

*Auditor's Management Report*

*for the*

*North Hunterdon-Voorhees  
Regional High School District*

*in the*

*County of Hunterdon  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2015*



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

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**Tax ID Number      22-6002846**





# SUPLEE, CLOONEY & COMPANY

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## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION REQUIRED BY THE NEW JERSEY DEPARTMENT OF EDUCATION

Honorable President and Members  
of the Board of Education  
North Hunterdon-Voorhees Regional High School District  
County of Hunterdon  
Annandale, New Jersey 08801

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the North Hunterdon-Voorhees Regional High School District in the County of Hunterdon for the year ended June 30, 2015, and have issued our report dated December 3, 2015.

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

This report is intended solely for the information of the North Hunterdon-Voorhees Regional High School District, County of Hunterdon, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
PUBLIC SCHOOL ACCOUNTANT NO. 93

December 3, 2015



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

**SCOPE OF AUDIT**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, the activities of the North Hunterdon-Voorhees Regional High School Board of Education, and the records of the various funds under the auspices of the Board of Education.

**ADMINISTRATIVE PRACTICES AND PROCEDURES**

**Insurance**

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

**Official Bonds**

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Steffi-Jo DeCasas	Treasurer of School Monies	\$320,000.00
Susan Press	School Business Administrator/ Board Secretary	300,000.00
Lynn La Monte	Treasurer/Comptroller	300,000.00
Blanket Bond	All Employees	250,000.00

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

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. No adjustments were required in accordance with N.J.A.C. 6A:23-3.1(f)3.

**Examination of Claims**

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

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

### **FINANCIAL PLANNING, ACCOUNTING AND REPORTING**

#### **Payroll Account**

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

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

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

The balances of funds on deposit in the Payroll Account are analyzed on a monthly basis.

#### **Employee Position Control Roster**

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

#### **Reserve for Encumbrances 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 without exception.

#### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C.6A:23-2.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

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

The financial records, books of account and minutes of the Board Secretary were maintained in satisfactory condition and an encumbrance system was fully implemented.

#### **Treasurer's Records**

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

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

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (CONTINUED)**

**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. financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I and Title IIA of the Elementary and Secondary Education Act as amended and reauthorized.

**Other Special Federal and State Projects**

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the Federal and State funds on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

**T.P.A.F. Reimbursement**

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for district employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

Our audit procedures also included a test of the reimbursement of the employer share of pensions, group life insurance, FICA and other benefits of the Teacher's Pension and Annuity Fund for TPAF members carrying out and paid from federally funded programs in accordance with N.J.S.A. 18A:66-90. The District filled out the required form and submitted it for audit. Our test included verification of eligible employees to be included, and, if applicable, a recalculation to verify proper amounts were used. 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.

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

**SCHOOL PURCHASING PROGRAMS**

**Contracts and Agreements Requiring Advertisement for Bids**

N.J.S.A.18A:18A-3 States: a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$26,000.00, the contract may be awarded by a purchasing agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefor, except that the board of education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. (pending before the Legislature as section 15 of this bill) of section 9 of P.L. 1971 c. 198 (C.40A:119) the board of education may establish that the bid threshold may be up to \$36,000.00. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L. 1999 c. 440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the board of education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A2 and shall round the adjustment to the nearest \$1,000.00. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A5 may be awarded for a period not exceeding 12 consecutive months.

N.J.S.A.18A:18A4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this chapter or specifically by any other law.

The Board of Education may, by resolution approved by the majority of the Board of Education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the Board of Education finds that it has had negative prior experience with the bidder."

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

**SCHOOL PURCHASING PROGRAMS**

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

Effective July 1, 2010 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) are \$36,000.00 (with a Qualified Purchasing Agent) and \$26,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$18,300.00.

The Board appointed Susan Press as the Qualified Purchasing and increased the bid threshold of \$36,000.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies; the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination indicated that no individual payments, contracts or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A5.

**ENTERPRISE FUNDS**

**School Food Service Funds**

The financial transactions and statistical records of the School Food Services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit without exception.

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 that the food service program will generate a \$34,815.00 profit. The operating results provision has been met.

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

**ENTERPRISE FUNDS (CONTINUED)**

**School Food Service Funds (Continued)**

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

The cash disbursements records reflected expenditures for program related goods and services. The 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. Payroll records were maintained on all School Food Service employees. No exceptions were noted

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

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

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

Exhibits reflecting Child Nutrition Program operations are included in Section B of the CAFR.

**STUDENT BODY ACTIVITIES**

**Student Activities/Athletic Funds - All Schools**

A cash receipts and disbursement record were maintained in satisfactory condition.

All receipts were promptly deposited in the bank.

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

**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 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 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 of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

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

In accordance with Government Auditing Standards, our procedures included a review of status of prior year audit recommendations. Corrective action has been taken on all prior year findings.

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

**RECOMMENDATIONS**

None

NORTH HUNTERDON-VOORHEES REGIONAL HIGH SCHOOL DISTRICT

SCHEDULE OF MEAL COUNT ACTIVITY

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM - FEDERAL

ENTERPRISE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>
National School Lunch	Paid	104,355	104,355
	Reduced	3,476	3,476
	Free	<u>10,506</u>	<u>10,506</u>
	<u>TOTAL</u>	<u>118,337</u>	<u>118,337</u>
National School Breakfast	Paid	2,601	2,601
	Reduced	698	698
	Free	<u>3,893</u>	<u>3,893</u>
	<u>TOTAL</u>	<u>7,192</u>	<u>7,192</u>

NORTH HUNTERDON-VOORHEES REGIONAL HIGH SCHOOL DISTRICT

SCHEDULE OF MEAL COUNT ACTIVITY  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM - STATE  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

<u>PROGRAM</u>	<u>MEAL</u> <u>CATEGORY</u>	<u>MEALS</u> <u>CLAIMED</u>	<u>MEALS</u> <u>TESTED</u>
State School Lunch	Paid	104,355	104,355
	Reduced	3,476	3,476
	Free	<u>10,506</u>	<u>10,506</u>
	<u>TOTAL</u>	<u><u>118,337</u></u>	<u><u>118,337</u></u>

NORTH HUNTERDON-VOORHEES REGIONAL HIGH 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		Workpapers		Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported or Sample A.S.S.A. as for Private Schools		Sample Errors		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	
Half Day Preschool -3 Yrs															
Half Day Preschool -4 Yrs															
Half Day Kindergarten															
Full Day Kindergarten															
One															
Two															
Three															
Four															
Five															
Six															
Seven															
Eight															
Nine	599		599		62		62		62						
Ten	577	4	577	4	60	1	60	1	60	1					
Eleven	534	42	534	42	55	4	55	4	55	4					
Twelve	554	50	554	50	57	5	57	5	57	5					
Post-Graduate															
Adult H.S. (15+CR.)															
Adult H.S. (1-14 CR.)															
Subtotal	2,264	96	2,264	96	234	10	234	10	234	10					
Special Ed - Elementary															
Special Ed - Middle School	390	64	390	64	40	7	40	7	40	7			18.50	16	
Special Ed - High School	390	64	390	64	40	7	40	7	40	7			18.50	16	
Subtotal	2,654	160	2,654	160	274	17	274	17	274	17			18.50	16	
Co. Voc. - Regular															
Co. Voc. Ft. Post Sec.															
Totals	2,654	160	2,654	160	274	17	274	17	274	17			18.50	16	
Percentage Error													None		None

NORTH HUNTERDON-VOORHEES REGIONAL HIGH SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
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	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	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												
One												
Two												
Three												
Four												
Five												
Six												
Seven												
Eight												
Nine	23	23		16	16		1	1		1	1	
Ten	18	18		12	12		1	1		1	1	
Eleven	15	15		10	10							
Twelve	17	17		12	12							
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	73	73		50	50		2	2		2	2	
Special Ed - Elementary												
Special Ed - Middle												
Special Ed - High												
Subtotal	32.50	32.50		22	22							
Res. Mental Health Ctr.												
Co. Voc - Regular	2	2		2	2							
Co. Voc. Ft. Post Sec.												
Totals	107.50	107.50		74	74		2	2		2	2	
Percentage Error												None

  

	Transportation	
	Reported on DRTRS by DOE/county	Reported on DRTRS by District
Reg. - Public Schools, col. 1	1909	1909
Reg -SpEd, col. 4	383	383
AIL	73	73
Transported - Non-Public, col. 2	95	95
Special Ed Spec. col. 6	2460	2460
Totals	291	291
Percentage Error		None

NORTH HUNTERDON-VOORHEES REGIONAL HIGH SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	Resident LEP NOT Low Income		Sample for Verification	
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Sample Selected from Workpapers	Verified to Application and Register
	Errors	Errors	Sample Errors	Errors
Half Day Preschool				
Full Day Preschool				
Half Day Kindergarten				
Full Day Kindergarten				
One				
Two				
Three				
Four				
Five				
Six				
Seven				
Eight				
Nine	1	1	1	1
Ten				
Eleven	1	1	1	1
Twelve	3	3	3	3
Post-Graduate				
Adult H.S. (15+CR.)				
Adult H.S. (1-14 CR.)				
Subtotal	5	5	5	5
Special Ed - Elementary				
Special Ed - Middle				
Special Ed - High				
Subtotal				
Co. Voc. - Regular				
Co. Voc. Ft. Post Sec.				
Totals	5	5	5	5
Percentage Error		None		None

NORTH HUNTERDON-VOORHEES SCHOOL DISTRICT

SCHEDULE OF CALCULATION OF EXCESS SURPLUS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2014 - 2015 Total General Fund Expenditures per CAFR Ex. C-1	\$ <u>54,758,618.94</u>	
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	<u>1,708,386.00</u>	
Transfer from Capital Reserve to Capital Projects Fund	<u>3,538,644.00</u>	
Decreased by:		
On-Behalf TPAF Pension and Social Security	<u>4,488,517.31</u>	
Adjusted 2014 - 2015 General Fund Expenditures		\$ <u>55,517,131.63</u>
2% of Adjusted 2014 - 2015 General Fund Expenditures		<u>1,110,342.63</u>
Greater of Line Above or \$250,000.00		<u>1,110,342.63</u>
Increased by: Allowable Adjustment		<u>186,302.00</u>
Maximum Unreserved/Undesignated Fund Balance		\$ <u><u>1,296,644.63</u></u>

SECTION 2

Total General Fund Balances at June 30, 2015	\$ <u>20,801,651.04</u>	
Decreased by:		
Year-End Encumbrances	<u>482,078.99</u>	
Legally Restricted - Excess Surplus-Designated for Subsequent Year's Expenditures	<u>8,912,611.00</u>	
Other Restricted Fund Balances	<u>2,709,545.33</u>	
Total Unassigned Fund Balance		\$ <u>8,697,415.72</u>

SECTION 3

Restricted Fund Balance-Excess Surplus	\$ <u><u>7,400,771.09</u></u>
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Recapitulation of Excess Surplus as of June 30, 2015

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$ <u>8,912,611.00</u>
Reserved Excess Surplus	<u>7,400,771.09</u>
Total	\$ <u><u>16,313,382.09</u></u>

Detail of Allowable Adjustments

Extraordinary Aid	\$ 151,598.00
Additional Non-Public School Transportation Aid	<u>34,704.00</u>
	\$ <u>186,302.00</u>

Detail of Other Restricted Fund Balance

Statutory Restrictions:	
Capital Reserve	\$ 1,847,245.52
Maintenance Reserve	<u>862,299.81</u>
Total Other Restricted Fund Balance	\$ <u>2,709,545.33</u>



