

**AUDITORS MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
SCHOOL DISTRICT OF THE
TOWNSHIP OF BYRAM
COUNTY OF SUSSEX, NEW JERSEY
JUNE 30, 2015**

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

SCHOOL DISTRICT OF THE TOWNSHIP OF BYRAM
COUNTY OF SUSSEX, NEW JERSEY

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Byram Township School District
County of Sussex, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Byram Township School District in the County of Sussex for the year ended June 30, 2015, and have issued our report thereon dated November 24, 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 Byram 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.

James Cerullo

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Licensed Public School Accountant
No. 881

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November 24, 2015

**ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the 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 Exhibit J-20, Insurance Schedule contained in the district's CAFR.

Officials Bonds

| <u>Name</u> | <u>Position</u> | <u>Amount</u> |
|----------------|--|---------------|
| Alice Bresett | Board Secretary/School Business Administrator | \$250,000.00 |
| Kerry A. Keane | Treasurer | \$250,000.00 |

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not reveal any material discrepancies with respect to each of signature, certification or proper documentation.

Payroll Account

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

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

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the General Fund.

Financial Planning, Accounting and Reporting, (continued)

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

Reporting of employee compensation for income tax related purposes did comply with federal and state regulations regarding the compensation which is required to be reported.

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: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 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 0.0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

The Board Secretary's records were found to be in good condition.

Fixed Assets

The general fixed asset records were updated for the additions and disposals of general fixed assets made during the year.

Treasurer's Records

Treasurer's records were examined and found to be in good condition.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's School Act (IASA) as Reauthorized By the No Child Left Behind Act of 2001 (NCLB)

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 Title I and Title II of the Elementary and Secondary Education Act as amended.

Financial Planning, Accounting and Reporting, (continued)

The study of compliance for E.S.E.A. indicated that there were 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.

The study of compliance for the special projects indicated that there were no areas of noncompliance.

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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-2 contains definitions for terms used throughout N.J.S.A. 18A:18A-1 et seq. It includes as subsection (p) the term ‘competitive contracting’, which is defined as “the method described in N.J.S.A. 18A:18A-4.1 through 18A:18A-4.5 and in rules promulgated by DCA at N.J.A.C. 5:34-4 of contracting for specialized goods and services in which formal proposals are solicited from vendors; formal proposals are evaluated by the purchasing agent or counsel or school business administrator; and the board of education awards a contract to a vendor or vendors from among the formal proposals received.” Also, subsection (aa) defines the term ‘concession’ to exclude vending machines.

N.J.S.A. 18A:18A-3(a) sets forth the bid threshold and requires award by board resolution. There is a higher threshold when there is a “Qualified Purchasing Agent” (QPA) in the district as defined at N.J.A.C. 5:34-1.1 and certified upon approval of an application submitted to DCA. Pursuant to N.J.S.A. 18A:18A-3(b), the bid threshold may be adjusted by the Governor, in consultation with the Department of Treasury, every five years.

N.J.S.A. 18A:18A-4.4 provides boards of education the authority to pass a resolution authorizing the use of competitive contracting. “In order to initiate competitive contracting, the board of education shall pass a resolution authorizing the use of competitive contracting each time specialized goods or services enumerated in sections 45 of L. 1999, c.440 are desired to be contracted.”

School Purchasing Programs, (continued)

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 Agency) 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 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, amended.

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

School Food Service

The financial transactions and statistical records of the school food service fund 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 claims were submitted/certified in a timely manner. Meals claimed did agree with meal count records.

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 and/or to the list of directly certified students, times the number of operating days, on a school by school basis. The free and reduced price meal and free milk policy is uniformly administered throughout the School System. The required verification procedures for free and reduced price applications were completed and available for review.

Cash receipts and bank records were reviewed for timely deposit.

Finding 2015-01:

In two instances, the actual deposits were not in agreement with the deposit reported on the Sales Detail Report.

Recommendation:

That procedures be implemented to ensure that deposits and the Sales Detail Report are in agreement prior to making deposits.

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 provide an annual financial return of \$11,135.00 for the 2014-2015 school year. The operating results provision has been met.

School Food Service, (continued)

Expenditures were separately recorded as food, labor and other cost. 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.

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

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

Student Activity Fund

A cash receipts and disbursements record is maintained in satisfactory condition.

Cash disbursements had proper signatures and supporting documentation.

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 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.

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 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.

Facilities and Capital Assets

Our procedures included a review SCC Grant Agreement for consistency with recording SCC revenue, transfer of local funds from the General Fund or from Capital Reserve Account, and awarding of contracts for eligible facilities construction.

Follow-up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings.

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.

Respectfully submitted,

James Cerullo

James Cerullo, C.P.A.
Licensed Public School Accountant
No. 881

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SCHEDULE OF AUDITED ENROLLMENTS

BYRAM TOWNSHIP SCHOOL DISTRICT
 Application for State School Aid Summary
 Enrollment as of October 15, 2014

Year ended June 30, 2015

| Enrollment category | 2015-2016 App. for State School Aid (10/15/14 data) | | | Sample for Verification | | | Private Schools for the Handicapped | | |
|---------------------------|---|--------------------------------|--------|---------------------------------|--------------------------------|------------------------------|---|-------------------------|--------|
| | Reported on A.S.S.A. on roll | Reported on workpapers on roll | Errors | Sample Selected from Workpapers | Registers Verified per on roll | Errors per Registers On Roll | Reported on A.S.S.A. as Private Schools | Sample for Verification | Errors |
| | Full | Shared | Full | Full | Shared | Full | Full | Shared | Full |
| Half Day Preschool 3yrs | 68 | | | 18 | | 18 | | | |
| Half Day Preschool 4yrs | 75 | | | 19 | | 19 | | | |
| Full Day Kindergarten | 59 | | | 15 | | 15 | | | |
| One | 103 | | | 27 | | 27 | | | |
| Two | 80 | | | 21 | | 21 | | | |
| Three | 86 | | | 22 | | 22 | | | |
| Four | 89 | | | 23 | | 23 | | | |
| Five | 86 | | | 22 | | 22 | | | |
| Six | 114 | | | 30 | | 30 | | | |
| Seven | 760 | | | 197 | | 197 | | | |
| Eight | | | | | | | | | |
| Subtotal | 79 | 79 | | 20 | | 20 | | | |
| Special Ed. Elementary | 56 | 56 | | 15 | | 15 | 3 | 3 | 3 |
| Special Ed. Middle School | | | | | | | | | |
| Special Ed. High School | | | | | | | | | |
| | 895 | 895 | | 232 | | 232 | 3 | 3 | 3 |
| Percentage | | | | | | | | | |

SCHEDULE OF AUDITED ENROLLMENTS

BYRAM TOWNSHIP SCHOOL DISTRICT
Application for State School Aid Summary
Enrollment as of October 15, 2014

Year ended June 30, 2015

| Enrollment category | Resident LEP Not Low Income | | | Sample for Verification | | |
|---------------------------|---|---|--------|---------------------------------|-------------------------------------|---------------|
| | Reported on A.S.S.A as LEP Not low Income | Reported on Workpapers LEP Not low Income | Errors | Sample Selected from Workpapers | Verified to Test score and Register | Sample Errors |
| Half Day Preschool 4yrs | | | | | | |
| Full Day Kindergarten | | | | | | |
| One | | | | | | |
| Two | | | | | | |
| Three | | | | | | |
| Four | | | | | | |
| Five | | | | | | |
| Six | | | | | | |
| Seven | 1 | 1 | | 1 | 1 | |
| Eight | | | | | | |
| Special Ed. Elementary | | | | | | |
| Special Ed. Middle School | | | | | | |
| | 1 | 1 | | 1 | 1 | |
| | 1 | 1 | | 1 | 1 | |
| Percentage | | | | | | |

SCHEDULE OF AUDITED ENROLLMENTS

BYRAM TOWNSHIP SCHOOL DISTRICT
 Application for State School Aid Summary
 Enrollment as of October 15, 2014

Year ended June 30, 2015

| Enrollment category | 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 | Reported on A.S.S.A. as LEP Low Income | Reported on Workpapers LEP Low Income | Sample Selected from Workpapers | Verified to Test score and Register |
| Full Day Kindergarten | 3 | 3 | 2 | 2 | | | | |
| One | 2 | 2 | 2 | 2 | | | | |
| Two | 3 | 3 | 2 | 2 | | | | |
| Three | 6 | 6 | 5 | 5 | | | | |
| Four | 8 | 8 | 6 | 6 | | | | |
| Five | 3 | 3 | 2 | 2 | | | | |
| Six | 8 | 8 | 6 | 6 | | | | |
| Seven | 8 | 8 | 6 | 6 | | | | |
| Eight | 8 | 8 | 6 | 6 | | | | |
| Special Ed. Elementary | 11 | 11 | 8 | 8 | | | | |
| Special Ed. Middle School | 11 | 11 | 8 | 8 | | | | |
| | <u>71</u> | <u>71</u> | <u>53</u> | <u>53</u> | | | | |
| | <u>71</u> | <u>71</u> | <u>53</u> | <u>53</u> | | | | |

Percentage

| Category | Reported on DRTS by DOE/county | | Reported on DRTS by District | | Transportation | | Re-calc. |
|-------------------------------------|--------------------------------|------------------------------|------------------------------|------------|----------------|----------|----------|
| | Reported on DRTS by DOE/county | Reported on DRTS by District | Errors | Tested | Verified | Errors | |
| Regular - Public Schools, col. 1 | 594 | 594 | - | 182 | 182 | - | |
| Regular - Special Education, col. 4 | 128 | 128 | - | 39 | 39 | - | |
| Transported - Non-Public, col. 3 | 36 | 36 | - | 11 | 11 | - | 4.5 |
| Special needs, col. 6 | - | - | - | - | - | - | |
| Totals | <u>758</u> | <u>758</u> | <u>-</u> | <u>232</u> | <u>232</u> | <u>-</u> | |

Percentage

BYRAM TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

| | | |
|--|-------------------------|--------------------------|
| 2014-15 Total General Fund Expenditures per the CAFR, Ex. C-1 | \$ <u>15,325,743.64</u> | (B) |
| Increased by: | | |
| Transfer from Capital Outlay to Capital Projects Fund | \$ _____ | (B1a) |
| Transfer from Capital Reserve to Capital Projects Fund | \$ _____ | (B1b) |
| Transfer from General Fund to SRF for PreK - Regular | \$ _____ | (B1c) |
| Transfer from General Fund to SRF for PreK - Inclusion | \$ _____ | (B1d) |
| Decreased by: | | |
| On-Behalf TPAF Pension & Social Security | \$ <u>1,374,010.82</u> | (B2a) |
| Assets Acquired Under Capital Leases | \$ _____ | (B2b) |
| Adjusted 14-15 General Fund Expenditures [(B)+(B1s)-(B2s)] | \$ <u>13,951,732.82</u> | (B3) |
| 2% of Adjusted 2014-15 General Fund Expenditures [(B3) times .02] | \$ <u>279,034.66</u> | (B4) |
| Enter Greater of (B4) or \$250,000 | \$ <u>279,034.66</u> | (B5) |
| Increased by: Allowable Adjustment* | \$ <u>78,565.00</u> | (K) |
| Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)] | | \$ <u>357,599.66</u> (M) |

SECTION 2

| | | |
|---|------------------------|---------------------------|
| Total General Fund - Fund Balances @ 6-30-15 (Per CAFR Budgetary Comparison Schedule C-1) | \$ <u>2,746,186.08</u> | (C) |
| Decreased by: | | |
| Year End Encumbrances Encumbrances | \$ <u>383,709.23</u> | (C1) |
| Legally Restricted - Designated for Subsequent Year's Expenditures | \$ _____ | (C2) |
| Legally Restricted Excess Surplus - Designated for Designated for Subsequent Year's Expenditures** | \$ _____ | (C3) |
| Other Restricted Fund Balances**** | \$ <u>2,005,671.99</u> | (C4) |
| Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures | \$ _____ | (C5) |
| Total Unreserved/Undesignated Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)] | | \$ <u>356,804.86</u> (U1) |

SECTION 3

Restricted Fund Balance - Excess Surplus***[(U1)-(M)] IF NEGATIVE ENTER -0- \$ - (E)

Recapitulation of Excess Surplus as of June 30, 2015

| | |
|---|---|
| Reserved Excess Surplus - Designated for Subsequent Year's Expenditures** | \$ <u> </u> (C3) |
| Reserved Excess Surplus***[(E)] | \$ <u> </u> (E) |
| Total [(C3)+(E)] | \$ <u> - </u> (D) |

Footnotes:

- * Allowable Adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:
 - (H) Federal Impact Aid. The passage of P.L. 2015, c. 46 amended N.J.S.A. 18A:7-F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2015 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
 - (I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid;
 - (J1) Extraordinary Aid;
 - (J1) Additional Nonpublic School Transportation Aid
 - (J3) Current Year School Bus Advertising Revenue Recognized
 - (J4) Family Crisis Transportation Aid.
- 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 | \$ <u> </u> (H) |
| Sale & Lease-back | \$ <u> </u> (I) |
| Extraordinary Aid | \$ <u> 73,708.00 </u> (J1) |
| Additional Nonpublic School Transportation Aid | \$ <u> 4,857.00 </u> (J2) |
| Current Year School Bus Advertising Revenue Recognized | <u> </u> (J3) |
| Family Crisis Transportation Aid | \$ <u> </u> (J4) |
| Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] | \$ <u> 78,565.00 </u> (K) |

- ** This amount represents the June 30, 2014 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.
- *** Amounts must agree to the June 30, 2015 CAFR and the sum of the two lines must agree to Audit Summary Worksheet Line 90030.
- **** Amount of Other Reserved Fund Balance 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.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal

\$ _____

Sale/lease-back reserve

\$ _____

Capital reserve

\$ 2,005,671.99

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 General Fund Reserve (Sections 8007 and 8008)

\$ _____

Other state/government mandated reserve

\$ _____

[Other Restricted Fund Balance not noted above]****

\$ _____

Total Other Restricted Fund Balance

\$ 2,005,671.99 (C4)