

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2021**

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
TABLE OF CONTENTS**

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

	<u>Page No.</u>
Report of Independent Auditors'	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	5
Food Service Fund	5
After School Child Care Program	5
Student Activity Funds	5
Application for State School Aid	6
Pupil Transportation	6
Facilities and Capital Assets	6
Miscellaneous	6
Follow-up on Prior Year Findings	6
Schedule of Meal Count Activity – Not Applicable	7
Schedule of Net Cash Resources – Not Applicable	7
Schedule of Audited Enrollments	8-10
Calculation of Excess Surplus	11
Recommendations	12
Acknowledgment	13



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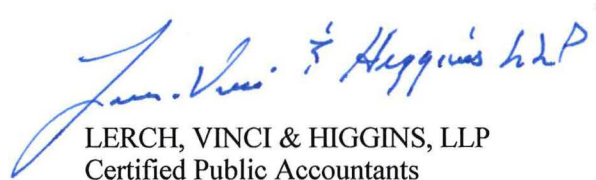
INDEPENDENT AUDITOR'S MANAGEMENT REPORT

Honorable President and Members
of the Board of Trustees
East Hanover Township Board of Education
East Hanover, New Jersey

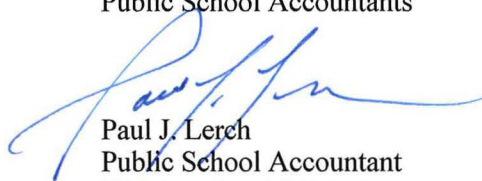
We have audited in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the East Hanover Township Board of Education as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated January 31, 2022.

As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information and use of management, the Board of Trustees, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.



LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants



Paul J. Lerch
Public School Accountant
PSA Number CS01118

Fair Lawn, New Jersey
January 31, 2022

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 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 reported on Exhibit J-20 as contained in the district's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Carol Delsandro	Board Secretary/School Business Administrator	\$250,000
Jon S. Rheinhardt Sr.	Treasurer of School Monies	\$225,000

There is Employees' Dishonesty with Faithful Performance coverage with NJSBAIG covering all other employees with multiple coverage of \$250,000.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

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

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

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

Salary withholdings tested were promptly remitted to the proper agencies, including health benefits premium withholding 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.

The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain employees.

The Board has implemented and maintains a personnel tracking and accounting (Position Control) system.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) 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-2.4. As a result of the procedures performed, no errors were noted.

Travel

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 made to employees for a travel event were in accordance with the approved travel policy.

Board Secretary's Records

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

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

Acknowledgement of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

The prescribed contractual order system was followed.

Treasurer's Records

The Treasurer did perform reconciliations for the general operating account, payroll agency and the net payroll account.

All cash receipts were promptly deposited.

The Treasurer's report was in agreement with the records of the Board Secretary.

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Financial Planning, Accounting and Reporting (Continued)

Elementary and Secondary Education Act (E.S.E.A.)/as amended by Every Student Succeed 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 projects under Title I, II and IV of the Elementary and Secondary Education Act.

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.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed Exhibits K-3 and K-4 located in the CAFR.

Our examination 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 Fund section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

T.P.A.F. Reimbursements to the State for Federal Salary Expenditures

None.

Non-Public State Aid

None.

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 (as amended) 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 currently \$19,600 for 2020-21. The Board of Education appointed Carol Delsandro as a qualified purchasing agent.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Board Attorney's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods or service, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. No such violations were noted.

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

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal, however, that the district purchased items through the use of State contracts.

Food Service Fund

The District does not participate in the National School Lunch Program.

The financial transactions and statistical records of the school's Milk Program were maintained in satisfactory condition.

Expenditures were separately recorded as milk and other costs. Vendor invoices were reviewed and costs verified.

There was no inventory at June 30, 2021.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school's Milk Program.

After School Child Care Program

The records of the after school child care program were in good condition.

Student Activity Funds

The District had a policy and procedures in place for regulating the student activity funds.

Cash disbursements and receipts records were maintained in good condition.

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Application for State School Aid

Our 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 school for the handicapped, low-income and bilingual education. 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 exceptions. The information that was included on the workpapers was verified without exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms of 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 2020-21 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without 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.

Facilities and Capital Assets

Capital asset records were updated for the additions and disposals of capital assets made throughout the year.

Miscellaneous

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 testing for lead or all drinking water in educational facilities and 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 Findings

In accordance with government auditing standards, our procedures include a review of all prior year recommendations including findings.

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULE OF MILK COUNTY ACTIVITY AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOT APPLICABLE

**FOOD SERVICE FUND
SCHEDULE OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOT APPLICABLE

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020
SCHEDULE OF AUDITED ENROLLMENTS**

	2019-20 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Veri- fication	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	10	-	10	-	-	-	10	-	10	-	-	-				
Full Day Preschool - 3yr	-	-	-	-	-	-	-	-	-	-	-	-				
Full Day Preschool - 4yr	-	-	-	-	-	-	-	-	-	-	-	-				
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-				
Full Day Kindergarten	78	-	78	-	-	-	78	-	78	-	-	-				
One	118	-	118	-	-	-	118	-	118	-	-	-				
Two	86	-	86	-	-	-	86	-	86	-	-	-				
Three	90	-	90	-	-	-	90	-	90	-	-	-				
Four	80	-	80	-	-	-	80	-	80	-	-	-				
Five	83	-	83	-	-	-	83	-	83	-	-	-				
Six	78	-	78	-	-	-	78	-	78	-	-	-				
Seven	82	-	82	-	-	-	82	-	82	-	-	-				
Eight	74	-	74	-	-	-	74	-	74	-	-	-				
Nine	-	-	-	-	-	-	-	-	-	-	-	-				
Ten	-	-	-	-	-	-	-	-	-	-	-	-				
Eleven	-	-	-	-	-	-	-	-	-	-	-	-				
Twelve	-	-	-	-	-	-	-	-	-	-	-	-				
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	<u>779</u>	<u>-</u>	<u>779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>779</u>	<u>-</u>	<u>779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	70	-	70	-	-	-	26	-	26	-	-	-	2	2	2	-
Special Ed - Middle School	46	-	46	-	-	-	18	-	18	-	-	-	4	4	4	-
Special Ed - High School		-		-	-	-	22	-	22	-	-	-				
Subtotal	<u>116</u>	<u>-</u>	<u>116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>-</u>	<u>66</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	<u>895</u>	<u>-</u>	<u>895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>845</u>	<u>-</u>	<u>845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Percentage Error					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020
SCHEDULE OF AUDITED ENROLLMENTS**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>	<u>Reported on A.S.S.A. as LEP low Income</u>	<u>Reported on Workpapers as LEP low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
One	-	-	-	-	-	-	-	-	-	-	-	-
Two	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
Three	3.0	3.0	-	3.0	3.0	-	-	-	-	-	-	-
Four	-	-	-	-	-	-	-	-	-	-	-	-
Five	-	-	-	-	-	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-	-	-	-	-
Seven	1.0	1.0	-	1.0	1.0	-	1.0	1.0	-	1.0	1.0	-
Eight	1.0	1.0	-	1.0	1.0	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate												
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)												
Subtotal	<u>7.0</u>	<u>7.0</u>	<u>-</u>	<u>7.0</u>	<u>7.0</u>	<u>-</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
Special Ed - Elementary	3.0	3.0	-	5.0	5.0	-	-	-	-	-	-	-
Special Ed - Middle	-	-	-	5.0	5.0	-	-	-	-	-	-	-
Special Ed - High	-	-	-	6.0	6.0	-	-	-	-	-	-	-
Subtotal	<u>3.0</u>	<u>3.0</u>	<u>-</u>	<u>16.0</u>	<u>16.0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	<u>10.0</u>	<u>10.0</u>	<u>-</u>	<u>23.0</u>	<u>23.0</u>	<u>-</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	<u>Transportation</u>					
	<u>Reported on DRTRS by DOE/county</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>
Reg. - Public Schools, col. 1	237.0	237.0	-	49.0	49.0	-
Reg -SpEd, col. 4	28.0	28.0	-	6.0	6.0	-
Transported - Non-Public, col. 3	15.0	15.0	-	3.0	3.0	-
Special Ed Spec, col. 6	6.0	6.0	-	1.0	1.0	-
Totals	<u>286.0</u>	<u>286.0</u>	<u>-</u>	<u>59.0</u>	<u>59.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020
SCHEDULE OF AUDITED ENROLLMENTS**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. 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>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten	3.0	3.0	-	3.0	3.0	-
One	1.0	1.0	-	1.0	1.0	-
Two	3.0	3.0	-	3.0	3.0	-
Three	1.0	1.0	-	1.0	1.0	-
Four	3.0	3.0	-	3.0	3.0	-
Five	-	-	-	-	-	-
Six	2.0	2.0	-	2.0	2.0	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Post-Graduate					0.0	
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>13.0</u>	<u>13.0</u>	<u>-</u>	<u>13.0</u>	<u>13.0</u>	<u>-</u>
Special Ed - Elementary	1.0	1.0	-	1.0	1.0	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	<u>1.0</u>	<u>1.0</u>	<u>-</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>14.0</u>	<u>14.0</u>	<u>-</u>	<u>14.0</u>	<u>14.0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**EAST HANOVER TOWNSHIP BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SECTION 1

2020-2021 Total General Fund Expenditures per the CAFR, Exhibit C-1	\$	24,043,891
Decreased by:		
On-Behalf TPAF Pension & Social Security		3,774,800
Adjusted 2020-2021 General Fund Expenditures	\$	20,269,091
4% of Adjusted 2020-2021 General Fund Expenditures	\$	810,764
Enter Greater of 4% of Adjusted 2020-2021 General Fund Expenditures or \$250,000		810,764
Increased by: Allowable Adjustment*		357,283
Maximum Unassigned Fund Balance	\$	1,168,047

SECTION 2

Total General Fund - Fund Balance at June 30, 2021 (Per CAFR Budgetary Comparison Schedule/Statement)	\$	6,215,467
Decreased by:		
Restricted:		
Capital Reserve	\$	2,645,957
Maintenance Reserve		600,000
Excess Surplus:		
Prior Year - Designated for Subsequent Year's Expenditures		294,132
Unemployment Compensation		247,147
Assigned:		
Year-End Encumbrances		542,306
		4,329,542
Total Unassigned Fund Balance	\$	1,885,925

SECTION 3

Restricted Fund Balance - Excess Surplus	\$	717,878
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Recapitulation of Excess Surplus as of June 30, 2020

Reserved Excess Surplus - Designated for Subsequent Year's Budget	\$	294,132
Excess Surplus		717,878
	\$	1,012,010

**Detail of Allowable Adjustments*

Extraordinary Aid	\$	342,783
Additional Nonpublic School Transportation Aid		14,500
Total Adjustments	\$	357,283

EAST HANOVER TOWNSHIP BOARD OF EDUCATION

RECOMMENDATIONS

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. **After School Child Care Program**

There are none.

V. **Student Activity Fund**

There are none.

VI. **Application for State School Aid**

There are none.

VII. **Pupil Transportation**

There are none.

VIII. **Miscellaneous**

There are none.

IX. **Facilities and Capital Assets**

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.

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & HIGGINS, LLP



Paul J. Lerch
Public School Accountant
Certified Public Accountant