

**SCHOOL DISTRICT
OF
EAST GREENWICH TOWNSHIP**

**East Greenwich Township Board of Education
Mickleton, New Jersey**

*Auditor's Management Report On Administrative
Findings - Financial, Compliance, and Performance
For the Fiscal Year Ended June 30, 2020*

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Tax I.D. Number: 21-6000259



CERTIFIED PUBLIC ACCOUNTANTS



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

Honorable President and
Members of the Board of Education
East Greenwich Township School District
County of Gloucester
Mickleton, 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 Board of Education of the East Greenwich Township School District in the County of Gloucester for the year ended June 30, 2020, which were separately issued in the Comprehensive Annual Financial Report dated February 11, 2021.

As part of our audit, we also 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 issued in conjunction with the Comprehensive Annual Financial Report of the East Greenwich Township Board of Education, for the year ended June 30, 2020, and is intended for the information of the 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.

Respectfully submitted,

A handwritten signature in black ink that reads 'Wayne W. Buckley'. The signature is written in a cursive style with a large, prominent 'W'.

Wayne W. Buckley
Licensed Public School Accountant #240
BALL, BUCKLEY AND SEHER, LLP
Woodbury, New Jersey

February 11, 2021

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE, AND PERFORMANCE

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 C.A.F.R.

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Gregory Wilson	Business Administrator/Board Secretary	\$ 195,000.00
Tammie F. Zane	Food Service Director	\$ 3,000.00

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated.

Financial Planning, Accounting, and Reporting

Examination of Claims

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

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

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

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amount withheld 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 required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the New Jersey Department of Treasury was filed by the March 15 due date.

Reporting of employee compensation for income tax related purposes complied with federal and state regulations regarding the compensation which is required to be reported.

The District has established internal controls to ensure that employee versus contractor decisions for professional service providers are documented within the employee's personnel file.

The Board of Education did not make any merit bonus payments without prior confirmation from the Executive County Superintendent that a quantitative merit criterion or a qualitative merit criterion had been satisfied and without prior approval by the District Board of Education and Executive County Superintendent, as required by N.J.A.C. 6A:23A-3.1(e)10.iv.

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), 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.

District personnel did perform an analysis of outstanding purchase orders at June 30 and prepared the separate listings of purchase orders comprising the balance sheet account balances for accounts payable and reserve for encumbrances.

Payments were made with proper authorization for amounts which exceeded the original approved purchase order amounts.

Travel

The District obtained prior written approval of the Executive County Superintendent for any travel event that exceeded \$5,000.00, as required by N.J.A.C. 6A:23A-5.9.

The District had an approved board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

Payments for travel by employees were approved prior to completion of the travel event.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-16.2(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:23A-8.3. As a result of the procedures performed, a transaction error rate of 0.00% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

General Classification - Our test of transactions noted that there were no misclassified or misbudgeted costs.

Administrative Classification - Our test of administrative staff salaries found that salaries were properly charged to the administrative function budget line items.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following items.

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

Acknowledgment of the Board's receipt (non-receipt) of the Board Secretary's and the Treasurer's monthly financial reports was included in the minutes.

No budgetary line accounts were overexpended during the fiscal year and at June 30.

The Board Secretary filed monthly certifications of the budgetary line items status which are consistent with the actual budgetary records.

Payments to vendors were not made prior to the receipt of goods.

The capital asset records were updated for the additions and disposals of capital assets made during the year.

The District made board approved line-item transfers during the year and maintained a monthly transfer report and year-to-date transfers in a format prescribed by the Commissioner or approved by the Executive County Superintendent.

The District used an E-Rate consultant during the audit year. This consultant properly filed the appropriate claim forms on a timely basis for the District. No refunds have been received yet for E-Rate reimbursements for the school year 2019-20 but are anticipated to be received in 2020-21. Due to the possibility in a change in the discount rate, an accurate refund receivable could not be determined. Additionally, the tracking of these refunds is potentially very difficult and time intensive. Thus, said refund receivables has not been recorded on the District's books as of June 30, 2020.

The District did not have any ongoing labor contract negotiations.

Secretary of the Board's Records

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

The Treasurer's records were maintained by an employee appointed by the Board other than the Board Secretary.

An employee designated by the Board other than the Board Secretary performed cash reconciliations for the General Operating Account, Payroll Account, and Payroll Agency Account (N.J.S.A. 18A:17-9).

All cash receipts were promptly deposited (N.J.S.A. 18A:17-34, 18A:17-9.1).

The records of the Board designee were in agreement with the records of the Board Secretary.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2019-20 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 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.

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

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the C.A.F.R. This section of the C.A.F.R. documents the financial position pertaining to the projects under Titles I, II-Part A, and IV of the Every Student Succeeds Act.

A study of compliance for E.S.S.A. indicated no areas of noncompliance and/or questionable costs.

Salary charges were documented each pay period and allocated salary charges for teaching staff members was supported by employee time sheets.

Due to grantor balances were returned or disposed of in accordance with the grant agreement.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Exhibits K-3 and K-4 located in the C.A.F.R.

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 C.A.F.R. This section of the C.A.F.R. documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no areas of noncompliance and/or questionable costs.

I.D.E.A. Part B

Separate accounting was maintained for each approved project.

Grant application approvals and acceptance of grant funds were made by Board resolution and recorded in the minutes.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements (electronic, but districts can print out the DOENET screen for an auditor) filed with the Department of Education for district employees who are members of the Teacher's Pension and Annuity Fund. No exceptions were noted.

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 T.P.A.F./F.I.C.A. 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

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general is available on the website:

<http://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html>.

Current statute is posted on the New Jersey Legislature website at:

http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_Pg42

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000.00 (with a qualified purchasing agent) and \$29,000.00 (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 \$19,000.00 for 2019-20.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory threshold 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.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services 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.

School Food Service

COVID-19 Emergency

In accordance with the Governor's Declaration of Emergency pertaining to the COVID-19 Virus all public, charter, non-public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, school food authorities (SFA) were required to institute alternate procedures to provide meals to free and reduced price eligible students during the period of school closures.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all free and reduced meal eligible students during the emergency.

The District did arrange to provide meals to all free and reduced eligible students.

The statement of revenues, expenses, and changes in fund net position (CAFR Exhibit B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Net cash resources did not exceed three months average expenditures.

Cash receipts and bank records were reviewed for timely deposit.

The District does not utilize a food service management company (FSMC).

Before and After School Program - Beyond the Bell

The financial transactions and statistical records of the before and after school program were maintained in satisfactory condition. The financial accounts and applications were reviewed and found to be adequate.

Student Body Activities

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

The Board had a policy that clearly established the regulation of student activity funds.

Cash receipts and disbursements were properly recorded and had adequate supporting documentation. Receipts were deposited on a timely basis.

Application for State School Aid

Our audit procedures included tests of information reported in the October 15, 2019 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's procedures related to its completion. The information on the A.S.S.A. was compared to the District's workpapers with no exceptions. The information that was included on the workpapers 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 written procedures appear to be adequate for the recording of student enrollment data.

Unemployment Compensation Insurance Trust Fund

The Board had adopted the direct reimbursement method and has established an unemployment compensation insurance expendable trust fund.

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.

Revenue was not recorded prior to signing of the SDA grant agreement.

Contracts were not awarded prior to signing of the grant.

Funds were not transferred from the capital reserve account to the capital projects fund prior to signing the SDA grant agreement.

The District did not enter into an energy services contract (ESCO) in which financing for the improvements to its' plant mechanical systems is through a lease purchase agreement (LPA) for ten years.

Miscellaneous

The District did comply with continuing disclosure agreements made in relation to prior years bond issuances.

The District adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water educational facilities.

Follow-Up On Prior Years' Findings

There were no audit findings for the year ended June 30, 2019.

There were no Office of Fiscal Accountability and Compliance audit reports issued during the year ended June 30, 2020.

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.

SCHEDULE OF AUDITED ENROLLMENTS
 EAST GREENWICH TOWNSHIP SCHOOL DISTRICT
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 Enrollment As Of October 15, 2019

	2019-20 Application For State School Aid						Sample For Verification				Private Schools for Disabled				Resident Low Income			Sample For Verification			Resident LEP Low Income			Sample For Verification			Resident LEP NOT Low Income			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		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	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	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
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared																						
Half day preschool 3 yrs	16.0	-	16.0	-	-	-	3.0	-	-	3.0	3.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Half day preschool 4 yrs	171.0	-	171.0	-	-	-	35.0	-	-	35.0	35.0	-	-	-	-	11.0	-	11.0	11.0	11.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Full day kindergarten	166.0	-	166.0	-	-	-	34.0	-	-	34.0	34.0	-	-	-	-	7.0	-	7.0	7.0	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
One	159.0	-	159.0	-	-	-	32.0	-	-	32.0	32.0	-	-	-	-	7.0	-	7.0	7.0	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Two	164.0	-	164.0	-	-	-	33.0	-	-	33.0	33.0	-	-	-	-	9.0	-	9.0	9.0	9.0	-	3.0	3.0	-	3.0	3.0	-	2.0	2.0	-	2.0	2.0	-	
Three	168.0	-	168.0	-	-	-	34.0	-	-	34.0	34.0	-	-	-	-	8.0	-	8.0	8.0	8.0	-	-	-	-	-	-	-	-	-	-	-	-		
Four	149.0	-	149.0	-	-	-	30.0	-	-	30.0	30.0	-	-	-	-	10.0	-	10.0	10.0	10.0	-	-	-	-	1.0	1.0	-	-	-	-	-	-		
Five	148.0	-	148.0	-	-	-	30.0	-	-	30.0	30.0	-	-	-	-	7.0	-	7.0	7.0	7.0	-	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-		
Six	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Subtotal	1,141.0	-	1,141.0	-	-	-	231.0	-	-	231.0	231.0	-	-	-	-	59.0	-	59.0	59.0	59.0	-	4.0	4.0	-	4.0	4.0	-	2.0	2.0	-	2.0	2.0	-	
Special Ed - Elementary	143.0	-	43.0	-	100.0	-	-	-	-	30.0	30.0	-	-	-	-	28.0	-	28.0	28.0	28.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special Ed - Middle School	27.0	-	27.0	-	-	-	-	-	-	6.0	6.0	-	-	-	-	7.0	-	7.0	7.0	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	170.0	-	70.0	-	100.0	-	-	-	-	36.0	36.0	-	-	-	-	35.0	-	35.0	35.0	35.0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Totals	1,311.0	-	1,211.0	-	100.0	-	231.0	-	-	267.0	267.0	-	-	-	94.0	-	94.0	94.0	94.0	-	-	4.0	4.0	-	4.0	4.0	-	2.0	2.0	-	2.0	2.0	-	
Percentage error					0%	0%				0%	0%				0%		0%		0%			0%	0%		0%		0%		0%		0%		0%	

Transportation								
Reported On DRTS By DOE	Reported On DRTS By District	Errors	Tested	Verified	Errors		Reported	Re-Calculated
Regular - public schools	662.0	-	133.0	133.0	-	Average mileage - regular including grade PK students	3.4	3.4
Regular - special ed	59.0	-	12.0	12.0	-	Average mileage - regular excluding grade PK students	3.4	3.4
Transported - nonpublic	72.0	-	15.0	15.0	-	Average mileage - special ed with special needs	3.2	3.2
Special ed spec	-	-	-	-	-			
Totals	793.0	-	160.0	160.0	-			
Percentage error								0%

EXCESS SURPLUS CALCULATION

**EAST GREENWICH TOWNSHIP SCHOOL DISTRICT
For the Fiscal Year Ended June 30, 2020**

Section 1

A. 2% Calculation of excess surplus

2019-20 Total general fund expenditures per the C.A.F.R., Exhibit C-1	\$ 20,327,210.60	(B)	
Increased by:			
Transfer from capital outlay to capital projects fund	0.00	(B1a)	
Transfer from capital reserve to capital projects fund	0.00	(B1b)	
Transfer from general fund to SRF for pre-K - regular	0.00	(B1c)	
Transfer from general fund to SRF for pre-K - inclusion	0.00	(B1d)	
Decreased by:			
On-behalf TPAF pension and social security	2,816,364.08	(B2a)	
Assets acquired under capital leases	<u>0.00</u>	(B2b)	
Adjusted 2019-20 general fund expenditures [(B) + (B1's) - (B2's)]	<u>\$ 17,510,846.52</u>	(B3)	
2% of adjusted 2019-20 general fund expenditures [(B3) times .02]	<u>\$ 350,216.93</u>	(B4)	
Enter greater of (B4) or \$250,000.00	<u>\$ 350,216.93</u>	(B5)	
Increased by: allowable adjustment*	<u>12,414.00</u>	(K)	
Maximum unassigned/undesignated - unreserved fund balance [(B5) + (K)]			<u>\$ 362,630.93 (M)</u>

Section 2

Total general fund - fund balances at 6-30-20 (per C.A.F.R. budgetary comparison schedule C-1)	\$ 3,981,040.23	(C)	
Decreased by:			
Year-end encumbrances	45,601.48	(C1)	
Legally restricted - designated for subsequent year's expenditures	0.00	(C2)	
Legally restricted - excess surplus - designated for subsequent year's expenditures**	1,322,513.81	(C3)	
Other restricted fund balances****	857,828.08	(C4)	
Assigned fund balance - unreserved - designated for subsequent year's expenditures	0.19	(C5)	
Additional assigned fund balance - unreserved - designated for subsequent year's expenditures *****	<u>0.00</u>	(C6)	
Total unassigned fund balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]			<u>\$ 1,755,096.67 (U1)</u>

Section 3

Restricted fund balance - excess surplus*** [(U1) - (M)] if negative enter -0-			<u>\$ 1,392,465.74 (E)</u>
--	--	--	----------------------------

Recapitulation of excess surplus as of June 30, 2020

Reserved excess surplus - designated for subsequent year's expenditures**	\$ 1,322,513.81	(C3)	
Reserved excess surplus*** [(E)]	<u>1,392,465.74</u>	(E)	
Total excess surplus [(C3) + (E)]			<u>\$ 2,714,979.55 (D)</u>

*This adjustment line (as detailed below) is to be utilized when applicable for impact aid, sale and lease-back (refer to the Audit Program Section II, Chapter 10), extraordinary aid; additional and nonpublic school transportation aid; and recognized current year school bus advertising revenue. Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of extraordinary aid and additional nonpublic school transportation aid.

Detail of allowable adjustments

Impact aid	\$	0.00	(H)
Sale and lease-back		0.00	(I)
Extraordinary aid		12,414.00	(J1)
Additional nonpublic school transportation aid		0.00	(J2)
Current year school bus advertising revenue recognized		0.00	(J3)
Family crisis transportation aid		0.00	(J4)
		<hr/>	
Total adjustments [(H) + (I) + (J1) + (J2) + (J3)]	\$	<u>12,414.00</u>	(K)

**This amount represents the June 30, 2019 excess surplus (C3 above) and must be included in the Audit Summary Line 90031.

***Amounts must agree to the June 30, 2020 C.A.F.R. and 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 an other type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

***** Increase in assigned fund balance - unreserved - designated for subsequent year's expenditures July 1, 2020 to August 1, 2020 resulting from decrease in state aid after adoption of the 2019-20 district budget.

Detail of other restricted fund balance

Statutory restrictions:			
Approved unspent separate proposal	\$	0.00	
Sale/lease-back reserve		0.00	
Capital reserve		301,939.24	
Maintenance reserve		461,550.54	
Emergency reserve		70,748.30	
Tuition reserve		0.00	
School bus advertising 50% fuel offset reserve - current year		0.00	
School bus advertising 50% fuel offset reserve - prior year		0.00	
Impact aid general fund reserve (Sections 8002 and 8003)		0.00	
Impact aid general fund reserve (Sections 8007 and 8008)		0.00	
Other state/government mandated reserve		0.00	
		<hr/>	
[Other reserved fund balance not noted above]*****		23,590.00	
		<hr/>	
Total other restricted fund balance	\$	<u>857,828.08</u>	(C4)

AUDIT RECOMMENDATIONS SUMMARY
For the Year Ended June 30, 2020

Recommendations:

1. Administrative Practices and Procedures
None.
2. Financial Planning, Accounting and Reporting
None.
3. School Purchasing Programs
None.
4. School Food Service
None.
5. Student Body Activities
None.
6. Application for State School Aid
None.
7. Unemployment Compensation Insurance Trust Fund
None.
8. Facilities and Capital Assets
None.
9. Miscellaneous
None.
10. Status of Prior Year Audit Findings/Recommendations
None.