

*Auditor's Management Report*

*for the*

*Township of Union  
School District*

*in the*

*County of Union  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2025*



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

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# 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](mailto:info@scnco.com)

## INDEPENDENT AUDITOR'S REPORT

Honorable President and Members  
of the Board of Education  
Township of Union School District  
County of Union  
Union, New Jersey 07083

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 Township of Union School District in the County of Union for the year ended June 30, 2025, and have issued our report dated December 22, 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 Township of Union School District, County of Union, 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.

Suplee, Clooney & Co., Inc.  
CERTIFIED PUBLIC ACCOUNTANTS

Warren Koenig  
PUBLIC SCHOOL ACCOUNTANT NO. 962

December 22, 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 Township of Union Board of Education, 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 ACFR (See Exhibit "J-20").

**Official Bonds**

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Theodore Georgiou	Treasurer of School Monies	\$530,000
Yolanda Koon	Board Secretary/School Business Administrator	\$470,000
Blanket Bond	All Employees	\$1,000,000

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

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs differed from the estimated costs. The Board made a proper adjustment to the billings to sending Districts for the difference in per pupil costs in accordance with N.J.A.C. 6A-23A-17.1(f)3.

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

**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 or supporting documentation.

**Payroll Account**

The net salaries of all employees of the Board 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 were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

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

Payrolls were delivered to the treasurer of school moneys 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 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 reserve 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.

**Finding 2025-001-** Payments were made for emergency services without having detailed invoices as supporting documentation.

**Recommendation 2025-001-** That detailed invoices be received prior to the disbursement of funds in accordance with Board Policy.

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

**Reserve for Encumbrances, Liability (Current) for Accounts Payable (Continued)**

**Finding 2025-002-** We noted during the remediation emergency at Hannah Caldwell there were no formal contracts with the vendors being utilized, no not to exceed amounts were established and encumbrances were not set up on the District's financial records.

**Recommendation 2025-002-** That the purchasing law be followed with respect to entering into contracts with vendors, using Board Approved not to exceed amounts and encumbering funds prior to receipt of goods or services.

**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 agreement with the records maintained by the Treasurer of School Monies.

**Treasurer's Records**

The records maintained by the Board Secretary were in agreement with the records maintained by the Reconciler of School Monies.

**Elementary and Secondary Education Act (E.S.E.A.) as Amended by Every Student Succeeds Act (ESSA)**

The E.S.S.A./NCLB financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

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

**Other Special Federal and State Projects**

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

**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.

**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(s) 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 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. No exceptions were noted.

**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 \$32,000.00, 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.

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

**SCHOOL PURCHASING PROGRAMS (CONTINUED)**

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

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) are \$44,000.00 (with a Qualified Purchasing Agent), \$32,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$22,400.00.

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, amended.

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 audit did reveal however, that the District did make purchases under State contracts and cooperative purchasing agreements.

**FOOD SERVICE FUND**

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.

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 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 SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

In addition, we 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. 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**

**FOOD SERVICE FUND (CONTINUED)**

We also 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.

**STUDENT BODY ACTIVITIES**

During our review of the student activity funds, the following items were noted.

**Finding 2025-003-** Funds at the Burnett Middle School were being used to purchase gifts for students with good behavior.

**Recommendation 2025-003-** That all expenditures from Student Activity Funds be directly related to a student activity.

**Finding 2025-004-** Our test of disbursements at Burnett Middle School Student Activity fund discovered a blank check was issued to buy gifts at a Walmart for the Student Store.

**Recommendation 2025-004-** That internal controls be implemented to provide for the safeguarding of physical checks.

**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 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. 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 procedures for the recording of student enrollment data.

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

**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 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 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 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. The following exceptions were noted.

**TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES**

The school district adhered to 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**

In accordance with *Government Auditing Standards*, our procedures included a review of the prior year audit recommendations. Corrective action had been taken on all prior year findings.

**UNION TOWNSHIP SCHOOL DISTRICT**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2024**

		2025-26 Application for State School Aid										Private School for Handicapped					
		Reported on A.S.S.A.					Sample for Verification					Reported on A.S.S.A. as Private Schools			Sample for Verification		
		Full	Shared	Full	Shared	Full	Errors	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full D Pre K-3 yr	146	146	275	275													
Full D Pre K-4 yr	275																
Full Day Kindergarten	436																
One	473																
Two	462																
Three	470																
Four	443																
Five	467																
Six	507																
Seven	454																
Eight	487																
Nine	453																
Ten	481																
Eleven	487																
Twelve	529																
Subtotal	6,570	29	6,370	29													
SpEd Elementary (PK-5)	523		523														
SpEd Middle School (6-8)	255		255														
SpEd High School	369		13	369		13											
Subtotal	1,147		13	1,147		13											
Totals	7,717		42	7,717		42											
Percentage																	

**UNION TOWNSHIP SCHOOL DISTRICT**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2024**

Reported on A.S.S.A. as Low Income	Resident Low Income			Sample for Verification			Resident ELL Low Income			Sample for Verification		
	Reported on Workpapers as Low Income		Errors	Sample Selected from Workpapers		Sample Errors	Reported on A.S.S.A. as ELL Low Income		Errors	Sample Selected from Workpapers		Sample Errors
	168	228	168	14	14	29	33	33	29	13	16	13
Full Day Kindergarten	228	216	228	20	18	20	34	34	29	16	16	16
One	216	215	215	19	19	19	15	15	15	17	17	17
Two	215	210	210	17	17	17	16	16	16	8	8	8
Three	210	210	210	20	20	20	14	14	14	8	8	8
Four	210	246	246	21	21	21	19	19	19	11	11	11
Five	246	242	242	20	20	20	24	24	24	11	11	11
Six	242	238	238	20	20	20	7	7	7	4	4	4
Seven	238	233	233	20	20	20	11	11	11	6	6	6
Eight	233	231	231	21	21	21	23	23	23	13	13	13
Nine	231	259	259	20	20	20	16	16	16	9	9	9
Ten	259	230	230	20	20	20	15	15	15	8	8	8
Eleven	230	227	227	19	19	19	256	256	256	132	132	132
Twelve	227	2943	2943	249	249	249						
<b>Subtotal</b>												
SpEd Elementary	277	277	277	23	23	23	10	10	10	5	5	5
SpEd Middle School	124	124	124	11	11	11	3	3	3	1	1	1
SpEd High School	192	192	192	16	16	16	1	1	1	2	2	2
<b>Subtotal</b>										8	8	8
<b>Subtotal</b>	<b>593.0</b>	<b>593.0</b>	<b>593.0</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Totals</b>	<b>3536</b>	<b>3536</b>	<b>3536</b>	<b>299</b>	<b>299</b>	<b>299</b>	<b>270</b>	<b>270</b>	<b>270</b>	<b>140</b>	<b>140</b>	<b>140</b>
Percentage Error												

  

Reported on DRTRS by DOE	Reported on DRTRS by District			Reported on DRTRS by District			Transportation		
	Reported on DRTRS by District		Errors	Reported on DRTRS by District		Errors	Reported on DRTRS by District		Errors
	1151	1151	1151	164	164	164	277	277	277
Reg. Public Schools, col. 1									
Transported - Non-Public, col. 2									
Nonpublic - All, col. 3	357	357	357	51	51	51			
Reg. - SpEd, col. 4	33	33	33	5	5	5			
Special Ed Spec, col. 6	407	407	407	57	57	57			
<b>Totals</b>	<b>1948</b>	<b>1948</b>	<b>1948</b>	<b>277</b>	<b>277</b>	<b>277</b>			
Percentage Error									

**UNION TOWNSHIP SCHOOL DISTRICT**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2024**

	Resident ELL 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
Half Day Pre-School					
Full Day Pre-School					
Full Day Kindergarten	16	16		15	15
One	21	21		12	12
Two	12	12		6	6
Three	14	14		11	11
Four	10	10		7	7
Five	7	7		4	4
Six	2	2		2	2
Seven	6	6		2	2
Eight	2	2		2	2
Nine	11	11		5	5
Ten	8	8		5	5
Eleven	9	9		8	8
Twelve	14	14		9	9
Subtotal	132	132		88	88
SpEd Elementary	6	6		5	5
SpEd Middle School					
SpEd High School	1	1		1	1
Subtotal	7	7		6	6
Totals	139	139		94	94
Percentage Error					

UNION SCHOOL DISTRICT

## SCHEDULE OF CALCULATION OF EXCESS SURPLUS

**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

## REGULAR DISTRICT

## SECTION 1

## 2% Calculation of Excess Surplus

## SECTION 2

Total General Fund - Fund Balances @ 06/30/2025	\$ 20,073,576.87
Decreased by:	
Year-end Encumbrances	\$ 3,062,252.27
Legally Restricted-Designated for Subsequent Year's Expenditures	\$ 991,688.00
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures	\$ 1,500,000.00
Other Restricted Fund Balances:	
Emergency Reserve	\$ 725,000.00
Maintenance Reserve	\$
Capital Reserve	\$ 4,985,302.96
Reserve for Unemployment Claims	\$ 1,410,625.22
Assigned - FFCRA/SEMI - Designated Subs. Yrs Exp	\$
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	\$
Total Unassigned Fund Balance	\$ 7,398,708.42

### SECTION 3

Restricted Fund Balance-Excess Surplus \$ 2,400,000.00

#### Recapitulation of excess surplus as of June 30, 2025

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures \$ 1,500,000.00

Restricted Excess Surplus \$ 2,400,000.00

Total Excess Surplus \$ 3,900,000.00

#### Detail of Allowable Adjustments

Extraordinary Aid \$ 1,446,462.00

Additional Non-Public School Transportation Aid 166,719.00

\$ 1,613,181.00

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

**RECOMMENDATIONS**

**Administrative Practices and Procedures**

None

**Financial Planning, Accounting and Reporting**

**Recommendation 2025-001-** That detailed invoices be received prior to the disbursement of funds in accordance with Board Policy.

**Recommendation 2025-002-** That the purchasing law be followed with respect to entering into contracts with vendors, using Board Approved not to exceed amounts and encumbering funds prior to receipt of goods or services.

**School Purchasing Program**

None

**School Food Service**

None

**Student Body Activities**

**Recommendation 2025-003-** That all expenditures from Student Activity Funds be directly related to a student activity.

**Recommendation 2025-004-** That internal controls be implemented to provide for the safeguarding of physical checks.

**Application for State School Aid**

None

**Pupil Transportation**

None

**Facilities and Capital Assets**

None



