CLIFTON BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS - FINANCIAL COMPLIANCE AND PERFORMANCE
JUNE 30, 2025

CLIFTON BOARD OF EDUCATION
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AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

LERCH, VINCI & BLISS, LLP
CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

INDEPENDENT AUDITOR'S MANAGEMENT REPORT

Honorable President and
Members of the Board of Trustees
Clifton Board of Education
Clifton, 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 Clifton Board of Education as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated January 13, 2026.

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

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

Lerch, Vinci & Bliss, LLP

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

Paul J. Lerch

Paul J. Lerch
Public School Accountant
PSA Number CS01118

Fair Lawn, New Jersey
January 13, 2026

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Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator, Board Treasurer Designee/Chief School 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 (Exhibit J-20), contained in the District's ACFR.

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

Name	Position	Amount
Michael Ucci	Board Secretary/Business Administrator	$10,000
Ahmed Shehata, MBA, MPA	Assistant Superintendent for Business/ Board Secretary	$605,000
Victoria Rodgers	School Activity Fund Director	$50,000

There is a Public Employees' Faithful Performance Blanket Position Bond with National Union Fire Insurance covering all other employees with multiple coverage of $500,000.

P.L. 2020, c44

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 of audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending districts for the adjustment 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

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

<u>Financial Planning, Accounting and Reporting</u> (Continued)

<u>Payroll Account</u>

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 certified by the President of the Board and the Board Secretary/School Business Administrator and approved by the Chief School Administrator.

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

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the NJ Department of Treasury was filed by the March 15 due date.

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

<u>Year-End Encumbrances and Accounts Payable</u>

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 year-end 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.

> **Finding 2025-001 –** Our audit of year end liabilities in the Capital Project Fund indicated certain purchase orders were not properly classified as accounts payable and encumbrances.
>
> **Recommendation –** Procedures be reviewed and revised to ensure open purchase orders are reviewed at year end for accuracy, appropriateness and proper classification as an account payable or encumbrance.

<u>Travel</u>

The District had an approved Board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

<u>Classification of Expenditures</u>

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 errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications.

> **Finding 2025-002 –** Our audit noted that certain General Fund construction services were charged to the lease purchase principal budget account.
>
> **Recommendation –** The District should properly classify object codes when recording budgetary expenditures.

Financial Planning, Accounting and Reporting (Continued)

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following items:

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

The Board Secretary's and Chief School Administrator's reports were presented monthly to the Board and were submitted to the executive county superintendent as prescribed (N.J.S.A. 18A:17-9 and 18A:17-36)..

The Board Secretary did file other financial reports with the Board which contained schedules similar to those reported in the State prescribed report.

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

The pre-numbered contractual order system was followed.

> **Finding 2023-003 –** Our audit of the Capital Projects Fund revealed cumulative project expenditures plus year end encumbrances exceeded the available project balance as of June 30, 2025. The year end encumbrances include contingencies which may not be utilized which is undeterminable as this time.
>
> **Recommendation –** District fund the overexpended project balance in the Capital Projects Fund with a transfer from Capital Reserve in the 2026/27 budget.

Board Treasurer Designee/Chief School Administrator's Records

The following items were noted during our review of the records of the Board Treasurer Designee/Chief School Administrator.

The Board Treasurer Designee/Chief School Administrator did perform cash reconciliations for the general operating account and payroll accounts (N.J.S.A. 18A:17-9).

All cash receipts were promptly deposited.

The Board Treasurer Designee/Chief School Administrator's records were in agreement with the Board Secretary's records.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the General Fund.

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 Fund of the ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, II, III and Title IV of the Elementary and Secondary Education Act.

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

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Exhibit K-3 and Exhibit 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 are contained within the Special Revenue section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

Nonpublic State Aid

Project completion reports were finalized and transmitted to the Department by the due date.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursements 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 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 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

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 (as amended) and 18A:18A-3(a) are $44,000 (with a Qualified Purchasing Agent) and $32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently $22,400.

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 School Business Administrator as the qualified purchasing agent and established the bid threshold at $44,000.

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 did indicate that 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, amended.

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

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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 purchase items through the use of State contracts.

Food Service Fund

School Food Authorities (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 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 School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. Exceptions were not 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. Exceptions were not noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Position (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the ACFR.

Student Activity/Athletic Accounts

The Board has a policy which clearly established the regulation of student activity and athletic accounts.

Cash reports and cash disbursements were maintained in satisfactory condition.

Summer Enrichment and ONE Clifton League Programs

Separate revenue and expense records and billing journals were maintained.

CLIFTON BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2024 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income, related services 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 with immaterial exceptions. The information that was included on the workpapers was verified with minor 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 2024/25 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no exception. The information that was included in the district workpapers was verified with minor exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

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

Testing for Lead of all Drinking Water in Education Facilities

The school district adhered to all requirements of N.J.A.C. 26-12 and 12.4 related to the testing for lead of all drinking water in educational facilities.

The school district did submit the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Follow-up on Prior Year Findings

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

Suggestions to Management

- Old reconciling items on certain District's bank reconciliations be reviewed and cleared of record.
- Treasurer designee be covered by a surety bond in accordance with the New Jersey Administrative Code.
- All interfund balances between various funds be liquidated before year end.
- Substitute and Paraprofessional services be advertised as a professional service.

CLIFTON BOARD OF EDUCATION
FOOD SERVICE ENTERPRISE FUND
SCHEDULE OF MEAL COUNT ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOT APPLICABLE

CLIFTON BOARD OF EDUCATION
FOOD SERVICE ENTERPRISE FUND
CALCULATION OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Current Assets		
Cash and Cash Equivalents	$	383,467
Due from Other Governments		637,929
Accounts Receivable		436,158
Current Liabilities		
Accounts Payable		(457,715)
Due to Other Funds		(120,666)
Unearned Revenue		(41,535)
Net Cash Resources	$	837,638
Adjusted Total Operating Expense:		
Total Operating Expenses	$	9,932,062
Less Depreciation		(380,201)
Adjusted Total Operating Expense	$	9,551,861
Average Monthly Operating Expense:	$	955,186
Three Times Monthly Average:	$	2,865,558
Total Net Cash Resources	$	837,638
Three Times Monthly Average		2,865,558
Excess/(Negative) Cash Resources	$	(2,027,920)

CLIFTON BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
SCHEDULE OF AUDITED ENROLLMENTS

	2025-2026 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 Verifi-cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool 3 Years Old					-	-					-					
Full Day Preschool 3 Years Old	147		147		-	-	13		13		-					
Full Day Preschool 4 Years Old	238		264		(26)	-	122		122		-					
Full Day Kindergarten	619		619		-	-	54		54		-					
Grade 1	651		651		-	-	107		109		(2)					
Grade 2	607		607		-	-	85		87		(2)					
Grade 3	627		627		-	-	56		56		-					
Grade 4	597		597		-	-	117		120		(3)					
Grade 5	580		580		-	-	123		123		-					
Grade 6	571		571		-	-	306		307		(1)					
Grade 7	634		634		-	-	297		297		-					
Grade 8	669		669		-	-	313		316		(3)					
Grade 9	649		649		-	-	649		651		(2)					
Grade 10	637		637		-	-	637		638		(1)					
Grade 11	714		714		-	-	714		716		(2)					
Grade 12	669		669		-	-	669		670		(1)					
Subtotal	8,609	-	8,635	-	(26)	-	4,262	-	4,279	-	(17)	-		-	-	-
Sp Ed - Elementary	1,046		1,046		-	-	37		37	-	-		21	6	6	-
Sp Ed - Middle School	473		473		-	-	17		17	-	-		12	4	4	-
Sp Ed - High School	482		482		-	-	17		17		-		44	13	12	1
Subtotal	2,001	-	2,001	-	-	-	71	-	71	-	-		77	23	22	1
Totals	10,610	-	10,636	-	(26)	-	4,333	-	4,350	-	(17)	-	77	23	22	1
Percentage Error					-0.25%						-0.39%					1.30%

CLIFTON BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
SCHEDULE OF AUDITED ENROLLMENTS

	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	Sample Errors	Reported on ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
Full Day Kindergarten	469	472	(3)	5	5	-	93	93	-	6	6	-
Grade 1	461	463	(2)	4	4	-	73	73	-	5	5	-
Grade 2	467	468	(1)	5	5	-	83	83	-	6	6	-
Grade 3	427	428	(1)	4	4	-	65	65	-	5	5	-
Grade 4	403	403	-	4	4	-	69	69	-	5	5	-
Grade 5	417	418	(1)	4	4	-	57	57	-	4	4	-
Grade 6	415	415	-	4	4	-	45	45	-	3	3	-
Grade 7	470	471	(1)	5	5	-	37	37	-	3	3	-
Grade 8	491	491	-	5	5	-	52	52	-	4	4	-
Grade 9	471	471	-	5	5	-	85	85	-	6	6	-
Grade 10	441	442	(1)	4	4	-	82	83	(1)	5	5	-
Grade 11	495	495	-	5	5	-	81	81	-	6	6	-
Grade 12	414	415	(1)	4	4	-	50	50	-	4	4	-
Subtotal	5,841	5,852	(11)	58	58	-	872	873	(1)	62	62	-
Sp Ed - Elementary	851	755	96	7	4	3	54	67	(13)	5	5	-
Sp Ed - Middle School	349	350	(1)	3	4	(1)	13	13	-	1	1	-
Sp Ed - High School	366	366	-	4	4	-	-	-	-	-		-
Subtotal	1,566	1,471	95	14	12	2	67	80	(13)	6	6	-
Totals	7,407	7,323	84	72	70	2	939	953	(14)	68	68	-
Percentage Error			1.13%			2.78%			-1.49%			0.00%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	2,168	2,168	-	50	51	(1)
Transported - Non Public	92	92	-	2	2	-
AIL Non-Public	638	638	-	27	27	-
Regular - Special Ed	718	718	-	17	16	1
Special Needs	93	93	-	2	2	-
	3,709	3,709	-	98	98	-
Percentage Error			0.00%			0.00%

CLIFTON BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2024
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	11	11	-	3	3	-
Grade 1	13	13	-	4	4	-
Grade 2	8	8	-	3	3	-
Grade 3	10	10	-	3	3	-
Grade 4	11	11	-	3	3	-
Grade 5	8	8	-	3	3	-
Grade 6	8	8	-	3	3	-
Grade 7	3	3	-	1	1	-
Grade 8	11	11	-	3	3	-
Grade 9	14	14	-	4	4	-
Grade 10	12	12	-	4	4	-
Grade 11	18	18	-	6	6	-
Grade 12	14	14	-	4	4	-
Subtotal	141	141	-	44	44	-
Sp Ed - Elementary	13	22	(9)	7	7	-
Sp Ed - Middle School	1	1		-		-
Sp Ed - High School	2	2		1	1	-
Subtotal	16	25	(9)	8	8	-
Totals	157	166	(9)	52	52	-
Percentage Error			-5.73%			0.00%

CLIFTON BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

SECTION 1 - Two Percent (2%) - Calculation of Excess Surplus

2024-2025 Total General Fund Expenditures per the ACFR		$ 365,384,010	
Increased by:			
Transfers to Special Revenue Fund-Student Activity/Athletics		60,000	
Transfers to Special Revenue Fund-Preschool		3,423,628	
		368,867,638	
Decreased by:			
On-Behalf TPAF Pension & Social Security		(48,413,338)	
Lease Payable		(63,294,766)	
Adjusted 2024-2025 General Fund Expenditures		257,159,534	
2% of Adjusted 2024-2025 General Fund Expenditures		5,143,191	
Enter Greater of 2% of Adjusted 2024-2025 General Fund Expenditures or $250,000		5,143,191	
Increased by: Allowable Adjustment		1,921,234	
Maximum Unassigned Fund Balance			$ 7,064,425

SECTION 2

Total General Fund - Fund Balance at June 30, 2025		$ 42,378,998	
Decreased by:			
Year End Encumbrances			
Capital Reserve	14,819,456		
Capital Reserve - Designated for Subsequent Year's Expenditures	5,350,000		
Maintenance Reserve	4,144,990		
Maintenance Reserve - Designated for Subsequent Year's Expenditures	2,309,337		
Unemployment	268,553		
Committed Fund Balance:			
Year-End Encumbrances	4,554,159		
Assigned Fund Balance:			
Designated for Subsequent Year's Expenditures	1,070,900		
Year-End Encumbrances	2,797,178		
		35,314,573	
Total Unassigned Fund Balance for Excess Surplus Calculation			$ 7,064,425

SECTION 3

Fund Balance - Excess Surplus	$ -

Detail of Allowable Adjustments

Extraordinary Aid	$ 1,579,147	
Nonpublic Transportation Aid	342,087	
Total Adjustment		$ 1,921,234

CLIFTON BOARD OF EDUCATION
RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. Procedures be reviewed and revised to ensure open purchase orders are reviewed at year end for accuracy, appropriateness and proper classification as an account payable or encumbrance.

2. The District should properly classify object codes when recording budgetary expenditures.

3. District fund the overexpended project balance in the Capital Projects Fund with a transfer from Capital Reserve in the 2026/27 budget.

III. School Purchasing Program

There are none.

IV. Food Service Fund

There are none.

V. Student Activity/Athletic Accounts

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.

X. Status of Prior Years' Audit Findings/Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all.

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