



**WEST WINDSOR-PLAINSBORO REGIONAL
SCHOOL DISTRICT**

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

JUNE 30, 2020

**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
West Windsor-Plainsboro Regional School District
County of Mercer, New Jersey

We have audited, in accordance with generally accepted auditing 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 West Windsor-Plainsboro Regional School District in the County of Mercer for the year ended June 30, 2020, and have issued our report thereon dated January 27, 2021.

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 of the West Windsor-Plainsboro Regional School District Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Scott A. Clelland
Licensed Public School Accountant
No. 1049

WISS & COMPANY, LLP

January 27, 2021
Florham Park, New Jersey

**West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, 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>
Christopher Russo	Board Secretary/Assistant Superintendent for Finance and Support Services	\$695,000
Derek Mead	Comptroller	695,000
Jill Liedtka	Treasurer of School Monies	695,000
Geraldine Hutner	Custodian of Records/Public Information Officer	50,000

There is a Public Employees' Faithful Performance Blanket Position Bond with the CNA Insurance Company covering all other employees with multiple 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 to the billings to sending Districts for the increase (decrease) 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 indicated no discrepancies with respect to signatures, certification or supporting documentation.

West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance

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 and the Board Secretary/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefit premium amounts withheld due to the general fund.

Payrolls were delivered to the Treasurer of school monies 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 identified.

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:23A-8.3*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

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

Treasurer's Records

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

West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance

Pupil Transportation

Because Transportation Aid was not tested as a major program in the 2020 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2019-2020 District Report of Transported Resident Students (DRTRS). We did agree the information presented on the DRTRS by the County/NJDOE and compared to the information presented by the District without exception.

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. The bid specifications for the purchase of buses were in compliance with applicable statutes. 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 (ESSA)

The E.S.E.A. 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 of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no area of noncompliance or questionable costs.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A (K-3) and Schedule 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. No exceptions were identified.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for District employees who are members of the Teacher's 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 applicable 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 90 day grant liquidation period required by the Office of Grants

West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance

Management. The expenditures were reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

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 \$19,000 for 2019-20.

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 solicitor's opinion should be sought before a commitment is made.

The results of our examination indicated that no individual payments, contracts, or agreements were 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

The school food service program was not selected as a major federal program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (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.

COVID-19 EMERGENCY

In accordance with the Governor's Declaration of Emergency pertaining to the COVID-19 Virus, all Public, Charter and Non-Public schools were ordered to close effective 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.

West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance

Therefore, SFA's were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A. 18A:18A-7. The SFA's were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of Free and Reduced Price meal eligible students.

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 price meal eligible students during the emergency.

We also inquired of management about the emergency COVID-19 procedures/practices that the SFA instituted to provide meals to eligible students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations.

Student Body Activities

During our audit of the student activity funds, we did not identify any exceptions.

Application for State School Aid

Because the General State Aid cluster was not tested as a major program in the 2020 fiscal year, our audit procedures did not include a test of information reported in the October 15, 2019 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low-income and bilingual. We did agree the ASSA summary report to the underlying District working papers without exception. We also performed a review of the District procedures related to its completion.

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.

Facilities and Capital Assets

Our procedures included a review of New Jersey Schools Development Authority ("NJSDA") grant agreements for consistency with recording the NJSDA revenue, transfer of local funds from the General Fund or from the capital reserve, and awarding of contracts for eligible facilities construction. No exceptions were identified.

Testing for Lead of All Drinking Water in Educational Facilities

The school 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 in educational facilities.

West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance

The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to *N.J.A.C. 6A:26-12.4(g)*.

Follow-up on Prior Year's Findings

There were no prior year findings.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2020 fiscal year.

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.

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2019

SCHEDULE OF AUDITED ENROLLMENTS

Note: Detailed testing over ASSA, DRTRS, and Non-public transportation was not performed for the fiscal year ended June 30, 2020 as the General State Aid Cluster and Transportation Aid were not tested as major programs in the current year for Single Audit purposes.

	2020-2021 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		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Reported on Workpapers Private Schools		Sample for Verification	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool	28.0		28.0													
Full Day Preschool																
Half Day Kindergarten	511.0		511.0													
Full Day Kindergarten																
One	568.0		568.0													
Two	594.0		594.0													
Three	613.0		613.0													
Four	660.0		660.0													
Five	701.0		701.0													
Six	690.0		690.0													
Seven	735.0		735.0													
Eight	747.0		747.0													
Nine	740.0		740.0													
Ten	736.0		736.0													
Eleven	709.0	9.0	709.0	9.0												
Twelve	654.0	3.0	654.0	3.0												
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	8,686.0	12.0	8,686.0	12.0												
Special Ed - Elementary	336.0		336.0													
Special Ed - Middle School	191.0		191.0													
Special Ed - High School	268.0	24.0	268.0	24.0												
Subtotal	795.0	24.0	795.0	24.0												
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	9,481.0	36.0	9,481.0	36.0												
Percentage Error					0.00%					0.00%					0.00%	

**WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2019**

SCHEDULE OF AUDITED ENROLLMENTS

Note: Detailed testing over ASSA, DRTRS, and Non-public transportation was not performed for the fiscal year ended June 30, 2020 as the General State Aid Cluster and Transportation Aid were not tested as major programs in the current year for Single Audit purposes.

	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 Preschool	10.0	10.0					1.0	1.0				
Full Day Preschool												
Half Day Kindergarten	15.0	11.0					3.0	3.0				
Full Day Kindergarten	12.0	12.0					2.0	2.0				
One	11.0	11.0										
Two	13.0	13.0										
Three	19.0	19.0					1.0	1.0				
Four	14.0	14.0					2.0	2.0				
Five	20.0	20.0					1.0	1.0				
Six	14.0	14.0					5.0	5.0				
Seven	14.0	14.0					2.0	2.0				
Eight	11.5	11.5					1.0	1.0				
Nine	13.0	13.0					2.0	2.0				
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR)												
Adult H.S. (1-14 CR)												
Subtotal	177.5	177.5					20.0	20.0				
Special Ed - Elementary	23.0	23.0					1.0	1.0				
Special Ed - Middle	14.0	14.0										
Special Ed - High	8.0	8.0					1.0	1.0				
Subtotal	45.0	45.0										
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	222.5	222.5					21.0	21.0				
Percentage Error			0.00%						0.00%			0.00%
Transportation												
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors						
Reg. - Public Schools, col. 1	6,493.0	6,493.0										
Reg -SPED, col. 4	14.0	14.0										
Transported - All, col.2 & Non-Public, col. 3	421.0	421.0										
Special Ed Spec, col. 6	241.0	241.0										
Totals	7,169.0	7,169.0		0.0	0.0							
Percentage Error			0.00%									
										Reported	Recalculated	
										4.1	4.1	
										4.1	6.4	

Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)
 Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)
 Spec Avg. = Special Ed with Special Needs

WEST WINDSOR- PLAINSBORO REGIONAL SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS **APPLICATION FOR STATE SCHOOL AID SUMMARY**
ENROLLMENT AS OF OCTOBER 15, 2019

Note: Detailed testing over ASSA, DRTRS, and Non-public transportation was not performed for the fiscal year ended June 30, 2020 as the General State Aid Cluster and Transportation Aid were not tested as major programs in the current year for Single Audit purposes.

	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	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool					
Full Day Preschool					
Half Day Kindergarten		103.0			
Full Day Kindergarten					
One	53.0	53.0			
Two	28.0	28.0			
Three	15.0	15.0			
Four	12.0	12.0			
Five	9.0	9.0			
Six	8.0	8.0			
Seven	15.0	15.0			
Eight	16.0	16.0			
Nine	13.0	13.0			
Ten	8.0	8.0			
Eleven	6.0	6.0			
Twelve	5.0	5.0			
Post-Graduate					
Adult H.S. (15+CR.)					
Adult H.S. (1-14 CR.)					
Subtotal	291.0	291.0	-	-	-
Special Ed - Elementary					
Special Ed - Middle					
Special Ed - High					
Subtotal	-	-	-	-	-
Co. Voc. - Regular					
Co. Voc. Ft. Post Sec.					
Totals	291.0	291.0	-	-	-
Percentage Error		0.00%			0.00%

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2020

SECTION 1

A. 2% Calculation of Excess Surplus

2019-20 Total General Fund Expenditures per the CAFR, Ex. C-1	<u>\$ 188,707,163</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ -</u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ -</u>	(B1b)
Transfer from General Fund to SRF for PreK-Regular	<u>\$ -</u>	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	<u>\$ -</u>	(B1d)
Decreased by:		
On-Behalf TPAF Pension, PRM, LTD and Social Security	<u>\$ 26,458,413</u>	(B2a)
Assets Acquired Under Capital Leases	<u>\$ -</u>	(B2b)
Adjusted 2019-20 General Fund Expenditures [(B) + (B1s) - (B2s)]	<u>\$ 162,248,750</u>	(B3)
2% of Adjusted 2019-20 General Fund Expenditures [(B3) times .02]	<u>\$ 3,244,975</u>	(B4)
Enter Greater of (B4) or \$250,000	<u>\$ 3,244,975</u>	(B5)
Increased by: Allowable Adjustment*	<u>\$ 1,781,599</u>	(K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	<u>\$ 5,026,574</u>	(M)

SECTION 2

Total General Fund - Fund Balances at 6-30-20 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 71,435,990</u>	(C)
Decreased by:		
Assigned Year End Encumbrances	<u>\$ 8,876,106</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -</u>	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	<u>\$ 11,596,303</u>	(C3)
Other Restricted Fund Balances*****	<u>\$ 29,572,304</u>	(C4)
Assigned Fund Balance-Unreserved- Designated for Subsequent Year's Expenditures	<u>\$ 1,154,130</u>	(C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures July 1, 2020 - August 1, 2020	<u>\$ -</u>	(C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	<u>\$ 20,237,147</u>	(U1)

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2020

SECTION 3

Restricted Fund Balance - Excess Surplus ***	
[(U1)-(M)] IF NEGATIVE ENTER -0-	\$ <u>15,210,573</u> (E)

Recapitulation of Excess Surplus as of June 30, 2020

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>11,596,303</u> (C3)
Reserved Excess Surplus *** [(E)]	\$ <u>15,210,573</u> (E)
 Total Excess Surplus [(C3)+(E)]	 \$ <u>26,806,876</u> (D)

* **Detail of Allowable Adjustments**

Impact Aid	\$ _____ - (H)
Sales & Lease-back	\$ _____ - (I)
Extraordinary Aid	\$ <u>1,767,199</u> (J1)
Additional Nonpublic School Transportation Aid	\$ <u>14,400</u> (J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____ - (J3)
Family Crisis Transportation Aid	\$ _____ - (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u>1,781,599</u> (K)

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

*** Amount must agree to the June 30, 2020 CAFR and must agree to Audit Summary Line 90030.

Amount for Other Restricted 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 another 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.

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2020

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	<u> -</u>
Sale/lease-back reserve	\$	<u> -</u>
Capital reserve	\$	<u>27,090,379</u>
Emergency reserve	\$	<u>1,000,000</u>
Maintenance reserve	\$	<u>1,481,925</u>
Tuition reserve	\$	<u> -</u>
School Bus Advertising 50% Fuel Offset-current year	\$	<u> -</u>
School Bus Advertising 50% Fuel Offset-prior year	\$	<u> -</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	<u> -</u>
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$	<u> -</u>
Other State / government madated reserve	\$	<u> -</u>
[Other Restricted Fund Balance not noted above]****	\$	<u> -</u>
Total Other Restricted Fund Balance	\$	<u>29,572,304</u> (C4)

**West Windsor-Plainsboro Regional School District
Administrative Findings-Financial,
Compliance and Performance**

Audit Recommendations Summary

June 30, 2020

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. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

None identified in prior year and therefore this section is not applicable.