

HARDYSTON TOWNSHIP SCHOOL DISTRICT
COUNTY OF SUSSEX
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2011

HARDYSTON TOWNSHIP SCHOOL DISTRICT
COUNTY OF SUSSEX
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2011
TABLE OF CONTENTS

Cover Letter.....	1
Scope of Audit.....	2
Administrative Practices and Procedures.....	2
Insurance.....	2
Officials in Office and Surety Bonds.....	2
Tuition Charges.....	2
Financial Planning, Accounting and Reporting.....	2
Examination of Claims.....	2
Payroll Account.....	2
Reserve for Encumbrances and Accounts Payable.....	3
Classification of Expenditures.....	3
Board Secretary's Records.....	3
Treasurer's Records.....	3
No Child Left Behind (NCLB).....	3
Other Special Federal and/or State Projects.....	4
T.P.A.F. Reimbursement.....	4
School Purchasing Programs.....	4
Contracts and Agreements Requiring Advertisement for Bids.....	4
School Food Service.....	5
Student Body Activities.....	6
Application for State School Aid.....	6
Pupil Transportation.....	6
Facilities and Capital Assets.....	7
Travel Expenses and Travel Reimbursement Policy.....	7
Management Suggestions.....	7
Status of Prior Year's Findings/Recommendations.....	7
Schedule of Meal Count Activity (Not Applicable)	
Schedule of Audited Enrollments.....	8
Excess Surplus Calculation.....	13
Summary of Recommendations.....	15



Mount Arlington Corporate Center
200 Valley Road, Suite 300
Mt. Arlington, NJ 07856
973-328-1825 | 973-328-0507 Fax
Lawrence Business Center
11 Lawrence Road
Newton, NJ 07860
973-383-6699 | 973-383-6555 Fax

November 7, 2011

The Honorable President and Members
of the Board of Education
Hardyston Township School District
County of Sussex, New Jersey

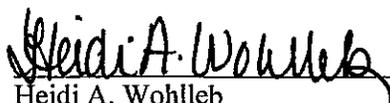
We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Board of Education of the Hardyston Township School District in the County of Sussex for the year ended June 30, 2011, and have issued our report thereon dated November 7, 2011.

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 letter does not affect our report dated November 7, 2011, on the financial statements of the Board.

We will review the status of the comments during our next audit engagement. We have already discussed these comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This report is intended for the information of the Hardyston Township School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

NISIVOCCIA LLP


Heidi A. Wohlleb
Licensed Public School Accountant #2140
Certified Public Accountant

HARDYSTON TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2011

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, the records of the various funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's CAFR.

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Grant W. Rome	Treasurer of School Monies	\$ 200,000
James Sekelsky	Business Administrator/Board Secretary	200,000

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 N.J.A.C.6A:23A-3.1(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

The net salaries of 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 tested were approved by the Superintendent and certified by the President of the Board, School Business Administrator and the Chief School Administrator.

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

The required certification (ECERT1) of compliance with requirements for income tax on compensation of administrators (superintendent and business administrator) to the NJ Department of Treasury was filed by the March 15 due date.

HARDYSTON TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2011

Financial Planning, Accounting and Reporting (Cont'd)

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Finding:

During our review of the District's year end open purchase orders, we noted that certain items were not properly classified as encumbrances and accounts payable. Under the direction of the Business Administrator, these items were properly reclassified for audit presentation. No formal recommendation is judged to be warranted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-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 as a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. As a result of the procedures performed, a transaction error rate of 0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments.

No Child Left Behind (N.C.L.B.)

The N.C.L.B. financial exhibits are contained within the Special Revenue Section of the District's CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I and Title II of the No Child Left Behind Consolidated Grant.

The study of compliance for the N.C.L.B. did not indicate any area of noncompliance.

HARDYSTON TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2011

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.

T.P.A.F. Reimbursement

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

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 \$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 the Board of Education may establish that the bid threshold may be up to \$25,000. 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 N.J.S.A. 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"

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"

Effective July 1, 2010 and thereafter, the bid threshold in accordance with N.J.S.A. 18A:18A-3 is \$26,000 and with a qualified purchasing agent the threshold may be up to \$36,000. The bid threshold for public school transportation contracts in accordance with N.J.S.A 18A:39-3 is \$17,200.

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

HARDYSTON TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2011

School Purchasing Programs (Cont'd)

agreement might result in violation of the statute, the Attorney's opinion should be sought before a commitment is made.

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

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.

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 reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test basis. Food Service accounting records maintained by the District's central administration office were reconciled with the records maintained by the food service contractor.

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 did not exceed the number of valid applications on file, multiplied by the number of operating days, on a school by school basis. The free and reduced price meal policy appeared to be uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

The free and reduced price meal policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test basis. Inventory records on food 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 nonprofit status of the School Food Service Fund. Net cash resources did not exceed three months average expenditures.

HARDYSTON TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2011
(Continued)

School Food Service (Cont'd)

Cash receipts and bank records were reviewed for timely deposit.

The District utilizes a food service management company and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. The FMSC contract includes an operating results provision which guarantees that the food service program will breakeven. The operating results provisions has been met.

Timesheet and payroll records provided to the District from the Food Service contractor were reviewed on a test basis.

Food Distribution Program commodities were received and a separate inventory was maintained on a first-in, first-out basis.

The District has a SAS #70 service audit of the food service management company on file as required by state requirements.

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

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the records of the Student Activities Fund for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Application for State School Aid

Our audit procedures included a test of enrollments and related services reported in the October 15, 2010 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, 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 with a few minor exceptions. The information that was included on the workpapers was verified on a test basis without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

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

Pupil Transportation:

Our audit procedures included a test of on-roll status reported in the 2010-2011 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with one minor 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.

HARDYSTON TOWNSHIP SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE
AND PERFORMANCE
FISCAL YEAR ENDED JUNE 30, 2011
(Continued)

Facilities and Capital Assets

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

Travel Expenses and Travel Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations include requirements for the District to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Education and Superintendent and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred. No exceptions were noted in our review of travel expenses.

Management Suggestions:

Food Service Management Contractor and Payroll Service Provider

The Type 1 SAS#70 reports obtained by the District's payroll service provider and the food service management contractor provide a limited review of the respective provider's internal controls. The Type 1 SAS#70 reports do not test the provider's controls unlike a Type 2 SAS#70 report which tests to determine whether the service provider's controls are operating effectively. We suggest that the District require the service providers to obtain Type 2 SAS#70 reports.

Approval in Minutes of Student Activities and Food Service Fund Disbursements

Consideration should be given to approving student activities and food service fund disbursements in the minutes.

Status of Prior Year's Findings/Recommendations

There were no prior year recommendations.

HARDYSTON TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2010

	2011-12 Application for State School Aid						Sample for Verification					
	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	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Kindergarten	81		81				81		81			
Grade One	69		71		2		71		71			
Grade Two	83		83				83		83			
Grade Three	59		60		1		60		60			
Grade Four	53		53				53		53			
Grade Five	75		75				75		75			
Grade Six	59		61		2		61		61			
Grade Seven	83		83				83		83			
Grade Eight	66		66				66		66			
Subtotal	628		633		5		633		633			
Special Ed - Elementary	68		68				46		46			
Special Ed - Middle School	38		36		(2)		26		26			
Subtotal	106		104		(2)		72		72			
Totals	734		737		3		705		705			
Percentage Error					0.41%	0.00%					0.00%	0.00%

HARDYSTON TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2010

	Private Schools for Disabled				Resident Low Income					
	Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors	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
Grade One					5	5		4	4	
Grade Two					7	7		5	5	
Grade Three					5	5		4	4	
Grade Four					3	3		2	2	
Grade Five					5	5		4	4	
Grade Six					3	3		2	2	
Grade Seven					10	10		8	8	
Grade Eight					6	6		5	5	
Subtotal					44	44		34	34	
Special Ed - Elementary					6	6		5	5	
Special Ed - Middle School	1	1	1		9	9		6	6	
Subtotal	1	1	1		15	15		11	11	
Totals	1	1	1		59	59		45	45	
Percentage Error					<u>0.00%</u>					<u>0.00%</u>

HARDYSTON TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2010

RESIDENT LEP LOW INCOME

NOT APPLICABLE

HARDYSTON TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2010

RESIDENT LEP NOT LOW INCOME

NOT APPLICABLE

HARDYSTON TOWNSHIP BOARD OF EDUCATION
SCHEDULE OF AUDITED ENROLLMENT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2010

Transportation

	<u>Reported on DRTRS by DOE</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>
Regular - Public Schools	631	631		184	186	(2)
Regular - Special Education	71	71		21	16	5
Transported - Non Public	57	58	(1)	17	19	(2)
AIL - Non Public	18	18		5	2	3
Special Needs - Public	14	14		4	4	
Special Needs - Private	3	3		1	1	
Totals	<u>794</u>	<u>795</u>	<u>(1)</u>	<u>232</u>	<u>228</u>	<u>4</u>
Percentage Error			<u>-0.13%</u>			<u>1.72%</u>

	<u>Reported</u>	<u>Recalculated</u>
Average Mileage - Regular Including Grade PK Students	8.1	8.1
Average Mileage - Regular Excluding Grade PK Students	8.1	8.1
Average Mileage - Special Education with Special Needs	8.6	8.6

HARDYSTON TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2011

Section 1 - REGULAR DISTRICT

2010-2011 Total General Fund Expenditures per the CAFR	\$ 10,665,017 (B)	
Increased by:		
Transfer to Food Service Fund	\$ -0- (B1a)	
Transfer from Capital Outlay to Capital Projects Fund	\$ -0- (B1b)	
Transfer from Capital Reserve to Capital Projects Fund	\$ 95,950 (B1c)	
Decreased by:		
On-Behalf TPAF Pension and Social Security	\$ 686,988 (B2a)	
Assets Acquired Under Capital Leases	\$ -0- (B2b)	
Adjusted 10-11 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 10,073,979 (B3)</u>	
2% of Adjusted 2010-11 General Fund Expenditures [(B5) times .02]	\$ 201,480 (B4)	
Enter Greater of (B4) or \$250,000	\$ 250,000 (B5)	
Increased by: Allowable Adjustment	<u>\$ 31,085 (K)</u>	
Maximum Unassigned Fund Balance [(B5)+(K)]		<u>\$ 281,085 (M)</u>

Section 2

Total General Fund - Fund Balances @ 6/30/11 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 1,068,600 (C)</u>	
Decreased by:		
Assigned for Year End Encumbrances	\$ 181,757 (C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -0- (C2)	
Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 4,562 (C3)	
Other Restricted Fund Balances	\$ 562,699 (C4)	
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ 38,502 (C5)</u>	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u>\$ 281,080 (U1)</u>

Section 3

Restricted Fund Balance-Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0-	<u>\$ -0- (E)</u>
--	-------------------

Recapitulation of Excess Surplus as of June 30, 2011

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 4,562 (C3)
Restricted Excess Surplus [(E)]	<u>(E)</u>
Total [(C3)+(E)+(F)]	<u>\$ 4,562 (D)</u>

HARDYSTON TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FISCAL YEAR ENDED JUNE 30, 2011

Detail of Allowable Adjustments

Impact Aid	\$ -0- (H)
Sale and Lease Back	\$ -0- (I)
Extraordinary Aid	\$ 27,856 (J1)
Additional Nonpublic School Transportation Aid	\$ 3,229 (J2)
 Total Adjustments [(H)+(I)+(J1)+(J2)]	 <u>\$ 31,085 (K)</u>

Detail of Other Restricted Fund Balance

Statutory Restrictions	\$ -0-
Approved Unspent Separate Proposal	\$ -0-
Capital Outlay for a District with a Capital Outlay SGLA	\$ -0-
Sale/Lease-Back Reserve	\$ -0-
Capital Reserve	\$ 379,160
Maintenance Reserve	\$ 132,156
Emergency Reserve	\$ 51,383
Tuition Reserve	\$ -0-
Other State/Governmental Mandated Reserve	\$ -0-
Other Reserved Fund Balance not Noted Above	\$ -0-
 Total Other Restricted Fund Balance	 <u>\$ 562,699</u>

HARDYSTON TOWNSHIP SCHOOL DISTRICT
SUMMARY OF RECOMMENDATIONS
FISCAL YEAR ENDED JUNE 30, 2011

It is recommended that:

1. Administrative Practices and Procedures
None
2. Financial Planning, Accounting and Reporting
None
3. School Purchasing Program
None
4. School Food Service
None
5. Student Body Activities
None
6. Application for State School Aid
None
7. Pupil Transportation
None
8. Facilities and Capital Assets
None
9. Miscellaneous
None
10. Status of Prior Year's Findings/Recommendations
There were no prior year recommendations.