

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
INDEPENDENT AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2017**

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members
of the Board of Education
Montville Township Public Schools
Montville, 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 basic financial statements of the Montville Township Public Schools as of and for the fiscal year ended June 30, 2017, and have issued our report thereon dated October 24, 2017.

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

Respectfully submitted,

LERCH, VINCI & HIGGINS, LLP

Gary J. Vinci
Public School Accountant
PSA CS00829

Fair Lawn, New Jersey
October 24, 2017

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Superintendent of Schools, 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, "Schedule of Insurance", as presented in the District's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
James Tevis	Board Secretary/School Business Administrator	\$350,000

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

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 signature certification, proper itemization 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 payroll taxes were deposited in the Payroll Agency Account.

All payrolls tested were certified by the President of the Board, Board Secretary/School Business Administrator and Chief School Administrator.

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

Salary withholdings were promptly remitted to the proper agencies, including health benefits contribution withholdings due to the General Fund. The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain employees.

Employee Position Control Roster

The District 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 goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserve for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

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 a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23-8.3.

Board Secretary's Records

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

The prescribed contractual order system was followed.

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

Finding – Our audit indicated that stale dated checks remain outstanding on the reconciliations of the general operating, net payroll and payroll agency bank accounts.

Recommendation – Stale dated checks reported on the general operating, net payroll and payroll agency bank account reconciliations be cancelled and the financial records be adjusted accordingly.

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

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

Our examination indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 and Exhibit K-4 located in the Single Audit Section of 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 contained herein represent a true statement of 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. Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Reports for all federal awards for 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 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) \$40,000 (with a Qualified Purchasing Agent) on \$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.

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 \$36,000. 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. The Board has designated the School Business Administrator as the qualified purchasing agent.

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 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.

The system of records did not provide for an accumulation of purchases for which the school board used contracts

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School Purchasing Programs (Continued)

The results of our examination did not indicate any individual payments, contracts or agreements which were made "for the performance of any work or the furnishing 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; however, our testing revealed that the District utilized State contracts during 2016/17.

School Food Service

The financial transactions and statistical records of the school food services were maintained in satisfactory condition.

Expenditures were separately recorded as food, labor and other costs. 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.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds.

The District does not participate in the National School Lunch Program and has contracted with Pomptonian to operate and manage its food service program for 2016/17.

Provisions of the food service management company (FSMC) contract/addendum were reviewed and audited.

Student Body Activity

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

Cash receipts and disbursements records for all schools were maintained in satisfactory condition.

Finding – Our audit indicated that certain student activity bank accounts included reconciling items which appear to be invalid.

Recommendation – Adjustments reported on the student activity bank account reconciliations be reviewed to ensure only valid items are recorded.

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Application for State School Aid

Our audit procedures included a test of information reported in the October 14, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, 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. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district did maintain workpapers on the prescribed state forms or their equivalent.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2016-17 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 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 School Development Authority (the "SDA") grant agreements for consistency in recording SDA revenue and the awarding of contracts for eligible facilities construction.

Finding – Our audit indicated that SDA grant balances remain uncollected for previously completed security upgrade projects.

Recommendation – Efforts be made to collect grant balances due to the District from the State of New Jersey for the previously completed security upgrade projects.

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
FOOD SERVICE ENTERPRISE FUND
NUMBER OF MILK SERVED AND (OVER)/UNDERCLAIM
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOT APPLICABLE

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
FOOD SERVICE ENTERPRISE FUND
NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOT APPLICABLE

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID (A.S.S.A.)
SCHEDULE OF AUDITED ENROLLMENTS
OCTOBER 14, 2016**

	2017-2018 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 Veri- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool - 3 years	10		10					10		10							
Half Day Preschool - 4 years	-		-														
Full Day Preschool - 3 years	17		17					17		17							
Full Day Preschool - 4 years	-		-														
Half Day Kindergarten	-		-														
Full Day Kindergarten	193		193					43		43							
One	201		201					34		34							
Two	226		226					56		56							
Three	247		247					40		40							
Four	216		216			-		28		28							
Five	230		230					35		35							
Six	266		266					266		266		-					
Seven	217		217					217		217		-					
Eight	265		265					265		265							
Nine	257		257					257		257		-					
Ten	240		240					240		240							
Eleven	250	2	250	2				250		250		-					
Twelve	251	4	251	4		-	-	251		251		-	-				
Subtotal	3,086	6	3,086	6		-	-	2,009	-	2,009		-	-	-	-	-	-
Spec Ed - Elementary	244		243			(1)		36		36		-		10.0	9.0	9.0	
Spec Ed- Middle School	155		156			1		157		157		-		9.0	8.0	8.0	-
Spec Ed - High School	196	10	197	10		1	-	187		187		-	-	25.0	20.0	20.0	-
Subtotal	595	10	596	10		1	-	380	-	380		-	-	44.0	37.0	37.0	-
Totals	3,681	16	3,682	16		1	-	2,389	-	2,389		-	-	44.0	37.0	37.0	-
Percentage Error						0.03%	0.00%					0.00%	0.00%				0.00%

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID (A.S.S.A.)
SCHEDULE OF AUDITED ENROLLMENTS
OCTOBER 14, 2016**

	Low Income			Sample for Verification			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 Low Income	Reported on Workpapers as 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)												
Full Day Preschool - 3 years												
Full Day Preschool - 4 years												
Half Day Kindergarten												
Full Day Kindergarten												
One	3.0	3.0	-	2.0	2.0	-	1.0	1.0	-	1.0	1.0	-
Two	4.0	4.0	-	3.0	3.0	-	1.0	1.0	-	-	-	-
Three	9.0	9.0	-	6.0	6.0	-	1.0	1.0	-	1.0	1.0	-
Four	5.0	5.0	-	3.0	3.0	-	-	-	-	-	-	-
Five	3.0	3.0	-	2.0	2.0	-	-	-	-	-	-	-
Six	6.0	6.0	-	4.0	4.0	-	-	-	-	-	-	-
Seven	3.0	3.0	-	2.0	2.0	-	-	-	-	-	-	-
Eight	5.0	5.0	-	2.0	2.0	-	-	-	-	-	-	-
Nine	9.0	9.0	-	5.0	5.0	-	-	-	-	-	-	-
Ten	2.0	2.0	-	2.0	2.0	-	1.0	1.0	-	1.0	1.0	-
Eleven	4.0	4.0	-	2.0	2.0	-	-	-	-	-	-	-
Twelve	1.0	1.0	-	-	-	-	-	-	-	-	-	-
Subtotal	2.0	2.0	-	1.0	1.0	-	-	-	-	-	-	-
	<u>56.0</u>	<u>56.0</u>	<u>-</u>	<u>34.0</u>	<u>34.0</u>	<u>-</u>	<u>4.0</u>	<u>4.0</u>	<u>-</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
Spec Ed - Elementary	10.0	10.0	-	5.0	5.0	-	3.0	1.0	2.0	1.0	1.0	-
Spec Ed- Middle School	9.0	9.0	-	5.0	5.0	-	-	-	-	-	-	-
Spec Ed - High School	8.0	8.0	-	5.0	5.0	-	-	-	-	-	-	-
Subtotal	<u>27.0</u>	<u>27.0</u>	<u>-</u>	<u>15.0</u>	<u>15.0</u>	<u>-</u>	<u>3.0</u>	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
Totals	<u>83.0</u>	<u>83.0</u>	<u>-</u>	<u>49.0</u>	<u>49.0</u>	<u>-</u>	<u>7.0</u>	<u>5.0</u>	<u>2.0</u>	<u>4.0</u>	<u>4.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>28.57%</u>			<u>0.00%</u>

	Transportation					
	Reported on DRTRS by County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular- Public Schools	1218.0	1,218.0	-	54.0	54.0	-
Transported- Non- Public	60.0	60.0	-	3.0	3.0	-
Sp. Ed. (w/o sp. needs) in district	213.5	213.5	-	9.0	9.0	-
Sp. Ed (with sp. needs)	154.0	154.0	-	3.0	3.0	-
Sp. Ed. (w/o sp. needs) out of district	9.5	9.5	-	1.0	1.0	-
Totals	<u>1,655.0</u>	<u>1,655.0</u>	<u>-</u>	<u>70.0</u>	<u>70.0</u>	<u>-</u>
			<u>0.00%</u>			<u>0.00%</u>

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID (A.S.S.A.)
SCHEDULE OF AUDITED ENROLLMENTS
OCTOBER 14, 2016**

	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 Register	Sample Errors
Half Day Pre-School (3 Yrs)						
Half Day Pre-School (4 Yrs)						
Full Day Pre-School (3 Yrs)						
Full Day Pre-School (4 Yrs)						
Half Day Kindergarten						
Full Day Kindergarten	16.0	16.0		14.0	14.0	
One	15.0	15.0		10.0	10.0	
Two	4.0	4.0		3.0	3.0	
Three	10.0	10.0		8.0	8.0	
Four	2.0	2.0		1.0	1.0	
Five	-	1.0	1.0	-	-	
Six	2.0	2.0	-	1.0	1.0	
Seven	3.0	3.0		1.0	1.0	
Eight	2.0	2.0	-	2.0	2.0	
Nine	2.0	2.0	-	2.0	2.0	
Ten	3.0	3.0		1.0	1.0	
Eleven	2.0	2.0		1.0	1.0	
Twelve	1.0	1.0	-	1.0	1.0	-
Subtotal	<u>62.0</u>	<u>63.0</u>	<u>1.0</u>	<u>45.0</u>	<u>45.0</u>	<u>-</u>
Spec Ed - Elementary	5.0	5.0	-	5.0	5.0	
Spec Ed- Middle School	1.0	1.0	-	1.0	1.0	
Spec Ed - High School	1.0	-	(1.0)			-
Subtotal	<u>7.0</u>	<u>6.0</u>	<u>(1.0)</u>	<u>6.0</u>	<u>6.0</u>	<u>-</u>
Totals	<u>69.0</u>	<u>69.0</u>	<u>-</u>	<u>51.0</u>	<u>51.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

2016-2017 Total General Fund Budgetary Expenditures		\$ 82,201,477
Acquisitions Under Capital Lease	\$ (1,023,361)	
On-Behalf TPAF Pension & Social Security	<u>(9,252,391)</u>	
		<u>(10,275,752)</u>
Adjusted 2016-2017 General Fund Expenditures		<u>\$ 71,925,725</u>
2% of Adjustment 2016-2017 General Fund Expenditures	\$ 1,438,515	
Increased by Allowable Adjustments		
Extraordinary Aid	1,167,481	
Non Public Transportation	<u>37,150</u>	
Maximum Unassigned Fund Balance		<u>\$ 2,643,146</u>
Total General Fund - Fund Balance at June 30, 2017 (Per CAFR Budgetary Comparison Schedule C-1)		\$ 8,934,021
Decreased by:		
Encumbrances	\$ 77,703	
Excess Surplus - Designated for Subsequent Year's Budget	1,000,000	
Restricted Fund Balance		
Capital Reserve	2,892,172	
Maintenance Reserve	121,000	
Assigned - Designated for Subsequent Year's Budget	<u>1,200,000</u>	
		<u>5,290,875</u>
Total Unassigned Fund Balance		<u>3,643,146</u>
Fund Balance - Excess Surplus		<u>\$ 1,000,001</u>
 <u>Recapitulation of Excess Surplus at June 30, 2017</u>		
Excess Surplus - Designated for Subsequent Year's Budget		\$ 1,000,000
Excess Surplus		<u>1,000,000</u>
		<u>\$ 2,000,000</u>

**MONTVILLE TOWNSHIP PUBLIC SCHOOLS
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that stale dated checks reported on the general operating, net payroll and payroll agency bank account reconciliations be cancelled and the financial records be adjusted accordingly.

III. School Purchasing Program

There are none.

IV. School Food Services

There are none.

V. Student Body Activity

* It is recommended that adjustments reported on the student activity bank account reconciliations be reviewed to ensure only valid items are recorded.

VI. Application for State School Aid

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

It is recommended that efforts be made to collect grant balances due to the District from the State of New Jersey for the previously completed security upgrade projects.


IX. Status of Prior Years' Audit Findings/Recommendations

All prior year recommendations for reviewed. Corrective action was taken on all other than those denoted with an asterisk (*) above.

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and would like to thank the Business Office, Superintendent's Office and their staff for the courtesies extended to us.

Respectfully submitted,
LERCH, VINCI & HIGGINS, LLP


Gary J. Vinci
Certified Public Accountant
Public School Accountant