

*Auditor's Management Report*

*for the*

*Township of Montgomery  
School District*

*in the*

*County of Somerset  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2017*



**AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE  
FINDINGS-FINANCIAL AND COMPLIANCE**

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
Independent Auditor's Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2-3
Payroll Account	3
Position Control Roster	3
Reserve for Encumbrances Liability (Current) and Accounts Payable	3
Classification of Expenditures	3
Board Secretary's Records	4
Treasurer's Records	4
Elementary and Secondary Education Act/Improving America's Schools Act as Reauthorized by the No Child Left Behind Act of 2001	4
Other Special Federal and State Projects	4
T.P.A.F. Reimbursement	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	5-6
Food Service Fund	6-7
Student Body Activities	8
Application for State School Aid	8
Pupil Transportation	8
Facilities	8
Testing for Lead of Drinking Water in Educational Facilities	8
Follow-Up on Prior Year's Findings	8
Recommendations	9
Schedule of Meal Count Activity	N/A
Schedule of Audited Enrollments	10-12
Schedule of Meal Count Activity	N/A
Net Cash Resources Schedule – Food Service	N/A
Excess Surplus Calculation	13-14





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## INDEPENDENT AUDITOR'S REPORT

Honorable President and Members  
of the Board of Education  
Township of Montgomery School District  
County of Somerset  
Skillman, New Jersey 08558

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 Township of Montgomery School District in the County of Somerset for the year ended June 30, 2017, and have issued our report dated November 28, 2017.

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 Township of Montgomery School District, County of Somerset, 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.

*Suplee Clooney & Company*

CERTIFIED PUBLIC ACCOUNTANTS

*Robert W. Smith*

PUBLIC SCHOOL ACCOUNTANT NO. 948

November 28, 2017

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

**SCOPE OF AUDIT**

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

**ADMINISTRATIVE PRACTICES AND PROCEDURES**

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

Insurance coverage was carried in the amounts as detailed in the District's CAFR (See Exhibit "J-20").

**Official Bonds**

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Charisse D. Gutierrez	Treasurer of School Monies	\$365,000.00
Annette Wells	Board Secretary/School Business Administrator	25,000.00

There is a Public Employees' Faithful Performance Blanket Position Bond with SAIF covering all other employees with coverage of \$500,000.00.

Adequacy of insurance coverage is the responsibility of the Board of Education.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs differed from the estimated costs. The Board made a proper adjustment to the billings to sending Districts for the difference in per pupil costs in accordance with N.J.A.C. 6A-23-3.1(f)3.

**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 or supporting documentation. However, our audit discovered a discrepancy with respect to approval of claims.

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

**Examination of Claims (Continued)**

**2017-01 Finding:** A batch of checks was not approved by the Board.

**2017-01 Recommendation:** Appropriate controls should exist to ensure all checks be approved by the Board.

**Payroll Account**

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 were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

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

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

**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, Liability (Current) for Accounts Payable**

A review of outstanding 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 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.

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

**Board Secretary's Records**

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

**Treasurer's Records**

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

**Elementary and Secondary Education Act/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 projects under Title I, II, and III of the Elementary and Secondary Education Act as amended and reauthorized.

**Other Special Federal and 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 reimbursement filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

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. No exceptions were noted.



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

**SCHOOL PURCHASING PROGRAMS**

**Contracts and Agreements Requiring Advertisement for Bids**

**N.J.S.A. 18A:18A-3 States:**

"a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$29,000.00, the contract may be awarded by a purchasing agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefor, except that the board of education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. (pending before the Legislature as section 15 of this bill) of section 9 of P.L. 1971 c. 198 (C.40A:11-9) the board of education may establish that the bid threshold may be up to \$40,000.00. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L. 1999 c. 440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the board of education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2 and shall round the adjustment to the nearest \$1,000.00. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of every year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

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."

Effective July 1, 2015 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) are \$40,000.00 (with a Qualified Purchasing Agent), \$29,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$18,800.00.

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

**SCHOOL PURCHASING PROGRAMS (CONTINUED)**

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

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, amended.

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 audit did reveal however, that the District did make purchases under State contracts and cooperative purchasing agreements.

**FOOD SERVICE FUND**

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, and as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

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

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the edit check worksheet was completed. Reimbursement vouchers were properly computed and timely filed. Meals claimed agreed with the meal count records. No exceptions were noted.

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

**FOOD SERVICE FUND (CONTINUED)**

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced priced meal policy is uniformly administered throughout the school district. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions were noted.

The cash disbursements records reflected expenditures for program related goods and services. The Board is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

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 contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return an operating profit of at least \$55,000.00. The operating provision has been met.

Net cash resources did not exceed three months average expenditures.

Cash receipts and bank records were reviewed for timely deposit.

National Food Distribution Commodities were received and an inventory was maintained on a first-in, first-out basis.

The school district maintains 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.

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

**STUDENT BODY ACTIVITIES**

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

**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 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 procedures for the recording of student enrollment data.

**PUPIL TRANSPORTATION**

Our audit procedures included a test of on roll status reported in the 2016-17 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our 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.

**FACILITIES**

Our procedures included review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted.

**TESTING FOR LEAD OF DRINKING WATER IN EDUCATIONAL FACILITIES**

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.

**FOLLOW-UP ON PRIOR YEAR'S FINDINGS**

In accordance with Government Auditing Standards, our procedures included a review of the prior year audit recommendations. There were no prior year audit findings.

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

**RECOMMENDATIONS**

**Administrative Practices and Procedures**

None

**Financial Planning, Accounting and Reporting**

**2017-01 Recommendation:** Appropriate controls should exist to ensure all checks be approved by the Board.

**School Purchasing Program**

None

**School Food Service**

None

**Student Body Activities**

None

**Application for State School Aid**

None

**Pupil Transportation**

None

**Facilities and Capital Assets**

None

**Prior Year's Findings/Recommendations**

None

TOWNSHIP OF MONTGOMERY SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 14, 2016

	2016-17 Application for State School Aid						Sample for Verification						Private School for Handicapped						
	Reported on A.S.S.A. as on Roll		Reported on Workpapers on Roll		Errors		Sample Selected from Workpapers		Verified per Registers on Roll		Errors per Registers on Roll		Reported as Private Schools		Sample for Verification		Sample for Handicapped		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day PreSchool	34		34		-		13		13		-								
Half Day Kindergarten	228		228		-		18		18		-								
One	251		251		-		16		16		-								
Two	288		288		-		14		14		-								
Three	274		274		-		21		21		-								
Four	287		287		-		17		17		-								
Five	302		302		-		16		16		-								
Six	354		354		-		20		20		-								
Seven	340		340		-		15		15		-								
Eight	381		381		-		19		19		-								
Nine	366		366	0	-	-	16		16		-								
Ten	374	2	374	2	-	-	15		15		-								
Eleven	365		365	0	-	-	17		17		-								
Twelve	361	2	361	2	-	-	18		18		-								
Subtotal	4205	4	4205	4	0	0	235	0	235	0	0	0	0	0	0	0	0	0	0
SpEd Elementary	214		214	0	-	-	34		34		-			8	8	8	8	8	-
SpEd Middle School	159		159	0	-	-	19		19		-			7	7	7	7	7	-
SpEd High School	181	8	181	8	-	-	13	2	13	2	-			12	12	12	12	12	-
Subtotal	554	8	554	8	0	0	66	2	66	2	0	0	0	27	27	27	27	27	0
Totals	4759	12	4759	12	0	0	301	2	301	2	0	0	0	27	27	27	27	27	0
Percentage					0.00%	0.00%					0.00%	0.00%							0.00%

TOWNSHIP OF MONTGOMERY SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 14, 2016

	Low Income		Sample for Verification		Resident LEP Low Income		Sample for Verification		
	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 Selected from Workpapers	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Sample Selected from Workpapers	Verified to Application and Register
Half Day Preschool	0	0	-	-	-	0	0	0	0
Half Day Kindergarten	3	3	-	-	-	1	1	1	1
One	4	4	-	-	-	2	2	2	2
Two	9	9	-	-	-	7	7	7	7
Three	10	10	-	-	-	6	6	6	6
Four	13	13	-	-	-	8	8	8	8
Five	11	11	-	-	-	7	7	7	7
Six	12	12	-	-	-	8	8	8	8
Seven	14	14	-	-	-	9	9	9	9
Eight	10	10	-	-	-	6	6	6	6
Nine	15	15	-	-	-	9	9	9	9
Ten	13	13	-	-	-	7	7	7	7
Eleven	6	6	-	-	-	4	4	4	4
Twelve	9	9	-	-	-	6	6	6	6
Subtotal	129	129	0	80	80	9	9	9	6
SpEd Elementary	23	23	-	15	15	2	2	2	1
SpEd Middle School	16	16	-	9	9	0	0	0	0
SpEd High School	22	22	-	14	14	2	2	2	1
SpEd Alt Voc High School	1	1	-	0	0	0	0	0	0
Subtotal	62.0	62.0	0	38	38	4	4	4	2
Totals	191.0	191.0	0	118	118	13	13	13	8
Percentage Error			0.00%			0.00%			0.00%

Transportation				
Reported on DRTS by DOE	Reported on DRTS by District	Tested	Verified	Errors
Reg Public Schools, col.1	3,811	240	240	0
Reg. - SpEd, Col.4	385	24	24	0
AIL - Non-Public, col.3	339	21	21	0
Transported - Non-Public, col.2	51	4	4	0
Special Ed Spec, col.6	227	14	14	0
Totals	4813	303	303	0
Percentage Error				0.00%

TOWNSHIP OF MONTGOMERY SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 14, 2016

	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	0	0	-	0	0	-
Half Day Kindergarten	10	10	-	9	9	-
One	15	15	-	14	14	-
Two	12	12	-	11	11	-
Three	11	11	-	10	10	-
Four	7	7	-	6	6	-
Five	7	7	-	6	6	-
Six	5	5	-	4	4	-
Seven	5	5	-	4	4	-
Eight	7	7	-	6	6	-
Nine	1	1	-	1	1	-
Ten	2	2	-	1	1	-
Eleven	2	2	-	1	1	-
Twelve	2	2	-	1	1	-
Subtotal	86	86	0	74	74	0
SpEd Elementary	0	0	-	0	0	-
SpEd Middle School	0	0	-	0	0	-
SpEd High School	0	0	-	0	0	-
SpEd Alt Voc High School	0	0	-	0	0	-
Subtotal	0	0	0	0	0	0
Totals	86	86	0	74	74	0
Percentage Error			0.00%			0.00%



MONTGOMERY SCHOOL DISTRICT  
SCHEDULE OF CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2016 - 2017 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>86,634,678.43</u>	
Increased by:		
Transfer to Food Service Fund	_____	
Transfer from Capital Outlay to Capital Projects Fund	_____	
Transfer from Capital Reserve to Capital Projects Fund	_____	
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>9,349,087.41</u>	
Assets acquired under Capital Leases	<u>556,295.00</u>	
Adjusted 2016 - 2017 General Fund Expenditures		\$ <u>76,729,296.02</u>
2% of Adjusted 2016 - 2017 General Fund Expenditures		\$ <u>1,534,585.92</u>
Greater of line above or \$250,000.00		\$ <u>1,534,585.92</u>
Increased by: Allowable Adjustment		\$ <u>486,309.00</u>
Maximum Unreserved/Undesignated Fund Balance		\$ <u><u>2,020,894.92</u></u>

SECTION 2

Total General Fund - Fund Balances @ 6-30-17	\$ <u>11,514,243.44</u>	
Decreased by:		
Year-end Encumbrances	\$ _____	
Legally Restricted-Designated for Subsequent Year's Expenditures	\$ _____	
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures	\$ <u>3,595,668.00</u>	
Other Restricted Fund Balances:		
Emergency Reserve	\$ <u>221,247.07</u>	
Capital Reserve	\$ <u>1,947,098.45</u>	
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	\$ _____	
Total Unassigned Fund Balance		\$ <u>5,750,229.92</u>

SECTION 3

Restricted Fund Balance-Excess Surplus \$ 3,729,335.00

Recapitulation of excess surplus as of June 30, 2017

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \$ 3,595,668.00

Reserved Excess Surplus \$ 3,729,335.00

Total Excess Surplus \$ 7,325,003.00

Detail of Allowable Adjustments

Extraordinary Aid \$ 418,614.00

Additional Non-Public School Transportation Aid 67,695.00

\$ 486,309.00

