

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

SCOTT COUNTY SCHOOL DISTRICT 2

SCOTT COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED
12/03/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Melinda Sparkman Christy C. Corum Casey Brewster	07-01-18 to 12-17-18 12-18-18 to 06-28-21 06-29-21 to 06-30-22
Superintendent of Schools	Dr. Marc Slaton	07-01-18 to 06-30-22
President of the School Board	Jason Kendall Christy Roberts Josh Mays Jennifer Craig	07-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 06-30-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SCOTT COUNTY SCHOOL DISTRICT 2, SCOTT COUNTY, INDIANA

This report is supplemental to our audit report of the Scott County School District 2 (School Corporation), for the period from July 1, 2018 to June 30, 2020. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

November 18, 2021

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

Condition and Context

The School Corporation had not established an adequate system of internal controls related to financial transactions and reporting. A proper internal control system would include adequate internal control activities, internal control environment, performance of risk assessment procedures, information and communication process, and monitoring of internal controls.

Internal controls were either not in place or not effective for the following significant audit areas: cash and investments, receipts, disbursements, other sources and uses, and financial reporting and closing.

Deficiencies in internal controls resulted in incorrect financial reporting and errors in the financial statement going undetected.

Cash and Investments

The School Corporation had not established internal controls over cash and investments. Monthly reconciliations of the depository account balance with the record balance were not performed from December 2018 through the end of the audit period. As a result, numerous errors in the recording of financial activity remained undetected.

In order to reconcile the cash record balance to the bank balance, numerous adjustments totaling (\$268,670) and (\$291,753) were made to the recorded cash balances as of June 30, 2019 and 2020, respectively.

Receipts

Internal controls were not in place to ensure receipt transactions were timely and properly recorded to the financial records. As a result, numerous errors in the recording of financial activity remained undetected including, but not limited to:

1. Electronic deposits from the Auditor of State were not recorded in the financial records in the amount of \$43,455.
2. Reversal receipt entries were made multiple times resulting in understated receipts in the amount of \$155,382.
3. Financial activity for the Self-Insurance fund was not recorded properly to the financial records. As a result of the errors, \$760,568 and \$1,569,007 was owed to the Self-Insurance fund from the Payroll Withholdings fund for fiscal years 2018-2019 and 2019-2020, respectively.
4. Education fund receipts were understated in the amount of \$132,610 and Debt Service fund receipts were overstated by \$132,610 in 2019-2020. The Auditor of State deducts from the state tuition support payments to the School Corporation the amounts owed to the state for common school loan debt repayments. The debt repayments are required to be funded by the Debt Service fund. A disbursement transaction should have been recorded from the Debt Service fund to the Education fund to reimburse the Education fund for the monies withheld by the state from the state tuition support for the debt payments.

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

5. Receipt transactions were not always recorded in the proper fund. Monies received for reimbursement of grant expenditures were receipted to a different fund from which the expenditures were made. The errors were not identified and corrected in a timely manner.

Disbursements

Internal controls were not in place to ensure disbursement transactions were properly and timely recorded to the financial records. Nor were internal controls in place to ensure that all disbursements were included on the Accounts Payable Voucher Register and approved for payment. In addition, internal controls were not in place to reconcile payroll withholding subsidiary records to ensure the proper payments were made. As a result, numerous errors in the recording of financial activity went undetected including, but not limited to:

1. Transactions for the payment of state payroll taxes were not recorded to the financial records on the date the actual payment was made. Payments were recorded to the financial records each biweekly payroll period as if the tax payments were paid each pay period. However, state payroll taxes were only paid monthly and represented amounts withheld for the previous month as required by the state agencies. This resulted in disbursements for state payroll tax payments being overstated by \$66,932 in 2018-2019 and understated by \$5,421 in 2019-2020.
2. A lease payment of \$513,509 was recorded in the financial records as being paid in June 2020; however, the actual payment date was not made until July 2020. This resulted in the overstatement of disbursements in 2019-2020.
3. Retirement payments of \$266,232 and \$170,536 were not recorded in the financial records in 2018-2019 and 2019-2020, respectively.
4. Actual payments made to INPRS totaled \$5,357 more than was recorded to the financial records in 2019-2020.
5. In 2018-2019, total amounts paid for state payroll tax withholdings exceeded the amounts recorded to the financial records by \$6,662.
6. Payments of payroll withholdings were not always recorded to the same payroll withholding fund from which the corresponding payroll deductions were receipted.
7. Payroll deductions were not paid timely. A payroll deduction was paid in December 2018 that covered withholding for the period July to December 2017 and the entire year of 2018.
8. Procedures were not properly in place to ensure self-insurance payments made were proper and any applicable reimbursements from stop loss coverage were received.

Other Sources and Uses

The School Corporation did not have internal controls related to other sources and uses. Internal controls were not in place to properly document reasons for transfers and the related approval.

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

The School Corporation recorded transfers in an attempt to comply with Indiana Code 20-40-2-7 and Indiana Code 20-40-18-1 requiring various funds to be closed and the fund balance transferred to newly created funds. However, the following errors were made in recording the activity:

1. A transfer of \$379,085 was made from the General fund to the Operations fund; however, per Indiana Code 20-40-2-7 the transfer should have been made to the Education fund.
2. On May 30, 2019, the transaction to close out the School Bus Replacement fund and transfer the fund balance to the newly created Operations fund was recorded twice in the amount of \$1,019,311 resulting in the School Bus Replacement fund having a deficit cash balance on June 30, 2019, and the overstatement of receipts and disbursements to the related funds. The error was not identified and corrected until December 2019.
3. Several transfers were made without documentation to support the reason for the transfer and approval of the transfers.
4. Errors were made in recording transfers resulting in the funds having a deficit cash balance. When the School Corporation attempted to correct the errors, the correcting entry was made directly to the funds cash balances instead of properly recording the activity through receipt and disbursement transactions

Financial Reporting and Closing

The School Corporation's internal controls over financial reporting and closing were not effective. The original financial statements presented for audit contained numerous errors and were not in agreement with the underlying financial records. Adjustments were required to the financial statement to have the financial activity agree with the underlying financial records.

The annual financial statements were compiled by combining financial activity for the two semi-annual financial reporting periods. Different fund, revenue, and expense account numbers were used to report the financial activity for each of the six-month reporting periods. When the two six-month periods were combined it resulted in the financial activity for different fund numbers, and revenue and expense accounts being combined resulting in the incorrect annualized financial statement amounts. In addition, the School Corporation recorded amounts directly to the fund cash balance instead of recording the transactions as receipts and disbursements transactions. As a result, the footing of the cash balance based upon the financial activity presented did not agree with the cash balance reflected in the financial records.

In addition to the initial adjustments made to the financial statements in order to have the financial activity reflect the underlying financial records, audit adjustments were proposed and approved by the School Corporation for the material financial statement errors identified.

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:

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

Control Environment

"The control environment is the basic commonality for all and comprises the integrity and ethical values of the political subdivision established by the oversight body and management. The standards, processes, and structures which form the control environment pervasively impact the overall system of internal control. The oversight body and management convey leadership expectations, and overall tone which are reinforced by all officials and management throughout the various offices and departments. The control environment also contains the overall accountability structure for all employees through performance and reward measures. Within this structure, leadership demonstrates commitment to the political subdivision by having a process for attracting, developing, and retaining competent individuals. This component is static in that its underpinnings do not generally change with a given objective. . . ."

Risk Assessment

"Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed. . . ."

Management identifies risks to the achievement of the political subdivision's objectives across the unit as a whole and within each office or department. Analysis of risk through determination of objective measures and variance tolerances is the basis for determining how the risks should be managed. The response to risk is selected: acceptance, avoidance, reduction, or sharing. . . .

Internal control is a process, and part of that process is the responsibility for management to be continually aware of changes, both external and internal, that could affect the achievement of the political subdivision's objectives. Those changes should be analyzed for both their immediate effect and for any future impact. Management would then determine any modifications needed in the internal control process to adapt to these changes."

Control Activities

"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. . . ."

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

Information and Communication

"Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information. Internal communication enables personnel to receive a clear message that control responsibilities are taken seriously by the organization. External communication enables relevant outside information to be internalized and internal information to be clearly communicated to external parties. . . ."

Monitoring Activities

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . ."

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledgers, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School for Indiana Public School Corporations, Chapter 1)

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

When it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be back dated to the date the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Common School Funds Withheld. The exact amount withheld from the basic grant distribution for repayment of an advancement from the Common School Fund. The amount for repayment would be included on the annual budget in the Debt Service Fund, receipted to the Debt Service Fund when collected and paid to this account in the Education Fund at the same time the net amount of the basic grant distribution from the Auditor of State is receipted to 3111. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 5)

Indiana Code 5-11-10-1.6(c) states in part:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . .

- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance for payment of the claim. . . ."

Indiana Code 20-40-2-7(a) states: "On January 1, 2019, the balance, as of December 31, 2018, in the school corporation's general fund shall be transferred to the education fund."

Indiana Code 20-40-18-1 states: "The governing body of each school corporation shall create an operations fund to be used by the school corporation after December 31, 2018."

Indiana Code 20-40-18-12(a) states:

"After December 31, 2018, any property taxes collected from a levy imposed under any of the following shall be deposited in the operations fund:

- (1) [IC 20-46-4](#) (school transportation levy) (repealed).
- (2) [IC 20-46-5](#) (school bus replacement levy) (repealed).
- (3) [IC 20-46-6](#) (capital projects levy) (repealed).
- (4) [IC 36-10-13](#) (art association and historical society levies).
- (5) [IC 36-10-14](#) (public playground levy)."

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

The School Corporation's Annual Financial Report for fiscal year ending 2019 was not filed electronically until October 29, 2019, which was 61 days past the due date. The School Corporation's Annual Financial Report for fiscal year ending 2020 was not filed electronically until October 26, 2020, which was 58 days past the due date.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The School Corporation hired two new employees during the audit period in the Human Resources Department that were involved in the processing of payroll. The two employees did not receive the required training concerning internal control standards.

Criteria

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The School Corporation's certification on internal control standards made on the Indiana Gateway for Government Units financial reporting system was not made correctly. The certification asserts that training on internal control standards was received by all applicable personnel; however, it was determined two individuals who were hired during the audit period, whose responsibilities involved processing of payroll, did not receive the required internal control training.

Context

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

PREPAID SCHOOL MEAL ACCOUNTS

This same comment appeared in a Management Letter addressed to the Treasurer, Superintendent of Schools, and School Board members for the financial audit period ending June 30, 2018.

Condition and Context

The School Corporation did not have internal controls in place to ensure the Prepaid Food control account was in agreement with the subsidiary student account balance record. The School Corporation did not reconcile the detail subsidiary student account balances with the Prepaid Food fund control balance during the duration of the audit period. The subsidiary student account balance was \$15,563 and \$25,140 more than the Prepaid Food fund control balance reported in the financial statement as of June 30, 2019 and 2020, respectively. Failure to reconcile the subsidiary student account balance with the Prepaid Food fund control balance could result in errors in financial reporting going undetected.

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. . . ."

When a student puts money into their individual meal account, it should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while money is in the student's individual account, the balance should not be included in Fund 800 School Lunch. A school should set up a clearing account with the fund number of 8400 Prepaid School Lunch Accounts which is included in Chapter 4 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. When a student brings in a deposit the receipt should be recorded to Fund 8400 using receipt account 1630 Special Functions. After the student has charged meals, you should disburse the amount charged from Fund 8400 using expenditure account 31900 Other Food Services and receipt this into Fund 800 using the Food Services receipt accounts 1611-1623 at the time established in a written school policy to ensure accurate monthly reporting. At this point the receipts are considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis it is required that the balance of Fund 8400 be reconciled with the total of the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019)

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledgers, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School for Indiana Public School Corporations, Chapter 1)

OVERDRAWN CASH BALANCES

A similar comment appeared in a Management Letter addressed to the Treasurer, Superintendent of Schools, and School Board members for the financial audit period ending June 30, 2018.

Condition and Context

The financial statement contained funds with overdrawn cash balances as of June 30, 2019 and 2020. Cash balances for some funds were overdrawn due to expenditures exceeding receipts. Cash balances of some of the School Corporation's funds were overdrawn due to grants operating on a reimbursement basis. Grants operating on a reimbursement basis require the School Corporation to expended funds prior to requesting reimbursements for costs. The following funds had overdrawn cash balances on June 30, 2019 and 2020, including grant funds for which subsequent reimbursements were not sufficient to cover the deficit balance:

Fund	Amount Overdrawn at June 30, 2019	Amount Overdrawn at June 30, 2020
General	\$ (1,073)	\$ -
Retirement/Severance Bond	-	(7,827)
ECA Reimbursable Activities	(1,684)	(13,850)
Kids First/We Care	-	(4,751)
Tech Prep	(2,536)	(7,598)
Early Childhood Intervention (First Steps)	(1,281)	(1,281)
Secured Schools Safety Grant	(77,885)	(132,371)
School Technology	-	(152,483)
Senator David Ford Technology	(4,441)	(44,026)
Project Lead the Way	(18,807)	(52,137)
Work Ethic Certification Grant (DWD) #2	-	(616)
Title I	-	(88,528)
Title I - FY21	(184)	-
Title I - FY19	(62,670)	(11,158)
SpEd 619 - FY20	-	(3,159)
SpEd 611 - FY19 #2	(62,568)	(424,761)
SpEd 611 - FY20	-	(64,090)
SpEd 611 - FY21	(136)	(136)
SpEd 619 - FY19	(5,709)	-
Rural Schools and Low Income Program	(8,137)	(8,137)
Rural & Low Income - FY18	(42,517)	(67,365)
Rural & Low Income - FY19	-	(17,629)
Prepaid Food	(1,025)	-
Student Support, Title IV	(42,955)	-

SCOTT COUNTY SCHOOL DISTRICT 2
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

CAPITAL ASSETS

This same comment appeared in a Management Letter addressed to the Treasurer, Superintendent of Schools, and School Board members for the financial audit period ending June 30, 2018.

Condition and Context

The School Corporation did not maintain a detailed asset ledger during the audit engagement. In addition, no physical inventory was taken for capital assets in the last two years.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

SCOTT COUNTY SCHOOL DISTRICT 2
EXIT CONFERENCE

The contents of this report were discussed on November 18, 2021, with Dr. Marc Slaton, Superintendent of Schools; Casey Brewster, Treasurer; and Jennifer Craig, President of the School Board.