

**Fort Lee Public Schools
Fort Lee, New Jersey**

**MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS–
FINANCIAL, COMPLIANCE AND PERFORMANCE**

June 30, 2019

**AUDITOR’S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS–
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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INDEPENDENT AUDITORS' REPORT

Honorable President and Members
of the Board of Education
Fort Lee Public Schools
County of Bergen, 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 the Fort Lee Public Schools, County of Bergen as of and for the year ended June 30, 2019, and have issued our report thereon dated December 20, 2019.

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 report is intended solely for the information and use of the Fort Lee Public Schools Board of Education's management and Board members and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

PKF O'Connor Davies, LLP

Cranford, New Jersey
December 20, 2019

David J. Gannon

David J. Gannon
Licensed Public School Accountant
No. 2305

**FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE**

JUNE 30, 2019

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

Insurance coverage was carried in the amounts as detailed on J-20, Insurance Schedule contained in the District's CAFR.

Official Bonds (*N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13*)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Haquisha Taylor	Board Secretary/School Business Administrator	\$200,000
Charles Hangle	Treasurer of School Moneys	\$340,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with coverage of \$500,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment ("billing") to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*, which is performed as part of the District's annual budget process.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation and no exceptions were noted.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2019

Payroll Account and Position Control Roster

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, the Board Secretary/Business Administrator, and the Superintendent.

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

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

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 and no exceptions were noted.

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 our selected test samples, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. No exceptions were noted.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records

No exceptions were noted during our review of the financial and accounting records maintained by the Treasurer.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2019

Unemployment Compensation Insurance Trust Fund

The District has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Fiduciary Fund. No exceptions were noted.

Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (E.S.S.A.)

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 the projects under Title I and Title VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A./N.C.L.B. indicated no instances of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (K-4) 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.

The study of compliance for the special projects indicated no instances of noncompliance.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly 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.

TPAF Reimbursement 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 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

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2019

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.

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* 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 \$19,000.

The District 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.

The results of our examination, performed on a test basis, indicated the following are for improvement.

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

School Food Service

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, 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 Statement of Revenues, Expenses, and Changes in Fund Net Position (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

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

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2019

Student Body Activities

During our audit of the student activity funds we noted the following exceptions:

2019-001:

Finding:

During our testing of cash receipts related to the Student Body Activities, we noted instances whereby cash receipts were not deposited within a timely basis.

Recommendation:

We suggest that cash be deposited at the bank no less than five business days, or shorter, if dictated by the Board policy.

2019-002:

Finding:

During our testing of cash disbursements related to the Student Body Activities, we noted two instances in which purchases were made from the accounts that were not related to student activities.

Recommendation:

We suggest that the District provide additional guidance regarding what constitutes an appropriate student activity purchase to each of its schools.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2018 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 without material exceptions. 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.

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 2018-2019 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.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2019

The results of our procedures are presented in the Schedule of Audited Enrollments and no exceptions were noted.

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 New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted in our review of NJSDA expenditures.

Follow-up on Prior Year Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings.

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.

FORT LEE PUBLIC SCHOOLS

APPLICATION FOR STATE SCHOOL AID SUMMARY

ENROLLMENT AS OF OCTOBER 15, 2018

SCHEDULE OF AUDITED ENROLLMENTS

	2019-2020 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on		Reported on		Errors		Sample		Verified per		Errors per		Reported on	Sample		
	A.S.S.A.		Workpapers				Selected from		Registers		Registers		A.S.S.A. as	for		
	On Roll		On Roll		Workpapers		On Roll		On Roll		On Roll		Private	Verifi-	Sample	Sample
Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	cation	Verified	Errors	
Half Day Preschool 4 Years																
Full Day Preschool 4 year	13		13					13		13						
Full Day Kindergarten																
Full Day Kindergarten	332		332					41		41						
One	324		324					117		117						
Two	310		310					68		68						
Three	335		335					93		93						
Four	285		285					84		84						
Five	302		302					83		83						
Six	285		285					73		73						
Seven	253		253					253		253						
Eight	247		247					247		247						
Nine	272	1	272	1				272		272						
Ten	206		206					206		206						
Eleven	207		207					207		207						
Twelve	228	1	228	1				228		228						
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	3,599	2	3,599	2	-	-	1,985	-	1,985	-	-	-	-	-	-	-
Special Ed - Elementary	245		245					118		118			8	8	8	
Special Ed - Middle School	117		117					82		82			3	2	2	
Special Ed - High School	98		98					98		98			14	12	12	
Subtotal	460	-	460	-	-	-	298	-	298	-	-	-	25	22	22	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	4,059	2	4,059	2	-	-	2,283	-	2,283	-	-	-	25	22	22	-
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**FORT LEE PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 15, 2018**

	Resident Low Income						Sample for Verification			Resident LEP Low Income						Sample for Verification		
	Reported on A.S.S.A. as Low Income		Reported on Workpapers as Low Income		Errors		Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income		Reported on Workpapers as LEP Low Income		Errors		Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
	Full	Shared	Full	Shared	Full	Shared				Full	Shared	Full	Shared	Full	Shared			
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	41	-	41	-	-	-	6	6	-	15	-	15	-	-	1	1	-	-
One	31	-	31	-	-	-	9	9	-	9	-	9	-	-	2	2	-	-
Two	39	-	39	-	-	-	22	22	-	11	-	11	-	-	2	2	-	-
Three	61	-	61	-	-	-	29	29	-	10	-	10	-	-	8	8	-	-
Four	45	-	45	-	-	-	23	23	-	6	-	6	-	-	2	2	-	-
Five	47	-	47	-	-	-	27	27	-	5	-	5	-	-	4	4	-	-
Six	32	-	32	-	-	-	19	19	-	2	-	2	-	-	1	1	-	-
Seven	42	-	42	-	-	-	23	23	-	3	-	3	-	-	-	-	-	-
Eight	52	-	52	-	-	-	3	3	-	4	-	4	-	-	5	5	-	-
Nine	41	-	41	-	-	-	2	2	-	4	-	4	-	-	4	4	-	-
Ten	38	-	38	-	-	-	17	17	-	3	-	3	-	-	2	2	-	-
Eleven	37	-	37	-	-	-	13	13	-	1	-	1	-	-	1	1	-	-
Twelve	61	-	61	-	-	-	11	11	-	2	-	2	-	-	2	2	-	-
Subtotal	567	-	567	-	-	-	204	204	-	75	-	75	-	-	34	34	-	-
Sp Ed - Elementary	64	-	64	-	-	-	25	25	-	1	-	1	-	-	-	-	-	-
Sp Ed - Middle School	28	-	28	-	-	-	2	2	-	1	-	1	-	-	-	-	-	-
Sp Ed - High School	27	-	27	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-
Subtotal	119	-	119	-	-	-	28	28	-	2	-	2	-	-	-	-	-	-
Total	686	-	686	-	-	-	232	232	-	77	-	77	-	-	34	34	-	-

Percentage Error 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

	Reported on DRTRS by District	Reported on DRTRS by County	Errors	Tested	Verified	Errors
	Regular - Public School	147				
Non-Public Transportation	63	63	-	23	23	-
AIL Non-public	159	159	-	58	58	-
Regular Special Education	17	17	-	6	6	-
Special Needs	158	158	-	57	57	-
Totals	544	544	-	197	197	-

	Reported	Recalculated
Average mileage - regular including Grade PK students	7.1	7.1
Average mileage - regular excluding Grade PK students	7.1	7.1
Average mileage - special education with special needs	5.2	5.2

Percentage Error 0.00% 0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**FORT LEE PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 15, 2018**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on ASSA as Not Low Income	Reported on Workpapers as Not Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Register	Sample Errors
Full Day Preschool	-	-		-	-	
Full Day Kindergarten	76	76		15	15	
One	61	61		29	29	
Two	50	50		12	12	
Three	24	24		12	12	
Four	22	22		13	13	
Five	14	14		12	12	
Six	8	8		6	6	
Seven	14	14		9	9	
Eight	14	14		16	16	
Nine	15	15		11	11	
Ten	9	9		10	10	
Eleven	4	4		4	4	
Twelve	2	2		2	2	
Subtotal	<u>313</u>	<u>313</u>	<u>-</u>	<u>151</u>	<u>151</u>	<u>-</u>
Sp Ed - Elementary	4	4		3	3	
Sp Ed - Middle School	3	3		1	1	
Sp Ed - High School	3	3		3	3	
Subtotal	<u>10</u>	<u>10</u>	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
Total	<u><u>323</u></u>	<u><u>323</u></u>	<u><u>-</u></u>	<u><u>158</u></u>	<u><u>158</u></u>	<u><u>-</u></u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

FORT LEE PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION

June 30, 2019

SECTION 1 - Regular District

B. 2% Calculation of Excess Surplus

2018-19 Total General Fund Expenditures per the CAFR, Ex. C-1	<u>\$ 74,205,207</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ _____ - (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____ - (B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ _____ - (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____ - (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>\$ 9,978,605</u> (B2a)
Assets Acquired Under Capital Leases	\$ _____ - (B2b)
Adjusted 2018-19 General Fund Expenditures [(B) + (B1s) - (B2s)]	<u>\$ 64,226,602</u> (B3)
2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	<u>\$ 1,284,532</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 1,284,532</u> (B5)
Increased by: Allowable Adjustment*	<u>\$ 467,552</u> (K)
Maximum Unreserved/Undesignated Fund Balance [(B5) + (K)]	<u>\$ 1,752,084</u> (M)

SECTION 2

Total General Fund - Fund Balances at 6-30-2019 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 10,889,216</u> (C)
Decreased by:	
Year-end Encumbrances	<u>\$ 53,591</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ - (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ _____ - (C3)
Other Restricted Fund Balances****	<u>\$ 8,072,054</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>\$ 100,000</u> (C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures - July 1, 2019 - August 1, 2019	\$ _____ - (C6) *****
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	<u>\$ 2,663,571</u> (U1)

FORT LEE PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION

June 30, 2019

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ <u>911,487</u> (E)
--	-----------------------

Recapitulation of Excess Surplus as of June 30, 2019

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ _____ - (C3)
Reserved Excess Surplus *** [(E)]	\$ <u>911,487</u> (E)
 Total Excess Surplus [(C3)+(E)]	 \$ <u>911,487</u> (D)

Footnotes:

Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:

(H) Federal Impact Aid. The passage of P.L.2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2015 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve – General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

(I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);

(J1) Extraordinary Aid;

(J2) Additional Nonpublic School Transportation Aid;

(J3) Recognized current year School Bus Advertising Revenue; and

(J4) Family Crisis Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$ _____ - (H)
Sales & Lease-back	\$ _____ - (I)
Extraordinary Aid	\$ <u>401,562</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>65,990</u> (J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____ - (J3)
Family Crisis Transportation Aid	\$ _____ - (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$ <u>467,552</u> (K)

FORT LEE PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION

June 30, 2019

- ** This amount represents the June 30, 2018 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.
- *** Amount must agree to the June 30, 2019 AFR and the sum of the two lines must agree to Audit Summary Line 90030.
- **** 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 any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Office of School Finance prior to September 30.
- ***** Increase in Assigned Fund Balance - Unreserved - Designated for Subsequent Year's expenditures July 1, 2019 to August 1, 2019 resulting from decrease in state aid after adoption of the 2019-20 district budget. Refer to Commissioner's Broadcast and to page I-4.2 of the Audit Program.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 7,322,054
Maintenance reserve	\$ 500,000
Emergency reserve	\$ 250,000
Waiver offset reserve - Designated for subsequent year	\$ -
Tuition reserve	\$ -
School Bus Advertising 50% Fuel Offset Reserve - current year	\$ -
School Bus Advertising 50% Fuel Offset Reserve - prior year	\$ -
Impact Aid General Fund Reserve	\$ -
Impact Aid Capital Fund Reserve	\$ -
Other state/government mandated reserve	\$ -
[Other Restricted Fund Balance not noted above]*****	\$ -
 Total Other Restricted Fund Balance	 <u>\$ 8,072,054</u> (C4)

FORT LEE PUBLIC SCHOOLS
COUNTY OF BERGEN

RECOMMENDATIONS

June 30, 2019

I. **Administration Practices and Procedures**

There are none.

II. **Financial Planning, Accounting and Reporting**

There are none.

III. **School Purchasing Program**

There are none.

IV. **School Food Service**

There are none.

V. **Student Body Activities**

2019-001 We suggest that cash be deposited at the bank no less than five business days, or shorter, if dictated by the Board policy.

2019-002 We suggest that the District provide additional guidance regarding what constitutes an appropriate student activity purchase to each of its schools.

VI. **Application for State School Aid**

There are none.

VII. **Pupil Transportation**

There are none.

VIII. **Facilities and Capital Assets**

There are none.

IX. **Miscellaneous - Math Club Fund**

There are none.

X. **Status of Prior Year Audit Findings/Recommendations**

In accordance with *Government Auditing Standards*, our procedures included a review of the prior year recommendations. Corrective action has been taken on all prior year findings.