

**BOARD OF EDUCATION
TOWNSHIP OF HARRISON
COUNTY OF GLOUCESTER**

**AUDITORS MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

INVERSO & STEWART
Marlton, New Jersey

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

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

The Honorable President and
Members of the Board of Education
Township of Harrison School District
Mullica Hill, New Jersey

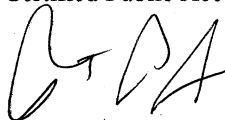
I have audited, in accordance with generally accepted audit standards and *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Harrison Township School District, in the County of Gloucester for the year ended June 30, 2018, and have issued my report thereon dated January 31, 2019.

As part of my audit, I 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 Harrison Township Board of Education and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Public School Accountant

Marlton, New Jersey
January 31, 2019

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Secretary to School Business Administrator, 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 CAFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Robert E. Scharlé	Board Secretary/School Business Administrator	\$ 220,000

There is a Public Employees' Faithful Performance Blanket Position Bond with the School Alliance Insurance Fund covering all other employees with multiple coverage of \$100,000.

Tuition Charges

The district was not required to make any tuition adjustments.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under audit did not indicate any material noncompliance with respect to signatures, certifications or supporting documentation.

Payroll Account

The net salaries of all employees of the District 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 and the Chief School Administrator.

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

Payrolls were delivered to the secretary of the board with a warrant made to his order for the full amount of each payroll.

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators to the NJ Department of Treasury was filed by the March 15 due date.

The Payroll Account records were maintained in satisfactory condition.

Employee Position Control Roster

No exceptions were noted during my examination of the Employee 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. My review did not indicate any material discrepancies to the classification of orders.

Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards

No exceptions were noted during my examination of obligations of federal grant awards and requests for reimbursement of expenditures against those federal grant awards made during the period under audit.

Travel

No exceptions were noted in my study of compliance for travel expenses.

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 my test of transactions of randomly selected expenditure items. I also reviewed the coding of all expenditures included in my compliance and single audit testing procedures. In addition to randomly selecting a test sample, my sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.2*. My review did not indicate any material discrepancies with respect to classification of expenditures.

Board Secretary/School Business Administrator's Records

The financial and accounting records of the Board Secretary/School Business Administrator's office were maintained in good condition.

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

The E.S.E.A./ESSA 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, III and IV of the Elementary and Secondary Education Act, as amended and reauthorized.

Financial Planning, Accounting and Reporting (Continued)

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

The study of compliance for E.S.E.A./ESSA did not indicate any exceptions.

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.

My 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 special projects indicated no areas of noncompliance and/or questionable costs.

T.P.A.F. Reimbursement

My 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.

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 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 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

Nonpublic State Aid

The study of compliance for nonpublic state aid indicated no areas of noncompliance and/or questionable costs.

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 \$19,000.

The School 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.

School Purchasing Programs (Continued)

Based on the results of my examination, I did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

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

School Food Service

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 School Food Authority (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.

Student Body Activities

The financial records for the Student Activity Fund were maintained in satisfactory condition

Application for State School Aid

My audit procedures included a test of information reported in the October 15, 2017 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. I 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 my 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

My procedures included a test of on roll status reported in the 2017-2018 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 my procedures are presented in the Schedule of Audited Enrollments.

My procedures also included a review of transportation related contracts and purchases. Based on my review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in my review of transportation related purchases of goods and services.

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.

Follow-up on Prior Years' Findings

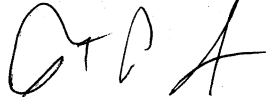
In accordance with government auditing standards, my procedures included a review of all prior year recommendations. There were no prior year findings.

Acknowledgment

I received the complete cooperation of all the officials of the Harrison Township School District and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants

A handwritten signature in black ink, appearing to read 'R P Inverso', written over the printed name.

Robert P. Inverso
Certified Public Accountant
Public School Accountant

January 31, 2019

SCHEDULE OF MEAL COUNT ACTIVITY

**HARRISON TOWNSHIP SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
National School Lunch (Regular Rate)	Paid	45,226	45,226	45,226	0	0.31	0.00
National School Lunch (Regular Rate)	Reduced	2,475	2,475	2,475	0	2.83	0.00
National School Lunch (Regular Rate)	Free	14,024	14,024	14,024	0	3.23	0.00
	TOTAL	<u>61,725</u>	<u>61,725</u>	<u>61,725</u>			<u>0.00</u>
National School Lunch	HHFKA - PB Lunch Only	<u>61,725</u>	<u>61,725</u>	<u>61,725</u>	0	0.06	<u>-</u>
Special Milk	Paid	<u>4,587</u>	<u>4,587</u>	<u>4,587</u>	0	0.2075	0.00
Total Net Underclaim							<u><u>0.00</u></u>

HARRISON TOWNSHIP SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - STATE
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
State Reimbursement - National School Lunch (Regular Rate)	Paid	45,226	45,226	45,226	0	0.050	0.00
State Reimbursement - National School Lunch (Regular Rate)	Reduced	2,475	2,475	2,475	0	0.055	0.00
State Reimbursement - National School Lunch (Regular Rate)	Free	14,024	14,024	14,024	0	0.055	0.00
	TOTAL	<u>61,725</u>	<u>61,725</u>	<u>61,725</u>			
Total Net Underclaim							<u><u>0.00</u></u>

**HARRISON TOWNSHIP SCHOOL DISTRICT
NET CASH RESOURCE SCHEDULE**

**Net cash resources did not exceed three months of expenditures
Proprietary Funds - Food Service
For the fiscal year ended June 30, 2018**

<u>Net Cash Resources:</u>	Food Service B - 4/5	
CAFR * Current Assets		
B-4 Cash & Cash Equivalents	\$ 54,989	
B-4 Intergovernmental Accounts Receivable	4,424	
B-4 Other Accounts Receivable		
B-4 Interfund Accounts Receivable		
CAFR Current Liabilities		
B-4 Less: Accounts Payable		
B-4 Less: Compensated Absences Payable		
B-4 Less: Interfund Accounts Payable		
B-4 Less: Unearned revenue	<u>(11,582)</u>	
Net Cash Resources	<u>\$ 47,831</u>	(A)
 <u>Net Adjustment To Total Operating Expense:</u>		
B-5 Total Operating Expense	309,453	
B-5 Less: Depreciation	<u>(3,049)</u>	
Adjusted Total Operating Expense	<u>\$ 306,404</u>	(B)
 <u>Average Monthly Operating Expense:</u>		
B / 10	<u>\$ 30,640</u>	(C)
 <u>Three times monthly Average:</u>		
3 X C	<u>\$ 91,921</u>	(D)

TOTAL IN BOX A	\$ 47,831
LESS TOTAL IN BOX D	<u>(91,921)</u>
NET	<u>(44,090)</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.

SCHEDULE OF AUDITED ENROLLMENTS

Harrison Township School District

Application for State School Aid Summary

Enrollment as of October 15, 2017

	2018-2019 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on ASSA as Private Schools	Sample for Verifi- cation	Sample Varified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
10 Half Day Pre K 3	15		15					3		3						
Half Day Pre K 4	23		23					4		4						
Half Day K	157		157					29		29						
One	169		169					32		32						
Two	159		159					30		30						
Three	189		189					36		36						
Four	206		206					39		39						
Five	187		187					35		35						
Six	203		203					38		38						
Subtotal	1,308	0	1,308	0	0	0	246	0	246	0	0	0	0	0	0	0
SpEd Elementary	73		73				15		15				0	0	0	
SpEd Middle School	15		15				3		3				0	0	0	
Subtotal	88	0	88	0	0	0	18	0	18	0	0	0	0	0	0	0
Totals	1,396	0	1,396	0	0	0	264	0	264	0	0	0	0	0	0	0
Percentage Error				-0-			-0-			-0-	-0-				-0-	-0-

Schedule of Audited Enrollments

Harrison Township School District

Application for State School Aid Summary

Enrollment as of October 15, 2017

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	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA 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 K	0	0		0	0	
One	1	1		1	1	
Two	0	0		0	0	
Three	3	3		3	3	
Four	0	0		0	0	
Five	0	0		0	0	
Six	0	0		0	0	
 Subtotal	<u>4</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>0</u>
 SpEd Elementary	0	0		0	0	
SpEd Middle School	0	0		0	0	
 Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Totals	<u>4</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>0</u>
 Percentage Error			<u>-0-</u>			<u>-0-</u>

Schedule of Audited Enrollments
Harrison Township School District
Application for State School Aid Summary
 Enrollment as of October 15, 2017

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA 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 ASSA 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 K	22	22		14	14							
One	23	23		14	14							
Two	20	20		12	12							
Three	18	18		11	11		3	3		3	3	
Four	23	23		14	14							
Five	15	15		9	9							
Six	19	19		12	12							
	<u>140</u>	<u>140</u>	<u>0</u>	<u>86</u>	<u>86</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
SpEd Elementary	17	17		11	11							
SpEd Middle School	9	9		6	6							
Subtotal	<u>26</u>	<u>26</u>	<u>0</u>	<u>17</u>	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>166</u>	<u>166</u>	<u>0</u>	<u>103</u>	<u>103</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
Percentage Error			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>

	<u>Transportation</u>					
	<u>Reported on DRTRS by DOE</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>
Reg. Public School , col. 1	811	811		210	210	
Reg. Special Education, col. 4	4	4		1	1	
AIL-Non-Public, col. 3	43	43		11	11	
Special Needs, Col. 6	33	33		10	10	
	<u>891</u>	<u>891</u>	<u>0</u>	<u>232</u>	<u>232</u>	<u>0</u>
Percentage Error			<u>-0-</u>			<u>-0-</u>

	<u>Reported</u>	<u>Recalculated</u>
Avg. Mileage - Regular Including Grade PK students	3.6	3.6
Avg. Mileage - Regular Excluding Grade PK students	3.6	3.6
Avg. Mileage - Special Ed. with Special Needs	3.8	3.8

HARRISON TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 1 - Regular Districts

A. 2% Calculation of Excess Surplus

2017-2018 Total General Fund Expenditures per the CAFR, Ex C-1	\$ <u>21,030,483</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ _____	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ _____	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>(2,673,853)</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
 Adjusted 2017-18 General Fund Expenditures [(B)+(B1s)+(B2s)]	 \$ <u>18,356,630</u>	 (B3)
 2% of Adjusted 2016-17 General Fund Expenditures [(B3) times .02]	 \$ <u>367,133</u>	 (B4)
Enter Greater of (B4) or \$250,000	\$ <u>367,133</u>	(B5)
Increased by: Allowable Adjustment	\$ <u>35,940</u>	(K)
 Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]		\$ <u><u>403,073</u></u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-18 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>2,775,787</u>	(C)
Decreased by:		
Year-end Encumbrances	\$ <u>495,834</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Legally Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ <u>624,982</u>	(C3)
Other Restricted Fund Balances	\$ <u>560,383</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>26,931</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><u>1,067,657</u></u> (U1)

HARRISON TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 3 - All Districts

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE ENTER -0-	\$	<u>664,584</u>	(E)
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Recapitulation of Excess Surplus as of June 30, 2018

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$	<u>624,982</u>	(C3)
Reserved Excess Surplus [(E)]	\$	<u>664,584</u>	(E)
 Total [(C3) + (E)]	 \$	 <u>1,289,566</u>	 (D)

Detail of Allowable Adjustments

Impact Aid	\$	_____	(H)
Sale & Lease-back	\$	_____	(I)
Extraordinary Aid	\$	<u>14,750</u>	(J1)
Additional Nonpuplic School Transportation Aid	\$	<u>21,190</u>	(J2)
Current Year School Bus Advertising Revenue	\$	_____	(J3)
Family Crisis Transportation Aid	\$	_____	(J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$	 <u>35,940</u>	 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	_____	
Sale/lease-back reserve	\$	_____	
Capital reserve	\$	<u>6,622</u>	
Maintenance reserve	\$	<u>553,761</u>	
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 Capital Fund Reserve (Sections 8007 and 8008)	\$	_____	
Other state/government mandated reserves	\$	_____	
 Other Restricted Fund Balance not noted above	 \$	 _____	
 Total Other Restricted Fund Balance	 \$	 <u>560,383</u>	 (C4)

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2018

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

There were no prior year audit findings/recommendations.