

BASS RIVER TOWNSHIP SCHOOL DISTRICT

New Gretna, New Jersey
County of Burlington

**Auditor's Management Report on Administrative Findings -
Financial, Compliance and Performance
for The Year Ended June 30, 2015**

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

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**REPORT OF INDEPENDENT AUDITORS
AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS, FINANCIAL COMPLIANCE AND PERFORMANCE**

Honorable President and Members
of the Board of Education
Bass River Township
County of Burlington
New Gretna, New Jersey 08087

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 Bass River Township School District in the County of Burlington for the year ended June 30, 2015, and have issued our report thereon dated December 4, 2015.

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

This report is intended for the information of the Bass River Township 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.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Rodney R. Haines
Certified Public Accountant
Public School Accountant, No. 2198

Toms River, New Jersey
December 4, 2015

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Honorable President and Members
of the Board of Education
Bass River School District
County of Burlington
New Gretna, New Jersey 08087

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE**

Scope of Audit

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

Administrative Practices and Procedures

Insurance

Insurance coverages were carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's CAFR.

Official Bonds

Name	Position	Amount
Stephen Brennan	Business Administrator/Board Secretary	\$ 100,000
Kimberly Sprague	Treasurer	180,000

There is a Public Employee's Faithful Performance Blanket Position Bond with the NJSBAIG covering all other employees with multiple coverage of \$10,000,000.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review indicated that the vouchers were in satisfactory condition.

Payroll Account

The net salaries of all employees of the District were deposited in the Payroll Account. Employee's payroll deductions were deposited in the Payroll agency account. Employers share of fringe benefits were paid out of the general fund. Our audit procedures included a test of health benefit contributions from eligible employees of the District to ensure statutory amounts were withheld and properly recorded as an offset against employee health benefit expenditures.

Salary withholdings were promptly remitted to the proper agencies.

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 reserves 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:23-1.2* 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. As a result of the procedures performed, no transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the board secretary were found to be in satisfactory condition except for the following:

***Finding 2015-001:**

Condition:

One budgetary line account was over-expended during the fiscal year and at June 30, 2015.

Recommendation:

That the Business Administrator request a transfer of additional appropriations to cover purchase orders that may potentially cause over-expenditure of a line-item account.

Management's Response:

This finding will be corrected in the fiscal year ending June 30, 2016.

Treasurer's Records

The Treasurer's records were approved at the Board meetings and copies of the reports are included in the minute's book.

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

The E.S.E.A./N.C.L.B. 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 VI 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 Exhibit E-1 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 forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

TPAF 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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A.18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general is available on the website <http://www.state.nj.us/njded/pscl/index.html>.

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 \$17,500, 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 therefore, except that the board of education may adopt a resolution to set a lower threshold for the receipts 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:119) the board of education may establish that the bid threshold may be up to \$25,000. 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.

School Purchasing Programs (continued)

- 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.18A:18A-2 (pending before the Legislature as section 50 of this bill), and shall round the adjustment to the nearest \$1,000. 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 the year in which it is made.”

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 therefore, except as is provided otherwise in this chapter or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to *N.J.S.A.18A:18A-3* except by contract or agreement.”

Effective July 1, 2010 and thereafter the bid thresholds in accordance with *N.J.S.A.18A:18A-2* and *18A:18A-3(a)* are \$36,000 (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 currently \$18,300. The Bass River Township School District currently has a Qualified Purchasing Agent.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year (contract year for July 1, 2010 and thereafter). 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.

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 provision of *N.J.S.A.18A:18A-4*.

Student Body Activities

Our review of the financial and accounting records maintained for the Student Activity Funds were in satisfactory condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2014 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. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed state forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of On Roll status reported in the 2014-2015 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 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.

Follow-up on Prior Years' Findings

In accordance with Government Auditing Standards, our procedures included a review of all prior year findings. Corrective action has been taken on all prior year findings with the exception of those marked above with an asterisk (*).

Acknowledgment

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

Should you have any questions or should you desire any assistance, please call me.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Rodney R. Haines
Public School Accountant
Certified Public Accountant
No. 2198

Toms River, New Jersey
December 4, 2015

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ADDITIONAL INFORMATION

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**BASS RIVER TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2014	CASH RECEIVED	BUDGETARY EXPENDITURES	(ACCOUNTS RECEIVABLE) AT JUNE 30, 2015	DUE TO GRANTOR AT JUNE 30, 2015
U.S. DEPARTMENT OF EDUCATION PASSED- THROUGH STATE DEPARTMENT OF EDUCATION:									
Special Revenue Fund:									
No Child Left Behind:									
Title I, Part A	84.010	NCLB476009	\$ 24,315	9/1/14-8/31/15	\$ -	\$ 24,315	\$ (24,315)	\$ -	-
Title II-A Teacher & Principal	84.281A	NCLB476009	4,755	9/1/14-8/31/15	-	4,755	(4,755)	-	-
Title VI, Part B (REAP)	84.358A	NCLB2014	15,874	9/1/14-8/31/15	-	15,874	(15,874)	-	-
I.D.E.A. Part B - Basic Regular	84.027	FT 15	45,959	9/1/14-8/31/15	-	45,959	(45,959)	-	-
I.D.E.A. Part B - Preschool	84.173	FT 15	3,537	9/1/14-8/31/15	-	3,537	(3,537)	-	-
Total Special Revenue Fund					-	94,440	(94,440)	-	-
Total U.S. Department of Education					-	94,440	(94,440)	-	-
Total Federal Awards					\$ -	\$ 94,440	\$ (94,440)	\$ -	\$ -

SCHEDULE OF AUDITED ENROLLMENTS (1)

**BASS RIVER TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014**

	2013-2014 Application for State School Aid						Sample for Verification				Private Schools for Disabled					
	Reported on A.S.S.A. On Roll		Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Sample for Verification	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool - 4 Yrs	5	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	15	-	-	15	-	-	11	-	11	-	-	-	-	-	-	-
One	8	-	-	8	-	-	10	-	10	-	-	-	-	-	-	-
Two	10	-	-	10	-	-	12	-	12	-	-	-	-	-	-	-
Three	13	-	-	13	-	-	8	-	8	-	-	-	-	-	-	-
Four	9	-	-	9	-	-	10	-	10	-	-	-	-	-	-	-
Five	17	-	-	17	-	-	13	-	13	-	-	-	-	-	-	-
Six	12	-	-	12	-	-	6	-	6	-	-	-	-	-	-	-
Subtotal	89	-	-	89	-	-	70	-	70	-	-	-	-	-	-	-
Special Ed - Elementary	23	-	-	23	-	-	7	-	7	-	-	-	-	-	-	-
Special Ed - Middle School	3	-	-	3	-	-	1	-	1	-	-	-	-	-	-	-
Subtotal	26	-	-	26	-	-	8	-	8	-	-	-	-	-	-	-
Totals	115	-	-	115	-	-	78	-	78	-	-	-	-	-	-	-
Percentage Error					0%		0%		0%		0%		0%		0%	

SCHEDULE OF AUDITED ENROLLMENTS (2)

**BASS RIVER TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Kindergarten	2	2	-	2	2	-	-	-	-	-	-	-
One	2	2	-	2	2	-	-	-	-	-	-	-
Two	1	1	-	1	1	-	-	-	-	-	-	-
Three	2	2	-	2	2	-	-	-	-	-	-	-
Four	2	2	-	2	2	-	-	-	-	-	-	-
Five	4	4	-	4	4	-	-	-	-	-	-	-
Six	1	1	-	1	1	-	-	-	-	-	-	-
Subtotal	14	14	-	14	14	-	-	-	-	-	-	-
Special Ed - Elementary	6	6	-	3	3	-	-	-	-	-	-	-
Special Ed - Middle	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	6	6	-	3	3	-	-	-	-	-	-	-
Totals	20	20	-	17	17	-	-	-	-	-	-	-
Percentage Error			0%			0%			0%			0%

Transportation

	Reported on DRTRS by DOE/county			Reported on DRTRS by District			Transportation		
	Errors	Tested	Verified	Errors	Tested	Verified	Errors	Tested	Verified
Reg. - Public Schools, col. 1	31	31	-	24	24	24	-	-	-
Reg -SpEd, col. 4	31	31	-	24	24	24	-	-	-
AIL, col. 2	-	-	-	-	-	-	-	-	-
Transported - Non-Public, col. 3	1	1	-	1	1	1	-	-	-
Special Ed Spec, col. 6	1	1	-	1	1	1	-	-	-
Totals	64	64	-	50	50	50	-	-	-
Percentage Error			0%						0%

SCHEDULE OF AUDITED ENROLLMENTS (3)

**BASS RIVER TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	Reported on A.S.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
Full Day Preschool - 4	-	-	-	-	-	-
Full Day Kindergarten	1	1	-	1	1	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	1	1	-	1	1	-
Five	1	1	-	1	1	-
Six	-	-	-	-	-	-
Subtotal	<u>3</u>	<u>3</u>	<u>-</u>	<u>3</u>	<u>3</u>	<u>-</u>
Special Ed - Elementary	1	1	-	1	1	-
Special Ed - Middle	-	-	-	-	-	-
Subtotal	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Totals	<u><u>4</u></u>	<u><u>4</u></u>	<u><u>-</u></u>	<u><u>4</u></u>	<u><u>4</u></u>	<u><u>-</u></u>
Percentage Error		<u><u>0%</u></u>			<u><u>0%</u></u>	

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2014-2015 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>2,627,646</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 Pre K - Regular	\$ _____ (B1c)
Transfer from General Fund to SRF for Pre K - Inclusion	\$ _____ (B1d)
Decrease by:	
On-Behalf TPAF Pension & Social Security	\$ <u>(219,878)</u> (B2a)
Assets Acquired Under Capital Leases	\$ <u>(80,000)</u> (B2b)
Adjusted 2014-2015 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>2,327,768</u> (B3)
2% of adjusted 2014-2015 General Fund Expenditures [(B3) times .02]	\$ <u>46,555</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u> (B5)
Increased by: Allowable Adjustment *	\$ _____ (K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ <u>250,000</u> (M)

SECTION 2

Total General Fund - Fund Balance @6-30-2015 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>163,039</u> (C)
Decreased by:	
Year-End Encumbrances	\$ <u>(5,964)</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ _____ (C3)
Other Restricted Fund Balances ****	\$ <u>(10,000)</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>(47,554)</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u>99,521</u> (U1)
Increased by:	
Adjustment for Disallowed Transfers Per S1701	\$ _____ (C6)
Total Unassigned Fund Balance for Excess Surplus Calculation [(U1)+C6]	\$ <u>99,521</u> (U2)

REGULAR DISTRICT (continued):

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U2)-(M)] IF NEGATIVE ENTER -0- \$ _____ - (E)

Recapitulation of excess surplus as of June 30, 2015

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures ** \$ _____ - (C3)

Reserved Excess Surplus *** [(E)] \$ _____ - (E)

Total [(C3) + (E)] \$ _____ - (D)

Footnotes:

* This adjustment line (as detailed below) is to be utilized when applicable for: Impact Aid, Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid, Additional Nonpublic School Transportation Aid and Unbudgeted TPAF Wage Freeze Grant Funding. Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$ _____ (H)
Sale & Lease-back	\$ _____ (I)
Extraordinary Aid	\$ _____ (J1)
Additional Nonpublic School Transportation Aid	\$ _____ (J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____ (J3)
Family Crisis Transportation Aid	\$ _____ (J4)
Total Adjustments [(H)+(I)+J1)+(J2)]	\$ _____ (K)

** This amount represents the June 30, 2014 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 10025.

*** Amounts must agree to the June 30, 2015 CAFR and must agree to Audit Summary Worksheet Line 10024.

**** Amount for Other Reserved 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 and Regulatory Compliance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory Restrictions:

Approved Unspent Separate Proposal	\$ _____
Sale/Lease-Back Reserve	\$ _____
Capital Reserve	\$ _____ 10,000
Maintenance Reserve	\$ _____
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 Reserve	\$ _____
[Other Restricted Fund Balance Not Noted Above] ****	\$ _____
Total Other Restricted Fund Balance	\$ _____ 10,000 (C4)