

Auditor's Management Report

for the

*Borough of Metuchen
School District*

in the

*County of Middlesex
New Jersey*

for the

*Fiscal Year Ended
June 30, 2024*

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

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Health Benefit Data – Chapter 44	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Account	2-3
Position Control Roster	3
Reserve for Encumbrances Liability (Current) and Accounts Payable	3
Unemployment Compensation Insurance Trust Fund	3
Classification of Expenditures	3
Board Secretary's Records	3
Treasurer's Records	3
Elementary and Secondary Education Act (E.S.E.A.) as Amended by Every Student Succeeds Act (ESSA)	4
Other Special Federal and State Projects	4
T.P.A.F. Reimbursement	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	5-6
School Food Service Fund	7-8
Student Body Activities	8
Application for State School Aid	8
Pupil Transportation	8
Facilities and Capital Assets	8
Testing for Lead of all Drinking Water in Educational Facilities	8
Follow-Up on Prior Year's Findings	8
Schedule of Audited Enrollments	9-11
Excess Surplus Calculation	12
Schedule of Net Cash Resources-Food Service	13
Schedule of Meal Counts	14-15
Recommendations	16



SUPLEE, CLOONEY & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Metuchen School District
County of Middlesex
Metuchen, New Jersey 08840

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 Metuchen School District in the County of Middlesex for the year ended June 30, 2024, and have issued our report dated January 31, 2025.

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 Metuchen School District, County of Middlesex, 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. However, this report is a matter of public record and its distribution is not limited.



CERTIFIED PUBLIC ACCOUNTANTS



PUBLIC SCHOOL ACCOUNTANT NO. 948

January 31, 2025

**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 Borough of Metuchen School District, and the records of the various funds under the auspices of the Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance (N.J.S.A. 18A:17-26, 18A: 17-32)

Insurance coverage was carried in the amounts as detailed in the District's A.C.F.R. (See Exhibit "J-20").

Official Bonds

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Rebecca Cuthbert	Treasurer of School Monies	\$280,000.00
Michael Harvier	Board Secretary/School Business Administrator	50,000.00

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

Health Benefits-Chapter 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 the 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 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.

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

Payroll Account (Continued)

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

Salary withholdings were promptly remitted to the proper agencies.

Payrolls were delivered to the treasurer of school monies with a warrant made to her 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 purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund.

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 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 classification.

Board Secretary's Records

The records maintained by the Board Secretary were in satisfactory condition and appropriate balances matched to those prepared by the Treasurer of School Monies.

Treasurer's Records

The records maintained by the Treasurer of School Monies were in satisfactory condition

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

and independently maintained from the Board Secretary/Board 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 A.C.F.R.. This section of the A.C.F.R. documents the financial position pertaining to projects under Title I, II, and IV of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the A.C.F.R.. 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 A.C.F.R.. This section of the A.C.F.R. documents the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

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 prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. Our test included verification of eligible employees to be included. The expenditure was reviewed subsequent to the reimbursement. No exceptions were noted.

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

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 States:

"a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$44,000.00, the contract may be awarded by a purchasing agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefor, except that the board of education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. (pending before the Legislature as section 15 of this bill) 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 \$44,000.00. 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.

b. Commencing in the fifth year after the year in which P.L. 1999 c. 440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the board of education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2 and shall round the adjustment to the nearest \$1,000.00. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of every year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

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, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) became \$44,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$22,400.00.

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

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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.

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.

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

SCHOOL FOOD SERVICE FUND

School Food Service

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 financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit. No exceptions noted.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions were noted.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

Finding 2024-01: The net cash resources exceeds three months average expenditures.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Service employees. No exceptions were noted.

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the edit check worksheet was completed. Reimbursement claims were submitted in a timely manner. No exceptions were noted.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced priced meal policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The statement of revenues, expenses and charges in fund net position (ACFR exhibit B-5) does separate program and non-program revenue and program and non-program costs of goods sold.

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

STUDENT BODY ACTIVITIES

A cash receipts and disbursement record was maintained in satisfactory condition.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of information reported in the October 13, 2023 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 that was included on the workpapers was verified without exception.

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. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

FACILITIES AND CAPITAL ASSETS

Our procedures included review of transfers of local funds from the general fund or from the capital reserve account, awarding of contracts for eligible facilities construction, and the District's capital assets ledger. No exceptions noted.

TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES

Our procedures included examination and interviews regarding the district's compliance with N.J.A.C. 26-1.2 and 12.4 relating to the testing for lead in drinking water. 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). No exceptions were noted.

FOLLOW-UP ON PRIOR YEAR'S FINDINGS

There were no findings in prior year.

METUCHEN SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023

	Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.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.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day PreK 3 yrs	0	0	0	0	0	0	0	0	0	0	0	0
Half Day PreK 4 yrs	0	0	0	0	0	0	0	0	0	0	0	0
Full Day PreK 4 yrs	0	0	0	0	0	0	0	0	0	0	0	0
Half Day K	0	0	0	0	0	0	0	0	0	0	0	0
One	8	8	0	1	1	0	2	2	0	0	0	0
Two	14	14	0	1	1	0	5	5	0	1	1	0
Three	13	13	0	1	1	0	3	3	0	1	1	0
Four	11	11	0	1	1	0	3	3	0	0	0	0
Five	10	10	0	1	1	0	1	1	0	0	0	0
Six	9	9	0	1	1	0	1	1	0	0	0	0
Seven	11	11	0	1	1	0	1	1	0	0	0	0
Eight	6	6	0	1	1	0	2	2	0	0	0	0
Nine	5	5	0	1	1	0	0	0	0	0	0	0
Ten	9	9	0	1	1	0	0	0	0	0	0	0
Eleven	5	5	0	1	1	0	0	0	0	0	0	0
Twelve	7	7	0	1	1	0	0	0	0	0	0	0
Subtotal	108	108	0	12	12	0	18	18	0	2	2	0
Percentage Error			0.00%			0.00%			0.00%			0.00%
SpEd Elementary	14	14	0	2	2	0	0	0	0	0	0	0
SpEd Middle School	5	5	0	1	1	0	0	0	0	0	0	0
SpEd High School	13	13	0	2	2	0	0	0	0	0	0	0
Subtotal	32	32	0	5	5	0	0	0	0	0	0	0
Totals	140	140	0	17	17	0	18	18	0	2	2	0

	Transportation		
	Reported on DRTS by DOE	Reported on DRTS by District	Errors
Reg. Public Schools, col. 1	31	31	0
Non Pub - AIL - Col. 3	84	84	0
Reg. - SpEd, Col. 4	0	0	0
Special Ed Spec, col. 6	79	79	0
Totals	194	194	0
Percentage Error			0.00%

METUCHEN SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool 3 yrs	0	0	0	0	0	0
Half Day Preschool 4 yrs	0	0	0	0	0	0
Full Day PreK 4 yrs	0	0	0	0	0	0
Half Day Kindergarten	6	6	0	1	1	0
One	7	7	0	1	1	0
Two	6	6	0	1	1	0
Three	2	2	0	0	0	0
Four	4	4	0	1	1	0
Five	7	7	0	1	1	0
Six	4	4	0	0	0	0
Seven	2	2	0	0	0	0
Eight	1	1	0	0	0	0
Nine	3	3	0	0	0	0
Ten	1	1	0	0	0	0
Eleven	0	0	0	0	0	0
Twelve	1	1	0	0	0	0
Subtotal	44	44	0	5	5	0
SpEd Elementary	0	0	0	0	0	0
SpEd Middle School	1	1	0	1	1	0
SpEd High School	0	0	0	0	0	0
Subtotal	1	1	0	1	1	0
Totals	45	45	0	6	6	0
Percentage Error			0.00%			0.00%

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

SECTION 1

2% Calculation of Excess Surplus (2023-24 expenditures)

2023 - 2024 Total General Fund Expenditures	<u>54,626,494.61</u>	
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>10,588,185.07</u>	
Adjusted 2023 - 2024 General Fund Expenditures		<u>44,038,309.54</u>
2% of Adjusted 2023 - 2024 General Fund Expenditures		<u>880,766.19</u>
Greater of line above or \$250,000.00		<u>880,766.19</u>
Increased by: Allowable Adjustment		<u>571,948.00</u>
Maximum Unreserved/Undesignated Fund Balance		<u>1,452,714.19</u>

SECTION 2

Total General Fund Balances @ 6-30-24	<u>15,094,559.50</u>	
Decreased by:		
Year End Encumbrances	<u>427,837.93</u>	
Legally Restricted-Excess Surplus-Designated For Subsequent Year's Expenditures	<u>800,000.00</u>	
Other Restricted Fund Balances (Capital Reserve, Maintenance Reserve, Emergency Reserve, Unemployment)	<u>9,804,451.88</u>	
Total Unreserved/Undesignated Fund Balance for Excess Surplus Calculation		<u>4,062,269.69</u>

SECTION 3

Restricted Fund Balance-Excess Surplus	<u>2,609,555.50</u>
--	---------------------

Recapitulation of excess surplus as of June 30, 2024

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	<u>800,000.00</u>
Restricted Excess Surplus	<u>2,609,555.50</u>
Total	<u>3,409,555.50</u>

Detail of Allowable Adjustments

Additional/Unbudgeted Extraordinary Aid	<u>533,728.00</u>
Additional/Unbudgeted Non-Public School Transportation Aid	<u>38,220.00</u>
	<u>571,948.00</u>

BOROUGH OF METUCHEN SCHOOL DISTRICT
NET CASH RESOURCE SCHEDULE - FOOD SERVICE
FY 2024

CAFR	*	Current Assets	
B-4		Cash & Cash Equiv.	452,491.48
B-4		Due from Other Gov'ts	25,317.73
B-4		Accounts Receivable	
CAFR		Current Liabilities	
B-4		Less Accounts Payable	(25,666.48)
B-4		Less Accruals	
B-4		Less Due to Other Funds	
B-4		Less Unearned Revenue	(53,830.22)
Less: Supply Chain Assistance Received This Year			(53,582.04)
Net Cash Resources			<u>344,730.47</u>
<u>Net Adj. Total Operating Expense:</u>			
B-5		Tot. Operating Exp.	846,000.41
B-5		Less Depreciation	(8,829.17)
Adj. Tot. Oper. Exp.			<u>837,171.24</u>
<u>Average Monthly Operating Expense:</u>			
B / 10			<u>83,717.12</u>
<u>Three times monthly Average:</u>			
3 X C			<u>251,151.37</u>
TOTAL IN BOX A			<u>344,730.47</u>
LESS TOTAL IN BOX D			<u>(251,151.37)</u>
NET			<u>93,579.10</u>

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.

BOROUGH OF METUCHEN SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - FEDERAL
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE (a)</u>	<u>(OVER) UNDER CLAIM (b)</u>
National School Lunch	Free	12,016	12,016	12,016	0	4.25	0.00
National School Lunch	Reduced	2,778	2,778	2,778	0	3.85	0.00
National School Lunch	Paid	123,081	123,081	123,081	0	0.40	0.00
	TOTAL	<u>137,875</u>	<u>137,875</u>	<u>137,875</u>			<u>0.00</u>
Total Net Overclaim (Underclaim)							<u>0.00</u>

BOROUGH OF METUCHEN SCHOOL DISTRICT
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM - STATE
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
State Reimbursement - National School Lunch	Free	12,016	12,016	12,016	0	0.07	0.00
State Reimbursement - National School Lunch	Reduced	2,778	2,778	2,778	0	0.07	0.00
State Reimbursement - National School Lunch	Paid	123,081	123,081	123,081	0	0.06	0.00
	TOTAL	<u>137,875</u>	<u>137,875</u>	<u>137,875</u>			
Total Net Overclaim (Underclaim)							<u>0.00</u>

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

It is recommended that:

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

