16	1	-	-	-	-	-
Eleven	418	418	-	-	15	2	15	2	-	-	-	-	-
Twelve			-	-					-	-	-	-	-
Post-Graduate			-	-					-	-	-	-	-
Adult H.S. (15+CR.)			-	-					-	-	-	-	-
Adult H.S. (1-14+CR.)			-	-					-	-	-	-	-
Subtotal	8,117	8,117	116	-	265	3	265	3	-	-	-	-	-
Special Ed - Elementary	602	602	-	-	19	1	19	1	-	-	-	-	-
Special Ed - Middle School	405	405	-	-	12	1	12	1	-	-	-	-	-
Special Ed - High School	515	515	-	-	17	1	17	1	-	-	-	-	-
Subtotal	1,522	1,522	30	-	48	3	48	3	3	31	26	38	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	9,639	9,639	146	-	313	6	313	6	44	44	38	38	-
Percentage Error													0.00%

**VINELAND SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2016**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	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	Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
One	189	189	-	10	10	-	32	32	-	11	11	-
Two	514	514	-	27	27	-	96	96	-	35	35	-
Three	463	463	-	24	24	-	98	98	-	35	35	-
Four	490	490	-	25	25	-	93	93	-	33	33	-
Five	442	442	-	23	23	-	40	40	-	14	14	-
Six	408	408	-	21	21	-	17	17	-	6	6	-
Seven	454	454	-	23	23	-	27	27	-	10	10	-
Eight	387	387	-	20	20	-	31	31	-	11	11	-
Nine	334	334	-	17	17	-	27	27	-	10	10	-
Ten	314	314	-	16	16	-	31	31	-	11	11	-
Eleven	321	321	-	17	17	-	20	20	-	7	7	-
Twelve	286	286	-	15	15	-	12	12	-	4	4	-
Post-Graduate	271	271	-	14	14	-	15	15	-	5	5	-
Adult H.S. (15+QR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	4,873	4,873	-	252	252	-	539	539	-	192	192	-
Special Ed - Elementary	463	463	-	24	24	-	65	65	-	23	23	-
Special Ed - Middle School	307	307	-	16	16	-	25	25	-	9	9	-
Special Ed - High School	385	385	-	20	20	-	23	23	-	8	8	-
Subtotal	1,155	1,155	-	60	60	-	113	113	-	40	40	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	6,028	6,028	-	312	312	-	652	652	0	232	232	-
Percentage Error			0.00%						0.00%			0.00%

	(from drrts)	Reported	Recalculated
Reg. - Public Schools, col. 1		3.9	3.9
Reg - Sp Ed, col. 4		4	4
Transported - Non-Public, col. 3		4	4
Special Ed Special Needs, col. 6		6	6
Totals		3.9	3.9

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

Transportation

DOE/County	Reported on DRTS by District		Sample Tested		Verified to Register	
	Reported on DRTS by District	Errors	Sample Tested	Errors	Verified to Register	Errors
4,882	4,882	-	216	216	216	-
1,380	1,380	-	61	61	61	-
315	315	-	14	14	14	-
465	465	-	21	21	21	-
Totals	7,042	-	312	312	312	-
Percentage Error						0.00%

VINELAND SCHOOL DISTRICT
 SCHEDULE OF AUDITED ENROLLMENTS
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2016

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	48	48	-	37	37	-
One	7	7	-	5	5	-
Two	5	5	-	4	4	-
Three	4	4	-	3	3	-
Four	7	7	-	5	5	-
Five	4	4	-	3	3	-
Six	3	3	-	2	2	-
Seven	6	6	-	5	5	-
Eight	5	5	-	4	4	-
Nine	6	6	-	5	5	-
Ten	1	1	-	1	1	-
Eleven	3	3	-	2	2	-
Twelve	1	1	-	1	1	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14+CR.)	-	-	-	-	-	-
Subtotal	100	100	-	77	77	-
Special Ed - Elementary	5	5	-	4	4	-
Special Ed - Middle School	7	7	-	5	5	-
Special Ed - High School	12	12	-	9	9	-
Subtotal	112	112	-	86	86	-
Totals	112	112	-	86	86	-
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-
Percentage Error			0.00%			0.00%

**CITY OF VINELAND SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2017**

SECTION 1B - School Based Budgeting Districts

2016-2017 Total General Fund Expenditures reported on Exh.(C-1)		\$	<u>182,366,355.62</u>	(A)
Increased by Applicable Operating Transfers				
Transfer from Capital Outlay to Capital Projects		\$	<u> </u>	(A1a)
Transfer from Capital Reserve to Capital Projects		\$	<u> </u>	(A1a)
Transfer from G/F to SRF for Preschool - Regular		\$	<u> </u>	(A1a)
Transfer from G/F to SRF for Preschool - Inclusion		\$	<u>472,430.00</u>	(A1a)
Less: Expenditures allocated to restricted federal resources as reported on Exhibit D-2				
		\$	<u> </u>	(A1b)
2016-2017 Adjusted General Fund & Other State Expenditures {(A)-(A1)}		\$	<u>182,838,785.62</u>	(A2)
Decreased by:				
On-Behalf TPAF Pension & Social Security		\$	<u>18,862,992.93</u>	(A3)
General Fund 10 Assets Acquired Under Capital Leases (C-1a)		\$	<u> -</u>	(A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases :				
Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit C-1a		\$	<u> -</u>	(A5)
Combined General Fund Contribution & State Resource % of Fund 15 Resources Reported on Exhibit D-2				
			<u> </u>	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]				
		\$	<u> -</u>	(A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]		\$	<u> -</u>	(A8)
2016-2017 General Fund Expenditures [(A2)-(A3)-(A8)]		\$	<u>163,975,792.69</u>	(A9)
2% of Adjusted 2016-2017 General Fund Expenditures [(A9) times .02]		\$	<u>3,279,515.85</u>	(A11)
Enter Greater of (A11) or \$250,000		\$	<u>3,279,515.85</u>	(A12)
Increased by: Allowable Adjustment*		\$	<u>108,661.00</u>	(K)
Maximum Unassigned Fund Balance [(A12)+(K)]		\$	<u>3,388,176.85</u>	(M)

SECTION 2 - All Districts

Total General Fund - Fund Balances @ 6-30-17		\$	<u>21,477,549.98</u>	(C)
Decreased by:				
Year End Encumbrances		\$	<u>1,491,445.23</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures		\$	<u> </u>	(C2)
Legally Restricted -Excess Surplus - Designated for Subsequent Year's Expenditures**		\$	<u>8,737,955.85</u>	(C3)
Other Restricted/Reserved Fund Balances **** Assigned - Designated for Subsequent Year's Expenditures		\$	<u>400,000.00</u>	(C4)
		\$	<u>39,151.15</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			<u>10,808,997.75</u>	(U)

SECTION 3 - All Districts

Restricted Fund Balance - Excess Surplus***[(U)-(M)] IF NEGATIVE ENTER -0-		\$	<u>7,420,820.90</u>	(E)
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Recapitulation of Excess Surplus as of June 30, 2017

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures**	\$	<u>8,737,955.85</u>	(C3)
Restricted Excess Surplus***[(E)]	\$	<u>7,420,820.90</u>	(E)
Total [(C3)+(E)+(F)]	\$	<u>16,158,776.75</u>	(D)

* This adjustment line (line (K) as detailed below) is to be utilized for Impact Aid, Sale and Lease-back (Refer to the Audit Program page II-11.7), and Extraordinary Aid, if applicable (Refer to the Audit Program page II-11.3 for restrictions on the inclusion of extraordinary aid), and Additional Nonpublic Transportation Aid for 2016-17 received in July 2017 only to the extent not appropriated.

Detail of Allowable Adjustments

Impact Aid	\$	<u>-</u>	(H)
Sale & Lease-back	\$	<u>-</u>	(I)
Extraordinary Aid	\$	<u>50,959.00</u>	(J1)
Additional Nonpublic Transportation Aid	\$	<u>57,702.00</u>	(J2)
	\$	<u></u>	(J3)
Total Adjustments[(H)+(I)+(J1)+(J2)]	\$	<u>108,661.00</u>	(K)

** This amount represents the June 30, 2016 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 11025.

*** Amount must agree to the June 30, 2017 CAFR and Audit Summary Worksheet Line 11024.

**** Amount for Other Restricted/Reserved Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to the Assistant Commissioner of Finance prior to September 30.

Detail of Other Restricted/Reserved Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	<u></u>	
Capital outlay for a school district with a capital outlay SGLA	\$	<u></u>	
Sale/lease-back reserve	\$	<u></u>	
Capital reserve (N-1)	\$	<u>-</u>	
Maintenance reserve (N-2)	\$	<u>400,000.00</u>	
Tuition reserve (N-3)	\$	<u>-</u>	
Emergency reserve (N-4)	\$	<u>-</u>	
Other Restricted/Reserved Fund Balances not noted above **** (Inventory)	\$	<u></u>	
Total Other Restricted/Reserved Fund Balance	\$	<u>400,000.00</u>	(C4)