

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2021**

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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# LERCH, VINCI & HIGGINS, LLP

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Honorable President and  
Members of the Board of Trustees  
Wyckoff Township Public Schools  
Wyckoff, New Jersey

We have audited in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Wyckoff Township Public Schools as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated February 3, 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 Board of Education’s management 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

Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
February 3, 2022

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**GENERAL COMMENTS**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/Business Administrator and Assistant Business Administrator, 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 detailed on the Insurance Schedule contained in the District's CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Patricia A. Salvati, CPA	Business Administrator	\$500,000
Jessica Viola	Assistant Business Administrator	\$500,000
Michele Rainere	Assistant Business Administrator (March 1, 2021- June 30, 2021)	\$500,000

There is public employee dishonesty coverage covering all other employees with coverage of \$100,000 per employee and \$500,000 per loss and deductibles of \$5,000 and \$100,000, respectively.

**Financial Planning, Accounting and Reporting**

Examination of Claims

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

Payroll Account

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

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

Salary withholdings were promptly remitted to the proper agencies including health benefits withholdings due to the general fund.

The required certification (E-CERTI) of compliance with requirements of income on compensation of District administration was filed with the New Jersey Department of Treasury by the due date.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Financial Planning, Accounting and Reporting (Continued)**

Cash Reconciliations

The District has designated the Assistant Business Administrator to prepare monthly bank reconciliations.

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 and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. 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. No errors were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. As a result of the procedures performed, no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

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

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

Approved budgetary line accounts were not overexpended.

Acknowledgment of the Board's receipt of the Board Secretary's monthly financial reports was included in the minutes.

The prescribed contractual order system was followed.

The capital asset records were updated for the additions and disposals of capital assets made during the year.

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

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Title II Part A of the Elementary and Secondary Education Act as amended.

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Financial Planning, Accounting and Reporting (Continued)**

Other Special Federal and/or State Projects

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

Our audit of the Federal and State funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits contained herein represent a true statement of 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. Reimbursement to State for Federal Salary Expenditures

None.

**School Purchasing Programs**

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-3(A) are \$44,000 (with a qualified purchasing agent) and \$32,000 (without a qualified purchasing agent), respectively. The District's Business Administrator is qualified and the District, by Board resolution has increased the bid threshold to \$44,000. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is currently \$19,600.

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

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.

The results of our examination indicated that no individual payments, contracts, or agreements were made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

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

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 that purchases were made through the use of State contracts.

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**School Food Service**

**COVID – 19 EMERGENCY**

The school district did not operate its food service program during the 2020/2021 school year.

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus 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 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 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.

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

**Enterprise Funds**

The District maintains the following other enterprise funds:

The *summer enrichment fund* accounts for the activities of the District's summer school program which provides education opportunities beyond the regular school term.

The *pay to participate fund* accounts for the activities of the District's extra-curricular activities which provides sports programs.

The *social club fund* accounts for the activities of special need students which provides for the learning of interrelation skills.

The *technology program fund* accounts for the activities of student purchased insurance on district issued computers.

**Student Body Activities**

The Board has a policy which clearly established the regulation of student activity funds.

All receipts were promptly deposited.

Cash disbursements had proper supporting documentation.

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
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 schools for the handicapped, low-income and bilingual. 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 or 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 with an isolated exception. 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**

There was no SDA grant activity in the 2020/21 school year.

The District maintained records for their governmental and business type activities capital assets.

**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).



**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**SCHEDULE OF MEAL COUNT ACTIVITY**

**NOT APPLICABLE FOR FISCAL YEAR 2021**

**SCHEDULE OF NET CASH RESOURCES – FOOD SERVICE FUND**

**NOT APPLICABLE FOR FISCAL YEAR 2021**

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2020  
SCHEDULE OF AUDITED ENROLLMENTS**

	2020-2021 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		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 - 3yr		-		-	-	-		-		-	-	-				
Half Day Preschool - 4yr	4	-	4	-	-	-	4	-	4	-	-	-				
Full Day Preschool - 3yr																
Full Day Preschool - 4yr																
Half Day Kindergarten																
Full Day Kindergarten	214	-	214	-	-	-	53	-	53	-	-	-				
One	216	-	216	-	-	-	63	-	63	-	-	-				
Two	169	-	169	-	-	-	31	-	31	-	-	-				
Three	173	-	173	-	-	-	57	-	57	-	-	-				
Four	176	-	176	-	-	-	29	-	29	-	-	-				
Five	165	-	165	-	-	-	52	-	52	-	-	-				
Six	194	-	194	-	-	-	194	-	194	-	-	-				
Seven	187	-	187	-	-	-	187	-	187	-	-	-				
Eight	189	-	189	-	-	-	189	-	189	-	-	-				
Nine																
Ten																
Eleven																
Twelve																
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	1,687	-	1,687	-	-	-	859	-	859	-	-	-	-	-	-	-
Special Ed - Elementary	120	-	120	-	-	-	30	-	30	-	-	-	9	9	9	-
Special Ed - Middle School	102	-	102	-	-	-	25	-	25	-	-	-	3	3	3	-
Special Ed - High School																
Subtotal	222	-	222	-	-	-	55.0	-	55.0	-	-	-	12.0	12.0	12.0	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	1,909	-	1,909	-	-	-	914.0	-	914.0	-	-	-	12.0	12.0	12.0	-
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
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	-		-	-	-	-	-	-	-	-	-	-
One	-		-				-	-	-	-	-	-
Two	-		-				-	-	-	-	-	-
Three	1	1	-	1	1	-	-	-	-	-	-	-
Four	-		-				-	-	-	-	-	-
Five	-		-				-	-	-	-	-	-
Six	-		-				-	-	-	-	-	-
Seven	1	1	-	1	1	-	-	-	-	-	-	-
Eight	-		-				-	-	-	-	-	-
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	<u>2</u>	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	-		-				-	-	-	-	-	-
Special Ed - Middle	1	1	-	1	1	-	-	-	-	-	-	-
Special Ed - High	-		-				-	-	-	-	-	-
Subtotal	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</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>3</u>	<u>3</u>	<u>-</u>	<u>3</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	159	159	-	91	91	-
Reg -SpEd, col. 4	33	33	-	19	19	-
Transported - Non-Public, col. 2	11	11	-	7	7	-
Special Ed Spec, col. 6	30	30	-	17	17	-
Totals	<u>233</u>	<u>233</u>	<u>-</u>	<u>134</u>	<u>134</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
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 Kindegarten						
Full Day Kindergarten	3	3	-	3	3	-
One	6	6	-	6	6	-
Two	2	2	-	2	2	-
Three	-	-	-	-	-	-
Four	1	1	-	1	1	-
Five	-	-	-	-	-	-
Six	1	1	-	1	1	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine			-			-
Ten			-			-
Eleven			-			-
Twelve			-			-
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>13</u>	<u>13</u>	<u>-</u>	<u>13</u>	<u>13</u>	<u>-</u>
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle	1	1	-	1	1	-
Special Ed - High	-	-	-	-	-	-
Subtotal	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>14</u>	<u>14</u>	<u>-</u>	<u>14</u>	<u>14</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**SECTION 1A - Calculation of Excess surplus - (3.5%)**

2020-2021 Total General Fund Expenditures per the CAFR (C-1)		\$ 47,643,028
Decreased by:		
Capital Leases	\$ 369,760	
On-Behalf TPAF Pension & Social Security	<u>7,696,518</u>	
		<u>8,066,278</u>
 Adjusted 2020-2021 General Fund Expenditures		 <u>\$ 39,576,750</u>
3.5% of Adjusted 2020-2021 General Fund Expenditures		\$ 1,385,186
Increased by: Allowable Adjustment		<u>578,209</u>
Maximum Unassigned Fund Balance		<u>\$ 1,963,395</u>

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2021 (C-1)		\$ 12,913,380
Decreased by:		
Year End Encumbrances		(726,388)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures		(650,000)
Other Restricted Fund Balances - Capital Reserve		(7,424,622)
Other Restricted Fund Balances - Maintenance Reserve		(508,851)
Other Restricted Fund Balances - Unemployment Compensation		(895,257)
Other Restricted Fund Balances - Unreserved Designated for Subsequent Year's Exp		<u>(94,867)</u>
Total Unreserved/Undesignated Fund Balance		<u>\$ 2,613,395</u>

**SECTION 3**

Reserved Fund Balance - Excess Surplus		<u>\$ 650,000</u>
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**Recapitulation of Excess Surplus as of June 30, 2021**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures		\$ 650,000
Reserved Excess Surplus		<u>650,000</u>
Total		<u>\$ 1,300,000</u>

**Detail of Allowable Adjustments**

Extraordinary Aid (Unbudgeted)		\$ 559,359
Additional Nonpublic School Transportation Aid (Unbudgeted)		<u>18,850</u>
		<u>\$ 578,209</u>

**WYCKOFF TOWNSHIP PUBLIC SCHOOLS  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**RECOMMENDATIONS**

**I. Administrative Practices and Procedures**

There are none.

**II. Financial Planning, Accounting and Reporting**

There are none.

**III. School Purchasing Program**

There are none.

**IV. School Food Services**

There are none.

**V. Student Body Activities**

There are none.

**VI. Application for State School Aid**

There are none.

**VII. Pupil Transportation**

There are none.

**VIII. Facilities and Capital Assets**

There are none.

**IX. Miscellaneous**

There are none.

**Status of Prior Years' Audit Findings/Recommendations**

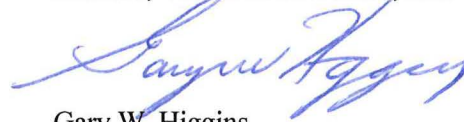
There were no prior year recommendations.

**ACKNOWLEDGMENT**

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



Gary W. Higgins  
Public School Accountant  
Certified Public Accountant