

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF  
HANOVER COMMUNITY SCHOOL CORPORATION  
LAKE COUNTY, INDIANA  
July 1, 2004 to June 30, 2006



**FILED**  
01/12/2007



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jeanette Bapst Quinnlyn Van Rys	07-01-04 to 03-15-05 03-16-05 to 06-30-07
Superintendent of Schools	Dr. Michael Livovich	07-01-04 to 06-30-07
President of the School Board	Marilyn Kaper Catherine Sheehy	07-01-04 to 06-30-06 07-01-06 to 06-30-07



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE HANOVER COMMUNITY  
SCHOOL CORPORATION, LAKE COUNTY, INDIANA

We have examined the financial information presented herein of the Hanover Community School Corporation (School Corporation), for the period of July 1, 2004 to June 30, 2006. The School Corporation's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above present fairly, in all material respects, the financial information of the School Corporation for the years ended June 30, 2005 and 2006, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 25, 2006

HANOVER COMMUNITY SCHOOL CORPORATION  
STATEMENT OF CASH AND INVESTMENTS  
June 30, 2005

<u>Assets</u>	<u>Governmental Activities</u>
Current assets:	
Cash and investments	\$ 4,311,035
Restricted assets:	
Cash and investments	<u>829,717</u>
Total assets	<u>\$ 5,140,752</u>
<u>Net Assets</u>	
Restricted for:	
Debt service	\$ 829,717
Unrestricted	<u>4,311,035</u>
Total net assets	<u>\$ 5,140,752</u>

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
STATEMENT OF CASH AND INVESTMENTS  
June 30, 2006

<u>Assets</u>	<u>Governmental Activities</u>
Current assets:	
Cash and investments	\$ 4,335,022
Restricted assets:	
Cash and investments	<u>479,373</u>
Total assets	<u>\$ 4,814,395</u>
<u>Net Assets</u>	
Restricted for:	
Debt service	\$ 479,373
Unrestricted	<u>4,335,022</u>
Total net assets	<u>\$ 4,814,395</u>

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
STATEMENT OF CASH ACTIVITIES  
For the Year Ended June 30, 2005

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipts
		Charges for Services	Operating Grants and Contributions	Total
Governmental activities:				
Instruction	\$ 4,410,836	\$ -	\$ 57,475	\$ (4,353,361)
Support services	18,730,569	538,972	98,881	(18,092,716)
Community services	122,282	-	-	(122,282)
Nonprogrammed charges	4,103,884	-	-	(4,103,884)
Debt service	5,664,254	-	-	(5,664,254)
Total governmental activities	\$ 33,031,825	\$ 538,972	\$ 156,356	(32,336,497)
General receipts:				
Property taxes				4,822,131
Other local sources				1,727,894
State aid				6,011,423
Grants and contributions not restricted				397,395
Bonds and loans				13,616,715
Sale of property, adjustments, and refunds				4,436,484
Investment earnings				130,141
Total general receipts				31,142,183
Change in cash and investments				(1,194,314)
Net assets - beginning				6,335,066
Net assets - ending				\$ 5,140,752

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
STATEMENT OF CASH ACTIVITIES  
For the Year Ended June 30, 2006

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipts
		Charges for Services	Operating Grants and Contributions	Total
Governmental activities:				
Instruction	\$ 4,662,047	\$ -	\$ 70,701	\$ (4,591,346)
Support services	14,198,025	567,773	185,673	(13,444,579)
Community services	137,904	-	-	(137,904)
Nonprogrammed charges	718,907	-	-	(718,907)
Debt service	8,167,756	-	-	(8,167,756)
Total governmental activities	\$ 27,884,639	\$ 567,773	\$ 256,374	(27,060,492)
General receipts:				
Property taxes				6,901,883
Other local sources				1,286,656
State aid				5,877,306
Grants and contributions not restricted				375,713
Bonds and loans				2,468,977
Sale of property, adjustments, and refunds				9,484,464
Investment earnings				339,136
Total general receipts				26,734,135
Change in cash and investments				(326,357)
Net assets - beginning				5,140,752
Net assets - ending				\$ 4,814,395

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
GOVERNMENTAL FUNDS  
For The Year Ended June 30, 2005

	General	Transportation Operating	Debt Service	Capital Projects	School Bus Replacement	Construction Fund	Common School Phase II	Other	Totals
<b>Receipts:</b>									
Local sources	\$ 3,003,560	\$ 235,166	\$ 1,940,978	\$ 695,909	\$ 177,773	\$ 121,009	\$ -	\$ 916,912	\$ 7,091,307
Intermediate sources	126,478	-	-	-	-	-	-	1,350	127,828
State sources	6,055,056	-	-	-	-	-	-	197,208	6,252,264
Federal sources	-	-	-	-	-	-	-	342,910	342,910
Bonds and loans	-	-	-	-	-	1,542,204	11,941,444	133,067	13,616,715
Sale of property, adjustments and refunds	3,461	-	-	-	-	4,331,228	67,851	3,947	4,406,487
Intergovernmental transfers	3,640,000	199,982	700,000	604,000	-	-	-	256,521	5,400,503
<b>Total receipts</b>	<b>12,828,555</b>	<b>435,148</b>	<b>2,640,978</b>	<b>1,299,909</b>	<b>177,773</b>	<b>5,994,441</b>	<b>12,009,295</b>	<b>1,851,915</b>	<b>37,238,014</b>
<b>Disbursements:</b>									
<b>Current:</b>									
Instruction	4,127,495	-	-	-	-	-	-	283,341	4,410,836
Support services	3,893,582	393,466	-	813,038	157,569	188,677	12,013,747	1,270,490	18,730,569
Community services	122,039	-	-	-	-	-	-	243	122,282
Nonprogrammed charges	481,847	-	199,982	-	-	8,631,228	-	191,330	9,504,387
Debt services	3,067,817	-	2,006,208	464,315	125,914	-	-	-	5,664,254
<b>Total disbursements</b>	<b>11,692,780</b>	<b>393,466</b>	<b>2,206,190</b>	<b>1,277,353</b>	<b>283,483</b>	<b>8,819,905</b>	<b>12,013,747</b>	<b>1,745,404</b>	<b>38,432,328</b>
Excess (deficiency) of total receipts over (under) total disbursements	1,135,775	41,682	434,788	22,556	(105,710)	(2,825,464)	(4,452)	106,511	(1,194,314)
Cash and investments - beginning	895,347	49,121	338,929	263,949	216,805	4,331,228	-	239,687	6,335,066
Cash and investments - ending	<u>\$ 2,031,122</u>	<u>\$ 90,803</u>	<u>\$ 773,717</u>	<u>\$ 286,505</u>	<u>\$ 111,095</u>	<u>\$ 1,505,764</u>	<u>\$ (4,452)</u>	<u>\$ 346,198</u>	<u>\$ 5,140,752</u>

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
GOVERNMENTAL FUNDS  
For The Year Ended June 30, 2006

	General	Transportation Operating	Debt Service	Capital Projects	School Bus Replacement	Construction Fund	Common School Phase II	Other	Totals
<b>Receipts:</b>									
Local sources	\$ 3,846,230	\$ 477,618	\$ 2,440,873	\$ 1,043,614	\$ 64,379	\$ 189,252	\$ -	\$ 947,686	\$ 9,009,652
Intermediate sources	84,276	-	-	-	-	-	-	1,519	85,795
State sources	5,934,721	-	-	-	-	-	-	186,729	6,121,450
Federal sources	-	-	-	-	-	-	-	387,943	387,943
Bonds and loans	-	-	-	-	-	6,666	1,147,880	1,314,431	2,468,977
Sale of property, adjustments and refunds	6,617	89	-	500	-	4,300,000	-	5,945	4,313,151
Intergovernmental transfers	3,454,000	99,991	1,080,000	380,000	42,000	-	-	115,322	5,171,313
<b>Total receipts</b>	<b>13,325,844</b>	<b>577,698</b>	<b>3,520,873</b>	<b>1,424,114</b>	<b>106,379</b>	<b>4,495,918</b>	<b>1,147,880</b>	<b>2,959,575</b>	<b>27,558,281</b>
<b>Disbursements:</b>									
<b>Current:</b>									
Instruction	4,446,236	-	-	23	-	-	-	215,788	4,662,047
Support services	4,034,036	439,077	-	918,531	45	5,117,696	1,143,428	2,545,211	14,198,024
Community services	137,658	-	-	-	-	-	-	246	137,904
Nonprogrammed charges	556,448	-	99,992	-	-	504	-	61,963	718,907
Debt services	3,640,000	-	3,758,213	604,000	-	-	-	165,543	8,167,756
<b>Total disbursements</b>	<b>12,814,378</b>	<b>439,077</b>	<b>3,858,205</b>	<b>1,522,554</b>	<b>45</b>	<b>5,118,200</b>	<b>1,143,428</b>	<b>2,988,751</b>	<b>27,884,638</b>
Excess (deficiency) of total receipts over (under) total disbursements	511,466	138,621	(337,332)	(98,440)	106,334	(622,282)	4,452	(29,176)	(326,357)
Cash and investments - beginning	2,031,122	90,803	773,717	286,505	111,095	1,505,764	(4,452)	346,198	5,140,752
Cash and investments - ending	<u>\$ 2,542,588</u>	<u>\$ 229,424</u>	<u>\$ 436,385</u>	<u>\$ 188,065</u>	<u>\$ 217,429</u>	<u>\$ 883,482</u>	<u>\$ -</u>	<u>\$ 317,022</u>	<u>\$ 4,814,395</u>

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF CASH AND INVESTMENTS  
 FIDUCIARY FUNDS  
 June 30, 2005

<u>Assets</u>	<u>Pension Trust Funds</u>	<u>Agency Funds</u>
Cash and investments	\$ 194,642	\$ 112,537
<u>Net Assets</u>		
Held in trust for employee benefits and other purposes	\$ 194,642	

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF CASH AND INVESTMENTS  
 FIDUCIARY FUNDS  
 June 30, 2006

<u>Assets</u>	<u>Pension Trust Funds</u>	<u>Agency Funds</u>
Cash and investments	\$ 178,611	\$ 77,511
<u>Net Assets</u>		
Held in trust for employee benefits and other purposes	\$ 178,611	

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CHANGES IN CASH AND INVESTMENTS  
 FIDUCIARY FUNDS  
 For The Year Ended June 30, 2005

	Pension Trust Funds
Additions:	
Local sources	\$ 86,436
Bonds and loans	1,266,510
Transfers	56,000
Total additions	1,408,946
Deductions:	
Support services	1,158,304
Nonprogrammed charges	56,000
Total deductions	1,214,304
Excess of total additions over total deductions	194,642
Cash and investments - beginning	-
Cash and investments - ending	\$ 194,642

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CHANGES IN CASH AND INVESTMENTS  
 FIDUCIARY FUNDS  
 For The Year Ended June 30, 2006

	<u>Pension Trust Funds</u>
Additions:	
Sale of property, adjustments and refunds	\$ <u>12,950</u>
Deductions:	
Support services	<u>28,981</u>
Deficiency of total additions under total deductions	(16,031)
Cash and investments - beginning	<u>194,642</u>
Cash and investments - ending	<u>\$ 178,611</u>

The accompanying notes are an integral part of the financial statements.

HANOVER COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

Note 2. Fund Accounting

The School Corporation uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the School Corporation in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the School Corporation on or prior to June 30 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

HANOVER COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL INFORMATION  
(Continued)

Note 6. Pension Plans

Public Employees' Retirement Fund

Plan Description

The School Corporation contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

Teacher's Retirement Fund

Plan Description

The School Corporation contributes to the Indiana Teacher's Retirement Fund (TRF), a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the TRF Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

HANOVER COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL INFORMATION  
(Continued)

TRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Teacher's Retirement Fund  
150 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 232-3860

Funding Policy and Annual Pension Cost

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

Note 7. Subsequent Event

On October 17, 2006, the School Corporation issued \$1,315,000 in general obligation bonds for the purchase of land.

HANOVER COMMUNITY SCHOOL CORPORATION  
EXAMINATION RESULTS AND COMMENTS

CAPITAL ASSET RECORDS

The School Corporation does not have current capital asset records. Capital asset records were incomplete. Equipment purchases and major construction that occurred during the period reviewed were not recognized as additions in the capital asset records. A similar comment appeared in the prior report.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TRANSFER TUITION

The School Corporation accepts paid transfer tuition students. The transfer tuition charged for the school year is based upon the prior school year's costs. Parents of the cash transfer students sign an agreement, which indicates that the tuition charged is an estimate, and that the parent will either be billed or receive a refund after the costs for the school year are available. However, the School Corporation does not bill or refund for the difference.

Indiana Code 20-26-11-6 states in part:

"(a) A school corporation may accept a transferring student without approval of the transferor corporation under section 2 of this chapter.

(b) A transfer may not be accepted unless the requesting parents or student pays transfer tuition in an amount determined under the formula established . . ."

CAPITAL PROJECTS FUND EXPENDITURES

95% of the Technology Director's salary was paid from the Capital Projects Fund. A record of hours worked was not presented for examination.

Indiana Code 5-11-9-4(b) states in part: ". . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . ."

APPROVAL OF FORMS

The computer generated records have not been approved for use in lieu of prescribed forms.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

HANOVER COMMUNITY SCHOOL CORPORATION  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

AVERAGE DAILY MEMBERSHIP (ADM) - INCORRECT REPORTING TO THE STATE

The information presented for examination indicates enrollment figures on Form 30A, Report of Average Daily Membership (ADM) for State Support, were incorrect for the school years ending June 30, 2005 and 2006.

The enrollment count dates for 2004 and 2005 were September 17, 2004, and September 16, 2005, respectively. The difference between the count reported on the ADM and the verified figures are shown below:

School Year	Grade	Count as Reported on Form 30A	Actual Enrollment Figures	Difference
2004-2005	Kindergarten	52.0	52.0	0
	1 through 12	1500.0	1504.0	(4.0)
2005-2006	Kindergarten	68.5	69.0	(0.5)
	1 through 12	1564.0	1565.0	(1.0)

School Officials should contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment/underpayment applicable to the School Corporation because of incorrect reporting. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

ATHLETIC EVENT DEPOSITS (Applies to Hanover Central)

Athletic event receipts were not deposited in a timely manner. 67% of the athletic event receipts examined was held for 12 to 56 days before being remitted to the ECA treasurer.

Indiana Code 20-41-1-9 states in part: ". . . receipts shall be deposited without unreasonable delay."

ATHLETIC TICKET SALES (Applies to Hanover Central)

The same ticket series is used for examination and student tickets even though they are different prices (\$4 and \$3, respectively); therefore, we were unable to verify ticket sale receipts.

Serially prenumbered tickets by the printing supplier should be used for all athletic and other extra-curricular activities and events for which admission is charged. Part of the prenumbered ticket should be given to the person paying for the ticket upon admission to the event. The other part of the ticket (which should also be prenumbered, referred to as the stub) should be retained. All tickets (unused tickets and stubs) should be retained for examination.

Tickets for each price group should be different colors and/or different in their series number. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

HANOVER COMMUNITY SCHOOL CORPORATION  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

DEPOSITS (Applies to Jane Ball Elementary)

Receipts were not deposited in a timely manner. Receipts were held for 6 to 49 days before being deposited. Also, 63% of the extracurricular receipts were not deposited in the same manner in which they were collected (i.e., cash, check or money order).

Indiana Code 20-41-1-9 states in part: ". . . receipts shall be deposited without unreasonable delay."

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

HANOVER COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2006, with Quinnlyn Van Rys, Treasurer; Dr. Michael Livovich, Superintendent of Schools; and Marilyn Kaper, Vice-President of the School Board.