

*Auditor's Management Report*

*for the*

*Borough of South Plainfield  
School District*

*in the*

*County of Middlesex  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2021*



**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS – FINANCIAL AND COMPLIANCE**

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**INDEPENDENT AUDITOR'S REPORT**

Honorable President and Members  
of the Board of Trustees  
South Plainfield Board of Education  
South Plainfield, New Jersey 07506

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Borough of South Plainfield School District in the County of Middlesex for the year ended June 30, 2021, and have issued our report dated January 27, 2022.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information of the Borough of South Plainfield School District, County of Middlesex, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

  
\_\_\_\_\_  
CERTIFIED PUBLIC ACCOUNTANTS

  
\_\_\_\_\_  
PUBLIC SCHOOL ACCOUNTANT NO. 948

January 27, 2022

**Independent Auditor's Management Report of Administrative Findings – Financial Compliance**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the activities of the Borough of South Plainfield - Board of Education, 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 the Insurance Schedule (Exhibit J-20) contained in the District's Annual Comprehensive Financial Report (ACFR).

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

<u>Name</u>	<u>Position</u>	<u>Amount of Bonds</u>
Alex Benanti	Business Administrator/Board Secretary	\$350,000.00
Glenn Cullen	Treasurer of School Monies	\$350,000.00

There is a Public Employees' Blanket Position Bond with New Jersey Schools Insurance Group (NJSIG) covering all other employees with multiple coverage of \$500,000.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

Our audit of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

**Payroll Accounts**

The net salaries of all employees of the Board were deposited in the Net Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

All payrolls tested were approved by the Superintendent and were certified by the President of the Board, the Board Secretary/Business Administrator and the Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies including health benefits 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.

**Independent Auditor's Management Report of Administrative  
Findings – Financial Compliance**

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

**Position Control Roster**

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserve for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

**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 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.

**Board Secretary's Records**

The records maintained by the Board Secretary were in agreement with the records maintained by the Treasurer.

**Treasurer's Records**

The records maintained by the Treasurer were in satisfactory condition and were in agreement with the records maintained by the Board Secretary/Business Administrator.

**Independent Auditor's Management Report of Administrative  
Findings – Financial Compliance**

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

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Title I, Title II Title III and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

**Other Special Federal and/or State Projects**

The District's Special Projects were approved as listed on Exhibits K-3 and K-4 located in the ACFR.

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 ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

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

Our audit procedures included a test of the semi-monthly reimbursement filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund.

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.

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this chapter or specifically by any other law.

The Board of Education may, by resolution, approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."



**Independent Auditor's Management Report of Administrative Findings – Financial Compliance**

**School Purchasing Programs (Continued)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

Effective July 1, 2020, the bid threshold in accordance with N.J.S.A. 18A:18A-3(a) and (c) is \$32,000.00. In accordance with N.J.S.A. 40A:11-9 (b) the bid threshold for all purchases made by the District's qualified purchasing agent is \$44,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$19,600.00.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal 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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing 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.

The results of our examination indicated that no individual payments, contracts or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions 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 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. Our examination did reveal however, that the district made purchases through the use of state contracts.

**School Food Service**

**COVID – 19 Emergency**

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus all Public, Charter and Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures.

**Independent Auditor's Management Report of Administrative  
Findings – Financial Compliance**

**School Food Service (Continued)**

During 2020-2021, the public health emergency was still applicable. As a result, SFAs were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

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 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 or indirect costs. There were no exceptions noted.

We also inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the payroll protection plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

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 cost reimbursable fixed price or non-competitive emergency procurement contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will break even. The operating provision has been met. All vendor discounts, rebates and credits from vendors and/or the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

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

**Independent Auditor's Management Report of Administrative  
Findings – Financial Compliance**

**Student Body Activities**

The records for the Student Body Activities were maintained in satisfactory condition.

**Other Enterprise Funds**

A formal cash receipts and cash disbursements journal was maintained for the Preschool, Before and After Care, and Adult School Program's transactions.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2019 Application for State School Aid (A.S.S.A.) 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 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 had written procedures for the recording of student enrollment.

**Pupil Transportation**

Our audit procedures included a test of on-roll status reported in the 2019-2021 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 review, 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.

**Capital Assets and Facilities**

Our procedures included a review of the SDA grant agreements for consistency with recording of SDA revenue, transfer of local funds from the general or capital reserve account, and awarding of contracts for eligible facilities construction.

**Independent Auditor's Management Report of Administrative  
Findings – Financial Compliance**

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

We were advised that the school district adhered to 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.

The school district submitted the annual assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g)

**Follow-up on Prior Year's Audit Findings**

In accordance with governmental auditing standards, our procedures included a review of all prior year recommendations. Corrective action has been taken on all of the prior year's findings.

**Independent Auditor's Management Report of Administrative Findings – Financial Compliance**

**Recommendations**

1. **Administrative Practices and Procedures**  
None
2. **Financial Planning, Accounting and Reporting**  
None
3. **School Purchasing Program**  
None
4. **School Food Service**  
None
5. **Other Enterprise Funds**  
None
6. **Student Body Activities**  
None
7. **Application for State School Aid**  
None
8. **Pupil Transportation**  
None
9. **Capital Assets and Facilities**  
None
10. **Miscellaneous**  
None
11. **Status of Prior Year's Findings/Recommendations**  
Not Applicable

**SOUTH PLAINFIELD BOARD OF EDUCATION**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2020**

	2021-2022 Application for State School Aid				Sample for Verification				Private Schools for Disabled					
	Reported on A.S.S.A. On Roll		Workpapers		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	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool 3	3		3		1		1							
Full Day Preschool 3	0		0		0		0							
Half Day Preschool 4	14		14		2		2							
Full Day Preschool 4	7		7		2		2							
Half Day Kindergarten					0		0							
Full Day Kindergarten	220		220		19		19							
One	234		234		19		19							
Two	222		222		19		19							
Three	215		215		19		19							
Four	218		218		19		19							
Five	180		180		20		20							
Six	188		188		20		20							
Seven	208		208		20		20							
Eight	221		221		20		20							
Nine	213		213		20		20							
Ten	227		227		20		20							
Eleven	224		224		20		20							
Twelve	241		241		20		20							
Post-Graduate			0											
Adult H.S. (15+CR.)			0											
Adult H.S. (1-14 CR.)			0											
Subtotal	2,835	0	2,835	0	260	0	260	0	0	0	0	0	0	0
Special Ed - Elementary	222		222		15		15				4		2	2
Special Ed - Middle School	133		133		10		10				2		1	1
Special Ed - High School	170		170		10		10				14		13	13
Subtotal	525	2	525	2	35	0	35	0	0	0	20	16	16	0
Co. Voc. - Regular														
Co. Voc. Ft. Post Sec.														
Totals	3,360	2	3,360	2	295	0	295	0	0	0	20	16	16	0
Percentage Error					0.00%		0.00%							0.00%

**SOUTH PLAINFIELD BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020**

**SCHEDULE OF AUDITED ENROLLMENTS**

	Resident Low Income			Sample for Verification			Resident ILEP Low Income			Sample for Verification		
	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 Error	Reported on A.S.S.A. as ILEP low Income	Reported on Workpapers as ILEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Error
Half Day Preschool	31	31	-	15	15	-	3	3	-	3	3	-
Full Day Kindergarten	39	39	-	15	15	-	7	7	-	6	6	-
One	31	31	-	15	15	-	2	2	-	2	2	-
Two	45	45	-	15	15	-	4	4	-	3	3	-
Three	46	46	-	15	15	-	3	3	-	2	2	-
Four	40	40	-	15	15	-	4	4	-	3	3	-
Five	37	37	-	15	15	-	2	2	-	2	2	-
Six	38	38	-	15	15	-	3	3	-	3	3	-
Seven	46	46	-	15	15	-	5	5	-	4	4	-
Eight	42	42	-	15	15	-	2	2	-	2	2	-
Nine	50	50	-	15	15	-	1	1	-	1	1	-
Ten	39	39	-	18	18	-	3	3	-	3	3	-
Eleven	60	60	-	18	18	-	5	5	-	4	4	-
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
<b>Subtotal</b>	<b>544</b>	<b>544</b>	<b>0</b>	<b>201</b>	<b>201</b>	<b>0</b>	<b>44</b>	<b>44</b>	<b>0</b>	<b>38</b>	<b>38</b>	<b>0</b>
Special Ed - Elementary	68	68	-	11	11	-	1	1	-	0	0	-
Special Ed - Middle	39	39	-	10	10	-	-	-	-	-	-	-
Special Ed - High	51	51	-	10	10	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>158</b>	<b>158</b>	<b>0</b>	<b>31</b>	<b>31</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Co. Voc. - Regular	702	702	0	232	232	0	45	45	0	38	38	0
Co. Voc. Pt. Post Sec.												
<b>Totals</b>	<b>702</b>	<b>702</b>	<b>0</b>	<b>232</b>	<b>232</b>	<b>0</b>	<b>45</b>	<b>45</b>	<b>0</b>	<b>38</b>	<b>38</b>	<b>0</b>
Percentage Error			0.00%			0.00%			0.00%			0.00%

  

	Transportation		
	Reported on DRTS by District	Reported on DRTS by DOE/County	Errors
Reg - Public Schools, col. 1	302	302	0
Reg - SpEd, col. 4	8	8	0
Transported - Non-Public, col. 2	36	36	0
Special Ed Spec, col. 6	180	180	0
Non-Public All., col. 3	122	122	0
<b>Totals</b>	<b>648</b>	<b>648</b>	<b>0</b>
Percentage Error			0.00%

  

	District		County
	Reported	Recalculated	
Reg Avg. (Mileage) = Regular Including Grade PK students (Part A)	3.9	3.9	3.9
Reg Avg. (Mileage) = Regular Excluding Grade PK students (Part B)	3.9	3.9	3.9
Spec Avg. = Special Ed with Special Needs	4.0	4.0	4.0

SOUTH PLAINFIELD BOARD OF EDUCATION

APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020

SCHEDULE OF AUDITED ENROLLMENTS

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT 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	6	6	-	4	4	-
One	3	3	-	3	3	-
Two	2	2	-	2	2	-
Three	1	1	-	1	1	-
Four	1	1	-	1	1	-
Five	1	1	-	1	1	-
Six	0	0	-	0	0	-
Seven	4	4	-	3	3	-
Eight	2	2	-	2	2	-
Nine	4	4	-	4	4	-
Ten	5	5	-	4	4	-
Eleven	3	3	-	3	3	-
Twelve	5	5	-	4	4	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-
Subtotal	<u>37</u>	<u>37</u>	<u>0</u>	<u>32</u>	<u>32</u>	<u>0</u>
Special Ed - Elementary	1	1	-	0	0	-
Special Ed - Middle	0	0	-	0	0	-
Special Ed - High	1	1	-	0	0	-
Subtotal	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
Totals	<u>39</u>	<u>39</u>	<u>0</u>	<u>32</u>	<u>32</u>	<u>0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>



**BOROUGH OF SOUTH PLAINFIELD SCHOOL DISTRICT**

**SCHEDULE OF CALCULATION OF EXCESS SURPLUS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Section 1- 4% Calculation of Excess Surplus**

2020-21 General Fund Expenditures per the ACFR (Exhibit C-1)		\$	71,344,043.85
Decreased by:			
On-Behalf TPAF Pension and Social Security	\$		<u>12,094,064.90</u>
Adjusted 2020-21 General Fund Expenditures		\$	<u>59,249,978.95</u>
4% of Adjusted 2020-21 General Fund Expenditures		\$	<u>2,369,999.16</u>
Greater of 4% or \$250,000	\$	2,369,999.16	
Increased by: Allowable Adjustment		<u>806,092.00</u>	
Maximum Unassigned/Undesignated - Unreserved Fund Balance		\$	<u>3,176,091.16</u>

**Section 2**

Total General Fund Balances at June 30, 2021 (Exhibit C-1)		\$	14,987,747.36
Decreased by:			
Year End Encumbrances	\$	616,939.16	
Assigned - Designated for Subsequent Year's Expenditures		2,300,000.00	
Assigned FFCRA/SEMI- Designated for Subsequent Year's Expenditures		5,362.73	
Other Restricted Fund Balances		<u>8,889,354.31</u>	
			<u>11,811,656.20</u>
Total Unassigned Fund Balance		\$	<u>3,176,091.16</u>

**Section 3**

Restricted Fund Balance - Excess Surplus		\$	<u>                    </u>
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**Recapitulation of Excess Surplus at June 30, 2021**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures		\$	<u>                    </u>
Reserved Excess Surplus - Current Year		\$	<u>                    </u>
Total		\$	<u>                    </u>

**Detail of Allowable Adjustments**

Extraordinary Aid (Unbudgeted)		\$	770,712.00
Additional Nonpublic School Transportation Aid			<u>35,380.00</u>
		\$	<u>806,092.00</u>

**Detail of Other Restricted Fund Balance**

Capital Reserve		\$	5,523,631.16
Maintenance Reserve			2,652,176.93
Emergency Reserve			4.13
Unemployment Fund			<u>713,542.09</u>
		\$	<u>8,889,354.31</u>



