

*Auditor's Management Report*

*for the*

*Borough of Emerson  
School District*

*in the*

*County of Bergen  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2024*

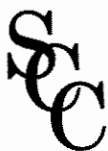


**AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE  
FINDINGS-FINANCIAL AND COMPLIANCE**

**TABLE OF CONTENTS**

	<b><u>Page</u></b>
Independent Auditor's Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
P.L. 2020, c. 44	2
Financial Planning, Accounting and Reporting	3
Examination of Claims	3
Tuition Charges	3
Payroll Accounts	3
Position Control Roster	3
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures	4
Board Secretary's Records	4
Treasurer's Records	4
Elementary and Secondary Education Act (E.S.E.A.) as amended by Every Student Succeeds Act (ESSA)	4
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement	5
T.P.A.F. Reimbursement to the State for Federal Salary Expenditures	5
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	5-6
Food Service Fund	6
Student Body Activities	7
Application for State School Aid	7
Pupil Transportation	7
Facilities and Capital Assets	7
Miscellaneous	
Testing for Lead of All Drinking Water in Educational Facilities	7
Follow-Up on Prior Year Findings	7
Schedule of Audited Enrollments	8-10
Schedule of Calculation of Excess Surplus	11
Recommendations	12





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**INDEPENDENT AUDITOR'S REPORT**

Honorable President and Members  
of the Board of Education  
Emerson Borough School District  
County of Bergen  
Emerson, New Jersey 07630

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Borough of Emerson School District in the County of Bergen for the year ended June 30, 2024, and have issued our report dated November 1, 2024.

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

This report is intended solely for the information of the Borough of Emerson School District, County of Bergen, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

CERTIFIED PUBLIC ACCOUNTANTS

PUBLIC SCHOOL ACCOUNTANT NO. 948

November 1, 2024

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**SCOPE OF AUDIT**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, the activities of the Emerson Borough School District and the records under the auspices of the Board of Education.

**ADMINISTRATIVE PRACTICES AND PROCEDURES**

**Insurance**

Insurance coverage was carried in the amounts as detailed in the District's ACFR. (See Exhibit J-20)

**Official Bonds**

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BOND</u>
John Marmora	Business Administrator/Board Secretary	\$250,000.00
Douglas Barrett	Treasurer of School Monies	\$250,000.00
John Vitetta	Bus Driver/Courier	\$50,000.00
Gaby Mills	Bus Driver/Courier	\$50,000.00

There is a employees' dishonesty policy covering all other employees.

Adequacy of insurance coverage is the responsibility of the Board of Education.

**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/did not 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.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING**

**Examination of Claims**

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

**Tuition Charges**

Tuition Charges A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were compared to the estimated costs. The Board made the proper adjustment to the billings to sending districts for the increase/decrease in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

**Payroll Accounts**

The net salaries of all employees of the District were deposited in the Net 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, the Board Secretary/Business Administrator and the Chief School Administrator.

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

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

**Position Control Roster**

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

**Reserve for Encumbrances Liability (Current) for 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, 2024.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**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: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 the test the propriety of expenditure classification.

**Board Secretary's Records**

The financial records, books of account and minutes of the Board Secretary were maintained in satisfactory condition and the contractual order system was fully implemented.

**Treasurer's Records**

The records maintained by the Treasurer of School Monies were in satisfactory condition and were in agreement with the records maintained by the Board Secretary/Business Administrator.

**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 ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act, as amended and reauthorized.

**Other Special Federal and/or State Projects**

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

Our examination of the State and Federal 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 represent an accurate statement of the financial position pertaining to the aforementioned special projects.



**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)**

**T.P.A.F. Reimbursement**

Our audit procedures included a test of the bimonthly reimbursement 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**

Our audit procedures also included a test of the reimbursement of the employer share of pensions, group life insurance, FICA and other benefits of the Teacher's Pension and Annuity Fund for TPAF members carrying out and paid from federally funded programs in accordance with N.J.S.A. 18A:66-90. The District filled out the required form and submitted it for audit. Our test included verification of eligible employees to be included, and, if applicable, a recalculation to verify proper amounts were used. No exceptions were noted.

**SCHOOL PURCHASING PROGRAMS**

**Contracts and Agreements Requiring Advertisement for Bids**

N.J.S.A. 18A:18A-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 therefor, except as is provided otherwise in this chapter or specifically by any other law.

The Board of Education may, by resolution, approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."

Effective July 1, 2023, the bid threshold in accordance with N.J.S.A. 18A:18A-3(a) and (c) is \$32,000.00. In accordance with N.J.S.A. 40A:11-9 (b) the bid threshold for all purchases made by the District's qualified purchasing agent is \$40,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$20,400.00.

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 the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**SCHOOL PURCHASING PROGRAMS (CONTINUED)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

The results of our examination indicated that no individual payments, contracts or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions 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 made purchases through the use of state contracts.

**FOOD SERVICE FUND**

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 Assets (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

Net Cash Resources did not exceed three months average expenditures.

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**STUDENT BODY ACTIVITIES**

The records for the Student Body Activities were maintained in satisfactory condition.

**APPLICATION FOR STATE SCHOOL AID**

Our audit procedures included a test of information reported in the October 14, 2023 Application for State School Aid (A.S.S.A) for on-roll, private schools for the handicapped, and low-income. 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 work papers 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 work papers 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 2023-24 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.

**FACILITIES AND CAPITAL ASSETS**

Facilities and fixed asset records were maintained in satisfactory condition. Records were updated for additions and disposals made during the year.

**MISCELLANEOUS**

**Testing for Lead of All Drinking Water in Educational Facilities**

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

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

**FOLLOW-UP ON PRIOR YEAR'S FINDINGS:**

Not Applicable

**EMERSON BOARD OF EDUCATION**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**ENROLLMENTS AS OF 10/15/2023**

	2024-2025 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on			Workpapers			Errors			Sample			Registers			Reported on A.S.A. as Private Schools
	A.S.A. On Roll	Shared	Full	On Roll	Shared	Full	Full	Shared	Full	Selected from Workpapers	Full	Shared	Full	Shared	Full	
	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Full	Shared	Full	Errors
Half Day Preschool - 3 YR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Preschool - 4 YR	41	-	-	41	-	-	-	-	10	-	-	-	-	-	-	-
Full Day Preschool - 3 YR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool - 4 YR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	75	-	-	75	-	-	-	-	16	-	-	-	-	-	-	-
One	85	-	-	85	-	-	-	-	16	-	-	-	-	-	-	-
Two	77	-	-	77	-	-	-	-	16	-	-	-	-	-	-	-
Three	65	-	-	65	-	-	-	-	16	-	-	-	-	-	-	-
Four	72	-	-	72	-	-	-	-	16	-	-	-	-	-	-	-
Five	72	-	-	72	-	-	-	-	16	-	-	-	-	-	-	-
Six	59	-	-	59	-	-	-	-	16	-	-	-	-	-	-	-
Seven	83	-	-	83	-	-	-	-	16	-	-	-	-	-	-	-
Eight	58	-	-	58	-	-	-	-	16	-	-	-	-	-	-	-
Nine	70	-	-	70	-	-	-	-	16	-	-	-	-	-	-	-
Ten	62	-	-	62	-	-	-	-	16	-	-	-	-	-	-	-
Eleven	64	-	-	64	-	-	-	-	16	-	-	-	-	-	-	-
Twelve	65	-	-	65	-	-	-	-	16	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	948	-	-	948	-	-	218	-	218	-	-	-	-	-	-	-
Special Ed - Elementary	54	-	-	54	-	-	-	-	12	-	-	-	-	-	-	-
Special Ed - Middle School	41	-	-	41	-	-	-	-	12	-	-	-	-	-	-	-
Special Ed - High School	39	-	-	39	-	-	-	-	12	-	-	-	-	-	-	-
Subtotal	134	-	-	134	-	-	36	-	36	-	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,082	-	-	1,082	-	-	254	-	254	-	-	-	-	-	-	-
Percentage Error							0.00%						0.00%			0.00%

**EMERSON BOARD OF EDUCATION**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**ENROLLMENTS AS OF 10/15/2023**

	Resident Low Income			Sample for Verification			Resident ELL Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	4	4	-	3	3	-	-	-	-	-	-	-
Full Day Kindergarten	8	8	-	7	7	-	4	4	-	4	4	-
One	3	3	-	3	3	-	-	-	-	-	-	-
Two	1	1	-	1	1	-	-	-	-	-	-	-
Three	7	7	-	3	3	-	1	1	-	1	1	-
Four	3	3	-	2	2	-	-	-	-	-	-	-
Five	4	4	-	4	4	-	-	-	-	-	-	-
Six	5	5	-	3	3	-	-	-	-	-	-	-
Seven	3	3	-	3	3	-	-	-	-	-	-	-
Eight	6	6	-	3	3	-	-	-	-	-	-	-
Nine	10	10	-	6	6	-	-	-	-	-	-	-
Ten	4	4	-	2	2	-	-	-	-	-	-	-
Eleven	3	3	-	2	2	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	61	61	-	42	42	-	5	5	-	5	5	-
Special Ed - Elementary	15	15	-	9	9	-	-	-	-	-	-	-
Special Ed - Middle	11	11	-	8	8	-	-	-	-	-	-	-
Special Ed - High	12	12	-	7	7	-	-	-	-	-	-	-
Subtotal	38	38	-	24	24	-	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	99	99	-	66	66	-	5	5	-	5	5	-
Percentage Error			0.00%			0.00%			0.00%			0.00%
Transportation												
	Reported on DRTS by DOE/coupy	Reported on DRTS by District	Errors	Tested	Verified	Errors						
Reg. - Public Schools, col. 1	60	60	-	40	40	-						
Reg.-SpEd, col. 4	15	15	-	13	13	-						
Transported - Non-Public AIL, col. 3	63	63	-	42	42	-						
Special Ed Spec, col. 6	30	30	-	22	22	-						
Totals	168	168	-	117	117	-						
Percentage Error			0.00%			0.00%						
											Reported	Recalculated
											6.0	6.0
											6	6.0
											6.8	6.8

Reg Avg (Mileage) = Regular Including Grade PK students (Part A)  
Reg Avg (Mileage) = Regular Excluding Grade PK students (Part B)  
Spec Avg. = Special Ed with Special Needs

**EMERSON BOARD OF EDUCATION**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**ENROLLMENTS AS OF 10/15/2023**

	Resident ELL NOT Low Income		Sample for Verification			
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	2	2	-	2	2	-
Two	4	4	-	3	3	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	1	1	-	1	1	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-
Subtotal	7	7	0	6	6	0
Special Ed - Elementary	1	1	-	1	1	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	1	1	0	1	1	0
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
Totals	8	8	-	7	7	-
Percentage Error			0.00%			0.00%

EMERSON SCHOOL DISTRICT  
SCHEDULE OF CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2023 - 2024 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 30,341,920.31	
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 5,372,621.32	
Adjusted 2023 - 2024 General Fund Expenditures		\$ 24,969,298.99
2% of Adjusted 2023 - 2024 General Fund Expenditures		\$ 499,385.98
Greater of Line Above or \$250,000.00		\$ 499,385.98
Increased by: Allowable Adjustment		\$ 638,965.00
Maximum Unreserved/Undesignated Fund Balance		\$ 1,138,350.98

SECTION 2

Total General Fund - Fund Balances @ 6-30-2024	\$ 10,425,044.44	
Decreased by:		
Year-End Encumbrances	\$ 649,976.78	
Other Restricted Fund Balances	\$ 8,236,716.68	
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	\$ 400,000.00	
Total Unassigned Fund Balance		\$ 1,138,350.98

SECTION 3

Restricted Fund Balance-Excess Surplus	\$ 0.00
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Recapitulation of Excess Surplus as of June 30, 2024

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 0.00
Restricted Excess Surplus	\$ 0.00
Total Excess Surplus	\$ 0.00

Detail of Allowable Adjustments

Extraordinary Aid	\$ 610,300.00
Additional Non-Public School Transportation Aid	28,665.00
	\$ 638,965.00

Detail of Other Restricted Fund Balance:

Capital Reserve	\$ 7,321,106.12
Emergency Reserve	226,154.29
Maintenance Reserve	200,000.00
Unemployment	489,456.27
	\$ 8,236,716.68

**Independent Auditor's Management Report of Administrative  
Findings – Financial and Compliance**

**RECOMMENDATIONS**

1. Administrative Practices and Procedures  
None
2. Financial Planning, Accounting and Reporting  
None
3. School Purchasing Program  
None
4. School Food Service  
None
5. Student Body Activities  
None
6. Application for State School Aid  
None
7. Pupil Transportation  
None
8. Facilities and Capital Assets  
None
9. Miscellaneous  
None
10. Status of Prior Year's Findings/Recommendations  
Not Applicable



