

**BOARD OF EDUCATION OF THE
TOWNSHIP OF WOODLAND SCHOOL DISTRICT
COUNTY OF BURLINGTON**

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**



TOWNSHIP OF WOODLAND SCHOOL DISTRICT
Auditor's Management Report on Administrative
Findings - Financial, Compliance and Performance

Table of Contents

	<u>Page</u>
Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance	1
Scope of Audit	2
Administrative Practices and Procedures	2
Insurance	2
Official Bonds	2
Tuition Charges	2
Financial Planning, Accounting, and Reporting	2
Examination of Claims	2
Payroll Account	2
Employee Position Control Roster	3
Encumbrances and Accounts Payable	3
Travel	3
Classification of Expenditures	4
• General Classifications	4
• Administrative Classifications	4
Board Secretary's Records	4
Elementary and Secondary Education Act (E.S.E.A.) / Improving America's Schools Act (I.A.S.A.) as reauthorized by the No Child Left Behind Act (N.C.L.B.) of 2001	4
Other Special Federal and / or State Projects	4
T.P.A.F. Reimbursement	4
TRAF Reimbursement to the State for Federal Salary Expenditures	5
School Purchasing Programs	5
Contracts and Agreements Requiring Advertisement for Bids	5
School Food Service	6
Student Body Activities	6
Application for State School Aid	6
Pupil Transportation	7
Miscellaneous	7
Follow-up on Prior Year Findings	7
Acknowledgment	7
Schedule of Meal Count Activity	N/A
Schedule of Net Cash Resources	N/A
Schedule of Audited Enrollments	8
Excess Surplus Calculation	11

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

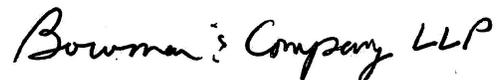
The Honorable President and
Members of the Board of Education
Woodland School District
County of Burlington
Chatsworth, New Jersey 08019

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Township of Woodland School District, in the County of Burlington State of New Jersey, as of and for the fiscal year ended June 30, 2015, which were separately issued in the Comprehensive Annual Financial Report dated December 15, 2015.

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

This report is issued in conjunction with the Comprehensive Annual Financial Report of the Board of Education of the Township of Woodland School District, for the fiscal year ended June 30, 2015, and is intended for the information of the School District's management and the New Jersey Department of Education and should not be used by anyone other than these specified parties.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Robert S. Marrone
Certified Public Accountant
Public School Accountant No. CS 01113

Voorhees, New Jersey
December 15, 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 Superintendent, 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 School District's Comprehensive Annual Financial Report ("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>
Maria Funches	Board Secretary / School Business Administrator	\$250,000.00
Misty Weiss	Superintendent	\$250,000.00

There is Public Employees' Dishonesty Coverage with New Jersey School Boards Association Insurance Group covering all other employees with multiple coverage of \$250,000.00.

Tuition Charges

The District did not have any tuition students during the current fiscal year.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING

Examination of Claims

Sampled claims paid during the fiscal year under audit did not indicate any reportable noncompliance with respect to signatures, certification, or supporting documentation.

Payroll Account

The net salaries of sampled employees of the School District were deposited in the net payroll account. Employees' payroll deductions and the employer's share of fringe benefits were deposited in the agency payroll account.

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

Sampled salary withholdings were promptly remitted to the proper agencies, including health benefit premium withholdings due to the General Fund, with the exception of those in finding no. 2015-001.

Payrolls were delivered to the Board Secretary / School Business Administrator who then deposited warrants in separate bank accounts for net payroll and withholdings.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

Payroll Account (Cont'd)

Finding No. 2015-001

The majority of the payments to the New Jersey Division of Pensions for employees' payroll deductions of Teacher's Pension and Annuity Fund and Public Employees Retirement System were not made on a timely basis and amounts reported were not in agreement with employee deductions. Our audit of the payroll revealed the following:

- New employees are not being enrolled in the pension system timely. Employee pension deductions in the amount of \$5,144.72 were not turned over because employees have not been enrolled in the system.
- Contributions reported on the quarterly PERS and TPAF reports were not in agreement with the deductions per the payroll reports. More was deducted from employees' pay than was turned over for four employees in the amount of \$148.37, and less was deducted than was turned over for five employees in the amount of \$3,417.22.
- Eleven of the twelve payments to the New Jersey Division of Pensions for employees' payroll deductions of Teacher's Pension and Annuity Fund and Public Employees Retirement System were not made on a timely basis.

Recommendation

That controls be implemented to ensure the School District complies with all requirements of deducting, remitting, reporting and filing pension information with the State.

Finding No. 2015-003

Our audit of employee benefits revealed that terminated employees are not being removed from dental benefits timely.

Recommendation

That additional controls be implemented with respect to the payment of benefits to ensure the School District is paying for all current employees of the School District.

Employee Position Control Roster

A sample of the Employee Position Control Roster indicated that it was in satisfactory condition and was approved by the county office submission with the 2014-2015 budget review checklist.

Encumbrances and Accounts Payable

A sample of outstanding issued purchase orders was made as of June 30 for proper classification of orders as encumbrances and accounts payable. Our sample did not indicate any reportable noncompliance with respect to classification of orders.

Travel

A sample of travel expenditures during the fiscal year under audit did not indicate any reportable noncompliance.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

Classification of Expenditures

The coding of expenditures was inspected for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our randomly sampled expenditure transactions. We also inspected the coding of all expenditures included in our compliance and single audit sampling procedures. In addition, a sample was selected that specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. Our samples did not indicate any reportable noncompliance with respect to classification of expenditures.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary indicated that they were in satisfactory condition with the exception of the following:

Finding No. 2015-005

The Board Secretary's report was not filed with the county superintendent.

Recommendation

That the School District implement procedures to ensure compliance with statutory due dates for certain reports the School District is required to file with the State of New Jersey.

Elementary and Secondary Education Act (E.S.E.A.) / Improving America's Schools Act (I.A.S.A.) as reauthorized by the No Child Left Behind Act (N.C.L.B.) of 2001

The E.S.E.A. / N.C.L.B. 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 II of the Elementary and Secondary Education Act as amended and reauthorized.

The audit of compliance for E.S.E.A. did not indicate any reportable noncompliance.

Other Special Federal and / or State Projects

The School District's Other Special Projects were approved as listed on Exhibits K-3 and K-4 located in the CAFR.

Our audit of the federal and state funds on a sample 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 other special projects.

The audit of compliance for Other Special Projects did not indicate any reportable noncompliance.

T.P.A.F. Reimbursement

Our audit procedures included a sample of the biweekly reimbursements filed with the Department of Education for School District employees who are members of the Teachers' Pension and Annuity Fund. See finding no. 2015-002.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

TPAF Reimbursement to the State for Federal Salary Expenditures

Finding No. 2015-002

The biweekly Teacher's Pension and Annuity Fund reimbursement requests were not made timely, and the yearly Teacher's Pension and Annuity Fund reimbursement to the state for teachers' salaries paid with federal funds was not filed by October 1.

Recommendation

The School District should adopt internal control procedures designed to ensure that reimbursements to the State are made in a timely fashion and that the yearly Teacher's Pension and Annuity Fund reimbursement to the state be filed timely and remitted to the State within the 60 day grant liquidation period and within the statutory 90 day liquidation period.

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and the school contracts in general, are available on the following website:

<http://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html>

Current statute is posted on the New Jersey Legislature website at:

http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&oftpage=TOC_Frame_Pg42

Based on the results of our audit, 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.

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

Finding No. 2015-004

The award of one extraordinary unspecifiable service contract that was in excess of the bid threshold was not advertised.

Recommendation

That control procedures be established to ensure compliance with all facets of the regulations set forth in the Local Public Contracts Law.

SCHOOL FOOD SERVICE

The financial transactions and statistical records of the school food service fund were audited. The financial accounts, meal count records, and eligibility applications were inspected on a sample basis. No exceptions were noted.

Cash receipts and bank records were sampled for timely deposit. No exceptions were noted.

Expenditures should be separately recorded as food, labor, and other costs. Vendor invoices were sampled 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.

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.

Sampled time sheets were inspected and labor costs verified. Payroll records were maintained on all School food service employees authorized by the School District. 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.

Sampled applications for free and reduced price meals were inspected for completeness and accuracy.

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 CAFR.

STUDENT BODY ACTIVITIES

Our audit of the financial and accounting records for student activities indicated that they were in satisfactory condition.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a sample of information reported in the October 15, 2014 Application for State School Aid ("A.S.S.A.") for on-roll, private schools for the disabled, low-income, and bilingual. We also performed an inspection of the School District procedures related to its completion. The information on the A.S.S.A. was compared to the School District workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

The School District has adequate written procedures for the recording of student enrollment data.

PUPIL TRANSPORTATION

Our audit procedures included a sample of on-roll status reported in the 2014-2015 District Report of Transported Resident Students (“DRTRS”). The information that was reported 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 sample of transportation related contracts and purchases. Based on our sample, the School District complied with proper bidding procedures and award of contracts. No exceptions were noted in our sample of transportation related purchases of goods and services.

MISCELLANEOUS

Continuing Disclosure Agreements

Not applicable – no outstanding bonds

FOLLOW-UP ON PRIOR YEAR'S 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 with the exception of the following, which are repeated in this year's recommendations noted as current year finding(s) 2015-001, 2015-004, and 2015-005:

2014-01: Our audit of the payroll revealed new employees have not being enrolled in the pension system and amounts that were remitted to the pension system were not in agreement with the payroll deduction amount taken from employees.

2014-03: One extraordinary unspecifiable service contract did not comply with the State of New Jersey's Public Contracts Law.

2014-05: The Board Secretary's report was not filed with the county superintendent.

There were no Office of Fiscal Accountability and Compliance audit reports issued during the fiscal year ended June 30, 2015.

ACKNOWLEDGMENT

We received the complete cooperation of all of the officials of the School District and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Robert S. Marrone
Public School Accountant No. CS 01113

TOWNSHIP OF WOODLAND SCHOOL DISTRICT
 Application for State School Aid Summary
 Schedule of Audited Enrollments
 Enrollment as of October 15, 2014

	2015-2016 Application for State School Aid				Sample for Verification				Private Schools for the Disabled					
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Sample Selected from Workpapers		Registers Verified per On Roll		Registers per On Roll		Reported on A.S.S.A. as Private Schools		Sample for Verification	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool	6	-	6	-	6	-	6	-	6	-	-	-	-	-
Full Day Preschool	15	-	15	-	15	-	15	-	15	-	-	-	-	-
Half Day Kindergarten	8	-	8	-	8	-	8	-	8	-	-	-	-	-
Full Day Kindergarten	19	-	19	-	19	-	19	-	19	-	-	-	-	-
One	18	-	15	-	15	-	15	-	15	-	-	-	-	-
Two	9	-	9	-	9	-	9	-	9	-	-	-	-	-
Three	11	-	11	-	11	-	11	-	11	-	-	-	-	-
Four	10	-	10	-	10	-	10	-	10	-	-	-	-	-
Five														
Six														
Seven														
Eight														
Nine														
Ten														
Eleven														
Twelve														
Post-Graduate														
Adult H.S. (15+CR.)														
Adult H.S. (1-14CR.)														
Subtotal	129	-	129	-	129	-	129	-	129	-	-	-	-	-
Special Education-Elementary	14	-	14	-	9	-	9	-	9	-	1	1	1	-
Special Education-Middle School	9	-	9	-	6	-	6	-	6	-	-	-	-	-
Special Education-High School														
Subtotal	23	-	23	-	15	-	15	-	15	-	1	1	1	-
Co. Voc. - Regular														
Co. Voc. Ft. Post Sec.														
Subtotal														
Totals	152	-	152	-	144	-	144	-	144	-	1	1	1	-
Percentage Error														

TOWNSHIP OF WOODLAND SCHOOL DISTRICT
 Application for State School Aid Summary
 Schedule of Audited Enrollments
 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 Application and Register	Sample Errors
Half Day Preschool	2	2	-	2	2	-						
Full Day Preschool	3	3	-	3	3	-						
Half Day Kindergarten	8	8	-	8	8	-						
Full Day Kindergarten	2	2	-	2	2	-						
One	1	1	-	1	1	-						
Two	5	5	-	5	5	-						
Three	2	2	-	2	2	-						
Four	2	2	-	2	2	-						
Five	1	1	-	1	1	-						
Six	5	5	-	5	5	-						
Seven	2	2	-	2	2	-						
Eight	2	2	-	2	2	-						
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14CR.)												
Subtotal	28	28	-	28	28	-						
Special Education-Elementary	5	5	-	5	5	-						
Special Education-Middle School	1	1	-	1	1	-						
Special Education-High School												
Subtotal	6	6	-	6	6	-						
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Subtotal	-	-	-	-	-	-						
Totals	34	34	-	34	34	-						
Percentage Error												

Transportation					
Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Tested	Verified	Errors
84	84	-	60	60	-
11	11	-	8	8	-
3	3	-	2	2	-
98	98	-	70	70	-
Percentage Error					

Reg. - Public Schools, Col. 1	Reg. - SpEd, Col. 4	Transported - Non-Public, Col. 3	Special Needs, Col. 6	Reported	Re-Calculated
6.0	n/a	15.9	6.0	6.0	6.0
n/a	n/a	15.9	n/a	n/a	n/a
15.9	15.9	15.9	15.9	15.9	15.9

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

TOWNSHIP OF WOODLAND SCHOOL DISTRICT
 Application for State School Aid Summary
 Schedule of Audited Enrollments
 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 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					
Ten					
Eleven					
Twelve					
Post-Graduate					
Adult H.S. (15+CR.)					
Adult H.S. (1-14CR.)					
Subtotal					
Special Education-Elementary					
Special Education-Middle School					
Special Education-High School					
Subtotal					
Co. Voc. - Regular					
Co. Voc. Ft. Post Sec.					
Subtotal					
Totals					
Percentage Error					

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT / CHARTER SCHOOL / RENAISSANCE SCHOOL PROJECT

SECTION 1

2% Calculation of Excess Surplus

2014-15 Total General Fund Expenditures Reported on CAFR Exhibit C-1	<u>2,816,790.58</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>180,848.63</u> (B2a)
Assets Acquired Under Capital Leases	<u>-</u> (B2b)
Adjusted 2014-15 General Fund Expenditures [(B)+(B1s)-(B2s)]	<u>2,635,941.95</u> (B3)
2% of Adjusted 2014-15 General Fund Expenditures [(B3) times .02]	<u>52,718.84</u> (B4)
Enter Greater of (B4) or \$250,000	<u>250,000.00</u> (B5)
Increased by: Allowable Adjustment *	<u>5,687.00</u> (K)
Maximum Unassigned Fund Balance [(B5) + (K)]	<u>255,687.00</u> (M)

SECTION 2

Total General Fund - Fund Balances at June 30, 2015 (Per CAFR Budgetary Comparison Schedule, Ex. C-1)	<u>196,375.55</u> (C)
Decreased by:	
Year-End Encumbrances	<u>-</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>-</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>-</u> (C3)
Other Restricted Fund Balances ****	<u>1.00</u> (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	<u>135,000.00</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>61,374.55</u> (U1)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	<u>-</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>-</u> (C3)
Restricted - Excess Surplus *** [(E)]	<u>-</u> (E)
Total Excess Surplus [(C3)+(E)]	<u>-</u> (D)

EXCESS SURPLUS CALCULATION (CONT'D)

REGULAR DISTRICT / CHARTER SCHOOL / RENAISSANCE SCHOOL PROJECT

Footnotes:

* This adjustment line (as detailed below) is to be utilized when applicable for:

Federal Impact Aid. The passage of P.L.2015, c46 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).

Sale & Lease-back, Extraordinary Aid, Additional Nonpublic School Transportation Aid, Recognized current year School Bus Advertising Revenue, and Family Crisis Transportation Aid. Refer to the Audit Program Section II, Chapter 10.

Detail of Allowable Adjustments

Federal Impact Aid	_____ - (H)
Sale & Lease-back	_____ - (I)
Extraordinary Aid	_____ 5,687.00 (J1)
Additional Nonpublic 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)]	 _____ 5,687.00 (K)

** This amount represents the June 30, 2014 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031. This amount was to be appropriated in the 2015-2016 general fund budget.

*** Amounts must agree to the June 30, 2015 CAFR and must agree to Audit Summary 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 another type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	_____ -
Sale/lease-back reserve	_____ -
Capital reserve	_____ 1.00
Maintenance reserve	_____ -
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 (Sections 8002 and 8003)	_____ -
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	_____ -
Other state/government mandated reserves	_____ -
 [Other Restricted Fund Balance not noted above]****	 _____ -
 Total Other Restricted Fund Balance	 _____ 1.00 (C4)

