

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

**of the**

**Township of Allamuchy School District  
Allamuchy, New Jersey**

**For the Fiscal Year Ended June 30, 2018**

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

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***T. M. Vrabel & Associates, LLC***  
***Accountants and Auditors***

***Timothy M. Vrabel, RMA, PSA***  
***Chris C. Hwang, CPA***

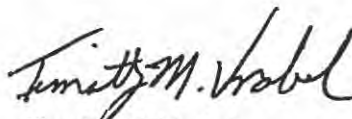
Report of Independent Auditors

Honorable President and  
Members of the Board of Education  
Township of Allamuchy School District  
County of Warren, New Jersey

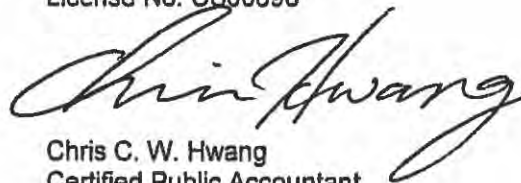
We have audited, in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Township of Allamuchy School District in the County of Warren for the year ended June 30, 2018, and have issued our report thereon dated July 13, 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 Township of Allamuchy 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.



Timothy M. Vrabel  
Public School Accountant  
License No. CS00698



Chris C. W. Hwang  
Certified Public Accountant  
License No. CC033704

Dated: July 13, 2018

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**Administrative Findings – Financial, Compliance and Performance**

**Scope of Audit**

The audit covered the financial transactions of the Board/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**

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

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Donna Trainello	Board Secretary	\$190,000.00
James Schlessinger	Business Administrator	190,000.00

Business Administrator was bonded in accordance with provisions of Title 18A:17-32 within the minimum limits of State Board promulgated schedules

There is Public Employee Dishonesty coverage with the New Jersey School Boards Association Insurance Group covering all other employees with multiple coverage of \$1,000,000.00.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges for the school years 2016-2017 was made. The actual costs were more than estimated costs. The Board made the proper adjustments in the school year 2017-2018 to the billings to sending districts for the increases in per pupil costs in accordance with N.J.A.C. 6A:23A-3.1(F)3.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

Claims paid during the period under review were examined on a test basis to determine that they are submitted on Board vouchers, itemized, signed by the officials as to approval for payment, endorsement for receipt of materials, allocated to the proper accounts, charged to the proper fiscal period and in agreement with bill list set forth in the approved minutes of the Board.

The review and inquiry indicate good scrutiny on the part of the Board and Board Officials regarding expenditures.

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

### **Payroll Account**

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and the Board's required payroll contributions 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.

Salary withholdings were promptly remitted to the proper agencies.

An 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.

### **Finding**

Custodial overtime was not properly authorized.

### **Recommendations**

All overtime be authorized by written approval.

### **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.

### **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 no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

#### **A. General Classification Findings**

None were noted.

#### **B. Administrative Classification Findings**

None were noted.

## Financial Planning, Accounting and Reporting (Continued)

### Board Secretary's Records

The prescribed contractual order system was followed.

Monthly certifications of line-item appropriations and fund status were filed in accordance with N.J.A.C. 6A:23A-16.10 (c) and Division of Finance Policy Bulletin 200-11.

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

The school district's double entry system of accounting records were maintained in accordance with the Department of Education's prescribed GAAP Technical Systems Manual, pursuant to N.J.S.A. 18A:4-14 and N.J.A.C. 6A:23-2.1.

The general fixed asset records were updated for the additions and disposals of general fixed assets made during the year.

All budget appropriation transfers and appropriation of Fund Balance/Additional Revenues were in accordance with N.J.A.C. 6A:23A, except for certain administrative cost transfers where the Executive County Superintendent's approval was requested but was denied.

### Treasurer's Records

The Treasurer performed cash reconciliations for the general operating account, capital projects fund, payroll account and payroll agency account in accordance with N.J.S.A. 18A:17-36.

Cash receipts tested were promptly deposited.

The Treasurer's records were in agreement with the records of the Board Secretary.

### Elementary and Secondary Education Act of 1965 (E.S.E.A.), as amended by the Every Student Succeeds Act (ESSA)

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The E.S.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 Titles I, II and IV of the Elementary and Secondary Education Act as amended.

### 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.

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.

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

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

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

### **School Purchasing Programs**

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

Effective April 17, 2000, N.J.S.A. 18A:18A (Public School Contracts Law) was revised by P.L. 1999, c. 440 (originally known as Assembly bill No. 35190). The associated rules were drafted by the Division of Local Government Services in the Department of Community Affairs, with consultation from the Commissioner of Education.

Effective July 1, 2017 and thereafter the bid threshold in accordance with N.J.S.A. 18A:39-3 (Transportation) is \$19,000.00.

Effective July 1, 2015 and thereafter the bid threshold in accordance with N.J.S.A. 18A:18A-3 (as amended) is \$29,000.00 or \$40,000.00 with a Qualified Purchasing Agent.

In accordance with N.J.S.A. 18A:18A-3a., The Board of Education has increased the bid threshold from \$36,000.00 to \$40,000.00.

It is pointed out that the Board of Education has the responsibility of determining whether the commitments and expenditures are in compliance with the statutes and, where question arises as to whether any contract or agreement might result in violation of these statutes the Board attorney's opinion should be sought before commitment is made.

Inasmuch as the system of records is not required to provide and therefore did not provide for an accumulation of payments by categories for the performance of any work or the furnishings or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violations existed. None were disclosed.

The results of our examination indicated that no individual payments, contracts or agreements were made "for the provision or performance of any goods or services," in excess of the statutory limit 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.

The system of records is not required to provide and therefore did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. My examination did reveal however, that the following purchases were made through the use of State contracts: School Supplies.

### **Student Activity Funds**

A cash receipts and disbursement record was maintained in satisfactory condition.

All receipts were promptly deposited in the bank.

Payment authorizations were presented for audit and vendor invoices were available for examination.

The Board has taken a formal board policy that all financial and bookkeeping controls are adequate to ensure appropriate fiscal accountability and sound business practices.

### **Application for State School Aid**

Our audit procedures included a test of information reported in the October 13, 2017 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income and bilingual education. 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 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 has adequate written procedures for the recording of student enrollment data.

### **Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2017-2018 District Report of Transported Resident Student (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 review, the district complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

### **Facilities and Capital Assets**

Our review of the prior years' EDA grant agreements disclosed that the recording of EDA revenue, transfer of local funds from the general fund and awarding of contracts for eligible facilities construction were performed subsequent to the signing of the agreements.

### **Miscellaneous**

The school district complied with continuing disclosure agreements made in relation to prior years bond issuances.

### **Testing for Lead of All Drinking Water in Educational Facilities**

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.



### **Status of Prior Years' Audit Findings/Recommendations**

In accordance with Government Auditing Standards, a review was performed on all prior year's recommendations and corrective action was not taken and is repeated in this year's recommendations.

- 1) All overtime be authorized by written approval.

### **Acknowledgment**

We wish to express our appreciation for the assistance and courtesies extended to us by Board officials and employees during the course of our audit.

## SUMMARY OF RECOMMENDATIONS

1. Administrative Practices and Procedures – NONE
2. Financial Planning, Accounting and Reporting – All overtime be authorized by written approval.
3. School Purchasing Program – NONE
4. School Food Service – NONE
5. Student Activity Funds – NONE
6. Application for State School Aid – NONE
7. Pupil Transportation – NONE
8. Facilities and Capital Assets – NONE
9. Lease Purchase Agreements Involving Issuance of Certificates of Participation - NONE
10. Miscellaneous – NONE
11. Status of Prior Years' Audit Findings/Recommendations –

In accordance with Government Auditing Standards, a review was performed on all prior year's recommendations and corrective action was not taken and is repeated in this year's recommendations.

- 1) All overtime be authorized by written approval.

BOARD OF EDUCATION  
TOWNSHIP OF ALLAMUCHY

APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 13, 2017

	2018-2013 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 Verification	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool 3 Years Old					-	-							-	-			
Full Day Preschool 3 Years Old					-	-							-	-			
Half Day Preschool 4 Years Old					-	-							-	-			
Full Day Preschool 4 Years Old					-	-							-	-			
Half Day Kindergarten					-	-							-	-			
Full Day Kindergarten	49		49		-	-	49		49				-	-			
One	41		41		-	-	41		41				-	-			
Two	43		43		-	-	43		43				-	-			
Three	35		35		-	-	35		35				-	-			
Four	35		35		-	-	35		35				-	-			
Five	51		51		-	-	51		51				-	-			
Six	40		40		-	-	40		40				-	-			
Seven	38		38		-	-	38		38				-	-			
Eight	41		41		-	-	41		41				-	-			
Nine					-	-							-	-			
Ten					-	-							-	-			
Eleven					-	-							-	-			
Twelve					-	-							-	-			
Post-Graduate					-	-							-	-			
Adult H.S. (15+CR.)					-	-							-	-			
Adult H.S. (1-14CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	373	-	373	-	-	-	373	-	373	-	-	-	-	-	-	-	-
Sp Ed - Elementary	33		33		-	-	33		33				-	-			-
Sp Ed - Middle School	18		18		-	-	18		18				-	-	1	1	1
Sp Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	6	6	6	6	-
Subtotal	51	-	51	-	-	-	51	-	51	-	-	-	7	7	7	7	-
Co. Voc. - Regular					-	-							-	-			-
Co. Voc. FL Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	424	-	424	-	-	-	424	-	424	-	-	-	7	7	7	7	-
Percentage Error					0.00%	0.00%							0.00%	0.00%			0.00%

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)

BOARD OF EDUCATION  
TOWNSHIP OF ALLAMUCHY

APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 13, 2017

	Resident Low Income					
	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
Half Day Preschool			-			-
Full Day Preschool			-			-
Half Day Kindergarten			-			-
Full Day Kindergarten	3	3	-	3	3	-
One			-			-
Two	5	5	-	5	5	-
Three	1	1	-	1	1	-
Four	1	1	-	1	1	-
Five	3	3	-	3	3	-
Six	2	2	-	2	2	-
Seven	4	4	-	4	4	-
Eight	2	2	-	2	2	-
Nine	4	4	-	4	4	-
Ten	4	4	-	4	4	-
Eleven	4	4	-	4	4	-
Twelve	3	3	-	3	3	-
Post-Graduate			-			-
Adult H.S. (15+CR.)			-			-
Adult H.S. (1-14CR.)			-			-
	-	-	-	-	-	-
Subtotal	36	36	-	36	36	-
Special Education - Elementary	5	5	-	5	5	-
Special Education - Middle School	4	4	-	4	4	-
Special Education - High School	2	2	-	2	2	-
Subtotal	11	11	-	11	11	-
Co. Voc. - Regular			-			-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
Totals	47	47	-	47	47	-
Percentage Error			0.00%			0.00%

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)

BOARD OF EDUCATION  
TOWNSHIP OF ALLAMUCHY

APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 13, 2017

	Resident LEP Low Income						Resident LEP NOT Low Income						
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors		Reported on A.S.S.A. as Not Low Income	Reported on Workpapers as Not Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors		
			Errors						Errors				Errors
Half Day Preschool			-						-				-
Full Day Preschool			-						-				-
Half Day Kindergarten			-						-				-
Full Day Kindergarten			-						-				-
One			-						-				-
Two	1	1	-	1	1	-	2	2	-	2	2	-	-
Three			-			-	1	1	-	1	1	-	-
Four			-			-			-			-	-
Five			-			-			-			-	-
Six			-			-			-			-	-
Seven			-			-			-			-	-
Eight			-			-			-			-	-
Nine	1	1	-	1	1	-			-			-	-
Ten			-			-			-			-	-
Eleven			-			-			-			-	-
Twelve			-			-			-			-	-
Post-Graduate			-			-			-			-	-
Adult H.S. (15+CR.)			-			-			-			-	-
Adult H.S. (1-14CR.)			-			-			-			-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	2	2	-	2	2	-	3	3	-	3	3	-	-
Sp Ed - Elementary			-			-			-			-	-
Sp Ed - Middle School			-			-			-			-	-
Sp Ed - High School			-			-			-			-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. - Regular			-			-			-			-	-
Co. Voc. Ft. Post Sec.			-			-			-			-	-
Totals	2	2	-	2	2	-	3	3	-	3	3	-	-
Percentage Error			0.00%			0.00%			0.00%			0.00%	

SCHEDULE OF AUDITED ENROLLMENTS (CONCLUDED)									
BOARD OF EDUCATION TOWNSHIP OF ALLAMUCHY									
APPLICATION FOR STATE SCHOOL AID SUMMARY ENROLLMENT AS OF OCTOBER 13, 2017									
Bilingual Education									
	Reported on A.S.S.A. as Bilingual Education	Reported on Workpapers as Bilingual Education	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors			
Bilingual Students	4	4	-	4	4	-			
Percentage Error			0.00%			0.00%			
Transportation									
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors			
Reg. Public Schools	452	452	-	198	198	-			
Reg. Special Ed.	27	27	-	27	27	-			
Transported - Non-Public			-			-			
Special Needs	54	54	-	54	54	-			
Totals	533	533	-	279	279	-			
Percentage Error			0.00%			0.00%			
							Reported	Re-Calculated	
							Avg. Mileage - Regular Including Grade PK students	5.10	5.10
							Avg. Mileage - Regular Excluding Grade PK students	5.10	5.10
							Avg. Mileage - Special Ed with Special Needs	8.30	8.30

**EXCESS SURPLUS CALCULATION**

**REGULAR DISTRICT**

**SECTION 1**

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

2017-18 Total General Fund Expenditures per the CAFR, EX. C-1	\$	<u>10,226,936.40</u>	(B)
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	\$	_____	(B1a)
Transfer from Capital Reserve to Debt Service 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	\$	<u>7,363,008.60</u>	(B2a)
Assets Acquired Under Capital Leases	\$	_____	(B2b)
Adjusted 2017-18 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$	<u>2,863,927.80</u>	(B3)
2% of Adjusted 2017-18 General Fund Expenditures [(B3) times .02]	\$	<u>57,278.56</u>	(B4)
Enter Greater of (B4) or \$250,000	\$	<u>250,000.00</u>	(B5)
Increased by: Allowable Adjustments*	\$	<u>43,642.00</u>	(BK)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$	<u>293,642.00</u>	(M)

**SECTION 2**

Total General Fund - Fund Balances @ 6/30/2018 (Per CAFR Budgetary Comparison Schedule C-1)	\$	<u>976,420.67</u>	(C)
Decreased by:			
Year-end Encumbrances	\$	<u>108,725.12</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$	_____	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$	<u>103,702.10</u>	(C3)
Other Restricted Fund Balances ****	\$	<u>361,549.24</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$	<u>9,569.90</u>	(C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures July 1, 2018-August 1, 2018*****	\$	_____	(C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$	<u>392,874.31</u>	(U1)

**SECTION 3**

Restricted Fund Balance - Excess Surplus\*\*\*[(U1)-(M)] IF NEGATIVE ENTER-0- \$ 99,232.31 (E)

**Recapitulation of Excess Surplus as of June 30, 2018**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 103,702.10 (C3)
Reserved Excess Surplus ***[(E)]	\$ 99,232.31 (E)
Total Excess surplus [(C3) + (E)]	\$ <u>202,934.41</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, 2017 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 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
  - (J4) Family Crisis Transportation Aid

Note to auditor: 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	\$ 31,752.00 (J1)
Additional Nonpublic School Transportation Aid	\$ 11,890.00 (J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____ (J3)
Family Crisis Transportation Aid	\$ _____ (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u>43,642.00</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, 2018 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 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, 2018 to August 1, 2018 resulting from decrease in state aid after adoption of 2018-19 district budget. Refer to Commissioner's Broadcast of July 13, 2018 at the NJDIE Broadcast webpage <https://homeroom5.doe.state.nj.us/broadcasts/> and to page I-4.2 of this Audit Program.



**Detail of Other Restricted Fund Balance**

Statutory restrictions:	
Approved unspent separate proposal	\$ _____
Sale/lease-back reserve	\$ _____
Capital reserve	\$ 310,835.80
Maintenance reserve	\$ 50,713.44
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	\$ 361,549.24 (C4)