

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

WESTERN BOONE COUNTY
COMMUNITY SCHOOL CORPORATION
BOONE COUNTY, INDIANA

July 1, 2015 to June 30, 2017



FILED
11/30/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Federal Findings:	
Finding 2017-001	
Financial Transactions and Reporting	4-5
Finding 2017-002	
Child Nutrition Cluster - Internal Controls	5-7
Finding 2017-003	
Child Nutrition Cluster - Equipment.....	7-9
Finding 2017-004	
Child Nutrition Cluster - Procurement	9-10
Finding 2017-005	
Child Nutrition Cluster - Program Income	11-12
Corrective Action Plan.....	13-17
Exit Conference.....	18

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Vivian Norman Melissa Griffin Vivian Norman Kristen Dunn	07-01-15 to 11-30-17 12-01-17 to 06-11-18 06-12-18 to 07-31-18 08-01-18 to 12-31-18
Superintendent of Schools	Dr. Judi Hendrix Robert W. Ramey	07-01-15 to 05-31-16 06-01-16 to 12-31-18
President of the School Board	Shane Steimel	07-01-15 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE WESTERN BOONE COUNTY COMMUNITY
SCHOOL CORPORATION, BOONE COUNTY, INDIANA

This report is supplemental to our audit report of the Western Boone County Community School Corporation (School Corporation), for the period from July 1, 2015 to June 30, 2017. It has been provided as a separate report so that the reader may easily identify any Federal Findings that pertain to the School Corporation. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report.

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 22, 2018

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2017-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition

There were several deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The School Corporation had not separated incompatible activities related to receipts and payroll-related disbursements.

Receipts

The School Corporation had not properly designed or implemented procedures over the issuance and recording of receipts and the subsequent deposit of funds. School Corporation employees issued, recorded, and deposited collections without evidence of segregation of duties. There was no oversight or review to ensure the accuracy and classification to the proper fund and account.

Payroll-related Disbursements

Two business office employees entered the salaries and wages each year without evidence of a proper system of oversight or review to ensure that employees were paid the correct amounts from the proper funds. One employee also recorded and reconciled all payroll transactions. The process lacked adequate oversight and approval of the transactions and reports generated based on the transactions.

Context

The lack of controls was a systemic issue throughout the audit period.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Cause

Management of the School Corporation had not established a proper system of internal control that segregated key functions.

Effect

The failure to establish and properly implement controls could have enabled material misstatements or irregularities to remain undetected.

Recommendation

We recommended that the School Corporation establish a system of internal controls, including segregation of duties, related to financial transactions and reporting.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-002

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 15-16, FY 16-17

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP); Special Tests and Provisions - Paid Lunch Equity

Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the compliance requirements listed above.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Two business office employees entered the salaries and wages each year without evidence of a proper system of oversight or review to ensure that employees were paid the correct amounts from the proper funds. One employee recorded and reconciled payroll transactions. The process lacked adequate oversight and approval of the transactions and reports generated based on the transactions.

Reporting

One employee prepared and submitted the Annual Financial Report and the School Food Authority (SFA) Verification Collection Report without a documented oversight, review, or approval process in place to ensure their accuracy.

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)

The Food Service Director performed the verification of applications for free and reduced price meals without evidence of oversight or review.

Special Tests and Provisions - Paid Lunch Equity (National School Lunch Program only)

The Food Service Director performed the paid lunch equity calculations using the online calculator tool without evidence of oversight or review.

Context

The lack of controls was a systemic issue throughout the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

The School Corporation had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements listed above. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs

There were no questioned costs identified.

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-003

Subject: Child Nutrition Cluster - Equipment

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 15-16, FY 16-17

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Equipment and Real Property Management

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-003.

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the equipment requirements.

The School Corporation did not have adequate policies and procedures to ensure compliance with the requirements that it maintain records of equipment purchased in whole or in part with federal funds and that the results of required physical inventories be reconciled with the property records.

The School Corporation did not accurately maintain equipment or property records for equipment purchased with program funds. Although an inventory was performed, the inventory was not reviewed for errors or omissions. The inventory omitted a cold food counter, a pressure boiler, and an oven. In addition, property records did not contain all required information.

Context

The lack of controls and noncompliance were systemic issues throughout the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

7 CFR 3016.32 states in part:

". . . (b) . . . Other grantees and subgrantees will follow paragraphs (c) through (e) of this section. . . ."

(d) *Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. . . ."

2 CFR 200.313(d) states in part:

"*Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. . . ."

Cause

The School Corporation's management had not implemented a system of internal controls that would have ensured compliance with the equipment requirements.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the equipment requirements could have resulted in the loss of federal funds to the School Corporation.

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Equipment and Real Property Management compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-004

Subject: Child Nutrition Cluster - Procurement

Federal Agency: Department Of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 15-16, FY 16-17

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Modified Opinion

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the procurement requirements.

The School Corporation used an education service center to solicit, evaluate, and award bids for bread and milk. However, the School Corporation did not have procedures in place to ensure that their food service department used only vendors awarded by the service center.

The School Corporation did not have effective internal controls in place to ensure that the purchasing methods used complied with 2 CFR 200.320.

The School Corporation did not always obtain price or rate quotes from an adequate number of sources for purchases of goods or services exceeding \$3,500, which fell under the small purchase procedures. The School Corporation also did not document the rationale for the method of procurement, especially when a noncompetitive proposal method was used.

Context

The lack of controls and noncompliance were systemic issues throughout the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.320 states in part:

"The non-Federal entity must use one of the following methods of procurement. . . .

- (b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

Cause

The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the procurement requirements.

Effect

The failure to establish an effective internal control system enabled material noncompliance to remain undetected. Noncompliance with the grant agreement and the procurement requirements could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

FINDING 2017-005

Subject: Child Nutrition Cluster - Program Income
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY 15-16, FY 16-17
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Program income
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior report. The prior audit finding number was 2015-002.

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Program Income compliance requirement.

The School Corporation had not designed or implemented adequate policies and procedures to ensure that the food service program reports were reconciled to program income received in the School Lunch fund. All receipts from sales, as well as prepayments, were recorded directly into the School Lunch fund.

Context

The lack of controls and noncompliance were systemic issues throughout the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

7 CFR 210.14(c) states:

"Financial assurances. The school food authority shall meet the requirements of the State agency for compliance with § 210.19(a) including any separation of records of nonprofit school food service from records of any other food service which may be operated by the school food authority as provided in paragraph (a) of this section."

7 CFR 210.14(f)(3) states:

"All revenue from the sale of nonprogram foods shall accrue to the nonprofit school food service account of a participating school food authority."

7 CFR 220.7(e) states in part:

"Each school food authority approved to participate in the program shall enter into a written agreement with the State agency or the Department through the FNSRO, as applicable, that may be amended as necessary. . . . Such agreements shall provide that the School Food Authority shall, with respect to participating schools under its jurisdiction:

- (12) Maintain a financial management system as prescribed by the State agency, or FNSRO where applicable; . . ."

Clearing Account Number 8400 - Prepaid Food has been established to account for prepaid food. The collections are to be receipted to 8410 with 8420 representing the transfers out of the clearing account and recognition in the appropriate revenue classifications (1611 to 1614 series) in the School Lunch Fund. The transfer should be made periodically and at the end of each month to appropriately classify meals (breakfast, lunch, etc.) when known (charged by student). (The School Administrator and Uniform Compliance Guidelines, Volume 183)

Cause

The School Corporation had not developed a system of internal controls that would have ensured compliance with the grant agreement and the program income requirements.

Effect

The failure to establish an effective internal control system allowed noncompliance to go undetected. Noncompliance with the grant agreement and the program income requirements could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the grant agreement and the Program Income compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: Kristen Dunn, Corporation Treasurer
Contact Phone Number: 765-482-6333

Views of Responsible Official: We concur with the finding, however, we have corrected this since the audit period concluded.

Description of Corrective Action Plan:

Receipts: In December 2017, the Administrative Secretary began logging in all receipts onto an excel spreadsheet and creating the deposit ticket. The Corporation Treasurer would review the receipts and deposit ticket before they were deposited into the bank. The Corporation Treasurer initials the excel spreadsheet after review. The Corporation Treasurer now emails the revenue report to all department heads on a monthly basis.

Payroll Related Disbursements: The Administrative Specialist would process the biweekly payroll which involves verifying the salary, wages, and distribution. In December 2017, the Corporation Treasurer began double checking the Payroll Distribution Report to verify the salary, wages and distribution. The Treasurer would checkmark and initial after completing the review.

Anticipated Completion Date: Completed in December 2017



(Signature)

Corporation Treasurer

(Title)

10-22-18

(Date)

CORRECTIVE ACTION PLAN

FINDING 2017-002

Contact Person Responsible for Corrective Action: Jane Taylor, Director of School Lunch and Kristen Dunn, Corporation Treasurer
Contact Phone Number: 765-482-6333

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Activities Allowed or Unallowed, Allowable Costs/Cost Principles:

Payroll Related Disbursements: The Administrative Specialist would process the biweekly payroll which involves verifying the salary, wages, and distribution. In December 2017, the Corporation Treasurer began double checking the Payroll Distribution Report to verify the salary, wages and distribution. The Treasurer would checkmark and initial after completing the review.

Reporting:

The Director of School Lunch prepares the Annual Financial Report and the School Food Authority (SFA) Verification Collection Report. In October 2018, the School Lunch Assistant will begin verifying the reporting before submission.

Special Tests and Provisions – Verification of Free and Reduced Price Meal Applications (NSLP):

The Director of School Lunch will perform the verification of the application. In October 2018, the School Lunch Assistant will begin verifying the application before submission.

Special Tests and Provisions – Paid Lunch Equity:

The Director of School Lunch will perform the paid lunch equity calculations using the online calculator tool. In October 2018, the School Lunch Assistant will begin verifying the calculations before submission.

Anticipated Completion Date: Corrective action regarding Payroll Related Disbursements was completed in December 2017. The Reporting action will be completed in October 2018. The Special Tests and Provisions actions will be made in October 2018



(Signature)

Corporation Treasurer

(Title)

10-22-18

(Date)

CORRECTIVE ACTION PLAN

FINDING 2017-003

Contact Person Responsible for Corrective Action: Jane Taylor, Director of School Lunch and Kristen Dunn, Corporation Treasurer
Contact Phone Number: 765-482-6333

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

The Corporation will continue to have a company come in to perform an inventory audit every two years, and the equipment purchased made from the Child Nutrition Cluster is to be denoted as purchases from federal funds. The Director of School Lunch will provide to the Corporation Treasurer a listing of any major purchases every six months so that we can verify that all required purchases have been added to the asset report as federal purchases. Property records will contain all required information.

Anticipated Completion Date: Completed October 1, 2017



(Signature)

Corporation Treasurer

(Title)

10.22.18

(Date)

CORRECTIVE ACTION PLAN

FINDING 2017-004

Contact Person Responsible for Corrective Action: Jane Taylor, Director of School Lunch and Kristen
Dunn, Corporation Treasurer
Contact Phone Number: 765-482-6333

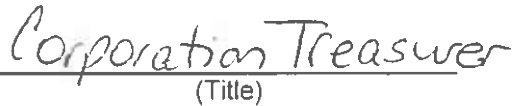
Views of Responsible Official: We concur with the finding.

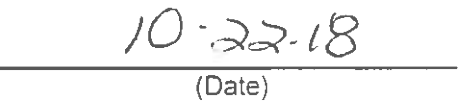
Description of Corrective Action Plan:

Director of School Lunch will obtain 3 quotes for all small purchases of goods or services exceeding
\$3,500. Our management will establish controls to ensure compliance and comply with the Procurement
and Suspension and Debarment compliance requirement.

Anticipated Completion Date: October 2018


(Signature)


(Title)


(Date)

CORRECTIVE ACTION PLAN

FINDING 2017-005

Contact Person Responsible for Corrective Action: Jane Taylor, Director of School Lunch and Kristen
Dunn, Corporation Treasurer
Contact Phone Number: 765-482-6333

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

In September 2017, a corrective plan was completed in order to establish a separate fund which holds all prepaid receipts. At the end of each month, the Director of School Lunch and the Corporation Treasurer reconcile the School Lunch Fund (800) and the Prepaid Fund (8400) in order to stay in compliance. An additional step we will add is to ensure total sales matches the Sales Report and the transfer amount will match this report as well.

Anticipated Completion Date: Separate funds were established in 2017. Issue regarding reconciling program income receipted in the School Lunch Fund will be corrected in October 2018.



(Signature)

Corporation Treasurer

(Title)

10-22-18

(Date)

WESTERN BOONE COUNTY COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2018, with Rick Davis, Vice President of the School Board; Robert W. Ramey, Superintendent of Schools; Kristen Dunn, Treasurer; Vivian Norman, former Treasurer; Jane Taylor, Food Service Director; and Kyle Whiteley, Director of Business and Technology.