

**BOARD OF EDUCATION OF THE
TOWNSHIP OF WINSLOW SCHOOL DISTRICT
COUNTY OF CAMDEN**

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**



TOWNSHIP OF WINSLOW SCHOOL DISTRICT
Auditor's Management Report on Administrative
Findings - Financial, Compliance and Performance

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

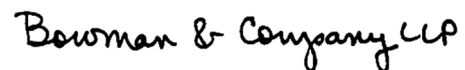
The Honorable President and
Members of the Board of Education
Township of Winslow School District
County of Camden, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Township of Winslow School District, in the County of Camden, State of New Jersey, as of and for the fiscal year ended June 30, 2021, which were separately issued in the Annual Comprehensive Financial Report dated February 9, 2022.

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

This report is issued in conjunction with the Annual Comprehensive Financial Report of the Board of Education of the Township of Winslow School District, for the fiscal year ended June 30, 2021, and is intended for the information of the 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,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Public School Accountant No. CS 238400

Voorhees, New Jersey
February 9, 2022

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

SCOPE OF AUDIT

The audit covered the financial transactions of the Board Secretary / School Business Administrator, the Superintendent, 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 Annual Comprehensive Financial Report (ACFR).

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Tyra McCoy-Boyle	Board Secretary / School Business Administrator	\$450,000.00
Regina Chico	Assistant Board Secretary / Assistant School Business Administrator	\$35,000.00

There is a Public Employees' Dishonesty Coverage Policy with New Jersey Schools Insurance Group covering all other employees with multiple coverage of \$100,000.00.

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 costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING

Examination of Claims

Sampled claims paid during the fiscal year under audit did not indicate any reportable noncompliance with respect to signatures, certification, or supporting documentation.

Payroll Account

The net salaries of sampled employees of the School District were deposited in the net payroll account. Employees' payroll deductions and the employer's share of fringe benefits were deposited in the payroll agency account.

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

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

Sampled payrolls were delivered to the Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

Employee Position Control Roster

A sample of the Employee Position Control Roster indicated that it was in satisfactory condition and was approved by the county office submission with the 2020-2021 budget review checklist.

Encumbrances and Accounts Payable

A sample of outstanding issued purchase orders was made as of June 30 for proper classification of orders as encumbrances and accounts payable. Our sample did not indicate any reportable noncompliance with respect to classification of orders.

Travel

A sample of travel expenditures during the fiscal year under audit did not indicate any reportable noncompliance.

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 randomly sampled expenditure transactions. We also tested the coding of all expenditures included in our compliance and single audit sampling procedures. In addition, a sample was selected that specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. Our samples did not indicate any reportable noncompliance with respect to classification of expenditures.

Board Secretary's Records

Our audit of the financial and accounting records maintained by the Board Secretary indicated that they were in satisfactory condition.

Treasurer of School Moneys' Records

Our audit of the financial and accounting records maintained by the Superintendent indicated that they were in satisfactory condition.

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

The E.S.S.A. 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, Title III, and Title IV of the Every Student Succeeds Act.

The audit of compliance for E.S.S.A. did not indicate any reportable noncompliance.

Other Special Federal and / or State Projects

The School District's other special projects were approved as listed on exhibits K-3 and K-4 located in the ACFR.

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

The audit of compliance for other special projects did not indicate any reportable noncompliance.

FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)

TPAF Reimbursement

Our audit procedures included a sample of the biweekly reimbursements filed with the Department of Education for School District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

TPAF 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-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 and N.J.S.A. 18A:66-90. The expenditure was inspected 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 the school contracts in general, are available on the following website:

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

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

<http://www.njleg.state.nj.us/>

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000.00 (with a Qualified Purchasing Agent) and \$32,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$19,600.00 for 2020-21.

The School District's 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 audit, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

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

SCHOOL FOOD SERVICE

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 fiscal year 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 Service Program (SFSP) option.

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 free and reduced price meal eligible 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 \$100,000.00 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 position (ACFR exhibit B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

We also 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 Paycheck Protection Plan (PPP) 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.

Net cash resources did exceed three months average expenditures.

Finding 2021-001 (ACFR Finding 2021-001)

The School District’s Food Service Fund net cash resources exceeded three months average expenditures.

Recommendation:

The School District continue to monitor the finances of its Food Service Fund and follow up the plan to reduce the net cash resources below its three month average expenditures.

STUDENT BODY ACTIVITIES

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

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a sample of information reported in the October 15, 2020 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income, and bilingual. We also performed an inspection of the School District procedures related to its completion. The information on the A.S.S.A. was compared to the School District workpapers with certain exceptions noted. 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 or their equivalent.

The School District has adequate written procedures for the recording of student enrollment data.

Finding No. 2021-002 (ACFR Finding No. 2021-002)

The School District's workpapers and corresponding documentation did not agree with the submitted A.S.S.A. report on four enrollment categories.

Recommendation

The School District should maintain workpapers and corresponding documents to support student counts on each enrollment grade and enrollment category on the submitted A.S.S.A. report.

PUPIL TRANSPORTATION

Our audit procedures included a sample of on-roll status reported in the 2020-21 District Report of Transported Resident Students (DRTRS). The information that was reported 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 related 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 sample of transportation related purchases of goods and services.

FACILITIES AND CAPITAL ASSETS

Our audit of the financial and accounting records for facilities and capital assets indicated that they were in satisfactory condition.

MISCELLANEOUS

Continuing Disclosure Agreements

The School District complied with its most recent continuing disclosure agreements made in relation to prior year bond issuances.

MISCELLANEOUS (CONT'D)

Testing for Lead of All Drinking Water in Education Facilities

The School District complied with all the requirements of N.J.A.C. 6A: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'S FINDINGS

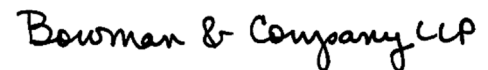
There were no audit findings for the fiscal year ended June 30, 2020.

We have also inspected any relevant fiscal findings contained in the Collaborative Monitoring Report issued by the Department of Education in June 2021. Corrective action had been taken on all relevant fiscal findings contained in the report.

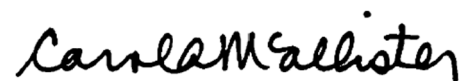
ACKNOWLEDGMENT

We received the complete cooperation of all of the officials of the School and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Public School Accountant No. CS 238400

TOWNSHIP OF WINSLOW SCHOOL DISTRICT
 Schedule of Net Cash Resources
 Net Cash Resources Did Exceed Three Months of Expenditures
 Proprietary Funds - Food Service Fund
 For the Fiscal Year Ended June 30, 2021

<u>Net Cash Resources:</u>	<u>Food Service B - 4/5</u>	
ACFR	Current Assets	
B-4	Cash & Cash Equivalents	\$ 433,574.75
B-4	Due from Other Governments	607,081.93
B-4	Due from Other Funds	
B-4	Accounts Receivable	48,842.84
B-4	Investments	
ACFR	Current Liabilities	
B-4	Less Accounts Payable	(391,570.24)
B-4	Less Accruals	
B-4	Less Due to Other Funds	(56,982.38)
B-4	Less Unearned Revenue	
	Net Cash Resources	<u>\$ 640,946.90</u> (A)
 <u>Net Adjusted Total Operating Expense:</u>		
B-5	Total Operating Expenditures	\$ 1,329,375.20
B-5	Less Depreciation	(68,420.80)
	Adjusted Total Operating Expense	<u>\$ 1,260,954.40</u> (B)
 <u>Average Monthly Operating Expense:</u>		
	B / 10	<u>\$ 126,095.44</u> (C)
 <u>Three Times Monthly Average:</u>		
	3 X C	<u>\$ 378,286.32</u> (D)

TOTAL IN BOX A	\$ 640,946.90
LESS TOTAL IN BOX D	<u>\$ 378,286.32</u>
NET	<u>\$ 262,660.58</u>
From above:	
A is greater than D, cash exceeds 3 X average monthly operating expenses.	

TOWNSHIP OF WINSLOW SCHOOL DISTRICT
 Application for State School Aid Summary
 Schedule of Audited Enrollments
 Enrollment as of October 15, 2020

	2021-2022 Application for State School Aid						Sample for Verification						Private Schools for the 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 Verifi-cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool																
Full Day Preschool	94		94					30		30						
Half Day Kindergarten																
Full Day Kindergarten	275		275					76		76						
One	282		282					52		52						
Two	314		314					67		67						
Three	304		304					62		62						
Four	296		296					139		139						
Five	308		308					172		172						
Six	286		286					135		135						
Seven	313		313					313		313						
Eight	302		301		1			301		301						
Nine	295		295					295		295						
Ten	217		219		(2)			219		219						
Eleven	205		205					205		205						
Twelve	215		216		(1)			216		216						
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14CR.)																
Subtotal	3,706	-	3,708	-	(2)	-	2,282	-	2,282	-	-	-	-	-	-	-
Special Education-Elementary	419		419					26		26			20	19	19	
Special Education-Middle School	214		214					14		14			17	9	9	
Special Education-High School	248		246		2			17		17			46	34	34	
Subtotal	881	-	879	-	2	-	57	-	57	-	-	-	83	62	62	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	4,587	-	4,587	-	-	-	2,339	-	2,339	-	-	-	83	62	62	-
Percentage Error																

TOWNSHIP OF WINSLOW SCHOOL DISTRICT

Application for State School Aid Summary
 Schedule of Audited Enrollments
 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 Application, Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten	115	115		7	7		5	5		5	5	
One	149	150	(1)	8	8		5	5		4	4	
Two	154	155	(1)	7	7		10	11	(1)	7	7	
Three	143	144	(1)	6	6		8	8		7	7	
Four	140	137	3	15	15		9	9		6	6	
Five	152	152		17	17		5	5		3	3	
Six	145	143	2	15	15		3	3		3	3	
Seven	151	150	1	31	31		3	3		2	2	
Eight	141	140	1	30	30		2	3	(1)	2	2	
Nine	133	133		25	25		2	2		2	2	
Ten	105	104	1	23	23		2	2		2	2	
Eleven	86	84	2	19	19		2	2				
Twelve	102	103	(1)	19	19							
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14CR.)												
Subtotal	1,716	1,710	6	222	222	-	56	58	(2)	43	43	-
Special Education-Elementary	199	202	(3)	6	6		1	2	(1)	1	1	
Special Education-Middle School	125	123	2	7	7							
Special Education-High School	138	141	(3)	29	29							
Subtotal	462	466	(4)	42	42	-	1	2	(1)	1	1	-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Totals	2,178	2,176	2	264	264	-	57	60	(3)	44	44	-
Percentage Error			0.09%			-			-5.26%			-

	Transportation						Reg. Avg. (Mileage) = Regular Including Grade PK students (Part A)	Reg. Avg. (Mileage) = Regular Excluding Grade PK students (Part B)	Spec. Avg. (Mileage) = Special Ed. with Special Needs	Reported	Re-Calculated
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors					
Reg. - Public Schools, Col. 1	3,364	3,364		215	215					5.7	5.7
Reg. - SpEd, Col. 4	713	713		40	40					5.7	5.7
Transported - Non-Public, Col. 3	62	62		4	4					5.6	5.6
Special Needs, Col. 6	274	274		19	19						
Totals	4,413	4,413	-	278	278	-					
Percentage Error			-			-					

TOWNSHIP OF WINSLOW SCHOOL DISTRICT
 Application for State School Aid Summary
 Schedule of Audited Enrollments
 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 Test Score and Register	Sample Errors
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten	2	2		2	2	
One	2	3	(1)	3	3	
Two	3	3		2	2	
Three	7	7		6	6	
Four	3	3		4	4	
Five	2	3	(1)	3	3	
Six	2	2		2	2	
Seven						
Eight						
Nine	3	4	(1)	4	4	
Ten	3	4	(1)	4	4	
Eleven						
Twelve	1	1				
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14CR.)						
Subtotal	<u>28</u>	<u>32</u>	<u>(4)</u>	<u>30</u>	<u>30</u>	<u>-</u>
Special Education-Elementary						
Special Education-Middle School						
Special Education-High School						
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>28</u>	<u>32</u>	<u>(4)</u>	<u>30</u>	<u>30</u>	<u>-</u>
Percentage Error			<u>-14.29%</u>			<u>-</u>

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT / CHARTER SCHOOL / RENAISSANCE SCHOOL PROJECT

SECTION 1

4% Calculation of Excess Surplus

2020-21 Total General Fund Expenditures Reported on ACFR Exhibit C-1	\$ 108,301,414.80 (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	4,781,800.00 (B1a)
Transfer from Capital Reserve to Capital Projects Fund	(B1b)
Transfer from General Fund to SRF for PreK-Regular	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	(B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	17,391,566.01 (B2a)
Assets Acquired Under Capital Leases	(B2b)
Adjusted 2020-21 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ 95,691,648.79 (B3)
4% of Adjusted 2020-21 General Fund Expenditures [(B3) times .04]	\$ 3,827,665.95 (B4)
Enter Greater of (B4) or \$250,000	3,827,665.95 (B5)
Increased by: Allowable Adjustment *	1,490,891.00 (K)
Maximum Unassigned Fund Balance [(B5) + (K)]	\$ 5,318,556.95 (M)

SECTION 2

Total General Fund - Fund Balances at June 30, 2021 (Per ACFR Budgetary Comparison Schedule, Ex. C-1)	\$ 37,004,662.22 (C)
Decreased by:	
Year-End Encumbrances	1,598,537.16 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	3,218,307.04 (C3)
Other Restricted Fund Balances ****	21,516,505.40 (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	9,339.42 (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 10,661,973.20 (U1)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ 5,343,416.25 (E)
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Recapitulation of Excess Surplus as of June 30, 2021

Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 3,218,307.04 (C3)
Restricted - Excess Surplus *** [(E)]	5,343,416.25 (E)
Total Excess Surplus [(C3)+(E)]	\$ 8,561,723.29 (D)

TOWNSHIP OF WINSLOW SCHOOL DISTRICT
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

The School District continue to monitor the finances of its Food Service Fund and follow up the plan to reduce the net cash resources below its three month average expenditures.

5. Student Body Activities

None

6. Application for State School Aid

The School District should maintain workpapers and corresponding documents to support student counts on each enrollment grade and enrollment category on the submitted A.S.S.A. report.

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Follow-Up on Prior Year Findings

Not Applicable - There were no audit findings for the fiscal year ended June 30, 2020.