

**UPPER DEERFIELD TOWNSHIP
SCHOOL DISTRICT**

Upper Deerfield Township, 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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Tax ID# 21-6000308

REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Upper Deerfield Township School District
County of Cumberland, New Jersey

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 Upper Deerfield Township School District in the County of Cumberland for the year ended June 30, 2015, and have issued our report thereon dated December 14, 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 Upper Deerfield Township Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Samuel A. Delp, Jr.
Public School Accountant #745
Triantos & Delp, CPA, LLC
Certified Public Accountants

December 14, 2015

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, 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.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Cherie Ludy	Board Secretary/ School Business Administrator	\$50,000.
Susan Robostello	Treasurer	250,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were different than estimated costs. The Board computed adjustments to the billings to sending districts for the changes in per pupil cost in accordance with N.J.A.C. 6A:23-3.1(f)3.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

An examination of claims paid during the period under review did not reveal 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 Account.

All payrolls 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.

Finding: 2015-03

During our review we noted one (1) instance where a school vehicle is being used in part for personal use and not being included as reportable compensation to the employee.

Recommendation:

Business/personal use of school vehicles should be substantiated and the value of personal use should be included as reportable compensation.

Payroll Account (Cont'd)

Finding: 2015-04

Signed check registers for the Agency Account for the months of July, 2014 through November, 2014 were not available for review.

Recommendation:

All signed check registers should be available for review.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund.

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. No discrepancies were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) 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-2.4. 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.

A. General Classification Findings

Finding: 2015-05

During our test of transactions we noted that payments for waived health benefits were mis-posted as transportation expenses. The expenditures and related appropriations were reclassified for financial statement presentation.

Recommendation:

Districts/charter schools/renaissance school projects should reference *The Uniform Minimum Chart of Accounts for New Jersey Public Schools, 2008 Edition* and other available reference materials, such as the Budget Guidelines for the proper classifications required to be in compliance with N.J.A.C. 6A:23A-16.2(f).

B. Administrative Classification Findings

None

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed that the records were maintained in good order.

The prescribed contractual order system was followed.

The monthly certification of line item account status by the Board Secretary and monthly certification that sufficient funds are available to meet the District's financial obligations by the Board were filed during the year.

The district made board, and County Superintendent, (when applicable) approved line-item transfers during the year and maintained a monthly transfer report and year-to-date transfers in a format approved by the County Superintendent.

Treasurer's Records

The Treasurer's records were examined and were found to be in agreement with the records maintained by the Board Secretary.

All bank accounts were reconciled monthly.

Receipts were promptly deposited.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (I.A.S.A.) as Re-Authorized by the No Child Left Behind Act of 2001

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 and Title II of the Elementary and Secondary Education Act as amended and re-authorized.

The study of compliance for the E.S.E.A. indicated the following items of noncompliance and/or questioned costs.

Finding: 2015-01 (CAFR Finding 2015-01)

Title I

The District did not expend grant funds by location in accordance with the approved grant budget.

Recommendation:

That grant funds be expended in accordance with the approved grant budget.

Finding: 2015-02 (CAFR Finding 2015-02)

Title III

Salaries charge to the Title III program were not supported by the required periodic time and activity certifications.

Recommendation:

That all salaries charged to federal programs be supported by the required periodic certifications.

Other Special Federal and/or State Projects

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

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

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

The study of compliance for the special projects indicated no areas of noncompliance and/or questioned 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.

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 no exceptions were noted.

SCHOOL PURCHASING PROGRAM

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

- a. Any purchase, contract or agreement for the performance of any work or the furnishing or hiring of materials or supplies, the cost or price of which, together with any other sums expended or foreseeably to be expended for the performance of any work or services in connection with the same project or the furnishing of similar materials or supplies during the same fiscal year paid with or out of school funds, does not exceed the total sum of \$7,500 or the amount determined pursuant to subsection b. of this section, in the fiscal year or, in the case of purchases that are not annually recurring, in a period of one year may be made, negotiated and awarded by a contracting agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefore.
- b. Commencing January 1, 1983 and every two years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount set forth in subsection a. of this section in direct proportion to the rise or fall of the consumer price index for all urban consumers in the New York City and Philadelphia area as reported by the United States Department of Labor. The Governor shall notify all local school districts of the adjustment. The adjustment shall become effective on July 1 of the year in which is it reported.

N.J.S.A. 18A:18A-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price thereof is to be paid with or out of school funds, not included within the terms of N.J.S.A. 18A:18A-3, shall be made and awarded only by the board of education after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to N.J.S.A. 18A:18A-3 except by contract or agreement."

Effective July 1, 2010 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing 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.

The 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, 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 provision of N.J.S.A. 18A:18A-4, amended.

SCHOOL PURCHASING PROGRAM

(Cont'd)

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.

School Food Service

The financial transactions and statistical records of the school food service fund were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$45,000. The operating results provision has not been met.

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 price meals and free milk policy is uniformly administered throughout the School System. The required verification procedures for free and reduced price applications were completed and available for review.

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. Minor discrepancies were noted in the number of meals claimed.

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. These records were independently maintained by the contractor, Sodexo, Inc.

Payroll records were maintained on all School Food Services employees. These records were independently maintained by the contractor, Sodexo, Inc.

The cash disbursement records reflected expenditures for program related goods and services. Districts with food service management companies are depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

Food Distribution Program commodities were received and a single inventory was maintained on a first-in, first-out basis. These records were maintained independently by the contractor, Sodexo, Inc.

School Food Service (Cont'd)

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

A service audit on the food service management company was completed during the year 2014-2015.

Estate of Charles F. Seabrook, Deceased

The Board of Education received funds during the school years 1971-1972 to 2014-2015 from the Estate of Charles F. Seabrook, Deceased. These funds represent the Board's share of interest on the principal held in trust. There will be additional sums received in future years.

Funds from this source are to be used for educational and other exclusively public activities.

An accounting of these funds is shown in Exhibit H-2 of the District's financial report.

Student Body Activities

During our review of the student activity funds, the following items were noted.

All student activity funds have been approved by the Board.

Cash receipts and cash disbursements journals are being maintained on all student activity funds.

All checking accounts require dual signatures.

All cash receipts were promptly deposited.

All cash disbursements tested had proper supporting documentation.

Adult School-Community Education and Recreation

A separate record of cash receipts is maintained for the Community Education and Recreation program. This record was maintained in good order. Our tests indicated that the cash receipts book was in agreement with the amounts deposited into the bank account. Our test also indicated that program income is being promptly deposited.

Expenditures for the program are paid through a separate account, utilizing normal Board policy policies and procedure.

The CER bank account requires two signatures on checks.

Joint Pupil Transportation

A separate record of cash receipts and disbursements is maintained for the Joint Pupil Transportation Internal Service Fund. These records were maintained in good order. Our tests indicated that income is being promptly deposited and all cash disbursements tested had proper supporting documentation.

The Joint Pupil Transportation bank account requires two signatures on checks.

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, bilingual, and low-income. 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. The results of our procedures are presented in the Schedule of Audited Enrollments.

Application for State School Aid (Cont'd)

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 with the exception noted below.

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. 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 capital projects fund expenditures.

No discrepancies were noted.

Follow-Up on Prior Years' Findings

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

Acknowledgment

We received the complete cooperation of all the officials of the school district and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,



Samuel A. Delp, Jr.
Licensed Public School Accountant, #745
Triantos & Delp
Certified Public Accountants, LLC

December 14, 2015

UPPER DEERFIELD TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014

	2015-2016 Application for State School Aid						Private Schools for Disabled																													
	Reported On A.S.S.A. On Roll			Workpapers			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 Verification			Sample for Disabled														
	Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared							
Half Day Pre-School	62			62			62			62			62			62			62			62			62			62			62					
Full Day Kindergarten	108			108			108			108			108			108			108			108			108			108			108					
One	96			96			96			96			96			96			96			96			96			96			96					
Two	74			74			74			74			74			74			74			74			74			74			74					
Three	93			93			93			93			93			93			93			93			93			93			93					
Four	61			61			61			61			61			61			61			61			61			61			61					
Five	84			84			84			84			84			84			84			84			84			84			84					
Six	71			71			71			71			71			71			71			71			71			71			71					
Seven	72			72			72			72			72			72			72			72			72			72			72					
Eight	64			64			64			64			64			64			64			64			64			64			64					
Nine																																				
Ten																																				
Eleven																																				
Twelve																																				
Subtotal	785	0		785	0		785	0		785	0		785	0		785	0		785	0		785	0		785	0		785	0		785	0		785	0	
Special Ed-Elementary	79			79			79			79			79			79			79			79			79			79			79			79		
Special Ed-Middle Sch	50			50			50			50			50			50			50			50			50			50			50			50		
Special Ed-High Sch																																				
Subtotal	129	0		129	0		129	0		129	0		129	0		129	0		129	0		129	0		129	0		129	0		129	0		129	0	
Totals	914	0		914	0		914	0		914	0		914	0		914	0		914	0		914	0		914	0		914	0		914	0		914	0	
Percentage Error	0.00%																																			

UPPER DEERFIELD TOWNSHIP BOARD OF EDUCATION
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2014

	Resident LEP NOT Low Inc.		Sample for Verification	
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Sample Selected from Workpapers	Verified to Application and Register
Full Day Preschool	1	1	1	1
Full Day Kindergarten	1	1	1	1
One	1	1	1	1
Two				
Three	1	1	1	1
Four	1	1	1	1
Five				
Six				
Seven				
Eight				
Subtotal	3	3	3	3
Special Ed-Elementary				
Special Ed- Middle Sch				
Special Ed-High Sch				
Subtotal	0	0	0	0
Totals	3	3	3	3
Percentage Error	0.00%		0.00%	

	Transportation	
	Reported by DOE	Reported by District
Reg. Pub Sch.-Col.1	542	542
Reg. Spec. Ed.-Col.4	1	1
Trans.Non-Pub.-Col.3	39	39
Spec.Needs-Col.6	4	4
Totals	586	586
Percentage Error	0.00%	

	Reported	Re-Calculated
Average Mileage-Regular Including Grade PK Students (Part A)	4.3	4.3
Average Mileage-Regular Excluding Grade PK Students (Part B)	N/A	N/A
Average Mileage-Special Ed with Special Needs	9.9	9.9

UPPER DEERFIELD TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2015

SECTION 1

A: 2% Calculation of Excess Surplus:

2014-2015 Total General Fund Expenditures per the CAFR Exhibit C-1	<u>\$ 13,657,082.</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	<u>0.</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>147,591.</u> (B1b)
Transfer from General Fund to SRF for Pre-K-Regular	<u>0.</u> (B1c)
Transfer from General Fund to SRF for Pre-K-Inclusion	<u>0.</u> (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>1,284,274.</u> (B2a)
Assets Acquired Under Capital Leases	<u>0.</u> (B2b)
Adjusted 2014-2015 General Fund Expenditures (B)+(B1s)-(B2s)	<u><u>12,520,399.</u></u> (B3)
2% of Adjusted 2014-2015 General Fund Expenditures (B3) x.02	<u>250,408.</u> (B4)
Enter Greater of (B4) or \$250,000.	<u>250,408.</u> (B5)
Increased by: Allowable Adjustment*	<u>6,786.</u> (K)
Max. Unassigned/Undesignated-Unreserved Fund Balance (B5)+(K)	<u><u>\$ 257,194.</u></u> (M)

SECTION 2:

Total General Fund - Fund Balances at June 30, 2015 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 2,820,351.</u> (C)
Decreased by:	
Year-End Encumbrances	<u>205,230.</u> (C1)
Legally Restricted-Designated for Subsequent Year's Expenditures	<u>0.</u> (C2)
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>280,284.</u> (C3)
Other Restricted Fund Balances****	<u>1,473,754.</u> (C4)
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	<u>0.</u> (C5)
Assigned Fund Balance ARRA/SEMI-Unreserved-Designated for Subsequent Year's Expenditures	<u>25,600.</u> (C6)
Total Unassigned Fund Balances [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	<u><u>\$ 835,483.</u></u> (U1)

UPPER DEERFIELD TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2015

SECTION 3:

Restricted Fund Balance-Excess Surplus ***[(U)-(M)] IF NEGATIVE ENTER 0	<u>578,289.</u> (E)
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Recapitulation of Excess Surplus as of June 30, 2015

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>280,284.</u> (C3)
Reserved Excess Surplus *** (E)	<u>578,289.</u> (E)
Total Excess Surplus [(C3)+(E)]	<u>858,573.</u> (D)

Detail of Allowable Adjustments

Impact Aid	<u>\$ 0.</u> (H)
Sale & Lease-Back	<u>0.</u> (I)
Extraordinary Aid	<u>0.</u> (J1)
Additional NonPublic School Transportation Aid	<u>6,786.</u> (J2)
Current Year School Bus Advertising Revenue Recognized	<u>0.</u> (J3)
Family Crisis Transportation Aid	<u>0.</u> (J4)
Total Adjustments (H)+(I)+(J1)+(J2)+(J3)+(J4)	<u>6,786.</u> (K)

Detail of Other Reserved Fund Balance

Statutory restrictions:

Approved unspent separate proposal	<u>\$ 0.</u>
Sale/lease-back reserve	<u>0.</u>
Capital reserve	<u>607,791.</u>
Maintenance reserve	<u>865,963.</u>
Emergency reserve	<u>0.</u>
Tuition reserve	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-current year	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-prior year	<u>0.</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	<u>0.</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	<u>0.</u>
Other state/government mandated reserve	<u>0.</u>
(Other Restricted Fund Balance not noted above) ****	<u>0.</u>
Total Other Restricted Fund Balance	<u>\$ 1,473,754.</u> (C4)