

**MOONACHIE BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2022**

**MOONACHIE BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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INDEPENDENT AUDITOR'S MANAGEMENT REPORT

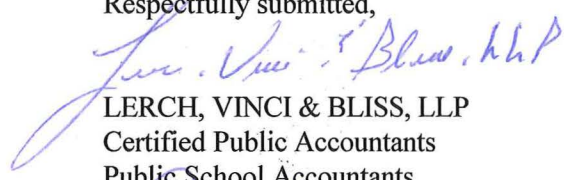
Honorable President and Members
of the Board of Education
Moonachie Board of Education
Moonachie, New Jersey

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 Moonachie Board of Education for the fiscal year ended June 30, 2022, and have issued our report thereon dated February 6, 2023.

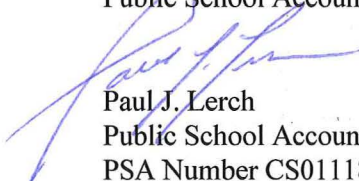
As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of management, the Board of Education, 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.

Respectfully submitted,



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



Paul J. Lerch
Public School Accountant
PSA Number CS01118

Fair Lawn, New Jersey
February 6, 2023

**MOONACHIE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Monies 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 the Insurance Schedule contained in the district's CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Laurel Spadavecchia	Business Administrator/Board Secretary	\$200,000
Ernest Turner	Treasurer	\$250,000

There is a Public Employees' Dishonesty Bond covering all other employees with multiple coverage of \$500,000.

P.L.2020,c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A.18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by school district. The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

All payrolls were approved by the Superintendent and were certified by the president of the Board, the Board Secretary/Business Administrator and the Treasurer of School Monies.

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.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the General Fund. 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 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.

MOONACHIE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Financial Planning, Accounting and Reporting (Continued)

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-16.2(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. 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.

Finding 2022-1 – Our audit of budget charges revealed that certain general supplies were charged as equipment/capital outlay.

Recommendation – Districts/charter schools/renaissance school projects should reference *The Uniform Minimum Chart of Account for New Jersey Public School* and other available reference materials, such as the Budget Guidelines for the proper classification required to be in compliance with N.J.A.C. 6A:23A-16.2(f).

Travel

The district has adopted a policy regulating District travel in compliance with N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11.12.

Board Secretary's Records

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

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

Bids received are summarized in the minutes.

The prescribed contracted order system was followed.

Monthly Board Secretary's report and certifications were approved by the Board in a timely manner.

Treasurer's Records

The Treasurer did perform cash reconciliations for all District accounts.

The Treasurer's bank reconciliations were in agreement with the records of the School Business Administrator/Board Secretary.

The Treasurer's cash balances were in agreement with the reconciled cash balance as determined during the audit.

Acknowledgement of the Board's receipt of the Treasurer's monthly financial reports was included in the minutes.
Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (ESSA)

The E.S.E.A./E.S.S.A financial exhibits are contained within the Special Revenue section of the ACFR. 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, as amended.

Our examination of the E.S.E.A./ESSA 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 on Exhibits K-3 and K-4 located in the ACFR.

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.

**MOONACHIE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Financial Planning, Accounting and Reporting (Continued)

I.D.E.A. Part B

Separate accounting was maintained for each approved project.

Grant application approvals and acceptance of grant funds were made by Board resolution.

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.

TPAF Reimbursement to the State for Federal Salary Expenditures

The reimbursement to the State for the amount of the expenditure charged to the current year's Final Report 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 subsequent to the end of the 60 day grant liquidations period, but prior to 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:18-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law".

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) is \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent). The District has appointed Laurel Spadavecchia as a Qualified Purchasing Agent. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is \$20,200 effective 2021-22.

If the purchasing agent is qualified pursuant to subsection b of section 9 of P.L. 1971, c.198 (c.40A:11-9), the Board of Education may establish that the bid threshold may be up to \$44,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section. The Board has designated the Board Secretary as the 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 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.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements and aggregate amounts for similar services/goods were made for the performance of work or purchased 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, however, that the district purchased items through the use of State contracts.

**MOONACHIE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School Food Service Fund

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 eligible students during the period of school closures. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

During SY 2021-2022 the public health emergency was still applicable. As a result, School Food Authorities (SFA's) 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 could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

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 ages of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

The school food service program was not selected as a major federal or State program. However, the program expenditures exceeded \$100,000 in federal 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.

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.

Non-program foods were not purchased, prepared, sold or offered for sale.

We inquired of management about the public health emergency procedures/practices that the SFA instated 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 Activity Fund

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

All receipts tested were deposited in a timely manner. All cash disbursements tested had proper supporting documentation.

**MOONACHIE BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2021 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 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 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 2021-2022 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 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.

Miscellaneous

Testing for Lead of all Drinking Water in Educational Facilities

The school district adhered to all 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.

Facilities and Capital Assets

The District has no SDA grant projects during the current year.

Follow Up On Prior Year Findings

In accordance with government audit standards, our procedures included a review of all prior year recommendations.

Suggestions to Management

- All interfunds balances be liquidated.
- The excess balance in the payroll agency account be returned to the general fund.

**MOONACHIE BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULE OF MEAL/MILK COUNT ACTIVITY
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOT APPLICABLE

**MOONACHIE BOARD OF EDUCATION
NET CASH RESOURCE SCHEDULE**

**Proprietary Funds - Food Service
FYE 2022**

Net Cash Resources:

*	Current Assets				
	Cash & Cash Equiv.	\$	96,154		
	Due from Other Gov'ts		15,439		
	Due from Other Funds		0		
	Investments				
	Current Liabilities				
	Less Accounts Payable		(41,935)		
	Less Accruals				
	Less Due to Other Funds		(5,304)		
	Less Deferred Revenue				
	Net Cash Resources	\$	64,354		(A)

Net Adj. Total Operating Expense:

Tot. Operating Exp.	317,865		
Less Depreciation	0		
Adj. Tot. Oper. Exp.	317,865	\$	(B)

Average Monthly Operating Expense:

B / 10	31,787	\$	(C)
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Three times monthly Average:

3 X C	95,360	\$	(D)
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TOTAL IN BOX A	\$ 64,354
LESS TOTAL IN BOX D	\$ 95,360
NET	\$ (31,006)

CONCLUSION : Balance does not exceed the 3 x average monthly operating expenses.

From above:

A is greater than D, cash exceeds 3 X average monthly operating expenses.

D is greater than A, cash does not exceed 3 X average monthly operating expenses.

* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form.

**MOONACHIE BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2021
SCHEDULE OF AUDITED ENROLLMENTS**

	2022-2023 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 Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Veri- cation	Sample Verified	Sample Errors		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared						
Full Day Preschool 3 Years Old	17		17		-	-	17		17		-						-	
Full Day Preschool 4 Years Old	22		22		-	-	22		22		-						-	
Full Day Kindergarten	29		29		-	-	29		29		-						-	
Grade 1	29		29		-	-	29		29		-						-	
Grade 2	36		36		-	-	36		36		-						-	
Grade 3	27		27		-	-	27		27		-						-	
Grade 4	39		39		-	-	39		39		-						-	
Grade 5	31		31		-	-	31		31		-						-	
Grade 6	23		23		-	-	23		23		-						-	
Grade 7	28		28		-	-	28		28		-						-	
Grade 8	22		22		-	-	22		22		-						-	
Subtotal	303	-	303	-	-	-	303	-	303	-	-	-					-	
Sp Ed - Elementary	25		25		-	-	25		25		-						-	
Sp Ed - Middle School	15		15		-	-	15		15		-		1	1	1		-	
Subtotal	40	-	40	-	-	-	40	-	40	-	-		1	1	1		-	
Totals	343	-	343	-	-	-	343	-	343	-	-		1	1	1		-	
Percentage Error					<u>0.00%</u>						<u>0.00%</u>						<u>0.00%</u>	

MOONACHIE BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
10/15/2021
SCHEDULE OF AUDITED ENROLLMENTS

	Resident 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	Sample Errors
Full Day Kindergarten	14	14	-	2	2	-
Grade 1	12	12	-	5	5	-
Grade 2	23	23	-	4	4	-
Grade 3	19	19	-	3	3	-
Grade 4	16	16	-	1	1	-
Grade 5	22	22	-	6	6	-
Grade 6	12	12	-	4	4	-
Grade 7	15	15	-	2	2	-
Grade 8	7	7	-	2	2	-
Grade 9	13	13	-	7	7	-
Grade 10	2	2	-	2	2	-
Grade 11	9	9	-	4	4	-
Grade 12	5	5	-	2	2	-
Subtotal	169	169	-	44	44	-
Sp Ed - Elementary	15	12	3	3	3	-
Sp Ed - Middle School	12	10	2	5	5	-
Sp Ed - High School	5	3	2	1	1	-
Subtotal	32	25	7	9	9	-
Totals	201	194	7	53	53	-
Percentage Error			<u>3.48%</u>			<u>0.00%</u>

	Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
	-	-	-	-	-	-
	1	1	-	1	1	-
	1	1	-	1	1	-
	1	1	-	1	1	-
	1	1	-	1	1	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	1	1	-	1	1	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	1	1	-	1	1	-
	-	-	-	-	-	-
Subtotal	6	6	-	6	6	-
	1	1	-	1	1	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	1	1	-	1	1	-
Totals	7	7	-	7	7	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

	Transportation					
	Reported on DRTRS by DOE / County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	81	81	-	37	37	-
Transported - Non Public	-	-	-	-	-	-
Regular - Special Ed	10	10	-	5	5	-
Special Needs	16	16	-	7	7	-
Subtotal	107	107	-	49	49	-
Percentage Error			<u>0.0%</u>			<u>0.0%</u>

MOONACHIE BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
10/15/2021
SCHEDULE OF AUDITED ENROLLMENTS

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as NOT Low Income	Reported on Workpapers as NOT low Income	Errors	Sample Selected From Workpapers	Verified to Application	Errors
Full Day Kindergarten	1	1	-	1	1	-
Grade 1	-	-	-	-	-	-
Grade 2	-	-	-	-	-	-
Grade 3	-	-	-	-	-	-
Grade 4	-	-	-	-	-	-
Grade 5	-	-	-	-	-	-
Grade 6	1	1	-	1	1	-
Grade 7	-	-	-	-	-	-
Grade 8	1	1	-	1	1	-
Grade 9	1	1	-	1	1	-
Grade 10	2	2	-	2	2	-
Grade 11	-	-	-	-	-	-
Grade 12	1	1	-	1	1	-
Subtotal	7	7	-	7	7	0
Sp Ed - Elementary	-	-	-	-	-	-
Sp Ed - Middle School	-	-	-	-	-	-
Sp Ed - High School	-	-	-	-	-	-
Subtotal						
Totals	7	7	-	7	7	-
Percentage Error			0.00%			0.00%

**MOONACHIE BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

2021-2022 Total General Fund Expenditures		\$ 11,195,314
Increased by:		
Transfer to Special Revenue Fund Pre-K		68,655
Decreased by:		
On-Behalf TPAF Pension & Social Security		1,469,221
Adjusted 2021-2022 General Fund Expenditures		9,794,748
4% of Adjusted 2021-2022 General Fund Expenditures		391,790
Enter Greater of 4% of Adjusted 2021-2022 General Fund Expenditures or \$250,000		391,790
Increased by:		
Allowable Adjustment		226,122
Maximum Unreserved/Undesignated Fund Balance		\$ 617,912
Total General Fund - Fund Balance at June 30, 2022		\$ 4,176,817
Decreased by:		
Restricted:		
Reserved Excess Surplus Designated Subsequent Year Expenditures	\$ 300,000	
Capital Reserve	1,372,924	
Capital Reserve - Designated Subsequent Year Expenditures	1,000,000	
Maintenance Reserve	187,197	
Maintenance Reserve - Designated Subsequent Year Expenditures	130,000	
Assigned:		
Year End Encumbrances	40,661	
		3,030,782
Total Unassigned Fund Balance for Excess Surplus Calculation		\$ 1,146,035
Restricted Fund Balance - Excess Surplus		\$ 528,123
<u>Recapitulation of Excess Surplus as of June 30, 2022</u>		
Reserved Excess Surplus		\$ 528,123
Reserved Excess Surplus Designated for Subsequent Year's Expenditures		300,000
		\$ 828,123
<u>Allowable Adjustments</u>		
Non Budget - Extraordinary Aid		\$ 70,529
Non Budget - Transportation Aid		6,670
Non Budget - Maintenance of Equity Aid		148,923
		\$ 226,122

**MOONACHIE BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

1. It is recommended that the districts/charter schools/renaissance school projects should reference *The Uniform Minimum Chart of Account for New Jersey Public School* and other available reference materials, such as the Budget Guidelines for the proper classification required to be in compliance with *N.J.A.C. 6A:23A-16.2(f)*.

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. Miscellaneous

There are none.


IX. Status of Prior Years' Audit Findings/Recommendations

Prior year findings were reviewed and corrective action was taken on all items.

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 & BLISS, LLP



Paul J. Lerch
Certified Public Accountant
Public School Accountant