

**ATLANTIC COUNTY
VOCATIONAL SCHOOL
DISTRICT
BOARD OF EDUCATION**

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

June 30, 2017

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

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FORD - SCOTT

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Report of Independent Auditors

Honorable President and
Members of the Board of Education
Atlantic County Vocational School District
County of Atlantic, 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 Atlantic County Vocational School District in the County of Atlantic for the year ended June 30, 2017, and have issued our report thereon dated October 24, 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 and use of the Atlantic County Vocational 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.

Very truly yours,

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

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

Leon P. Costello

**Leon P. Costello
Certified Public Accountant
Licensed Public School Accountant
No. 767**

October 24, 2017

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**ATLANTIC COUNTY VOCATIONAL SCHOOL DISTRICT
(A COMPONENT UNIT OF THE COUNTY OF ATLANTIC)
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/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.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Lisa Mooney, CPA	Business Administrator/ Board Secretary	\$75,000.00

A Public Employees' Dishonesty with Faithful Performance Bond during the period under review was in effect in the amount of \$1,000,000.00.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were more than estimated costs. The Board made an adjustment to the billings to sending districts for an increase in per pupil costs in accordance with N.J.A.C. 6A:23A-17.3. The total adjustment that pertains to the 2014-15 school year amounted to \$3,833,550.00

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions 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/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies.

Financial Planning, Accounting and Reporting (Continued)

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster found no 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. No exceptions were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-16.2(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% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings

None

B. Administrative Classification Findings

None

Board Secretary's Records

The financial records, books of account and minutes were presented to us by the Secretary in a timely manner for audit and were complete. Our review of the financial and accounting records maintained by the board secretary revealed no exceptions.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and II of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

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

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

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

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.

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

The amount of the expenditure charged to the current year's Final Report 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 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$26,000 (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 2016-2017.

The Board of Education has the responsibility of determining whether the expenditures of 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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods or service, 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 my 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, as amended.

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

School Food Service

The financial transactions and statistical records for the School Food Service Program were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

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

The cash disbursements records reflected expenditures for program-related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications /or to the list of directly certified students on file, times the number of operating days, on a school by school basis. The free and reduced price meal policy was reviewed for uniform administration throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

USDA Food Distribution Program commodities were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

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

The school district did provide the detailed revenue and expenditure information necessary in order to execute the USDA mandated Non-Program Food Revenue Tool at least annually.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G.

Student Body Activities

Our audit of the Student Activities Account noted no exceptions.

Pupil Transportation

Our procedures 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.

Application for State School Aid

Our audit procedures included a test of information reported in the October 14, 2016 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 has adequate written procedures for the recording of student enrollment data.

Testing for Lead of all Drinking Water in Educational Facilities

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

Follow-Up on Prior Year Findings

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

Acknowledgment

We received the complete cooperation of all the officials of the school district and I greatly appreciate the courtesies extended to the members of the audit team.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello

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No. 767

October 24, 2017

SCHEDULE OF MEAL COUNT ACTIVITY

**ATLANTIC COUNTY VOCATIONAL SCHOOL DISTRICT
 (A COMPONENT UNIT OF THE COUNTY OF ATLANTIC)
 PROPRIETARY FUNDS
 NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL
 ENTERPRISE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER) UNDER CLAIM
National School Lunch (High Rate)	Paid	20,938	20,938	20,938	-	0.32	\$ -
	Reduced	15,211	15,211	15,211	-	2.78	-
	Free	109,912	109,912	109,912	-	3.18	-
	TOTAL	<u>146,061</u>	<u>146,061</u>	<u>146,061</u>	<u>-</u>		<u>-</u>
National School Lunch HHFKA	PB Lunch Only	<u>146,061</u>	<u>146,061</u>	<u>146,061</u>	<u>-</u>	0.06	<u>-</u>
School Breakfast (Severe Needs Rate)	Paid	2,803	2,803	2,803	-	0.29	-
	Reduced	5,743	5,743	5,743	-	1.74	-
	Free	68,399	68,399	68,399	-	2.04	-
	TOTAL	<u>76,945</u>	<u>76,945</u>	<u>76,945</u>	<u>-</u>		<u>-</u>
TOTAL NET (OVER)/UNDER CLAIM							<u>\$ -</u>

SCHEDULE OF MEAL COUNT ACTIVITY

**ATLANTIC COUNTY VOCATIONAL SCHOOL DISTRICT
 (A COMPONENT UNIT OF THE COUNTY OF ATLANTIC)
 PROPRIETARY FUNDS
 NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - STATE
 ENTERPRISE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER) UNDER CLAIM
State Reimbursement - National School Lunch (High Rate)	Paid	20,938	20,938	20,938	-	0.040	\$ -
	Reduced	15,211	15,211	15,211	-	0.055	-
	Free	109,912	109,912	109,912	-	0.055	-
	TOTAL	<u>146,061</u>	<u>146,061</u>	<u>146,061</u>	<u>-</u>		<u>-</u>
TOTAL NET (OVER)/UNDER CLAIM							<u>\$ -</u>

NET CASH RESOURCE SCHEDULE

Net cash resources did not exceed three months of expenditures Proprietary Funds - Food Service FYE 2017

<u>Net Cash Resources:</u>		Food Service G - 1/2	
CAFR	*	Current Assets	
G-1		Cash & Cash Equiv.	\$ 160,208.00
G-1		Due from Other Gov'ts	32,223
G-1		Accounts Receivable	1,421
G-1		Inventory	25,622
		Current Liabilities	
G-1		Less Accounts Payable	0
G-1		Less Accruals	
G-1		Less Due to Other Funds	0
G-1		Less Deferred Revenue	1,458
		Net Cash Resources	<u>\$ 220,932.00</u> (A)

Net Adj. Total Operating Expense:

G-2	Tot. Operating Exp.	964,396	
G-2	Less Depreciation	22,951	
		<u>\$ 987,347.00</u>	(B)

Average Monthly Operating Expense:

B / 10 **\$ 98,734.70** (C)

Three times monthly Average:

3 X C **\$ 296,204.10** (D)

TOTAL IN BOX A	\$	220,932.00	
LESS TOTAL IN BOX D	\$	296,204.10	
NET	\$	<u>(75,272.10)</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

**ATLANTIC COUNTY VOCATIONAL SCHOOL DISTRICT
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		Sample Selected from Workpapers		Verified per Registers on Roll		Errors per Registers on Roll		Sample for Verification		Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day														
Kindergarten														
One														
Two														
Three														
Four														
Five														
Six														
Seven														
Eight														
Nine	3		3				1		1					
Ten	12		12				2		2					
Eleven	15		15				3		3					
Twelve	23		23				4		4					
Post-Graduate														
Adult H.S.														
15 + Credits														
1-14 Credits														
Subtotal	53	0	53	0	0	0	10	0	10	0	0	0	0	0
Special Ed High School														
County Vocational	183		183				32		32					
Regular	1,320		1,320				228		228					
Post Secondary	28		28				4		4					
Subtotal	1,531	0	1,531	0	0	0	264	0	264	0	0	0	0	0
Totals	1,584	0	1,584	0	0	0	274	0	274	0	0	0	0	0
Percentage					0.00%	#DIV/0!				0.00%	0.00%			0.00%

ATLANTIC COUNTY VOCATIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2016

	Resident Low Income		Sample for Verification		Resident LEP Low Income		Sample for Verification	
	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Application and Register
Half Day Kindergarten								
One								
Two								
Three								
Four								
Five								
Six								
Seven								
Eight								
Nine	3	3	1	1				
Ten	12	12	3	3				
Eleven	14	14	4	4				
Twelve	22	22	6	6				
Post-Graduate								
Adult H.S.								
15 + Credits								
1-14 Credits								
Subtotal	51	51	14	14	0	0	0	0
Special Ed - High School	114	114	29	29				
Sent CSSD								
County Vocational	763.0	763.0	191	191				
Regular								
Post-Secondary								
Subtotal	877	877	220	220	0	0	0	0
Totals	928	928	234	234	0	0	0	0
Percentage Error		0.00%						0.00%
Transportation								
Reported on DRTS by DOE	Reported on DRTS by District	Errors	Tested	Verified	Errors		Reported	Re-Calculated
Reg.-Public Schools	NOT APPLICABLE							
Transported - Non-Public	Avg. Mileage-Regular including Grade PK students							
Special Needs - Public	Avg. Mileage-Regular excluding Grade PK students							
	Avg. Mileage-Special Ed with Special Needs							
Totals	0	0	0	0	0	0	0	0
Percentage Error								0.00%

**ATLANTIC COUNTY VOCATIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2016**

	Resident LEP Not Low Income		Sample for Verification		
	Reported on ASSA as Not Low Income	Reported on Workpapers as Not Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day					
Kindergarten					
One					
Two					
Three					
Four					
Five					
Six					
Seven					
Eight					
Nine					
Ten					
Eleven					
Twelve					
Post-Graduate					
Adult H.S.					
15 + Credits					
1-14 Credits					
Subtotal	0	0	0	0	0
Special Ed - High School					
Sent CSSD					
County Vocational					
Regular					
Post-Secondary					
Subtotal	0	0	0	0	0
Totals	0	0	0	0	0
Percentage Error			0.00%		0.00%

**ATLANTIC COUNTY VOCATIONAL SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2017**

COUNTY VOCATIONAL DISTRICTS

A. 6% Calculation of Excess Surplus (2016-17 expenditures of \$100 million or less)

2016-17 Total General Fund Expenditures per the CAFR, Ex C-1	\$ <u>24,352,966.88</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ <u>-</u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ <u>-</u>	(B1b)
Decreased By:		
On-Behalf TPAF Pension & Social Security	\$ <u>2,246,596.81</u>	(B2a)
Assets Acquired Under Capital Leases	\$ <u>712,000.00</u>	(B2b)
Adjusted 2016-17 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$ <u>21,394,370.07</u>	(B3)
6% of Adjusted 2016-17 General Fund Expenditures [(B3) times .06]	\$ <u>1,283,662.20</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>1,283,662.20</u>	(B5)
Increased by: Allowable Adjustment*	\$ <u>-</u>	(K)
Maximum Unassigned/Unreserved-Undesignated Fund Balance [(B5)+(K)]		\$ <u>1,283,662.20</u> (M)

B. 6% Calculation of Excess Surplus (2016-17 expenditures greater than \$100 million)

2016-17 Total General Fund Expenditures	\$ _____	(B)
Increased by:		
Transfer to Food Service Fund	\$ _____	(B1a)
Transfer from Capital Outlay to Capital Projects Fund	\$ _____	(B1b)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____	(B1c)
Decreased By:		
On-Behalf TPAF Pension & Social Security	\$ _____	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
Adjusted 2016-17 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>-</u>	(B3)
2016-17 General Fund Expenditures in excess of \$100 million [(B3) minus \$100,000,000]	\$ _____	(B4)
3% of General Fund Expenditures in excess of \$100 million [(B4) times .03]	\$ <u>-</u>	(B5)
(B5) Plus \$6,000,000	\$ _____	(B6)
Increased by: Allowable Adjustment*	\$ <u>-</u>	(K)
Maximum Unassigned/Unreserved-Undesignated Fund Balance [(B6)+(K)]		\$ <u>-</u> (M)

* This adjustment line (as detailed below) is to be utilized when applicable for: Impact Aid, Sale and Lease-back, Extraordinary Aid, additional Nonpublic School Aid and Transportation Aid.

SECTION 2

Total General Fund - Fund Balances @ 06/30/17 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>5,462,715.57</u> (C)
Decreased By:	
Year-end Encumbrances	\$ <u>35,224.75</u> (C1)
Legally Restricted-Designated for Subsequent Year's Expenditures	\$ _____ (C2)
Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>1,702,301.00</u> (C3)
Other Restricted Fund Balances ****	\$ <u>1,175,305.84</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ _____ (C5)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	 \$ <u><u>2,549,883.98</u></u> (U)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U)-(M)] IF NEGATIVE ENTER - 0 -	\$ <u>1,266,221.78</u> (E)
--	----------------------------

Recapitulation of Excess Surplus as of June 30, 2017:

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>1,702,301.00</u> (C3)
Reserved Excess Surplus ***	\$ <u>1,266,221.78</u> (E)
 Total Excess Surplus [(C3) + (E)]	 \$ <u><u>2,968,522.78</u></u> (D)

Detail of Allowable Adjustment

Impact Aid	\$ _____ (H)
Sale & Lease-back	\$ _____ (I)
Extraordinary Aid	\$ _____ (J1)
Additional Nonpublic School Transportation Aid	\$ _____ (J2)
Current Year School Bus Advertizing Revenue	
Recognized	\$ _____ (J3)
Family Crisis Transportation Aid	\$ _____ (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$ <u> -</u> (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 Audit Summary Worksheet Line 90030.

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ _____
Sale/lease-back reserve	\$ _____
Capital reserve	\$ <u>884,159.55</u>
Maintenance reserve	\$ <u>291,146.29</u>
Tuition reserve	\$ _____
Emergency reserve	\$ _____
School Bus Advertising 50% Fuel Offset Reserve	
Current year	\$ _____
Prior year	\$ _____
Impact Aid general fund reserve	\$ _____
Impact Aid capital fund reserve	\$ _____
Other state/government mandated reserves	\$ _____
 Other Reserved Fund Balance not noted above ****	 \$ _____
 Total Other Restricted/Reserved Fund Balance	 \$ <u>1,175,305.84</u> (C4)

**** 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 Finance prior to September 30.