

NORTHERN BURLINGTON COUNTY REGIONAL SCHOOL DISTRICT

**Columbus, New Jersey
County of Burlington**

**Auditor's Management Report on Administrative Findings -
Financial, Compliance and Performance
for The Year Ended June 30, 2021**

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

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Certified Public Accountants & Advisors

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

Honorable President and Members
of the Board of Education
Northern Burlington County Regional School District
County of Burlington
Columbus, New Jersey

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Northern Burlington County Regional School District in the County of Burlington for the year ended June 30, 2021, and have issued our report thereon dated February 22, 2022.

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 for the information of the Northern Burlington County Regional School 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,

HOLT MCNALLY & ASSOCIATES, INC.
Certified Public Accountants & Advisors

David T. McNally
Certified Public Accountant
Public School Accountant, No. 2616

Medford, New Jersey
February 22, 2022

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HOLT MCNALLY & ASSOCIATES

Certified Public Accountants & Advisors

**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 School 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>
Richard Kaz	Board Secretary/School Business Administrator	\$100,000
Amy Lerner	Treasurer of School Monies	300,000

There is a Public Employee's Faithful Performance Blanket Position Bond covering all other employees with coverage of \$25,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The School District made a proper adjustment to the billings to sending districts for the decrease in per pupil cost in accordance with *N.J.A.C.6A:23A-17.1(f)3*.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

The net salaries of sampled employees of the board were deposited in the Payroll Account. Employee's payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

Financial Planning, Accounting and Reporting (continued)

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

Sampled salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the School Business Administrator/Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

Employee Position Control Roster

A sample 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 sample of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No exceptions were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23 A-16.29(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of a sample of 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% percent overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the board secretary were found to be in satisfactory condition.

Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer of School Monies were found to be 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. 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 Titles I, II, III and VI of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and/or State Projects

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

Our audit of the federal and state funds on a sample 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.

T.P.A.F. Reimbursement

Our audit procedures included a sample test of the biweekly reimbursements 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. Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

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 (<http://www.njleg.state.nj.us/>) website.

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

Based on the results of our tests on sample basis, 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.

School Purchasing Programs (continued)

Resolutions were adopted authorizing the awarding 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, 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.

During the 2020-2021 school year 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 Service Program (SFSP) option.

Therefore, 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 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 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.

Net cash resources did exceed three months average expenditures.

The State of Revenues, Expenses, and Changes in Net Position (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program costs 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.

Student Body Activities

Our review of the financial and accounting records for student activities indicated they were in satisfactory condition.

Application for State School Aid (ASSA)

Our audit procedures included a sample 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 and low-income, and bilingual. We also performed a review on a sample basis of the School District's procedures related to its completion. The information on the ASSA was compared to the School District workpapers without exception. 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 School District maintained workpapers on the prescribed state forms of their equivalent.

The School District written procedures appear to be adequate for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a sample 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 our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a sample of transportation contracts and purchases. Based on our sample, the School 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 sampling of transportation related purchases of goods and services.

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.

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 Findings

In accordance with audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, our procedures included a review of all prior year findings reported in the prior year's Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance.

Office of Fiscal Accountability and Compliance (OFAC) Findings

There were no Office of Fiscal Accountability and Compliance (OFAC) audit reports issued during the fiscal year ended June 30, 2021.

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.

Respectfully submitted,

HOLT MCNALLY & ASSOCIATES, INC.

Certified Public Accountants & Advisors

David T. McNally
Certified Public Accountant
Public School Accountant, No. 2616

Medford, New Jersey
February 22, 2022

ADDITIONAL INFORMATION

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SCHEDULE OF AUDITED ENROLLMENTS (1)

**NORTHERN BURLINGTON REGIONAL 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		Workpapers		Sample		Verified per		Errors per		Reported on		Sample			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
Seven	323	-	323	-	43	-	43	-	-	-	-	-	-	-		
Eight	291	-	291	-	38	-	38	-	-	-	-	-	-	-		
Nine	310	-	310	-	41	-	41	-	-	-	-	-	-	-		
Ten	320	-	320	-	42	-	42	-	-	-	-	-	-	-		
Eleven	285	-	285	-	38	-	38	-	-	-	-	-	-	-		
Twelve	246	-	246	-	33	-	33	-	-	-	-	-	-	-		
Subtotal	1,775	-	1,775	-	235	-	235	-	-	-	-	-	-	-		
Special Ed - Middle School	129	-	129	-	17	-	17	-	-	-	1	-	1	1		
Special Ed - High School	244	-	244	-	32	-	32	-	-	-	16	-	14	14		
Subtotal	373	-	373	-	49	-	49	-	-	-	17	-	15	15		
Totals	2,148	-	2,148	-	284	-	284	-	-	-	17	-	15	15		
Percentage Error					<u>0.00%</u>				<u>0.00%</u>				<u>0.00%</u>			

SCHEDULE OF AUDITED ENROLLMENTS (2)

NORTHERN BURLINGTON REGIONAL 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 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																		
Seven	37	37	-	21	21	-	4	4	-	3	3	-																		
Eight	29	29	-	17	17	-	-	-	-	-	-	-																		
Nine	34	34	-	19	19	-	1	1	-	1	1	-																		
Ten	21	21	-	12	12	-	2	2	-	1	1	-																		
Eleven	18	18	-	10	10	-	1	1	-	-	-	-																		
Twelve	17	17	-	9	9	-	1	1	-	-	-	-																		
Subtotal	156	156	-	88	88	-	9	9	-	5	5	-																		
Special Ed - Middle School	21	21	-	12	12	-	-	-	-	-	-	-																		
Special Ed - High School	49	49	-	28	28	-	1	1	-	1	1	-																		
Subtotal	70	70	-	40	40	-	1	1	-	1	1	-																		
Totals	226	226	-	128	128	-	10	10	-	6	6	-																		
Percentage Error			0.00%			0.00%			0.00%			0.00%																		
<table border="0" style="width:100%"> <tr> <td style="width:50%;"></td> <td style="width:50%; text-align:right">Transportation</td> </tr> <tr> <td>Reported on DRTS by DOE/county</td> <td>Reported on DRTS by District</td> </tr> <tr> <td>1,427</td> <td>1,427</td> </tr> <tr> <td>284</td> <td>284</td> </tr> <tr> <td>52</td> <td>52</td> </tr> <tr> <td>47</td> <td>47</td> </tr> <tr> <td>66</td> <td>66</td> </tr> <tr> <td>1,876</td> <td>1,876</td> </tr> <tr> <td>Percentage Error</td> <td>0.00%</td> </tr> </table>														Transportation	Reported on DRTS by DOE/county	Reported on DRTS by District	1,427	1,427	284	284	52	52	47	47	66	66	1,876	1,876	Percentage Error	0.00%
	Transportation																													
Reported on DRTS by DOE/county	Reported on DRTS by District																													
1,427	1,427																													
284	284																													
52	52																													
47	47																													
66	66																													
1,876	1,876																													
Percentage Error	0.00%																													
Reg. - Public Schools, col. 1	1,427	1,427	-	212	212	-	-	-	-	-	-	-																		
Reg -SpEd, col. 4	284	284	-	42	42	-	-	-	-	-	-	-																		
Aid-in-Lieu, col. 2	52	52	-	8	8	-	-	-	-	-	-	-																		
Transported - Non-Public, col. 3	47	47	-	7	7	-	-	-	-	-	-	-																		
Special Ed Spec, col. 6	66	66	-	9	9	-	-	-	-	-	-	-																		
Totals	1,876	1,876	-	278	278	-	-	-	-	-	-	-																		
Percentage Error			0.00%			0.00%			0.00%			0.00%																		

SCHEDULE OF AUDITED ENROLLMENTS (3)

**NOTHERN BURLINGTON REGIONAL SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020**

	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	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Seven	2	2	-	1	1	-
Eight	1	1	-	-	-	-
Nine	2	2	-	-	-	-
Ten	3	3	-	2	2	-
Eleven	1	1	-	2	2	-
Twelve	2	2	-	1	1	-
Subtotal	11	11	-	6	6	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Totals	11	11	-	6	6	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

EXCESS SURPLUS CALCULATION

REGULAR DISTRICTS

SECTION 1

A. 4% Calculation of Excess Surplus

2020-2021 Total General Fund Expenditures per the CAFR, Ex. C-1	\$	<u>54,047,786</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 & Social Security	\$	<u>6,280,469</u>	(B2a)
Assets Acquired Under Capital Leases	\$	<u>2,805,000</u>	(B2b)
Adjusted 2020-2021 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$	<u><u>44,962,317</u></u>	(B3)
4% of adjusted 2020-2021 General Fund Expenditures [(B3) times .04]	\$	<u>1,798,493</u>	(B4)
Enter Greater of (B4) or \$250,000	\$	<u>1,798,493</u>	(B5)
Increased by: Allowable Adjustment *	\$	<u>1,837,249</u>	(K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$	<u><u>3,635,742</u></u>	(M)

SECTION 2

Total General Fund - Fund Balances @ 06/30/2021 (Per CAFR Budgetary Comparison Schedule C-1)	\$	<u>13,128,372</u>	(C)
Decreased by:			
Year-End Encumbrances	\$	<u>2,532,779</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$	<u>-</u>	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$	<u>243,121</u>	(C3)
Other Restricted Fund Balances ****	\$	<u>6,475,188</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$	<u>831,912</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$	<u><u>3,045,372</u></u>	(U1)

REGULAR DISTRICTS (continued):

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0- \$ - (E)

Recapitulation of Excess Surplus as of June 30, 2021

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures ** \$ 243,121 (C3)

Reserved Excess Surplus *** [(E)] \$ - (E)

Total Excess Surplus [(C3) + (E)] \$ 243,121 (D)

Footnotes:

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

- (H) Federal Impact Aid. The passage of P.L. 2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, the Federal Impact Aid Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 of 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);
- (I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);
- (J1) Extraordinary Aid;
- (J2) Additional Nonpublic School Transportation Aid;
- (J3) Recognized current year School Bus Advertising Revenue; and
- (J4) Family Crisis Transportation Aid.

Detail of Allowable Adjustments

Impact Aid	\$ <u> 1,400,951</u>	(H)
Sale & Lease-back	\$ <u> -</u>	(I)
Extraordinary Aid	\$ <u> 407,588</u>	(J1)
Additional Nonpublic School Transportation Aid	\$ <u> 28,710</u>	(J2)
Current Year School Bus Advertising Revenue Recognized	\$ <u> -</u>	(J3)
Family Crisis Transportation Aid	\$ <u> -</u>	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u> 1,837,249</u>	(K)

** This amount represents the June 30, 2020 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

*** Amount must agree to the June 30, 2021 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 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.

Detail of Other Restricted Fund Balance

Statutory Restrictions:

Approved Unspent Separate Proposal	\$ <u> -</u>	
Sale/Lease-Back Reserve	\$ <u> -</u>	
Capital Reserve	\$ <u> 3,399,124</u>	
Maintenance Reserve	\$ <u> -</u>	
Emergency Reserve	\$ <u> -</u>	
Tuition Reserve	\$ <u> -</u>	
Unemployment Compensation	\$ <u> 98,272</u>	
School Bus Advertising 50% Fuel Offset Reserve - current year	\$ <u> -</u>	
School Bus Advertising 50% Fuel Offset Reserve - prior year	\$ <u> -</u>	
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ <u> 2,977,792</u>	
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ <u> -</u>	
Other state/government mandated reserve	\$ <u> -</u>	
[Other Restricted Fund Balance Not Noted Above] ****	\$ <u> -</u>	
Total Other Restricted Fund Balance	\$ <u> 6,475,188</u>	(C4)

AUDIT RECOMMENDATIONS SUMMARY

For the Fiscal Year Ended June 30, 2021

Northern Burlington Regional School District

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. 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.