

**BOARD OF EDUCATION**  
**TOWN OF HAMMONTON BOARD OF EDUCATION**  
**COUNTY OF ATLANTIC**  
**AUDITOR'S MANAGEMENT REPORT ON**  
**ADMINISTRATIVE FINDINGS-**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2015**

# TOWN OF HAMMONTON SCHOOL DISTRICT

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November 30, 2015

## REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
Town of Hammonton School District  
County of Atlantic  
Hammonton, New Jersey 08037

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 Town of Hammonton School District in the County of Atlantic for the year ended June 30, 2015, and have issued our report thereon dated November 30, 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 Hammonton 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,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**



Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Barbara S. Prettyman	School Board Administrator/Board Secretary	\$ 25,000

**Unemployment Compensation Insurance Trust Fund**

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The increase in the fund during the year under audit was planned and upon review of the fund, no exceptions were noted.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The board appeared to make a proper adjustment to the billings and invoices to sending districts for the decreases and increases in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

**District Internal Control Policies**

District boards of education and administration are responsible for developing internal controls policies and procedures and maintaining a strong internal control environment. NJAC 6A:23A-6.4 requires that the district's internal control policies include specific requirements at NJAC 6A:23A-6.5 through 6.13.

All Internal Control Policies were found in accordance with NJAC 6A:23A-6.5 through 6.13. The facilities maintenance and repair scheduling and accounting work order system, as well as a financial and human resources management system, were maintained.

## **Financial Planning, Accounting and Reporting**

### **Examination of Claims**

An examination of claims paid during the period under audit 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 and employer's share of fringe benefits were deposited in the Payroll Agency Account.

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

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

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

### **Certification of Income Tax Compliance**

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent and Business Administrator) to the N.J. Department of Treasury appeared to be filed by the March 15 due date.

### **Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, 2015 for goods not yet received or services not yet rendered. 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, 2015. As a result of our tests, no exceptions were noted and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances.

### **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 0.00% error rate 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**

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

### **Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grants Awards**

No exceptions were noted.

### **Board Secretary's Records**

Our review of the financial and accounting records maintained by the Board Secretary were in satisfactory condition.

Acknowledgment of the Board's receipt of the Board Secretary's and monthly cash reconciliation financial reports were included in the minutes.

Monthly financial certifications of the Board Secretary and Board of Education for positive line item account status certifications (N.J.A.C. 6:2-2.13) were performed. Budgetary line item account transfers were approved monthly to cover any anticipated line item deficits.

Purchase orders were charged to the appropriate line item accounts in accordance with the State prescribed **Uniform Minimum Chart of Accounts (2R2) for New Jersey Public School.**

### **Treasurer's Records – Board Designee**

The board designee prepared cash reconciliations for the general operating account, payroll account and payroll agency account per N.J.S.A.18A:17-9.

All cash receipts were promptly deposited.

The monthly cash reconciliations were in agreement with the records of the Board Secretary and were filed in a timely manner.

### **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 (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 the projects under Title I, Title II, Title IV and Title V of the Elementary and Secondary School Improvement Act as amended and reauthorized.

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

### **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.

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

### **TPAF Reimbursement to the State for Federal Salary Expenditures**

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 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.

### **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 special projects indicated no areas of noncompliance.

### **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 are available on the website: [http://www.state.nj.us/dca/divisions/dlgs/.programs/ps\\_contracts.html](http://www.state.nj.us/dca/divisions/dlgs/.programs/ps_contracts.html).

The current statute is posted on the New Jersey Legislature website at: [http://lis.njleg.state.nj.us/cgi-bin/om\\_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC\\_Frame\\_pg42](http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_pg42)

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 for 2014-15.

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

## **School Purchasing Programs (Continued)**

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

Based on the results of our examination, we did not note any individual payments, contracts, or agreements 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 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 examination did reveal, however, purchases made through the use of State contracts for School Supplies, Mini I Pads, Bus Parts, Toner, Computers, Tablesaws, Parts and Supplies and Replace Server. The review of contracts and agreements did not disclose any areas of statutory noncompliance.

Although a particular contract is exempt from the formal requirements of public advertising and competitive bidding, N.J.S.A. 18A:18A-37 requires that quotations be obtained, whenever practical, for any contract less than the bid threshold but 15% or more of that amount, except for contracts for professional services. All contracts and agreements, which are subject to quotations, shall be awarded on the basis of the lowest responsible quotation received, which is most advantageous to the Board of Education, price and other factors considered.

### **School Food Service**

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

Cash receipts and bank records were reviewed for timely deposit.

Deposits were made within 48 hours and in agreement with reported cash receipts.

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 operation. While net cash resources, as of June 30, 2015, were in excess of three months average expenditures, \$50,000 in food service fund balance is restricted for the purchase of food service equipment, to be spent in the 2015-2016 school year. Therefore, no finding was considered necessary.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all school food service employees authorized by the Board of Education. No exceptions were noted.

### **School Food Service (Continued)**

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.

The number of meals claimed agreed 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 was compared to the number of valid applications on file 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 policy is uniformly administered throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. 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.

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

### **Latchkey Program**

The records of the Latchkey program were reviewed and found to be in satisfactory order.

Deposits were made within 48 hours and in agreement with reported cash receipts and improvement was noted in this area.

Purchases contained the proper approvals, certifications and supporting documentations.

Exhibits reflecting the Latchkey Program operations are included in the section entitled Enterprise Funds, Section G of the **CAFR**

### **Student Body Activities**

The Board has a policy, which clearly established the regulation of student activity funds.

Receipts were generally deposited in a timely manner.

A monthly report of student activity funds is being submitted to the Board.

Cash receipts and disbursements journals were maintained in satisfactory condition.

Student activity fund purchases were generally supported by appropriate vouchers, invoices and other documentation.

### **Athletic Fund**

The Board has a policy, which clearly established the regulation of athletic funds.

Receipts were generally deposited in a timely manner.

A monthly report of athletic funds is being submitted to the Board.

Cash receipts and disbursements books were maintained in satisfactory condition.

Athletic fund purchases were generally supported by appropriate vouchers, invoices and other documentation.

### **Application for State School Aid (ASSA)**

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 Enrollment.

The District maintained workpapers on the prescribed state forms or their equivalent.

The District written procedures appear to be adequate for the recording of student enrollment data.

### **Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2014-15 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS by the District was verified to the County DRTRS Eligibility Summary Report which shows one more regular public school student than the District's Summary. 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.

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 and Capital Assets**

Our procedures included a review of the SDA grant agreements, if any, 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.

There were no new SDA grant agreements initiated during the year under audit.

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

**Follow-up on Prior Years' Findings**

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

**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,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**



Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

**SCHEDULE OF AUDITED ENROLLMENTS**

**TOWN OF HAMMONTON BOARD OF EDUCATION  
APPLICATION OR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014**

	2015-2016 APPLICATION FOR STATE SCHOOL AID (10/15/14 DATA)						SAMPLE FOR VERIFICATION						PRIVATE SCHOOLS FOR DISABLED				
	Reported On A.S.S.A. On Roll		Reported On 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				
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Sample for Verification	Sample Verified	Sample Errors	
Half Day Preschool 4 Years Old	112		112		0			9		9							
Full Day Kindergarten	187		187		0			16		16							
One	162		162		0			13		13							
Two	188		188		0			16		16							
Three	177		177		0			15		15							
Four	184		184		0			15		15							
Five	188		188		0			16		16							
Six	184		184		0			15		15							
Seven	272		272		0			23		23							
Eight	293		293		0			24		24							
Nine	270		270		0			22		22							
Ten	303		303		0			25		25							
Eleven	301		301		0			25		25							
Twelve	272		272		0			23		23							
Post-Graduate																	
Adult H.S. (15+CR.)																	
Adult H.S. (1-14 CR.)																	
<b>Subtotal</b>	<b>3,093</b>	<b>0</b>	<b>3,093</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>257</b>	<b>0</b>	<b>257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Special Ed - Elementary	144		144		0			12		12			3	1	1		
Special Ed - Middle	119		119		0			10		10			4	1	1		
Special Ed - High	245		245		0			20	0	20	0		9	2	2		
<b>Subtotal</b>	<b>508</b>	<b>0</b>	<b>508</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>42</b>	<b>0</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>3,601</b>	<b>0</b>	<b>3,601</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>299</b>	<b>0</b>	<b>299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Percentage Error					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>



**SCHEDULE OF AUDITED ENROLLMENTS**

**TOWN OF HAMMONTON BOARD OF EDUCATION**  
**APPLICATION OR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2014**

	<b><u>Resident LEP NOT Low Income</u></b>			<b><u>Sample for Verification</u></b>		
	<b><u>Report On A.S.S.A. as NOT Low Income</u></b>	<b><u>Report On Workpapers as NOT Low Income</u></b>	<b><u>Errors</u></b>	<b><u>Sample Selected From Workpapers</u></b>	<b><u>Verified to Application and Register</u></b>	<b><u>Sample Errors</u></b>
Half Day Preschool						
Full Day Kindergarten	2	2		1	1	
One						
Two	1	1				
Three	2	2		1	1	
Four						
Five	1	1				
Six						
Seven						
Eight						
Nine	1	1				
Ten						
Eleven						
Twelve						
Post Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
<b>Subtotal</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High	1	1				
<b>Subtotal</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
<b>Totals</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>

Percentage Error

0.00%

0.00%



**TOWNSHIP OF HAMMONTON SCHOOL DISTRICT**  
**EXCESS SURPLUS CALCULATION**

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:7F-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 & Lease-Back (Refer to the Audit Program Section II, Chapter 10);
  - (J1) Extraordinary Aid;
  - (J2) Additional Nonpublic School Transportation Aid;
  - (J3) Recognized current year School Bus Advertising Revenue; and
  - (J4) Family Crisis Transportation Aid.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

**Detail of Allowable Adjustments**

Impact Aid	\$		(H)
Sale & Lease-Back			(I)
Extraordinary Aid		123,860	(J1)
Additional Nonpublic School Transportation Aid		5,046	(J2)
Current Year School Bus Advertising Revenue Recognized			(J3)
Family Crisis Transportation Aid			(J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	\$	128,906	(K)

\*\* This amount represents the June 30, 2015 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 must agree to Audit Summary Worksheet Line **90030**.

\*\*\*\* 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 an other 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		4,126,111	
Maintenance reserve		1,908,839	
Emergency Reserve		316,618	
Tuition reserve		1,600,000	
School Bus Advertising 50% Fuel Offset Reserve - Current Year			
School Bus Advertising 50% Fuel Offset Reserve - Prior Year			
Impact Aid General Fund Reserve (Sections 8007 and 8008)			
Impact Aid General Fund Reserve (Sections 8002 and 8003)			
Other state/government mandated reserve			
[Other Restricted Fund Balance not noted above] ****			
Total Other Restricted Fund Balance	\$	7,951,568	(C4)

