

**MIDLAND PARK BOARD OF EDUCATION  
AUDITOR'S MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL COMPLIANCE AND PERFORMANCE  
JUNE 30, 2016**

**MIDLAND PARK BOARD OF EDUCATION  
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and  
Members of the Board of Trustees  
Midland Park Board of Education  
Midland Park, New Jersey

We have audited in accordance with auditing standards generally accepted audit standards Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Midland Park Board of Education as of and for the fiscal year ended June 30, 2016, and have issued our report thereon dated October 21, 2016.

As part of our audit, we performed procedures required by the Office of School Finance, New Jersey 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 intended for the information and use of management, the Board of Trustees, others within the District and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

LERCH, VINCI & HIGGINS, LLP  
Certified Public Accountants  
Public School Accountants

Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
October 21, 2016

**MIDLAND PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**GENERAL COMMENTS**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator, 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 Comprehensive Annual Financial Report (the "CAFR").

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Stacy Garvey	Board Secretary/School Business Administrator	\$150,000

There is an employee dishonesty coverage with Selective Insurance covering all other employees with coverage of \$400,000 per loss.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending districts for the adjustment in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f) 3.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

An examination of claims paid during the period under review did not reveal any discrepancies with respect to each of signatures, certifications or supporting documentation.

**MIDLAND PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Financial Planning, Accounting and Reporting (Continued)**

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.

Our review of payroll records indicated that all payrolls tested were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/School Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

The District filed the required certification (ECERT1) of compliance with requirements for income tax compensation of certain administrators with the NJ Department of Treasury by the March 15 due date.

Employee Position Control Roster

The Board has implemented and maintains a personnel tracking and accounting (Position Control) system.

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.

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 a random sample, our sample also included new procedures required by the State Department of Education for specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23-8.3. 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

The financial records, books of account and minutes maintained by the Board Secretary were in excellent condition.

Acknowledgment of the Board's receipt of the Board Secretary's monthly financial reports was included in the minutes.

The cash reconciliations for the general operating account, adult education account and payroll account were performed by the Board's designee in accordance with N.J.S.A. 18A:17-9.

All cash receipts were promptly deposited.

The prescribed contractual order system was followed.

Bids received were summarized in the minutes (N.J.S.A. 18A:18:21).

**MIDLAND PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Financial Planning, Accounting and Reporting (Continued)**

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

The E.S.E.A./NCLB financial exhibits are contained within the financial section (Special Revenue Fund) of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Titles I and II of the Elementary and Secondary Education Act, as amended and reauthorized.

Our examination of the Federal 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.

**Finding** – The Final Reports/carryovers for FY 15 IDEA Basic and Preschool were not approved by the Board until August 2016. Grant reporting period for federal grants ends on June 30. In addition, the District's financial records for IDEA Basic were not modified to include the FY 15 carryover funds and the carryover funds for both Basic and Preschool were not reported in the State's reporting software (EWEG) until after June 30.

**Recommendation** – All IDEA carryovers be submitted to the Board of Education for their approval and be reported in the District's appropriation records and the State's reporting system ("EWEG") in a timely manner.

The District's special projects were approved as listed on Schedule A and Schedule B located in the single audit section of the CAFR.

Other Special Federal and/or State Projects

Our examination of the other 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. Reimbursements

Our audit procedures included a test of the semi-monthly 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.

T.P.A.F. Reimbursements 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 to the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from Federal funds was made prior to the end of the 90 day grant liquidation period, required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

Nonpublic State Aid

Project completion reports were finalized and transmitted to the State.

**MIDLAND PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

Effective July 1, 2015 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-2 (as amended) and 18A:18a-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (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 \$18,800. The Business Administrator has been designated the chief purchasing agent of the District and the Board of Education has adopted a resolution increasing the bid threshold to \$40,000.

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 Board 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 goods or service, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

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 school food service program was not selected as a major federal or state program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management as to whether the School Food Authority (the "SFA") had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted. In addition, we inquired as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

The financial transactions and statistical records of the school food services 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 Board 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.

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.

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.

USDA Food Distribution Program food and/or commodities were received and a separate inventory was maintained on a first-in, first-out basis. No exceptions were noted.

Exhibits reflecting Child Nutrition Program operations are included on Exhibits B-4, B-5 and B-6 of the District's CAFR.

**MIDLAND PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Student Body Activities**

The Board has a policy which clearly established the regulation of student activity funds.

Cash receipts and disbursements records for the student activity accounts were maintained in good condition.

**Finding** – Our audit of the High School student activity account revealed several instances where deposits were not made timely.

**Recommendation** – All deposits for the High School student activity account be made in a timely manner.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2015 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 workpapers with no exceptions. The results of our procedures revealed no exceptions and 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 2015-16 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no exceptions. The results of our procedures are presented in the Schedule of Audited enrollments.

Our procedures 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 SDA revenue, transfer of local funds from the capital reserve in the General Fund and awarding of contracts for eligible facilities construction projects.

**Follow-Up on Prior Year Findings**

In accordance with government auditing standards, our procedures included a review of all prior year recommendations.

**Suggestion to Management**

- Elementary and High School disbursement request forms be modified to reflect practices and policies currently in place.



**MIDLAND PARK BOARD OF EDUCATION  
FOOD SERVICE FUND  
SCHEDULE OF MEAL COUNT ACTIVITY  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOT APPLICABLE

**FOOD SERVICE FUND  
SCHEDULE OF NET CASH RESOURCES  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOT APPLICABLE

**MIDLAND PARK BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2015**

	2016-2017 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 Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool - 3 years	4	-	4	-	-	-	4	-	4	-	-	-	-	-	-	-
Half Day Preschool - 4 years	6	-	6	-	-	-	6	-	6	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	71	-	71	-	-	-	71	-	71	-	-	-	-	-	-	-
1st Grade	60	-	60	-	-	-	60	-	60	-	-	-	-	-	-	-
2nd Grade	80	-	80	-	-	-	80	-	80	-	-	-	-	-	-	-
3rd Grade	61	-	61	-	-	-	61	-	61	-	-	-	-	-	-	-
4th Grade	51	-	51	-	-	-	51	-	51	-	-	-	-	-	-	-
5th Grade	55	-	55	-	-	-	55	-	55	-	-	-	-	-	-	-
6th Grade	73	-	73	-	-	-	73	-	73	-	-	-	-	-	-	-
7th Grade	73	-	73	-	-	-	73	-	73	-	-	-	-	-	-	-
8th Grade	66	-	66	-	-	-	66	-	66	-	-	-	-	-	-	-
9th Grade	71	-	71	-	-	-	71	-	71	-	-	-	-	-	-	-
10th Grade	60	-	60	-	-	-	60	-	60	-	-	-	-	-	-	-
11th Grade	68	-	68	-	-	-	68	-	68	-	-	-	-	-	-	-
12th Grade	71	-	71	-	-	-	71	-	71	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>870</b>	<b>-</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>870</b>	<b>-</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Spec Ed - Elementary	68	-	68	-	-	-	68	-	68	-	-	-	6	5	5	-
Spec Ed- Middle School	29	-	29	-	-	-	29	-	29	-	-	-	4	3	3	-
Spec Ed - High School	50	-	50	-	-	-	50	-	50	-	-	-	8	7	7	-
<b>Subtotal</b>	<b>147</b>	<b>-</b>	<b>147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>147</b>	<b>-</b>	<b>147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>15</b>	<b>15</b>	<b>-</b>
<b>Totals</b>	<b>1,017</b>	<b>-</b>	<b>1,017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,017</b>	<b>-</b>	<b>1,017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>15</b>	<b>15</b>	<b>-</b>
<b>Percentage Error</b>	<u><u>0.00%</u></u>						<u><u>0.00%</u></u>						<u><u>0.00%</u></u>			

**MIDLAND PARK BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2015**

	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 Pre-School (3 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Pre-School (4 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	1	1	-	1	1	-	-	-	-	-	-	-
1st Grade	1	1	-	1	1	-	-	-	-	-	-	-
2nd Grade	3	3	-	2	2	-	1	1	-	1	1	-
3rd Grade	2	2	-	2	2	-	-	-	-	-	-	-
4th Grade	3	3	-	2	2	-	-	-	-	-	-	-
5th Grade	5	5	-	4	4	-	-	-	-	-	-	-
6th Grade	-	-	-	-	-	-	-	-	-	-	-	-
7th Grade	3	3	-	2	2	-	-	-	-	-	-	-
8th Grade	7	7	-	5	5	-	-	-	-	-	-	-
9th Grade	6	6	-	5	5	-	-	-	-	-	-	-
10th Grade	3	3	-	2	2	-	-	-	-	-	-	-
11th Grade	6	6	-	5	5	-	-	-	-	-	-	-
12th Grade	1	1	-	1	1	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>41</b>	<b>41</b>	<b>-</b>	<b>32</b>	<b>32</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>
Spec Ed - Elementary	1	1	-	1	1	-	-	-	-	-	-	-
Spec Ed - Middle School	3	3	-	2	2	-	-	-	-	-	-	-
Spec Ed - High School	5	5	-	4	4	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>39</b>	<b>39</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	14	14	-	12	12	-
Regular - Spec.	-	-	-	-	-	-
Transported - Non-Public	-	-	-	-	-	-
Special Needs - Public	26	26	-	22	22	-
<b>Totals</b>	<b>40</b>	<b>40</b>	<b>-</b>	<b>34</b>	<b>34</b>	<b>-</b>
			<u>0.00%</u>			<u>0.00%</u>

**MIDLAND PARK BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2015**

	Resident LEP Not Low Income			Sample for Verification		
	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 Pre-School (3 Yrs)	-	-	-	-	-	-
Half Day Pre-School (4 Yrs)	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
1st Grade	1	1	-	1	1	-
2nd Grade	-	-	-	-	-	-
3rd Grade	-	-	-	-	-	-
4th Grade	-	-	-	-	-	-
5th Grade	-	-	-	-	-	-
6th Grade	-	-	-	-	-	-
7th Grade	-	-	-	-	-	-
8th Grade	1	1	-	1	1	-
9th Grade	-	-	-	-	-	-
10th Grade	2	2	-	1	1	-
11th Grade	-	-	-	-	-	-
12th Grade	2	2	-	2	2	-
<b>Subtotal</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>-</b>
Spec Ed - Elementary	1	1	-	1	1	-
Spec Ed- Middle School	-	-	-	-	-	-
Spec Ed - High School	-	-	-	-	-	-
<b>Subtotal</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>Totals</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>-</b>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**MIDLAND PARK BOARD OF EDUCATION  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SECTION 1A - Two Percent (2%) - Calculation of Excess Surplus**

2015-2016 Total General Fund Expenditures per the CAFR (Exhibit C-1)	\$ 22,616,340
Decreased by:	
On-Behalf TPAF Pension & Social Security	2,031,516
Adjusted 2015-2016 General Fund Expenditures	\$ 20,584,824
2% of Adjusted 2015-2016 General Fund Expenditures	\$ 411,696
Enter Greater of 2% of Adjusted 2015-2016 General Fund Expenditures or \$250,000	\$ 411,696
Increased by: Allowable Adjustments	268,806
Maximum Unassigned Fund Balance	\$ 680,502

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2016 (Per CAFR Budgetary Comparison Schedule/Statement)	\$ 3,581,504
Decreased by:	
Adult Education Program	\$ 53,387
Year-End Encumbrances	1,339,016
Capital Reserve	733,599
Excess Surplus - Designated for Subsequent Year's Expenditures	375,000
	2,501,002
Total Unassigned Fund Balance	\$ 1,080,502

**SECTION 3**

Reserved Fund Balance - Excess Surplus	\$ 400,000
<u>Analysis of Allowable Adjustments</u>	
Extraordinary Aid	\$ 268,806

## MIDLAND PARK BOARD OF EDUCATION

### RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that all IDEA carryovers be submitted to the Board of Education for their approval and be reported in the District's appropriation records and the State's reporting system ("EWEG") in a timely manner.

III. School Purchasing Program

There are none.

IV. School Food Services

There are none.

V. Student Body Activities

It is recommended that all deposits for the High School student activity Account be made in a timely manner.

VI. Scholarship Fund

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Status of Prior Year Findings/Recommendations

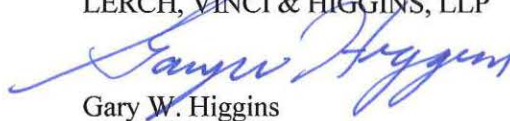
There were no prior year recommendations.

**ACKNOWLEDGEMENT**

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & HIGGINS, LLP



Gary W. Higgins  
Certified Public Accountant  
Public School Accountant