

MARPLE NEWTOWN SCHOOL DISTRICT

DELAWARE COUNTY, PENNSYLVANIA

PERFORMANCE AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2006, 2005, 2004 AND 2003,
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2006

WITH FINDING, OBSERVATION, RECOMMENDATIONS AND
STATUS OF PRIOR YEARS' FINDINGS AND RECOMMENDATIONS

THROUGH APRIL 27, 2007



MARPLE NEWTOWN SCHOOL DISTRICT
DELAWARE COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2006, 2005, 2004, AND 2003,
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2006
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MARPLE NEWTOWN SCHOOL DISTRICT
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The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Rendell:

We have conducted a performance audit of the Marple Newtown School District for the years ended June 30, 2006, 2005, 2004 and 2003, and in certain areas extending beyond June 30, 2006. Our audit was conducted pursuant to 72 P.S. § 403 and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit was limited to the following objectives:

- . Objective No. 1 - To determine if the Marple Newtown School District complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit; and
- . Objective No. 2 - To determine if the Marple Newtown School District took appropriate corrective action to address the findings and recommendations contained in our prior audit report.

To plan and perform our audit of the Marple Newtown School District, we considered the district's internal controls pertinent to our audit objectives. Based on our consideration of these internal controls we determined audit procedures for the purpose of reporting on our audit objectives, but not to provide assurance on the effectiveness of the district's internal controls. However, any significant internal control deficiencies found during our audit were included in our report.

Independent Auditor's Report (Continued)

The results of our tests identified indicated that, in all significant respects, the Marple Newtown School District was in compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit and took appropriate corrective action to address the findings and recommendations contained in our prior audit report, except as noted in the following finding. We also identified internal control weaknesses as discussed in the observation. The finding and observation are discussed further in the Conclusions section of this report:

Objective No. 1

- Finding – Pupil Transportation Reporting Errors Resulted in a Net Overpayment of \$77,385

- Observation – Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications

We believe that our recommendations, if implemented by the district, will improve the internal control weaknesses identified and help ensure compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit.

The accompanying supplementary information is presented for purposes of additional analysis. We did not audit the information and, accordingly, express no form of assurance on it.

Sincerely,

April 27, 2007

/s/
JACK WAGNER
Auditor General

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT
BACKGROUND

Background

The Marple Newtown School District is located in Delaware County and encompasses an area of approximately 21 square miles. The school district has a population of 35,437, according to the 2000 federal census. The administrative offices are located at 38 Media Line Road, Newtown Square, Pennsylvania.

According to school district administrative officials, during the 2005-06 school year, the district provided basic educational services to 3,487 pupils through the employment of 20 administrators, 270 teachers, and 350 full-time and part-time support personnel. Special education was provided by the district and the Delaware County Intermediate Unit #25. Occupational training and adult education in various vocational and technical fields were provided by the district and the Delaware County Area Vocational-Technical School.

Generally, state subsidies and reimbursements are paid in the year subsequent to the year in which the school district incurs the cost that qualifies it for the applicable subsidy or reimbursement. While the Pennsylvania Department of Education (DE) makes partial payments to the school district throughout the year, final payments are normally made in June. Refer to the Supplementary Information on pages 15 through 17 of this report for a listing of the state revenue the district received during the 2005-06, 2004-05, 2003-04 and 2002-03 school years and for descriptions of the state revenue received by category.

In July of each year, the Commonwealth's Labor, Education and Community Services, Comptroller's Office confirms the payments that were made by DE throughout the prior fiscal year. School district annual financial reports and the related certified audits of the payments are not available before October 31st of the following fiscal year.

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES AND SCOPE

Our audit objectives were:

- Objective No. 1 - To determine if the Marple Newtown School District complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit; and
- Objective No. 2 - To determine if the Marple Newtown School District took appropriate corrective action to address the findings and recommendations contained in our prior audit report.

The scope of our audit covered the years ended June 30, 2006, 2005, 2004 and 2003, and in certain areas extending beyond June 30, 2006.

METHODOLOGY

Our audit was conducted under authority of 72 P.S. § 403, and does not supplant the local annual audit as required by the Public School Code of 1949, as amended (Public School Code).

The proper administration of a school district requires school board members to establish and maintain internal controls to provide reasonable assurance that specific school district objectives will be achieved. School board members are responsible for the adoption and use of policies and procedures that promote the economical and efficient conduct of assigned duties and responsibilities. In completing our audit, we obtained an understanding of the school district's internal controls as they relate to the district's compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit. We evaluated and tested documents, files, reports, agreements, and systems, and performed analytical procedures to the extent necessary to satisfy our audit objectives. Additionally, we interviewed selected administrators and operations personnel.

As noted in the Background section of this report, the Department of Education generally pays state subsidies and reimbursements in the fiscal year subsequent to the fiscal year in which the district incurs the qualifying cost. Because we use the payment confirmations, annual financial reports and certified audit data as supporting documentation of actual payments received in the performance of our audit, we cannot begin the field work of a school district's operations for a given year until after this information becomes available.

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

CONCLUSIONS – OBJECTIVE NO. 1

The first objective of our audit was to determine if the Marple Newtown School District complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit.

The results of our tests indicate that with respect to the items tested, the Marple Newtown School District complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit, except as noted in the finding listed below. Additionally, we identified internal control weaknesses as noted in the observation included in this report. The finding, observation and recommendations were reviewed with representatives of the Marple Newtown School District and their comments have been included in this report.

Finding – Pupil Transportation Reporting Errors Resulted in a Net Overpayment of \$77,385

Our audit of the district’s pupil transportation records for the 2005-06, 2004-05, 2003-04 and 2002-03 school years found errors in the number of nonpublic pupils transported the district reported to the Department of Education (DE) for the 2004-05, 2003-04 and 2002-03 school years only, resulting in a net reimbursement overpayment of \$77,385, as follows:

<u>School</u> <u>Year</u>	<u>Number of Pupils</u>		<u>(Over)/</u> <u>Understated</u>	<u>Reimbursement</u> <u>Rate</u>	<u>(Over)/</u> <u>Underpayments</u>
	<u>Audited</u>	<u>Reported</u>			
2004-05	2,374	2,379	(5)	\$385	\$ (1,925)
2003-04	2,476	2,736	(260)	385	(100,100)
2002-03	2,529	2,465	64	385	<u>24,640</u>
Net reimbursement overpayment					<u>\$ (77,385)</u>

Section 2509.3 of the Public School Code authorizes reimbursement of \$385 for each nonpublic pupil transported.

The incorrect reporting of nonpublic pupils transported was due to clerical errors.

DE has been provided a report detailing the transportation errors for use in recalculating the district’s 2004-05, 2003-04 and 2002-03 school years nonpublic transportation subsidy.

Recommendations

The board should require personnel responsible for pupil transportation reports to perform an internal audit of transportation data, prior to their submission of reports to DE, in order to ensure its accuracy.

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Finding (Continued)

Response of Management

Management provided the following response agreeing with the finding:

Management discovered this discrepancy and tried to resolve with PDE before the arrival of State Auditors.

Management presented this potential discrepancy to the auditors on their first day including a reconciliation and backup documentation. Action has already been taken to prevent reporting errors in the future.

Observation – Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers’ Qualifications

Section 111 of the Public School Code requires prospective school employees who would have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police. Section 111 lists convictions of certain criminal offenses that, if indicated on the report to have occurred within the preceding five years, would prohibit the individual from being hired.¹

Similarly, Section 6355 of the Child Protective Services Law (CPSL) requires prospective school employees to provide an official child abuse clearance statement obtained from the Pennsylvania Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have committed child abuse.²

The ultimate purpose of these requirements is to ensure the protection of the safety and welfare of the students transported in school buses. To that end, there are other serious crimes that school districts should consider, on a case-by-case basis, in determining a prospective employee’s suitability to have direct contact with children. Such crimes would include those listed in Section 111 but which were committed beyond the five-year look-back period, as well as other crimes of a serious nature that are not on the list at all. School districts should also consider reviewing the criminal history and child abuse reports for current bus drivers on a periodic basis in order to learn of incidents that may have occurred after the commencement of employment.

¹ 24 P.S. § 1-111.

² 23 Pa.C.S. § 6355.

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Observation (Continued)

Our review of a random sample of 25 of 81 personnel records for bus drivers currently employed by the Marple Newtown School District found that these individuals possessed the minimum requirements to be employed as bus drivers. In addition, our review revealed that the Marple Newtown School District had on file the required report of criminal history record information and an official child abuse clearance statement for all drivers' files that we reviewed. There was no information contained in these reports that would have prohibited the Marple Newtown School District from hiring any of the drivers. Therefore, we concluded that the Marple Newtown School District has satisfied the minimum legal requirements set forth in both the Public School Code and the CPSL. Additionally, there were no serious crimes identified or other information that called into question the applicants' suitability to have direct contact with children.

However, our review found that the district does not have written policies or procedures in place to ensure that they are notified if current employees have been charged with or convicted of serious criminal offenses which should be considered for the purpose of determining an individual's continued suitability to be in direct contact with children. This lack of written policies and procedures is an internal control weakness that could result in the continued employment of individuals who may pose a risk if allowed to continue to have direct contact with children.

Recommendations

The school board and district administrators should consider, in consultation with the district's solicitor:

- developing a process to determine, on a case-by-case basis, whether prospective and current employees of the district have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children; and
- implementing written policies and procedures to ensure the district is notified when drivers are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children and to ensure that the district considers on a case-by-case basis whether any conviction of a current employee should lead to an employment action.

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Observation (Continued)

Response of Management

Management provided the following response disagreeing with our observation:

The Marple Newtown School District is very aware of the legal requirements regarding Act 34 [criminal history record] and Act 151 [official child abuse] clearances needed for all employees and contractors having contact with children. The district's practices and procedures are consistent and comply with the current requirements. The District is not aware of any legal obligation to obtain updated Act 34 and Act 151 clearances for bus drivers or any other current employee in the school district.

The District also feels that, if this issue will be raised in all subsequent Auditor General's reports, that the AG's office informs the Pennsylvania Department of Education to issue new guidelines or mandates on this topic.

Since no violations of the current regulation has been noted or exists, the district strongly disagrees with this being addressed as an audit finding or observation. The district will develop guidelines to prevent further findings in future audits.

Auditor's Conclusion

As stated in the body of the observation, we recognize that the district complied with minimum legal requirements. For that reason, we address this issue not as a finding but as an observation. We consider the lack of written procedures or policies addressing criminal convictions subsequent to the date of hire, although not legally required, to be an internal control weakness. In addition, without such requirements there is no way for the district to ensure that current bus drivers have not committed crimes that make it unsafe for them to be around children. Furthermore, DE gets copies of the bureau's audit reports and they are aware of the issue. Therefore, this observation will stand as presented. We are pleased that the district will develop guidelines.

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

CONCLUSIONS - OBJECTIVE NO. 2

The second objective of our audit was to determine if the Marple Newtown School District took appropriate corrective action to address the findings and recommendations contained in our prior audit report for the years ended June 30, 2002 and 2001, and in certain areas extending beyond June 30, 2002. The status of these findings, along with a description of the school board's disposition of each recommendation, was determined by one or more of the following procedures:

- reviewing the board's written response, dated January 25, 2005, to the Department of Education, replying to the Department of the Auditor General's audit report for the years ended June 30, 2002 and 2001, and in certain areas extending beyond June 30, 2002;
- performing tests as a part of, or in conjunction with, the current audit; and
- questioning appropriate district personnel regarding specific prior years' findings and recommendations.

Finding No. 1 – Errors in Reporting Social Security and Medicare Wages Resulted in Reimbursement Overpayments of \$64,704

Our prior audit of the district's applications for reimbursement of Social Security and Medicare tax contributions submitted to the Commonwealth's Labor, Education and Community Services (LECS), Comptroller's Office for the 2001-02 and 2000-01 school years found errors in reported taxable wages, resulting in reimbursement overpayments of \$64,704.

We recommended that the business office establish procedures to reconcile the Social Security and Medicare tax contributions reported to LECS to the corresponding employer's quarterly federal tax returns.

We also recommended that LECS adjust the district's allocations to recover the overpayments of \$64,704.

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Finding No. 1 (Continued)

The board provided the following response, agreeing with the finding:

Forms PDE 2105 [Reconciliation of Social Security and Medicare Tax Contributions] that were issued in 2000-01 and 2001-02 have been reviewed. This review has identified the problem and corrective action has already been taken. The business office will reconcile form PDE 2105 with the quarterly 941 forms that are filed with the Internal Revenue Service. In the past these forms were reconciled to the Annual Financial Report, which created this over payment by reporting accrued summer salaries on separate PDE 2105 filings.

This corrective action is already in place in the business office.

In August of 2006, LECS deducted \$64,704 from the district's Social Security and Medicare tax reimbursement to correct the overpayments.

Our current audit found that the business office established procedures to reconcile the Social Security and Medicare tax contributions reported to LECS to the corresponding employer's quarterly federal tax returns filed with the Internal Revenue Service. No errors were found in reports for the current audit years.

Based on the results of our current audit, we concluded that the district took appropriate corrective action to address this finding.

Finding No. 2 – Failure to Provide Minimum Instructional Days Resulted in a Subsidy Overpayment of \$12,528

Our prior audit of pupil membership records for the 2001-02 school year found that the district failed to provide pupils with the minimum number of days of instruction mandated by the Public School Code. This error resulted in an overpayment in basic education subsidy of \$12,528.

We recommended that the board require administrative personnel to provide the mandated days of instruction for all students.

We also recommended that DE adjust the district's allocations to recover the overpayment of \$12,528.

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Finding No. 2 (Continued)

The board provided the following response, agreeing with the finding:

The Marple Newtown School District delayed the start of the 2001-02 school year because of ongoing construction. In an effort to allow the seniors to graduate on time, the decision was made to shorten the school year for graduating seniors by one day. This was a one-time event due to special circumstances.

Our current audit found that instructional time for all schools met the mandated minimum required hours and days of instruction.

Based on the results of our current audit, we concluded that the district took appropriate corrective action to address this finding.

As of April 27, 2007, DE had not adjusted the district's allocations to recover the overpayment of \$12,528. Therefore, we again recommend that DE recover the overpayment.

Finding No. 3 – Tuition Billing Errors

Our prior audit of tuition billing records for the 2001-02 and 2000-01 school years found that district personnel responsible for tuition billing failed to prorate billings for two neighboring districts' students who attended classes at Marple Newtown School District for a period less than a full school term.

Additionally, tuition was not billed for a student from one of the neighboring districts.

We recommended that the business manager:

- . adjust billings to the Springfield and Wallingford-Swarthmore School Districts;
- . require that all contracts be retained and available for audit;
- . implement procedures to strengthen internal controls that would require the reconciliation of child accounting records to tuition billings; and
- . review tuition records for years subsequent to the years audited, and if errors were found, send revised billings.

MARPLE NEWTOWN SCHOOL DISTRICT
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Finding No. 3 (Continued)

The board provided the following response, agreeing with the finding:

It was discovered in the audit that two school districts were incorrectly billed for tuition students and that contracts did not exist outlining the services and tuition rates. The Director of Pupil Services is in the process of developing a contract to use for tuition students and all billings will be processed by that office and received and reconciled by the business office.

Our current audit found no tuition billing errors. We found that all of our prior recommendations were implemented. The district developed a contract for tuition billings, all contracts were retained and available for audit, and past billings errors were corrected.

Based on the results of our current audit, we concluded that the district took appropriate corrective action to address this finding.

Finding No. 4 – Improper Student Activity Fund Practices

Our prior audit of the district's 2002-03 school year's student activity fund found the following deficiencies:

- one account had a negative balance at year-end;
- 26 student activity organizations had no bylaws;
- unused monies remain in 21 inactive student activity accounts; and
- failure to close graduated class accounts.

We recommended that the board require district personnel to:

- develop written procedures to ensure that negative balances are not permitted to occur in accounts;
- ensure that all student activity organizations have by-laws;
- develop written procedures to ensure that inactive accounts are closed out;
- close out inactive student activity accounts in accordance with board policy; and

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Finding No. 4 (Continued)

- . close out graduated class student activity accounts in accordance with the board policy.

The board provided the following response, agreeing with the finding:

This finding was initially reported during the 2002 State Audit. Since that time, the Marple Newtown School District has received advice from its solicitor on how to close out old graduated class accounts and has a motion pending on the June 2004 agenda for action.

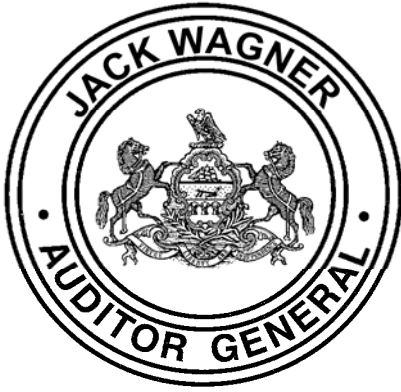
In addition, the Marple Newtown School District has the necessary policies and student activity manual in place but they need to be enforced.

The issue of inactive accounts will also be addressed this summer with the High School Administration and will be closed out according to board policy.

The student clubs that have not filed their statement of purpose will be required to do so at the start of the new school year 2004-05.

Our current audit of the district's student activities fund found that all of our prior recommendations were implemented. The district adopted policies and procedures on January 26, 2006, in a new student activity manual. At the January 25, 2005 board meeting, all inactive student accounts and graduated class accounts were closed in accordance with board policies and procedures. No current student accounts have negative balances and all student clubs have a statement of purpose (by-laws) in place.

Based on the results of our current audit, we concluded that the district took appropriate corrective action to address this finding.



MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

SUPPLEMENTARY INFORMATION
[UNAUDITED]

Schedule of State Revenue Received

The district reported it received state revenue of \$7,657,870, \$7,417,599, \$6,839,014, and \$6,906,121, respectively, for the years ended June 30, 2006, 2005, 2004 and 2003, as detailed in the following schedule:

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
STATE REVENUE				
Basic Education	\$2,215,687	\$2,172,242	\$2,131,527	\$2,087,871
Read to Succeed	-	-	-	9,371
Charter Schools	28,662	7,254	-	5,397
School Performance Incentives	-	-	-	22,910
Tuition for Orphans and Children				
Placed in Private Homes	142,182	26,477	46,467	42,355
Homebound Instruction	202	167	350	55
Alternative Education	6,313	7,801	15,270	14,031
Special Education	1,535,411	1,496,211	1,505,066	1,452,088
Transportation	1,381,027	1,555,728	1,364,392	1,344,767
Rental and Sinking Fund Payments	413,409	381,332	299,080	620,869
Health Services	136,450	137,399	138,585	138,245
Social Security and Medicare Taxes	1,057,428	980,487	870,845	1,012,072
Retirement	653,732	553,690	459,542	145,329
Other Program Subsidies/Grants:				
PA Accountability	81,099	81,099	-	-
Drug Abuse Resistance Education	6,268	7,712	7,890	-
School District Entity Demonstration	-	10,000	-	-
Spending Analysis Model Project	-	-	-	10,761
<u>TOTAL STATE REVENUE</u>	<u>\$7,657,870</u>	<u>\$7,417,599</u>	<u>\$6,839,014</u>	<u>\$6,906,121</u>

MARPLE NEWTOWN SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

SUPPLEMENTARY INFORMATION
[UNAUDITED]

Description of State Revenue Received (Source: Pennsylvania Accounting Manual)

Basic Education

Revenue received from Commonwealth appropriations as subsidy for basic education.

Read to Succeed

Revenue received from the Commonwealth to ensure that all students learn to read and write by the end of the third grade.

Charter Schools

Revenue received from the Commonwealth to fund the Charter Schools initiative. The state subsidy received includes revenue for startup funding, nonpublic transfers, and transitional grants.

School Performance Incentives

Revenue received from Commonwealth appropriations to reward significant educational and school-specific performance improvements as measured by improvements in student attendance and student accomplishments.

Tuition for Orphans and Children Placed in Private Homes

Revenue received from the Commonwealth as tuition for children who are orphans and/or children who are placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the Public School Code.

Homebound Instruction

Revenue received from the Commonwealth as subsidy for expenses incurred for instruction of homebound pupils. Payments are made in accordance with Section 2510.1 of the Public School Code.

Alternative Education

Revenue received from the Commonwealth as subsidy for alternative education. Alternative education is specialized educational instruction and support services to students that must be removed from regular classrooms because of disruptive behavior.

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SUPPLEMENTARY INFORMATION
[UNAUDITED]

Special Education

Revenue received from the Commonwealth as subsidy for expenditures incurred for instructing school age special education students.

Transportation

Revenue received from the Commonwealth as subsidy for pupil transportation expenditures and/or board and lodging in lieu of transportation. Payments for pupil transportation are made in accordance with Section 2541 of the Public School Code. Payments for board and lodging in lieu of transportation are made in accordance with Section 2542 of the Public School Code. This revenue also includes subsidy for the transportation of nonpublic and charter school students.

Rental and Sinking Fund Payments

Revenue received from the Commonwealth as a full or partial subsidy payment for approved lease rentals, sinking fund obligations, or any approved district debt obligations for which the Department of Education has assigned a lease number.

Health Services

Revenue received from the Commonwealth as subsidy for health services. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue for medical, dental, nurse and health services.

Social Security and Medicare Taxes

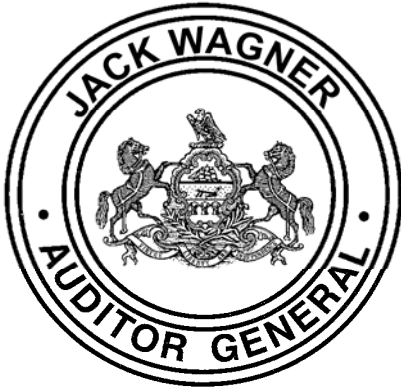
Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare taxes for covered employees who are not federally funded.

Retirement

Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of retirement contributions for active members of the Public School Employees' Retirement System.

Other Program Subsidies/Grants

Revenue received from the Commonwealth not specified elsewhere.



BUREAU OF SCHOOL AUDITS

AUDIT REPORT DISTRIBUTION LIST

This report was initially distributed to the superintendent of the school district, the board members, our website address at www.auditorgen.state.pa.us, and the following:

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Gerald Zahorchak, D.Ed.
Secretary of Education
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The Honorable Robin L. Wiessmann
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This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, Pennsylvania 17120. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.