

BOROUGH OF PITMAN SCHOOL DISTRICT
BOARD OF EDUCATION
Pitman, New Jersey

Auditor's Management Report on Administrative
Findings – Financial, Compliance, and Performance
For The Year Ended June 30, 2015

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

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Report of Independent Auditors

Honorable President and
Members of the Board of Education
Borough of Pitman School District
420 Hudson Avenue
Pitman, New Jersey 08071

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the general-purpose financial statements of the Board of Education of the Borough of Pitman School District in the County of Gloucester for the year ended June 30, 2015, and have issued our report thereon dated November 25, 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 management of the Borough of Pitman Board of Education, the New Jersey Department of Education, others within the organization and other state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

PETRONI & ASSOCIATES LLC



Nick L. Petroni
Certified Public Accountant
Licensed Public School Accountant #542

November 25, 2015

Administrative Findings – Financial, Compliance, and Performance

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Monies, 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 Bonds (NJSA 18A:17-26, 18A:17-32)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Deborah J. Roncace	Business Administrator/ Board Secretary	\$250,000

Tuition Charges

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

Financial Planning, Accounting, and Reporting

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.

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.

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

Salary withholdings were promptly remitted to the proper agencies including health benefits withholding due the General Fund.

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 complied with federal (or state) regulations regarding the compensation which is required to be reported.

The certifying officer maintained documentation of their analysis of the District's decision to classify a professional service provider (defined at NJSA 18A:18A-2(h)) as an employee of the School District.

The board of education made merit bonus payments after prior confirmation from the Executive County Superintendent that a quantitative merit criterion or a qualitative merit criterion has been satisfied and with prior approval by the District Board of Education and Executive County Superintendent, as required by NJAC 6A:23A-3.1(e)10.iv.

Employee Position Control Roster

Finding 2015-005

An inquiry and subsequent review of the Position Control Roster found missing elements. The missing elements included; a permanent position tracking number, certified position title, date the position was filled, date of hire, and the benefits paid by the school district, net of employee reimbursement.

Recommendation:

The Board should establish internal control procedures to ensure that all the required elements are included on the Position Control Roster to ensure proper and consistent financial reporting.

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.

School personnel did perform an analysis of outstanding purchase orders at June 30 and prepared the separate listings of purchase orders comprising the balance sheet account balances for accounts payable and reserve for encumbrances.

Travel

Finding 2015-004

Payment for travel to an employee exceeded the federal per diem rates and travel maximum per employee in violation of travel policy #6471 and NJAC 6A:23A-7.3(b).

Recommendation:

The District should implement a process to review per diem rates and track travel expenditures by employee to ensure that travel expenditures per employee do not exceed the maximum amount authorized.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with NJAC 6A:23-16.2(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 NJAC 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

Our review of the financial and accounting records maintained by the Board secretary disclosed the following items.

Acknowledgement of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Budgetary line accounts were not over-expended during the fiscal year or at June 30.

Payments to vendors were made after the receipt of goods.

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

The District is maximizing its efforts under the Special Education Medicaid Initiative (SEMI) Program for obtaining federal funding for special education services.

Board Secretary's Records (Continued)

The District made board approved line-item transfers during the year and maintained monthly transfer reports and year-to-date transfers in a format prescribed by the Commissioner or approved by the Executive County Superintendent.

Monthly bank reconciliations were prepared for the general operating account, payroll account, and payroll agency account (NJSA 18A-17-9).

The Board Secretary deposited all funds of the District in a timely manner in accordance with NJSA 18A:17-34.

Elementary and Secondary Education Act (ESEA), Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001

The ESEA/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 ESEA indicated 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 Single Audit Section of the District's 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 no areas of noncompliance and/or questionable costs.

TPAF Reimbursement

Our audit procedures included a test of the biweekly reimbursement (electronic, but districts can print out the DOENET screen for an auditor) 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 (or charter school or renaissance school project) to reimburse the State for the TPAF/FICA payments made by the state on-behalf of the school district (or charter school or renaissance school project) 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 {comment on any errors in the calculation} no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

NJSA 18A:18A-3 states:

- a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to Subsection b. of Section 9 of P.L. 1971, c.198 (C40A:11-9), the Board of Education may establish that the bid threshold may be up to \$26,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this Section.
- 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 NJSA 18A:18A-2 and shall round the adjustment to the nearest \$1,000. The governor shall notify all local school districts of the adjustment no later than June 1st of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made.

NJSA 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law."

Effective July 1, 2010, and thereafter the bid thresholds in accordance with NJSA 18A:18A-3 (as amended) and 18A:39-3 is \$36,000 with a Qualified Purchasing Agent and \$18,300 for student transportation.

The District's 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.

Based on the results of our examination, I did not note any 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 NJSA 18A:18A-4, amended."

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

Finding 2015-001

The District purchased 423 Dell Latitude computers from a vendor approved as a national cooperative contract, at a cost of \$175,081. However, no board approval was obtained for the purchase utilizing a national cooperative purchase, no documentation of the cost savings determination was made, nor did the contracting unit provide public notice to current contract holders and prospective bidders of their decision to utilize a national cooperative purchasing agreement that would otherwise require public bidding as required by P.L. 2011, c.139.

Contracts and Agreements Requiring Advertisement for Bids (Continued)

Recommendation:

The School District adopt internal control procedures over procurement and purchasing through a national cooperative contract to ensure documentation of compliance with P.L. 2011, c.139.

Finding 2015-002

The District purchased computer lab management services for \$6400. There was no documentation that quotes were solicited.

Recommendation:

The Business Administrator solicit and document that at least two competitive quotations be obtained when the cost of an item is less than the bid threshold (\$36,000 for the year under audit), but in excess of 15 percent of the threshold as required by NJSA 18A:18A-37.

Finding 2015-003

The District purchased transportation services for athletic activities. There was no contract on file for the service. The Executive County Superintendent's was not obtained for the renewal.

Recommendation:

Transportation contracts be on file and approved by Executive County Superintendent.

School Food Service

The financial transactions and statistical records of the school food services were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

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. No exceptions 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 as 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. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. Meals claimed agreed with meal count records. No exceptions 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 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. 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 reviewed for completed and available for review. No exceptions noted.

School Food Service (Continued)

USDA Food Distribution Program (food and/or 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 District's CAFR.

Student Body Activities

During our review of the Student Activity Funds, the following items were noted:

The Board has a policy that clearly established the regulation of Student Activity Funds.

Cash receipts were deposited in a timely manner. Cash disbursements contained proper supporting documentation. The cash journals were reconciled to the bank accounts on a monthly basis.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2014, Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the District's procedures related to its completion. The information on the ASSA was compared to the District's work papers with minor exceptions. The information that was included on the work papers was verified with minor 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 and have 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. No exceptions noted

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District did comply with proper bidding procedures and award of contracts.

Miscellaneous

The School District did comply with continuing disclosure agreements made in relation to prior year(s) bond issuances.

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.

We have also reviewed any findings contained in the audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC). Corrective action had been taken on all findings in the report dated March 2015 with the exception of the finding listed below. This finding is also included in the Schedule of Findings and Questioned Costs.

OFAC-13

The District was unable to provide evidence of using a competitive process to contract with vendors for the provision of goods and services.

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.

SCHEDULE OF AUDITED ENROLLMENTS
 BOROUGH OF PITMAN BOARD OF EDUCATION
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2014

	ASSA (10/15/14 data)						Sample for Verification						Private Schools for Disabled			
	Reported on		Reported on		Errors		Sample Selected		Verified per Registers		Errors per Registers		on ASSA as Private School	Sample for Verification	Sample Verified	Sample Errors
	ASSA On Roll	Work paper On Roll	Full	Shared			from	Work papers	on Roll	on Roll	Full	Shared				
Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool (3 year olds)	15		15				15		15							
Half Day Preschool (4 year olds)	22		22				22		22							
Half Day Kindergarten	76		76				76		76							
One	93		93				93		93							
Two	89		89				89		89							
Three	102		102				102		102							
Four	69		69				69		69							
Five	87		87				87		87							
Six	98		98				98		98							
Seven	98		98				98		98							
Eight	95		95				95		95							
Nine	92		92				92		92							
Ten	83		83				83		83							
Eleven	103		103				103		103							
Twelve	91		91				91		91							
	1,213	0	1,213	0	0	0	1,213	0	1,213	0	0	0				
Special Education Elementary	107		107				12		12				2	2	2	
Special Education Middle	60		60				6		6				2	1	1	
Special Education High School	66	4	66	4			7		7				5	5	5	
	233	4	233	4	0	0	25	0	25	0	0	0	9	8	8	0
	1,446	4	1,446	4	0	0	1,238	0	1,238	0	0	0	9	8	8	0
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)

BOROUGH OF PITMAN BOARD OF EDUCATION
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 on ASSA as Low Income	Reported on Work papers as Low Income	Errors	Sample Selected from Work papers	Verified to Application and Registers	Errors	Reported on ASSA as LEP Low Income	Reported on Work papers as LEP Low Income	Errors	Sample Selected from Work papers	Verified to Application and Registers	Sample Errors
Half Day Kindergarten	16	16		9	8	1						
One	20	20		13	12	1	2	2		2	2	
Two	20	20		14	14		1	1		1	1	
Three	24	23	1	17	17							
Four	16	17	(1)	11	11		1	1		1	1	
Five	17	17		11	11							
Six	23	23		14	14							
Seven	23	23		10	10							
Eight	20	20		8	8							
Nine	19	19		4	4							
Ten	13	13		5	5							
Eleven	13	13		2	2							
Twelve	6	6		2	2							
	<u>230</u>	<u>230</u>	<u>0</u>	<u>120</u>	<u>118</u>	<u>2</u>	<u>4</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>0</u>
Special Education Elementary	33	36	(3)	22	22							
Special Education Middle	20	20		10	10							
Special Education High School	22	22		3	3							
	<u>75</u>	<u>78</u>	<u>(3)</u>	<u>35</u>	<u>35</u>	<u>0</u>			<u>0</u>			<u>0</u>
	<u>305</u>	<u>308</u>	<u>(3)</u>	<u>155</u>	<u>153</u>	<u>2</u>			<u>0</u>			<u>0</u>
Percentage Error			<u>-0.98%</u>			<u>1.29%</u>			<u>0%</u>			<u>0%</u>

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)

BOROUGH OF PITMAN BOARD OF EDUCATION
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2014

	Transportation					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular Public Schools	57	57		44	44	
Special Education - Special Needs	47	47		41	41	
	<u>104</u>	<u>104</u>		<u>86</u>	<u>86</u>	
Percentage Error						
				<u>Reported</u>	<u>Recalculated</u>	
Avg. Mileage - Regular Including Grade PK students				4.6	4.6	
Avg. Mileage - Regular Excluding Grade PK students				4.6	4.6	
Avg. Mileage - Special Ed. with Special Needs				5.7	5.7	

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2014-2015 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>24,936,432</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ _____ (B1b)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____ (B1c)
Transfer from General Fund to SRF for PreK-Regular	\$ _____ (B1d)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____ (B1e)
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ <u>2,462,500</u> (B2a)
Assets Acquired Under Capital Leases	\$ <u>138,243</u> (B2b)
Adjusted 2014-2015 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u><u>22,335,689</u></u> (B3)
2% of Adjusted 2013-2014 General Fund Expenditures [(B3) times .02]	\$ <u>446,714</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>446,714</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>53,199</u> (K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ <u><u>499,913</u></u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-2015 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>2,807,362</u> (C)
Decreased by:	
Year-end Encumbrances	\$ <u>371,906</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>461,979</u> (C3)
Other Restricted Fund Balances****	\$ <u>858,163</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures**	\$ <u>84,343</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u><u>1,030,971</u></u> (U1)

SECTION 3

Restricted Fund Balance - Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0- \$ 531,058 (E)

Recapitulation of Excess Surplus as of June 30, 2015

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures** \$ 461,979 (C3)
 Reserved Excess Surplus*** [(E)] \$ 531,058 (E)
 Total [(C3)+(E)] \$ 993,037 (D)

* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), Extraordinary Aid, and Additional Non-Public School Transportation Aid. Refer to the Audit Program section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Non-Public School Transportation Aid).

Detail of Allowable Adjustments

Impact Aid	\$ _____	(H)
Sale & Lease-back	\$ _____	(I)
Extraordinary Aid	\$ <u>53,199</u>	(J1)
Additional Non-Public School Transportation Aid	\$ _____	(J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____	(J3)
Family Crisis Transportation Aid	\$ _____	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u>53,199</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 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 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	\$ _____
Capital outlay for a district with a capital outlay cap waiver	\$ _____
Sale/lease-back reserve	\$ _____
Capital reserve	\$ <u>191,701</u>
Maintenance reserve	\$ <u>666,462</u>
Emergency reserve	\$ _____
Waiver offset revenue	\$ _____
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	\$ <u>858,163</u> (C4)