

**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT**

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

**JUNE 30, 2017**

**AUDITOR’S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS—  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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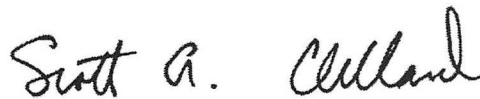
## Independent Auditors' Report

Honorable President and Members  
of the Board of Education  
West Windsor-Plainsboro Regional School District  
County of Mercer, 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 Board of Education of the West Windsor-Plainsboro Regional School District in the County of Mercer for the year ended June 30, 2017, and have issued our report thereon dated November 3, 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 solely for the information of the West Windsor-Plainsboro Regional School District Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



Scott A. Clelland  
Licensed Public School Accountant  
No. 1049



WISS & COMPANY, LLP

November 3, 2017  
Livingston, New Jersey

**West Windsor-Plainsboro Regional School District  
Administrative Findings-Financial,  
Compliance and Performance**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, and the records of the various funds under the auspices of the Board of Education.

**Administrative Practices and Procedures**

**Insurance**

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

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

<b>Name</b>	<b>Position</b>	<b>Amount</b>
Larry Shanok	Board Secretary/Assistant Superintendent for Finance and Support Services	\$633,000
Larry LoCastro	Comptroller	633,000
Jill Liedtka	Treasurer of School Monies	633,000
Geraldine Hutner	Custodian of Records/Public Information Officer	50,000

There is a Public Employees' Faithful Performance Blanket Position Bond with the CNA Insurance Company covering all other employees with multiple coverage of \$500,000.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were more (less) than estimated costs. 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 indicated no discrepancies with respect to signatures, certification or supporting documentation.

**West Windsor-Plainsboro Regional School District**  
**Administrative Findings-Financial,**  
**Compliance and Performance**

Payroll Account and Position Control Roster

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 benefit premium amounts withheld due to the general fund.

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

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, 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 and no exceptions 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% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records

No exceptions were noted during our review of the financial and accounting records maintained by the Treasurer.

**West Windsor-Plainsboro Regional School District  
Administrative Findings-Financial,  
Compliance and Performance**

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 included a review of transportation related contracts and purchases. Based on our testing, The 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 review of transportation related purchases of goods and services.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act of (I.A.S.A.) 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 Title I of the Elementary and Secondary Education Act as amended and reauthorized.

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

The study of compliance for the special projects indicated no areas of noncompliance.

T.P.A.F. Reimbursement

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

**West Windsor-Plainsboro Regional School District**  
**Administrative Findings-Financial,**  
**Compliance and Performance**

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

The amount of the expenditure charged to the current year's final reports for all applicable 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 expenditures were 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)* 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 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.

The results of our examination indicated that no individual payments, contracts, or agreements were made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of *N.J.S.A. 18A:18A-4*.

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 school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also 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.

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

**West Windsor-Plainsboro Regional School District  
Administrative Findings-Financial,  
Compliance and Performance**

**Student Body Activities**

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

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 14, 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 district procedures related to its completion. The information on the A.S.S.A. was compared to the District work papers with minor exceptions identified in the accompanying Schedule of Audited Enrollments. The information that was included on the workpapers was verified with minor exceptions as presented in the Schedule of Audited Enrollments. 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 New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording the NJSDA revenue, transfer of local funds from the General Fund or from the capital reserve, and awarding of contracts for eligible facilities construction. No exceptions were identified.

**Follow-up on Prior Year’s 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 which required corrective action.

There were no Office of Fiscal Accountability and Compliance (“OFAC”) audit reports issued during the 2016-17 fiscal 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.



WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT

SCHEDULE OF AUDITED ENROLLMENTS

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.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi-cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	22.0		22.0					22.0		22.0						
Full Day Preschool																
Half Day Kindergarten	504.0		504.0					111.0		111.0						
Full Day Kindergarten																
One	645.0		645.0					166.0		166.0						
Two	675.0		675.0					102.0		102.0						
Three	647.0		647.0					155.0		155.0						
Four	716.0		716.0					321.0		321.0						
Five	679.0		679.0					317.0		317.0						
Six	754.0		754.0					370.0		370.0						
Seven	734.0		734.0					397.0		397.0						
Eight	742.0		742.0					357.0		357.0						
Nine	663.0		663.0					345.0		345.0						
Ten	680.0		680.0					306.0		306.0						
Eleven	694.0	4.0	694.0	4.0				378.0	4.0	378.0	4.0					
Twelve	652.0	6.0	652.0	6.0				292.0	4.0	292.0	4.0					
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	8,807.0	10.0	8,807.0	10.0	-	-	3,639.0	8.0	3,639.0	8.0	-	-	-	-	-	-
Special Ed - Elementary	351.0		351.0				12.0		12.0				27.0	19.0	19.0	
Special Ed - Middle School	213.0		213.0				6.0		6.0				13.0	13.0	13.0	
Special Ed - High School	270.0	15.0	270.0	15.0			7.0	11.0	7.0	11.0			25.0	18.0	18.0	
Subtotal	834.0	15.0	834.0	15.0	-	-	25.0	11.0	25.0	11.0	-	-	65.0	50.0	50.0	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	9,641.0	25.0	9,641.0	25.0	-	-	3,664.0	19.0	3,664.0	19.0	-	-	65.0	50.0	50.0	0.0
Percentage Error					0.00%	-					0.00%	0.00%				0.00%

**SCHEDULE OF AUDITED ENROLLMENTS**

**WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 14, 2016**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>	<u>Reported on A.S.S.A. as LEP low Income</u>	<u>Reported on Workpapers as LEP low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten	17.0	17.0		8.0	8.0		4.0	4.0		3.0	3.0	
Full Day Kindergarten												
One	29.0	29.0		11.0	11.0		3.0	3.0		3.0	3.0	
Two	23.0	23.0		10.0	10.0		1.0	1.0		1.0	1.0	
Three	28.0	28.0		14.0	14.0		3.0	3.0		2.0	2.0	
Four	28.0	28.0		12.0	12.0		2.0	2.0		2.0	2.0	
Five	21.0	21.0		13.0	13.0		2.0	2.0		2.0	2.0	
Six	35.0	35.0		14.0	14.0		4.0	4.0		3.0	3.0	
Seven	32.0	32.0		9.0	9.0		1.0	1.0		1.0	1.0	
Eight	28.0	28.0		8.0	8.0		1.0	1.0		1.0	1.0	
Nine	32.0	32.0		14.0	14.0		2.0	2.0		2.0	2.0	
Ten	31.0	31.0		12.0	12.0		2.0	2.0		2.0	2.0	
Eleven	34.5	34.5		13.0	13.0		3.0	3.0		3.0	3.0	
Twelve	25.0	25.0		12.0	12.0		1.0	1.0		1.0	1.0	
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	<u>363.5</u>	<u>363.5</u>	<u>-</u>	<u>150.0</u>	<u>150.0</u>	<u>-</u>	<u>29.0</u>	<u>29.0</u>	<u>-</u>	<u>26.0</u>	<u>26.0</u>	<u>-</u>
Special Ed - Elementary	53.0	53.0		23.0	23.0							
Special Ed - Middle	44.0	44.0		12.0	12.0							
Special Ed - High	41.0	41.0		12.0	12.0							
Subtotal	<u>138.0</u>	<u>138.0</u>	<u>-</u>	<u>47.0</u>	<u>47.0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	<u>501.5</u>	<u>501.5</u>	<u>-</u>	<u>197.0</u>	<u>197.0</u>	<u>-</u>	<u>29.0</u>	<u>29.0</u>	<u>-</u>	<u>26.0</u>	<u>26.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	<u>Transportation</u>						<u>Reported</u>	<u>Recalculated</u>	
	<u>Reported on DRTRS by DOE/county</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>			
Reg. - Public Schools, col. 1	6,501.0	6,501.0		284.0	284.0				
Reg -SpEd, col. 4	25.0	25.0		1.0	1.0				
Transported - ALL, col.2 & Non-Public, col. 3	424.0	424.0		18.0	18.0				
Special Ed Spec, col. 6	214.0	214.0		9.0	9.0				
Totals	<u>7,164.0</u>	<u>7,164.0</u>	<u>0.0</u>	<u>312.0</u>	<u>312.0</u>	<u>0.0</u>			
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			
							Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)	4.1	4.1
							Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)	4.1	4.1
							Spec Avg. = Special Ed with Special Needs	6.9	6.9

WEST WINDSOR- PLAINSBORO REGIONAL SCHOOL DISTRICT

SCHEDULE OF AUDITED ENROLLMENTS

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

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten	66.0	66.0		32.0	31.0	1.0
Full Day Kindergarten						
One	52.0	52.0		25.0	25.0	
Two	33.0	33.0		19.0	19.0	
Three	17.0	17.0		6.0	6.0	
Four	6.0	6.0		3.0	2.0	1.0
Five	14.0	14.0		5.0	5.0	
Six	6.0	6.0		2.0	2.0	
Seven	6.0	6.0		2.0	2.0	
Eight	11.0	11.0		7.0	7.0	
Nine	9.0	9.0		4.0	4.0	
Ten	3.0	3.0		1.0	1.0	
Eleven	7.0	7.0		3.0	3.0	
Twelve	2.0	2.0		2.0	2.0	
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>232.0</u>	<u>232.0</u>	<u>-</u>	<u>111.0</u>	<u>109.0</u>	<u>2.0</u>
Special Ed - Elementary	1.0	1.0				
Special Ed - Middle						
Special Ed - High						
Subtotal	<u>1.0</u>	<u>1.0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>233.0</u>	<u>233.0</u>	<u>-</u>	<u>111.0</u>	<u>109.0</u>	<u>2.0</u>
Percentage Error			<u>0.00%</u>			<u>1.80%</u>

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2017

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2016-17 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 168,627,436 (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, PRM, LTD and Social Security	\$ 19,026,710 (B2a)
Assets Acquired Under Capital Leases	\$ _____ - (B2b)
Adjusted 2016-17 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 149,600,726 (B3)
2% of Adjusted 2016-17 General Fund Expenditures [(B3) times .02]	\$ 2,992,015 (B4)
Enter Greater of (B4) or \$250,000	\$ 2,992,015 (B5)
Increased by: Allowable Adjustment*	\$ 1,550,264 (K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	\$ 4,542,279 (M)

**SECTION 2**

Total General Fund - Fund Balances at 6-30-17 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 60,171,883 (C)
Decreased by:	
Assigned Year End Encumbrances	\$ 3,089,239 (C1)
Assigned - Designated for Subsequent Year's-ARRA SEMI Expenditures	\$ _____ 610 (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 8,441,573 (C3)
Other Restricted Fund Balances****	\$ 30,678,915 (C4)
Assigned Fund Balance-Unreserved- Designated for Subsequent Year's Expenditures	\$ 1,099,389 (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)]	\$ 16,862,157 (U1)

**WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2017**

**SECTION 3**

Restricted Fund Balance - Excess Surplus \*\*\*

[(U1)-(M)] IF NEGATIVE ENTER -0-

\$ 12,319,878 (E)

**Recapitulation of Excess Surplus as of June 30, 2017**

Reserved Excess Surplus - Designated for Subsequent Year's  
Expenditures \*\*

\$ 8,441,573 (C3)

Reserved Excess Surplus \*\*\* [(E)]

\$ 12,319,878 (E)

Total Excess Surplus [(C3)+(E)]

\$ 20,761,451 (D)

**Detail of Allowable Adjustments**

Impact Aid

\$ - (H)

Sales & Lease-back

\$ - (I)

Extraordinary Aid

\$ 1,481,806 (J1)

Additional Nonpublic School Transportation Aid

\$ 68,458 (J2)

Current Year School Bus Advertising Revenue Recognized

\$ - (J3)

Family Crisis Transportation Aid

\$ - (J4)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]

\$ 1,550,264 (K)

\*\* This amount represents the June 30, 2016 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amount 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 another 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.

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2017

**Detail of Other Restricted Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve	\$	28,258,767
Emergency reserve	\$	1,000,000
Maintenance reserve	\$	1,420,148
Tuition reserve	\$	-
School Bus Advertising 50% Fuel Offset-current year	\$	-
School Bus Advertising 50% Fuel Offset-prior year	\$	-
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	-
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$	-
Other State / government madated reserve	\$	-
[Other Restricted Fund Balance not noted above]****	\$	-
Total Other Restricted Fund Balance	\$	30,678,915 (C4)