

**BOARD OF EDUCATION
CITY OF BURLINGTON
COUNTY OF BURLINGTON**

**AUDITORS MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

INVERSO & STEWART LLC
Marlton, New Jersey

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

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

The Honorable President and
Members of the Board of Education
Burlington City School District
County of Burlington, New Jersey

I 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 Burlington City School District, in the County of Burlington for the year ended June 30, 2021, and have issued my report thereon dated January 28, 2022.

As part of my audit, I 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 for the information of the Burlington City Board of Education and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Public School Accountant No. CS001095

January 28, 2022

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

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

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's ACFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Raymond W. Coxe	Board Secretary/School Business Administrator	\$ 250,000
Kenneth R. McMillan	Treasurer of School Monies	300,000

There is a Public Employees' Faithful Performance Blanket Position Bond with the Burlington County Joint Insurance Group 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 actual costs were greater than the estimated costs. The Board made the proper adjustment to the billings to sending districts for the increase in per pupil costs in accordance with N.J.A.C. 6:23-3.1(f) 3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under audit did not indicate any material noncompliance with respect to signatures, certifications, or supporting documentation.

Payroll Account

The net salaries of all employees of the District 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 benefits withholding due to the general fund.

Employee Position Control Roster

No exceptions were noted during my examination of the Employee Position Control Roster

Financial Planning, Accounting and Reporting (Continued)

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. My review did not indicate any material discrepancies to the classification of orders.

Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards

No exceptions were noted during my examination of obligations of federal grant awards and requests for reimbursement of expenditures against those federal grant awards made during the period under audit.

Travel

No exceptions were noted in my study of compliance for travel expenses.

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 my test of transactions of randomly selected expenditure items. I also reviewed the coding of all expenditures included in my compliance and single audit testing procedures. In addition to randomly selecting a test sample, my sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. My review did not indicate any material discrepancies with respect to classification of expenditures.

Board Secretary/Business Administrator's Record

The financial and accounting records of the Board Secretary/Business Administrator's office were reviewed and were maintained in satisfactory condition.

Financial Planning, Accounting and Reporting (Continued)

Treasurer's Records

The financial and accounting records of the Treasurer were maintained in satisfactory condition.

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

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

No exceptions were noted in my study of compliance for the E.S.E.A./ESSA projects.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the ACFR.

My 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 ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects Continued

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

T.P.A.F. Reimbursement

My audit procedures included a test of the biweekly reimbursements 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 be-half of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

Nonpublic State Aid

The study of compliance for nonpublic state aid indicated no areas of noncompliance and/or questionable costs.

School Purchasing Programs

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (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 \$19,600 for 2020-21.

The district 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 a violation of the statute, the solicitor's opinion should be sought before a commitment is made.

Based on the results of my examination, I 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 of bids in accordance with the provision of N.J.S.A.18A:18A-4.

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

School Food Service

PUBLIC HEALTH EMERGENCY

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency all public, charter and 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 eligible students during the period of school closures.

During SY 2020-2021 the public health emergency was still applicable. As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Services Program (SFSP) option.

School Food Service (Continued)

SFAs 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 SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

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 students during the emergency.

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 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 Assets (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all 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. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

The following was noted in our review:

Finding No. 2021-001:

Net cash resources exceeded three months average expenditures.

Recommendation:

That every effort be made to reduce the net cash resources of the food service fund below three months average expenditures.

Latchkey Program

The financial records for the Latchkey Program were maintained in satisfactory condition.

Student Body Activities

The financial records for the Student Activity Fund were maintained in satisfactory condition.

Application for State School Aid

My audit procedures included a test of information reported in the October 15, 2020 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. I also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers with no exceptions noted. The information that was included on the workpapers was verified without exception. The results of my 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

My procedures included a test of on roll status reported in the 2020-2021 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 my procedures are presented in the Schedule of Audited Enrollments.

My procedures also included a review of transportation related contracts and purchases. Based on my review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in my review of transportation related purchases of goods and services.

Facilities and Capital Assets

Not applicable.

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.

Follow-up on Prior Year Findings

In accordance with government auditing standards, my procedures included a review of all prior year recommendations including findings. There were no prior year findings.

Acknowledgment

I received the complete cooperation of all the officials of the Burlington City School District, and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Certified Public Accountant
Public School Accountant

January 28, 2022

SCHEDULE OF AUDITED ENROLLMENTS

Burlington City School District

Application for State School Aid Summary

Enrollment as of October 15, 2020

	2021-2022 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on ASSA as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Full Day Pre K3	69		69		-			69		69						
Full Day Pre K 4	91		91		-			91		91						
Full Day K	98		98		-			98		98						
One	120		120		-			120		120						
Two	103		103		-			103		103						
Three	86		86		-			86		86						
Four	95		95		-			95		95						
Five	79		79		-			79		79						
Six	84		84		-			84		84						
Seven	75		75		-			75		75						
Eight	87		87		-			87		87						
Nine	114		114		-			114		114						
Ten	101		101		-			101		101						
Eleven	106		106		-			106		106						
Twelve	95		95		-			95		95						
Subtotal	1,403	-	1,403	-	-	-	1,403	-	1,403	-	-	-	-	-	-	-
SpEd Elementary	140		140		-		140		140				10	10		10
SpEd Middle School	83		83		-		83		83				9	9		9
SpEd High School	111		111		-		111		111				7	7		7
Subtotal	334	-	334	-	-	-	334	-	334	-	-	-	26	26	-	26
Totals	1,737	-	1,737	-	-	-	1,737	-	1,737	-	-	-	26	26	-	26
Percentage Error					0.00%	-							0.00%	-		100.00%

Schedule of Audited Enrollments

Burlington City School District

Application for State School Aid Summary

Enrollment as of October 15, 2020

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day K	55	55	-	19	19	-	4	4	-	3	3	-
One	65	65	-	21	21	-	1	1	-	1	1	-
Two	47	47	-	16	16	-	3	3	-	2	2	-
Three	40	40	-	13	13	-	-	-	-	-	-	-
Four	41	41	-	14	14	-	4	4	-	3	3	-
Five	35	35	-	11	11	-	2	2	-	1	1	-
Six	41	41	-	13	13	-	2	2	-	1	1	-
Seven	35	35	-	12	12	-	-	-	-	-	-	-
Eight	43	43	-	15	15	-	3	3	-	3	3	-
Nine	37	37	-	12	12	-	-	-	-	-	-	-
Ten	30	30	-	10	10	-	3	3	-	3	3	-
Eleven	19	19	-	7	7	-	3	3	-	3	3	-
Twelve	22	22	-	9	9	-	1	1	-	1	1	-
Subtotal	510	510	-	172	172	-	26	26	-	21	21	-
SpEd Elementary	87	87	-	28	28	-	3	3	-	3	3	-
SpEd Middle School	45	45	-	15	15	-	-	-	-	-	-	-
SpEd High School	51	51	-	17	17	-	-	-	-	-	-	-
Subtotal	183	183	-	60	60	-	3	3	-	3	3	-
Totals	693	693	-	232	232	-	29	29	-	24	24	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

Transportation

	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors	Reported	Recalculated	
	Reg. Public School , col. 1	84	84	-	52	52	-		
Reg. Special Education, col. 4	49	49	-	30	30	-	Avg. Mileage - Regular Including Grade PK students	4.4	4.4
ALL Transported-Non-Public, col. 3	-	-	-	-	-	-	Avg. Mileage - Regular Excluding Grade PK students	4.4	4.4
Special Needs, Col. 6	43	43	-	27	27	-	Avg. Mileage - Special Ed. with Special Needs	7.4	7.4
	176	176	-	109	109	-			
Percentage Error			0.00%			0.00%			

Schedule of Audited Enrollments

Burlington City School District

Application for State School Aid Summary

Enrollment as of October 15, 2020

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Full Day K	4	4	-	3	3	-
One	2	2	-	2	2	-
Two	3	3	-	2	2	-
Three	-	-	-	-	-	-
Four	3	3	-	2	2	-
Five	2	2	-	1	1	-
Six	1	1	-	1	1	-
Seven	-	-	-	-	-	-
Eight	1	1	-	1	1	-
Nine	1	1	-	1	1	-
Ten	-	-	-	-	-	-
Eleven	1	1	-	1	1	-
Twelve	1	1	-	1	1	-
Subtotal	<u>19</u>	<u>19</u>	<u>-</u>	<u>15</u>	<u>15</u>	<u>-</u>
SpEd Elementary	1	1	-	1	1	-
SpEd Middle School	2	2	-	2	2	-
SpEd High School	-	-	-	-	-	-
Subtotal	<u>3</u>	<u>3</u>	<u>-</u>	<u>3</u>	<u>3</u>	<u>-</u>
Totals	<u><u>22</u></u>	<u><u>22</u></u>	<u><u>-</u></u>	<u><u>18</u></u>	<u><u>18</u></u>	<u><u>-</u></u>
Percentage Error			<u><u>0.00%</u></u>			<u><u>0.00%</u></u>

BURLINGTON CITY SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 1 - Regular Districts

A. 4% Calculation of Excess Surplus

2020-21 Total General Fund Expenditures per the ACFR, Ex C-1	\$ <u>39,637,771</u>	(A)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ _____	(A1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____	(A1a)
Transfer from General Fund to SRF for Preschool - Regular	\$ _____	(A1a)
Transfer from General Fund to SRF for Preschool - Inclusion	\$ <u>156,096</u>	(A1a)
Adjusted 2020-21 General Fund & Other State		
Expenditures [(A)+A1a)-(A1b)]		\$ <u>39,793,867</u> (A2)
Decreased by:		
On-Behalf TPAF Pension & Social Security		\$ <u>(6,613,433)</u> (A3)
Assets Acquired Under Capital Leases		\$ <u>(620,245)</u> (A8)
Adjusted 2020-2021 General Fund Expenditures [(B)+(B1s)+(B2s)]		\$ <u>32,560,189</u> (A9)
4% of Adjusted 2020-2021 General Fund Expenditures		
[(B3) times .02]	\$ <u>1,302,408</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>1,302,408</u>	(B5)
Increased by: Allowable Adjustment	\$ <u>223,756</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]		\$ <u><u>1,526,164</u></u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-21		
(Per ACFR Budgetary Comparison Schedule C-1)	\$ <u>10,384,171</u>	(C)
Decreased by:		
Year-end Encumbrances	\$ <u>38,514</u>	(C1)
Legally Restricted - Designated for Subsequent Year's		
Expenditures	\$ _____	(C2)
Legally Restricted Excess Surplus - Designated for		
Subsequent Year's Expenditures	\$ <u>2,936,371</u>	(C3)
Other Restricted Fund Balances	\$ <u>3,160,159</u>	(C4)
Assigned Fund Balance - Unreserved - Designated		
for Subsequent Year's Expenditures	\$ <u>77,564</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		\$ <u><u>4,171,563</u></u> (U1)

BURLINGTON CITY SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 3 - All Districts

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE ENTER -0- \$ 2,645,399 (E)

Recapitulation of Excess Surplus as of June 30, 2021

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \$ 2,936,371 (C3)
Reserved Excess Surplus [(E)] \$ 2,645,399 (E)
Total [(C3) + (E)] \$ 5,581,770 (D)

Detail of Allowable Adjustments

Impact Aid \$ _____ (H)
Sale & Lease-back \$ _____ (I)
Extraordinary Aid \$ 223,756 (J1)
Additional Nonpuplic School Transportation Aid \$ _____ (J2)
Current Year School Bus Advertising Revenue Recognized \$ _____ (J3)
Family Crisis Transportation Aid \$ _____ (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 223,756 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:
Approved unspent separate proposal \$ _____
Capital outlay for a district with a capital outlay cap waiver \$ _____
Sale/lease-back reserve \$ _____
Capital reserve \$ 2,508,060
Maintenance reserve \$ _____
Tuition Reserve \$ _____
Emergency reserve \$ 256,800
School Bus Advertising 50% Fuel Offset Reserve - current year \$ _____
School Bus Advertising 50% Fuel Offset Reserve - prior year \$ _____
Impact Aid General Fund Reserve (Sections 8002 and 8003) \$ _____
Impact Aid General Fund Reserve (Sections 8007 and 8008) \$ _____
Reserve for Unemployment Fund \$ 395,299
Other Restricted Fund Balance not noted above \$ _____
Total Other Restricted Fund Balance \$ 3,160,159 (C4)

BURLINGTON CITY SCHOOL DISTRICT
Encumbrances
For the Fiscal Year Ended June 30, 2021

Encumbrances per the June 30, 2021 Board Secretary Report				\$ 38,514
Description	Total by Category	Amount Properly Encumbered	Encumbrances Cancelled Through Audit Adjustments	
Reg Programs - Undistributed Instruction - General Supplies	\$ 11,386	\$ 11,386	\$ -	
Central Services - Purchased Professional Services	5,950	5,950	-	
Custodial Services - General Supplies	536	536	-	
Equipment - Undistributed Expend - Care and Upkeep of Grounds	20,642	20,642	-	
	38,514	38,514	-	
 Total Encumbrances Cancelled During the Audit				 -
 Fund Balance Reserved for Encumbrances in the ACFR				 \$ 38,514

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2021

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Programs

None

4. School Food Service

That every effort be made to reduce the net cash resources of the food service fund below three months average expenditures.

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

There were no prior year findings/recommendations.