

**BRICK TOWNSHIP BOARD OF EDUCATION**

**BOARD OF EDUCATION**

**COUNTY OF OCEAN, NEW JERSEY**

**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE**

**FINDINGS**

**FINANCIAL, COMPLIANCE AND PERFORMANCE**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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

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**JUMP, SCUTELLARO AND COMPANY, L.L.P.** CERTIFIED PUBLIC ACCOUNTANTS

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REPORT OF INDEPENDENT AUDITOR

Honorable President and  
Members of the Board of Education  
Brick Township Board of Education  
County of Ocean, New Jersey

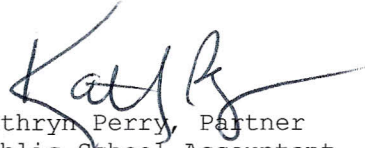
We have audited, in accordance with generally accepted audit standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of Brick Township Board of Education in the County of Ocean for the year ended June 30, 2010, and have issued our report thereon dated December 1, 2010.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the finding 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 Brick 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,

JUMP, SCUTELLARO AND COMPANY, L.L.P.

  
Kathryn Perry, Partner  
Public School Accountant  
No. CS 20CS00226400

December 1, 2010

**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 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.

**Official Bonds (N.J.S.A 18A:17-26, 18A:17-32)**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
James Edwards	Business Administrator/ Board Secretary	\$ 525,000
Richard M. Larsen	Treasurer	525,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$250,000.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. Our comparison revealed that tuition appeared to be charged correctly.

**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.

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

Salary withholdings were promptly remitted to the proper agencies.

**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.

**Travel**

No findings.

**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 nil percent (0.00%) overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

**Board Secretary's Records**

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

No findings.

**Treasurer's Records**

The following items were noted during our review of the records of the Treasurer.

No findings.

**Elementary and Secondary Education Act (E.S.E.A.),/ Improving America's School 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 the Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

**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.

**Other Special Federal and/or State Projects (cont'd)**

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 quarterly 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.

**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 \$21,000, 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 (C.40A:11-9) the Board of Education may establish that the bid threshold may be up to \$29,000. 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 the 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.*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 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.*18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

*N.J.S.A.* 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."

**Contracts and Agreements Requiring Advertisement for Bids (cont'd)**

Effective July 1, 2005 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-3 (as amended) and 18A:39-3 are \$21,000 and \$16,200, respectively.

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.

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 be reasonably 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 provision 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: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. Our examination did reveal however, that the purchases were made through the Educational Data Services Purchasing Program.

General/Athletic Health Supplies	Office Supplies
Art Supplies	Custodial School Supplies
Audio Visual Supplies	General Teaching Supplies
Industrial Art Supplies	Physical Education Supplies
Copier Paper	Athletic Uniforms and Equipment
Biology Supplies	Library Supplies
Science Supplies	Lumber

In addition, the following purchases were made through the use of State contracts:

General Supplies	Custodial Maintenance Supplies
Office Equipment	Computers

**School Food Service**

The financial transactions and statistical records of the school food service fund 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 should be 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.

### **School Food Service (cont'd)**

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 Services employees authorized by the board of education. No exceptions were noted.

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

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications 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 were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review.

Food Distribution Program 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**

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

No findings.

### **Application for State School Aid**

Our audit procedures included a test of information reported on the October 15, 2009 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district work-papers without exception. The information that was included on the work-papers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

**Application for State Aid (cont'd)**

The district maintained work-papers on the prescribed state forms or their equivalent.

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

**Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2009-2010 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 EDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

**Miscellaneous**

N/A

**Follow-up on Prior Years' Findings**

N/A

**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.

**BRICK SCHOOL DISTRICT**

**SCHEDULE OF AUDITED ENROLLMENTS**

**APPLICATION FOR STATE SCHOOL AID SUMMARY**

**ENROLLMENT AS OF OCTOBER 15, 2009**

	2010-2011 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Veri- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool	47	-	47	-	-	-	2	-	2	-	-	-	-	-	-	-	-
Full Day Preschool																	
Half Day Kindergarten	592	-	592	-	-	-	22	-	22	-	-	-	-	-	-	-	-
Full Day Kindergarten	21	-	21	-	-	-	1	-	1	-	-	-	-	-	-	-	-
One	642	-	642	-	-	-	24	-	24	-	-	-	-	-	-	-	-
Two	609	-	609	-	-	-	23	-	23	-	-	-	-	-	-	-	-
Three	616	-	616	-	-	-	23	-	23	-	-	-	-	-	-	-	-
Four	641	-	641	-	-	-	24	-	24	-	-	-	-	-	-	-	-
Five	594	-	594	-	-	-	23	-	23	-	-	-	-	-	-	-	-
Six	645	-	645	-	-	-	25	-	25	-	-	-	-	-	-	-	-
Seven	629	-	629	-	-	-	24	-	24	-	-	-	-	-	-	-	-
Eight	636	-	636	-	-	-	24	-	24	-	-	-	-	-	-	-	-
Nine	670	-	670	-	-	-	25	-	25	-	-	-	-	-	-	-	-
Ten	692	-	692	-	-	-	28	-	28	-	-	-	-	-	-	-	-
Eleven	607	52	607	52	-	-	23	2	23	2	-	-	-	-	-	-	-
Twelve	601	64	601	64	-	-	23	2	23	2	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	8,242	116	8,242	116	-	-	314	4	314	4	-	-	-	-	-	-	-
Special Ed - Elementary	646	-	646	-	-	-	94	-	94	-	-	-	29	20	20	-	-
Special Ed - Middle School	518	-	518	-	-	-	75	-	75	-	-	-	17	12	12	-	-
Special Ed - High School	644	109	644	109	-	-	94	16	94	16	-	-	58.5	40	40	-	-
Subtotal	1,808	109	1,808	109	-	-	263	16	263	16	-	-	104.5	72	72	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	10,050	225	10,050	225	-	-	577	20	577	20	-	-	104.5	72	72	-	-
							(a)	(a)						(b)			
Percentage Error																	

**Notes to Auditor:**

(a) Sample size obtained from table in Section I, Chapter 3 of the Audit Program. Amount tested for each category obtained from workpapers provided by district.

(b) Sample size based on total contracts using the table in Section I, Chapter 3 of the Audit Program.

**SCHEDULE OF AUDITED ENROLLMENTS**

**BRICK SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2009**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool	4	4	-	1	1	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	106	106	-	16	16	-	25	25	-	17	17	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
One	139	139	-	21	21	-	14	14	-	10	10	-
Two	130	130	-	20	20	-	12	12	-	8	8	-
Three	129	129	-	19	19	-	6	6	-	4	4	-
Four	130	130	-	20	20	-	8	8	-	5	5	-
Five	106	106	-	16	16	-	7	7	-	5	5	-
Six	114	114	-	17	17	-	3	3	-	2	2	-
Seven	118	118	-	18	18	-	2	2	-	1	1	-
Eight	98	98	-	15	15	-	3	3	-	2	2	-
Nine	101	101	-	15	15	-	3	3	-	2	2	-
Ten	91	91	-	14	14	-	2	2	-	1	1	-
Eleven	70	70	-	11	11	-	-	-	-	-	-	-
Twelve	59	59	-	9	9	-	3	3	-	2	2	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,395	1,395	-	212	212	-	88	88	-	59	59	-
Special Ed - Elementary	187	187	-	28	28	-	18	18	-	12	12	-
Special Ed - Middle	145	145	-	22	22	-	3	3	-	2	2	-
Special Ed - High	127	127	-	19	19	-	-	-	-	-	-	-
Subtotal	459	459	-	69	69	-	21	21	-	14	14	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,854	1,854	-	281	281	-	109	109	-	73	73	-
Percentage Error			-	(c)		-			-		-	

	Transportation					
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, col. 1	4,027	4,027	-	199	199	-
Reg -SpEd, col. 4	1,565	1,565	-	77	77	-
Transported - Non-Public, col. 3	18	18	-	1	1	-
Special Ed Spec, col. 6	723	723	-	36	36	-
Totals	6,333	6,333	-	313	313	-
Percentage Error			-	(d)		-

Notes to Auditor:  
(c) Sample size based on resident low-income students listed on workpapers using table in Section I, Chapter 3 of the Audit Program.

(d) Sample size obtained from table in Section I, Chapter 3 of the Audit Program

	Reported	Recalculated
Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)	3.7	3.7
Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)	3.7	3.7
Spec Avg. = Special Ed with Special Needs	5.0	5.0

**BRICK SCHOOL DISTRICT**

**SCHEDULE OF AUDITED ENROLLMENTS**

**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2009**

	<b>Resident LEP NOT Low Income</b>			<b>Sample for Verification</b>		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindergarten	3	3	-	2	2	-
Full Day Kindergarten	-	-	-	-	-	-
One	2	2	-	1	1	-
Two	1	1	-	1	1	-
Three	1	1	-	1	1	-
Four	1	1	-	1	1	-
Five	2	2	-	1	1	-
Six	1	1	-	1	1	-
Seven	1	1	-	1	1	-
Eight	4	4	-	3	3	-
Nine	4	4	-	3	3	-
Ten	2	2	-	1	1	-
Eleven	3	3	-	2	2	-
Twelve	1	1	-	1	1	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-
Subtotal	<u>26</u>	<u>26</u>	<u>-</u>	<u>19</u>	<u>19</u>	<u>-</u>
Special Ed - Elementary	2	2	-	2	2	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	2	2	-	2	2	-
Subtotal	<u>4</u>	<u>4</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
Totals	<u>30</u>	<u>30</u>	<u>-</u>	<u>23</u>	<u>23</u>	<u>-</u>
Percentage Error			<u>-</u>	<u>(e)</u>		<u>-</u>

Notes to Auditor:  
(e) Sample size based on resident LEP NOT low-income students listed on workpapers using table in Section I, Chapter 3 of the Audit Program.

**EXCESS SURPLUS CALCULATION**

**REGULAR DISTRICT**

**SECTION 1**

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

2009-10 Total General Fund Expenditures per the CAFR, Ex. C-1 \$ 141,491,314 (B)

Increased by:

Transfer to Food Service Fund	\$ _____	(B1a)
Transfer from Capital Outlay to Capital Projects Fund	\$ _____	(B1b)
Transfer from Capital Reserve to Capital Projects Fund	\$ <u>51,360</u>	(B1c)

Decreased by:

On-Behalf TPAF Pension & Social Security	\$ <u>8,475,786</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)

Adjusted 2009-10 General Fund Expenditures [(B)+(B1s)-(B2s)] \$ 133,066,888 (B3)

2% of Adjusted 2009-10 General Fund Expenditures [(B3) times .02]	\$ <u>2,661,338</u>	(B4)
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Enter Greater of (B4) or \$250,000	\$ <u>2,661,338</u>	(B5)
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Increased by: Allowable Adjustment *	\$ <u>1,023,016</u>	(K)
--------------------------------------	---------------------	-----

Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)] \$ 3,684,354 (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6/30/2010 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>7,540,978</u>	(C)
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Decreased by:

Reserved for Encumbrances	<u>438,143</u>	(C1)
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Legally Restricted – Designated for Subsequent Year’s Expenditures	\$ <u>3,286,193</u>	(C2)
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Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ <u>2,575,250</u>	(C3)
--	---------------------	------

Other Reserved Fund Balances ****	\$ <u>58,841</u>	(C4)
-----------------------------------	------------------	------

Unreserved -- Designated for Subsequent Year’s Expenditures	\$ _____	(C5)
--	----------	------

Total Unreserved/Undesignated Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u>1,182,551</u>	(U1)
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**SECTION 3**

Reserved Fund Balance – Excess Surplus\*\*\*[(U1)-(M)] IF NEGATIVE ENTER -0-\$ 0 (E)

**Recapitulation of Excess Surplus as of June 30, 2010**

Reserved Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ 2,575,250 (C3)
Reserved Excess Surplus ***[(E)]	\$ <u>0</u> (E)
Total [(C3) + (E)]	\$ <u>2,575,250</u> (D)

**Footnotes:**

\* 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 Nonpublic School Transportation Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid).

**Detail of Allowable Adjustments**

Impact Aid	\$ _____ (H)
Sale & Lease-back	\$ _____ (I)
Extraordinary Aid	\$ <u>996,506</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>26,510</u> (J2)
Total Adjustments [(H)+(I)+(J1)+(J2)]	\$ <u>1,023,016</u> (K)

\*\* This amount represents the June 30, 2009 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line **10025**.

\*\*\* Amounts must agree to the June 30, 2010 CAFR and must agree to Audit Summary Worksheet Line **10024**.

\*\*\*\*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 an other type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

**Detail of Other Reserved Fund Balance**

Statutory restrictions:	
Approved unspent separate proposal	\$ _____
Capital outlay for a district with a capital outlay SGLA	\$ _____
Sale/lease-back reserve	\$ _____
Capital reserve	\$ <u>58,841</u>
Maintenance reserve	\$ _____
Emergency reserve	\$ _____
Waiver offset reserve	\$ _____
Tuition reserve	\$ _____
Other state/government mandated reserve	\$ _____
[Other Reserved Fund Balance not noted above]****	\$ _____
Total Other Reserved Fund Balance	\$ <u>58,841</u> (C4)