



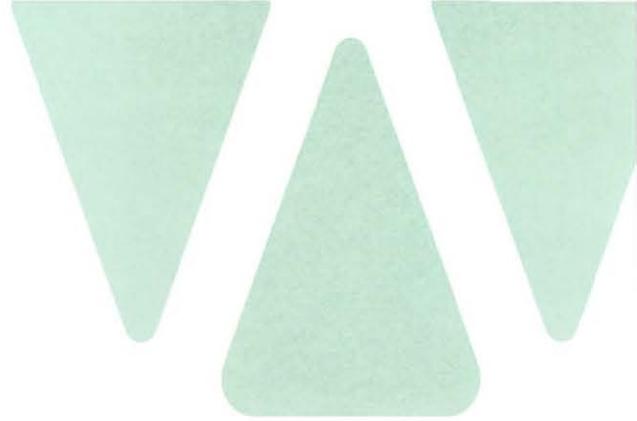
**MANCHESTER TOWNSHIP SCHOOL DISTRICT  
MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2015**



**AUDITOR’S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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**INDEPENDENT AUDITORS' REPORT**

Honorable President and Members  
of the Board of Education  
Manchester Township School District  
County of Ocean, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Board of Education of the Manchester Township School District, County of Ocean as of and for the year ended June 30, 2015, and have issued our report thereon dated December 8, 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 solely for the information and use of the Manchester Township Board of Education's management, Board of Education members, others within the entity, and the New Jersey Department of Education and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

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Licensed Public School Accountant  
No. 2305

WISS & COMPANY, LLP

Iselin, New Jersey  
December 8, 2015

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**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 J-20, Insurance Schedule contained in the District’s CAFR.

Official Bonds *N.J.S.A. 18A:17-26, 18A:17-32, & 18A:13-13*

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Craig Lorentzen	Board Secretary/School Business Administrator	\$ 120,000

There is a Public Employees’ Faithful Performance Blanket Position Bond with the Western Surety Company covering all other employees with multiple coverage of \$1,000,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The District made a proper adjustment to the billings to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

**Financial Planning, Accounting and Reporting**

Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation and no discrepancies or exceptions were noted.

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, the Board Secretary/Business Administrator, and the Chief School Administrator.

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.

#### Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable and no exceptions were noted.

#### 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 our randomly selected test samples, 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% overall was 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 disclosed no exceptions.

#### Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer disclosed no exceptions.

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

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

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

#### Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (K-4) 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 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.

### Nonpublic State Aid

Not applicable to the District as it does not receive any nonpublic funds.

### **School Purchasing Programs**

#### Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2011 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 \$17,500.

The District 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.

The results of our examination, performed on a test basis, indicated that no individual payments, contracts, or agreements were made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of *N.J.S.A. 18A:18A-4*, amended.

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

### **School Food Service**

The financial transactions and statistical records of the school food services fund were reviewed and appear to be maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis with no exceptions noted.

Cash receipts and bank records were reviewed on a test basis for timely deposit and no exceptions were noted.

The District utilizes a food service management company (FSMC) and is depositing and expending 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 a profit of at least \$50,355. The operating results provision has not been met, resulting in the FSMC owing the District \$16,294 at June 30, 2015.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis. Inventory records on food and 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.

Time sheets were reviewed and labor costs verified on a test basis. Payroll records were maintained on all School Food Services employees authorized by the Board of Education. No exceptions were noted.

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

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

Food donation 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 B of the CAFR.

### **Student Body Activities**

During our audit of the student activity funds, we did not note any opportunities for improvement.

### **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 work papers without exception. The information that was included on the work papers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained work papers 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 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.

### **Follow-up on Prior Year's Findings**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year's recommendations. However, there was no corrective action necessary in relation to the findings in the report dated October 6, 2014.

### **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.

**MANCHESTER TOWNSHIP SCHOOL DISTRICT**

**SCHEDULE OF AUDITED ENROLLMENTS**

**APPLICATION FOR STATE SCHOOL AID SUMMARY**

**ENROLLMENT AS OF OCTOBER 15, 2014**

	2014-2015 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		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 Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	10		10					10		10						
Full Day Preschool	-		-					-		-						
Half Day Kindergarten	-		-					-		-						
Full Day Kindergarten	162		162		-	-	60		60	-	-					
One	200		200		-	-	76		76	-	-					
Two	193		193		-	-	36		36	-	-					
Three	213		213		-	-	33		33	-	-					
Four	165		165		-	-	75		75	-	-					
Five	195		195		-	-	78		78	-	-					
Six	188		188		-	-	188		188	-	-					
Seven	198		198		-	-	198		198	-	-					
Eight	171		171		-	-	171		171	-	-					
Nine	232		232		-	-	232		232	-	-					
Ten	202		202		-	-	202		202	-	-					
Eleven	170	24.0	170	24.0	-	-	170	24.0	170	24.0	-	-				
Twelve	163	42.0	163	42.0	-	-	163	42.0	163	42.0	-	-				
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	2,462.0	66.0	2,462.0	66.0	-	-	1,692.0	66.0	1,692.0	66.0	-	-	-	-	-	-
Special Ed - Elementary	154		154		-	-	56		56	-	-	3.0	3	3		
Special Ed - Middle School	113		113		-	-	113		113	-	-	8.0	8	8		
Special Ed - High School	121	41.0	121	41.0	-	-	121	41.0	121	41.0	-	-	8.0	8	8	
Subtotal	388.0	41.0	388.0	41.0	-	-	290.0	41.0	290.0	41.0	-	-	19.0	19.0	19.0	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	2,850.0	107.0	2,850.0	107.0	-	-	1,982.0	107.0	1,982.0	107.0	-	-	19.0	19.0	19.0	-
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

SCHEDULE OF AUDITED ENROLLMENTS

MANCHESTER 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.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.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
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten	49.0	49.0	-	14.0	14.0	-	0.0	0.0	-	0.0	0.0	-
One	66.0	66.0	-	15.0	15.0	-	2.0	2.0	-	0.0	0.0	-
Two	66.0	66.0	-	20.0	20.0	-	2.0	2.0	-	0.0	0.0	-
Three	77.0	77.0	-	20.0	20.0	-	3.0	3.0	-	2.0	2.0	-
Four	46.0	46.0	-	18.0	18.0	-	0.0	0.0	-	2.0	2.0	-
Five	53.0	53.0	-	15.0	15.0	-	0.0	0.0	-	3.0	3.0	-
Six	58.0	58.0	-	16.0	16.0	-	0.0	0.0	-	0.0	0.0	-
Seven	53.0	53.0	-	12.0	12.0	-	1.0	1.0	-	0.0	0.0	-
Eight	43.0	43.0	-	13.0	13.0	-	1.0	1.0	-	0.0	0.0	-
Nine	84.0	84.0	-	13.0	13.0	-	1.0	1.0	-	1.0	1.0	-
Ten	51.0	51.0	-	14.0	14.0	-	0.0	0.0	-	1.0	1.0	-
Eleven	49.5	49.5	-	12.0	12.0	-	0.0	0.0	-	1.0	1.0	-
Twelve	47.5	47.5	-	19.0	19.0	-	0.0	0.0	-	0.0	0.0	-
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	743.0	743.0	-	201.0	201.0	-	10.0	10.0	-	10.0	10.0	-
Special Ed - Elementary	51.0	51.0	-	9.0	9.0	-	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - Middle	54.0	54.0	-	10.0	10.0	-	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - High	64.0	64.0	-	13.0	13.0	-	1.0	1.0	0.0	1.0	1.0	-
Subtotal	169.0	169.0	-	32	32	-	1	1	-	1	1	-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	912.0	912.0	-	233	233	-	11	11	-	11	11	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on DRTS by DOE/county	Reported on DRTS by District	Difference	Tested	Verified	Errors
Reg - Public Schools	1,973.0	1,973.0	-	241	241	-
Reg -SpEd	92.0	92.0	-	-	-	-
Transported - Non-Public	131.0	131.0	-	19	18	1
Special Ed Spec	282.0	282.0	-	31	31	-
Totals	2,478	2,478	-	291	290	1
Percentage Error					0.34%	

	Reported	Recalculated
Reg Avg (Mileage) = Regular Including Grade PK students (Part A)	4.85	4.85
Reg Avg (Mileage) = Regular Excluding Grade PK students (Part B)	4.85	4.85
Spec Avg. = Special Ed with Special Needs	5.7	5.7

SCHEDULE OF AUDITED ENROLLMENTS

MANCHESTER 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>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten	1.0	1.0	-	0.0	0.0	-
One	0.0	0.0	-	0.0	0.0	-
Two	1.0	1.0	-	1.0	1.0	-
Three	4.0	4.0	-	4.0	4.0	-
Four	1.0	1.0	-	1.0	1.0	-
Five	0.0	0.0	-	0.0	0.0	-
Six	0.0	0.0	-	0.0	0.0	-
Seven	0.0	0.0	-	0.0	0.0	-
Eight	0.0	0.0	-	0.0	0.0	-
Nine	1.0	1.0	-	1.0	1.0	-
Ten	1.0	1.0	-	1.0	1.0	-
Eleven	0.0	0.0	-	0.0	0.0	-
Twelve	0.0	0.0	-	0.0	0.0	-
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>9.0</u>	<u>9.0</u>	<u>-</u>	<u>8.0</u>	<u>8.0</u>	<u>-</u>
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	<u>0.0</u>	<u>0.0</u>	<u>-</u>	<u>0.0</u>	<u>0.0</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>9.0</u>	<u>9.0</u>	<u>-</u>	<u>8.0</u>	<u>8.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**MANCHESTER TOWNSHIP SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2015**

**SECTION 1 - Regular District**

**B. 2% Calculation of Excess Surplus**

2014-15 Total General Fund Expenditures per the CAFR, Ex. C-1	<u>\$54,727,709</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ -</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ -</u> (B1b)
Transfer from General Fund to SRF for PreK-Regular	<u>\$ -</u> (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	<u>\$ -</u> (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>\$ 4,795,668</u> (B2a)
Assets Acquired Under Capital Leases	<u>\$ 826,000</u> (B2b)
Adjusted 2014-15 General Fund Expenditures [(B) + (B1s) - (B2s)]	<u>\$49,106,041</u> (B3)
2% of Adjusted 2014-15 General Fund Expenditures [(B3) times .02]	<u>\$ 982,121</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 982,121</u> (B5)
Increased by: Allowable Adjustment*	<u>\$ 140,829</u> (K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	<u>\$ 1,122,950</u> (M)

**SECTION 2**

Total General Fund - Fund Balances at 6-30-15 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 2,299,821</u> (C)
Decreased by:	
Year-end Encumbrances	<u>\$ 16,263</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	<u>\$ 266,036</u> (C3)
Other Restricted Fund Balances****	<u>\$ 800,000</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>\$ 35,240</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 1,182,282</u> (U1)

**MANCHESTER TOWNSHIP SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2015**

**SECTION 3**

Restricted Fund Balance - Excess Surplus \*\*\*  
 [(U1)-(M)] IF NEGATIVE ENTER -0- \$ 59,332 (E)

**Recapitulation of Excess Surplus as of June 30, 2015**

Reserved Excess Surplus - Designated for Subsequent Year's  
 Expenditures \*\* \$ 266,036 (C3)  
 Reserved Excess Surplus \*\*\* [(E)] \$ 59,332 (E)  
  
 Total [(C3)+(E)] \$ 325,368 (D)

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 and 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.

**Detail of Allowable Adjustments**

Impact Aid	\$ _____ - (H)
Sales & Lease-back	\$ _____ - (I)
Extraordinary Aid	\$ <u>115,993</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>24,836</u> (J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____ - (J3)
Family Crisis Transportation Aid	\$ _____ - (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$ <u>140,829</u> (K)

\*\* This amount represents the June 30, 2014 Excess Surplus (C3 above) and must be included  
 in the Audit Summary Worksheet Line 90031.

\*\*\* Amount must agree to the June 30, 2015 CAFR and must agree  
 to Audit Summary Worksheet Line 90030.

\*\*\*\* Amount for Other Restricted Fund Balances must be detailed for each source. Use in the  
 excess surplus calculation of any legal reserve that is not state mandated or that is not  
 legally imposed by any 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 prior to September 30.

MANCHESTER TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2015

Detail of Other Restricted Fund Balance

Statutory restrictions:	
Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 450,000
Maintenance reserve	\$ 350,000
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	\$ -
Impact Aid Capital Fund Reserve	\$ -
Other state/government mandated reserves	\$ -
Other Restricted Fund Balance not noted above****	\$ -
Total Other Restricted Fund Balance	\$ 800,000 (C4)