

**NEW MILFORD BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2024**

**NEW MILFORD BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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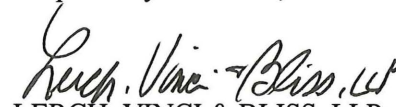
Honorable President and
Members of the Board of Education
New Milford Board of Education
145 Madison Avenue
New Milford, New Jersey 07646

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 New Milford Board of Education as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated January 10, 2025.

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 Education, others within the District and the New Jersey 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


Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
January 10, 2025

**NEW MILFORD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 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 (Exhibit J-20) included in the District's Annual Comprehensive Financial Report (ACFR).

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Stephanie Kuchar	School Business Administrator/ Board Secretary	\$300,000
Kelly Ippolito	Treasurer of School Monies	\$300,000

There is Public Employee Dishonesty coverage with Great American Insurance Company, with a limit of \$100,000 per employee and \$500,000 per loss.

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 appear to 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

The District's tuition contracts specify that tuition charges are not subject to annual tuition adjustment.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

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

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

**NEW MILFORD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

Salary withholdings were promptly remitted to the proper agencies, including health benefit withholdings due to other funds. The Board has implemented and maintains a personnel tracking and accounting (Position Control) system.

The School Business Administrator completed and filed the required Certificates of Compliance with federal and state law with respect to the reporting of compensation for certain employees.

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.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6:A23-16.2(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 material transaction errors were noted and therefore, no additional procedures were deemed necessary to test the propriety of expenditure classification.

Travel

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

Board Secretary's Records

The financial records, books of account and minutes were maintained by the School Business Administrator/Board Secretary.

Acknowledgment of the Board's receipt of the Board Secretary and Treasurer's monthly financial reports and required certifications were included in the minutes.

The prescribed contractual order system was followed.

Treasurer's Records

The Treasurer did perform cash reconciliations for all District accounts. (N.J.S.A. 18A:17-36).

All cash receipts were promptly deposited.

The Treasurer's records agreed with the records of the Board Secretary.

The Treasurer's cash balances agreed with the reconciled cash balances as determined during the audit.

**NEW MILFORD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Financial Planning, Accounting and Reporting (Continued)

Unemployment Compensation Insurance Account

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Account. 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 Section of the ACFR. The section of the ACFR documents the financial position pertaining to projects under Title I, Title II, Title III and Title IV of the Elementary and Secondary Education Act as amended.

Our examination of the E.S.E.A. 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.

I.D.E.A. Part B

Separate accounting records were maintained for each approved project.

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

Nonpublic State Aid

Project Completion Reports were finalized and transmitted to the State by the due date.

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 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.

The financial exhibits contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursement

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

T.P.A.F. Reimbursement to 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 Social Security 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 prior 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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3A 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.

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 Board Attorney's opinion should be sought before a commitment is made.

**NEW MILFORD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

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.

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

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal that purchases were made through the use of state contracts.

Finding 2024-1 – Our audit of expenditures revealed that supporting detail for certain purchases made in accordance with State and cooperative purchasing contracts was not available for audit.

Recommendation – It is recommended that with respect to school purchasing amounts paid through State contract and cooperative purchasing agreements be verified to State contract and cooperative purchasing documentation.

School Food Services

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 and food service personnel as to whether there were any reimbursement overclaims or underclaims. None were noted.

We also inquired of school management as to whether the expenditure of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

We also inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to eligible students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific cost applicable to the emergency operations.

The financial transactions and records of the school food services were maintained in good condition. The financial accounts and records were reviewed on a test-check basis. Cash receipts and bank records were reviewed for timely deposits. The cash disbursement 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

The District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed. The FSMC contract includes an operating results provision which guarantees that the food service program will have no cost or breakeven food service operation, including the management fee. The operating results provision has been met for the current fiscal year.

**NEW MILFORD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

School Food Services (Continued)

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures for program related goods and services. The Districts deposited program monies and made expenditures in accordance with N.J.S.A. 18A:17-34. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did exceed three months average expenditures. The District has developed a multi-year plan to eliminate the excess net cash resources in the Food Service Fund.

Applications for free and reduced-price meals were reviewed for completeness and accuracy as part of our audit of the Application for State School Aid (ASSA).

U.S.D.A. commodities were received and a separate inventory was maintained on a first-in, first-out basis.

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 section entitled Enterprise Funds.

Latch Key Programs

The District provides a before and after school child care program for district students.

Finding 2024-2 – Our audit revealed that the Knight Care program incurred an operating loss during the year.

Recommendation – It is recommended that the District monitor their operating revenues and expenses to ensure that sufficient funds are available to meet the operating needs of the program.

Student Activity Funds

The Board has a policy which clearly established the regulation of student activity funds. Limited activity was noted in the current year in the elementary school account.

Cash receipts and disbursement records were maintained in good condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools 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 with immaterial exceptions noted. The information that was included on the workpapers was verified with immaterial 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 2023-2024 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 information on the DRTRS was compared to the district workpapers with immaterial exceptions noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

**NEW MILFORD BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Pupil Transportation (Continued)

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

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction

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 Findings

In accordance with Government Auditing Standards, our procedures included a review of all prior year recommendations.

**NEW MILFORD BOARD OF EDUCATION
FOOD SERVICE ENTERPRISE FUND
SCHEDULE OF MEAL COUNT ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOT APPLICABLE

**FOOD SERVICE ENTERPRISE FUND
CALCULATION OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Current Assets	
Cash and Cash Equivalents	\$ 817,538
Intergovernmental Receivables	11,307
Accounts Receivable	18,714
Current Liabilities	
Accounts Payable	(14,970)
Unearned Revenue	(22,783)
Due to Other Funds	<u>(56,447)</u>
Net Cash Resources	<u><u>\$ 753,359</u></u>
<u>Adjusted Total Operating Expenses:</u>	
Total Operating Expenses	\$ 937,756
Less Depreciation Expense	<u>(14,964)</u>
Adjusted Total Operating Expenses	<u><u>\$ 922,792</u></u>
<u>Average Monthly Operating Expenses:</u>	<u><u>\$ 92,279</u></u>
<u>Three Times Monthly Average:</u>	<u><u>\$ 276,838</u></u>
Total Net Cash Resources	\$ 753,359
Three Times Monthly Average	<u>276,838</u>
Amount Above Maximum Net Cash Resources	<u><u>\$ 476,521</u></u>

**NEW MILFORD PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2023
SCHEDULE OF AUDITED ENROLLMENTS**

	2024-25 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on Original 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 Pre K (3yrs)	10.0		10.0				10.0		10.0								
Half Day Pre K (4yrs)	18.0						18.0		18.0								
Full Day Kindergarten	139		139				73		73								
Grade 1	120		120				52		52								
Grade 2	137		137				73		73								
Grade 3	141		141				77		77								
Grade 4	139		139				71		71								
Grade 5	153		153				73		73								
Grade 6	116		116				116		116								
Grade 7	129		129				129		129								
Grade 8	127		127				127		127								
Grade 9	116	1	117	1	(1)		116	1	117	1	(1)						
Grade 10	107		107				107		107								
Grade 11	134	1	134	1			134	1	134	1							
Grade 12	114	-	114	-	-	-	114	-	114	-	-	-	-	-	-	-	-
Subtotal	1,700	2	1,683	2	(1)	-	1,290	2	1,291	2	(1)	-	-	-	-	-	-
Sp Ed- Elementary	143		143				79		79				3	1	1	-	
Sp Ed - Middle School	86		86				86		86				2	1	1	-	
Sp Ed - High School	105	-	100	1	5	(1)	105	-	100	1	5	(1)	8	2	2	-	
Subtotal	334	-	329	1	5	(1)	270	-	265	1	5	(1)	13	4	4	-	
Totals	2,034	2	2,012	3	4	(1)	1,560	2	1,556	3	4	-	13	4	4	-	
Percentage Error					0.15%						0.26%		0.00%		0.00%		

**NEW MILFORD PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2023
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Pre K (3yrs)												
Full Day Pre K (3yrs)												
Half Day Pre K (4yrs)												
Full Day Pre K (4yrs)												
Half Day Kindergarten												
Full Day Kindergarten	20	20		3	3		5	5		2	2	
Grade 1	22	22		4	4		3	3		1	1	
Grade 2	33	33		6	6		10	10		3	3	
Grade 3	24	24		4	4		2	2		1	1	
Grade 4	17	17		3	3		1	1				
Grade 5	25	25		4	4		1	1				-
Grade 6	22	22		4	4		-	-				
Grade 7	28	28		5	5		1	1				
Grade 8	19	19		3	3		1	1				
Grade 9	21	21		4	4		2	2		1	1	
Grade 10	22	22		4	4							
Grade 11	21	21		4	4		1	1				
Grade 12	12	12	-	2	2	-	-	-	-	-	-	-
Subtotal	286	286	-	50	50	-	27	27	-	8	8	-
Sp Ed - Elementary	24	22	2	4	4		2	1	(1)	1	1	
Sp Ed - Middle School	16	18	(2)	3	3							
Sp Ed - High School	18	20	(2)	3	3	-	-	-	-	-	-	-
Subtotal	58	60	(2)	10	10	-	2	1	(1)	1	1	-
Totals	344	346	(2)	60	60	-	29	28	(1)	9	9	-
Percentage Error			<u>-0.58%</u>			<u>0.00%</u>			<u>-3.45%</u>			<u>0.00%</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	44	44	-	13	13	-
Special Ed. - Public	84	84	-	25	23	(2)
Special Needs - Public	14	14	-	4	4	-
	142	142	-	42	40	(2)
Percentage Error			<u>0.00%</u>			<u>-4.76%</u>

**NEW MILFORD PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2023
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Register	Sample Errors
Full Day Kindergarten	5	5		2	2	
Grade 1	4	4		1	1	
Grade 2	1	1				
Grade 3	1	1				
Grade 4	1	1				
Grade 5	2	2		1	1	
Grade 6	2	2		1	1	
Grade 7	1	1		-	-	
Grade 8	4	4		1	1	
Grade 9	1	1				
Grade 10						
Grade 11	1	1		1	1	
Grade 12	1	1	-	-	-	-
Subtotal	24	24	-	7	7	-
Sp Ed - Elementary	1	1				
Sp Ed - Middle School						
Sp Ed - High School	1	1	-	1	1	-
Subtotal	2	2	-	1	1	-
Totals	26	26	-	8	8	-
			<u>0.00%</u>			<u>0.00%</u>

**NEW MILFORD BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

2023-2024 Total General Fund Expenditures (Budgetary Basis)	\$ 52,723,010
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>(9,830,434)</u>
Adjusted 2023-2024 General Fund Expenditures	<u>\$ 42,892,576</u>
2% of Adjusted 2023-2024 General Fund Expenditures	\$ 857,852
Increased by Allowable Adjustments*	<u>169,545</u>
Maximum Unassigned Fund Balance	\$ 1,027,397

Total General Fund - Fund Balance at June 30, 2024 \$ 14,075,057

Decreased by:		
Restricted		
Capital Reserve	\$ 7,774,408	
Maintenance Reserve	674,097	
Emergency Reserve	400,324	
Unemployment Compensation Reserve	209,484	
Excess Surplus - Designated for Subsequent Year's Budget	2,356,623	
Committed		
Year-End Encumbrances	3,800	
Assigned		
Year-End Encumbrances	<u>128,924</u>	
		<u>\$ 11,547,660</u>

Total Unassigned Fund Balance \$ 2,527,397

Restricted Fund Balance - Excess Surplus \$ 1,500,000

Recapitulation of Excess Surplus

Excess Surplus	\$ 1,500,000
Excess Surplus - Designated for Subsequent Year's Budget	<u>2,356,623</u>
	<u>\$ 3,856,623</u>

*** Detail of Allowable Adjustment (Unbudgeted Revenues)**

Extraordinary Aid	\$ 38,050
Nonpublic School Transportation	<u>131,495</u>
	<u>\$ 169,545</u>

NEW MILFORD BOARD OF EDUCATION RECOMMENDATIONS

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

There are none.

III. School Purchasing Program

- * 1. It is recommended that with respect to school purchasing amounts paid through State contract and cooperative purchasing agreements be verified to State contract and cooperative purchasing documentation.

IV. School Food Services

There are none.

V. Knight Care/Latchkey Program

- 2. It is recommended that the District monitor their operating revenues and expenses to ensure that sufficient funds are available to meet the operating needs of the program.

VI. Student Body Activities

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Miscellaneous

There are none.

XI. Status of Prior Year's Audit Findings/Recommendations

A review was performed on all prior year recommendations. Correction action was taken on all prior year recommendations except the items denoted with an asterisk (*).

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to the members of the audit team.