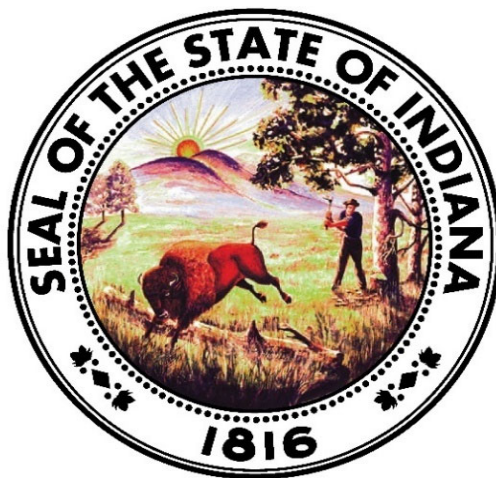


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT
OF
LAPORTE COMMUNITY SCHOOL CORPORATION
LAPORTE COUNTY, INDIANA
July 1, 2020 to June 30, 2022



FILED
03/29/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jayne L. Grillo	07-01-20 to 06-30-23
Assistant Superintendent of Business and Operations	M. Gregory Hunt	07-01-20 to 06-30-23
Superintendent of Schools	Mark D. Francesconi	07-01-20 to 06-30-23
President of the School Board	Marie Gilliland Mark Kosior Shari Ott Jim Arnold	07-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 06-30-23



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 LAPORTE COMMUNITY SCHOOL
CORPORATION, LAPORTE COUNTY, INDIANA

This report is supplemental to our audit report of the LaPorte Community School Corporation (School Corporation), for the period from July 1, 2020 to June 30, 2022. 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.

Beth Kelley, CPA, CFE
Deputy State Examiner

March 14, 2023

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

FINANCIAL TRANSACTIONS AND REPORTING

A similar comment also appeared in prior Report B48423, entitled *FINDING 2016-001*, prior Report B52745, entitled *FINDING 2018-001*, and prior Report B58124, entitled *FINANCIAL TRANSACTIONS AND REPORTING*.

Condition and Context

There were several deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. In addition, the School Corporation had no process to monitor, identify, or communicate corrective actions to improve internal controls. Effective internal controls over financial reporting required the School Corporation to monitor and assess the quality of the system of internal controls.

Cash and Investments (Bank Reconciliations)

The School Corporation had not been able to reconcile its bank accounts to its funds ledger since the conversion to a new accounting software in April 2016.

The School Corporation's three bank accounts were not reconciled timely, nor was there a combined reconciliation of all bank accounts performed. The School Corporation engaged a consultant in 2022 to perform reconciliations. The consultant prepared reconciliations for the months of July 2020, June 2021, June 2022, and monthly thereafter. Additional audit procedures were performed to test the June 30, 2020, 2021, and 2022 reconciliations provided.

In reviewing the documentation provided, we noted the following items:

1. There were various items noted in the reconciliations that could not be identified, explained, or supported. Additional audit procedures were performed, and at June 30, 2020 and 2021, the adjusted bank balance was determined to be less than the ledger balance by \$140,563 and \$284,799, respectively. At June 30, 2022, the adjusted bank balance was determined to be greater than the ledger balance by \$121,088. The financial statement was not adjusted for these variances.
2. The June 30, 2022 outstanding check listing included checks issued prior to June 30, 2021, totaling \$16,708. However, the June 30, 2021 outstanding check listing did not properly include those checks.

Financial Close and Reporting

The School Corporation did not have effective internal controls to detect and prevent errors when completing, submitting, or reviewing the Annual Financial Report entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the financial statement.

The lack of effective internal controls allowed the following material misstatements to remain undetected:

1. The fiscal year 2020-2021 Clearing fund activity was omitted from the financial statement, which understated receipts and disbursements by \$17,996,833 and \$17,818,422, respectively.

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

2. The 2021-2022 Clearing fund activity was included in the financial statement. However, the receipts and disbursements were determined to be overstated by \$39,482,934 and \$38,221,830, respectively.
3. The Prepaid School Lunch fund was omitted from the financial statement, which understated receipts, disbursements, and ending cash and investments balance by \$323,534, \$331,582, and \$189,781, respectively.

Audit adjustments were proposed, accepted by the School Corporation, and made to the financial statement.

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. . . ."

"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 5-13-6-1(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 ledger, 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 Corporations, Chapter 1)

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

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](#)."

ANNUAL FINANCIAL REPORT

Condition and Context

Financial, supplementary information, and other information are required to be entered annually into the Annual Financial Report via the Indiana Gateway for Government Units (Gateway) financial reporting system. The information entered into Gateway contained the following errors:

Cash Fund Information

The financial information entered into Gateway contained the following errors:

1. The 2020-2021 Clearing fund activity was omitted. This resulted in the understatement of receipts and disbursements by \$17,996,833 and \$17,818,422, respectively.
2. The 2021-2022 Clearing fund activity was reported; however, the receipts and disbursements were determined to be overstated by \$39,482,934 and \$38,221,830, respectively.
3. The Prepaid School Lunch fund was omitted. This resulted in the understatement of receipts, disbursements, and ending cash and investments balance by \$323,534, \$331,582, and \$189,781, respectively.

Adjustments were proposed, accepted by the School Corporation, and made to Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses) and Cash and Investment Balances presented as Required Supplementary Information.

Leases and Debt Information

The School Corporation omitted the outstanding debt balances for the General Obligation Bonds, Series 2020 and 2021, which resulted in the understatement of the Ending Principal Balance and Principal and Interest Due Within One Year by \$5,725,000 and \$1,162,475, respectively. Adjustments were proposed, accepted by the School Corporation, and made to the Schedule of Leases and Debt presented as Other Information.

Grant Schedule

The Grant Schedule entered into Gateway contained the following errors:

1. The Child Nutrition Cluster was incorrectly reported, which resulted in the misstatement of expenditures by \$758,390, in total.
2. Several additional grants were incorrectly reported, which resulted in the misstatement of expenditures by \$255,764, in total.
3. Other errors included incorrect program names and identifying numbers.

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Adjustments were proposed, accepted by the School Corporation, and made to the Grant Schedule, which is the source of the Schedule of Expenditures of Federal Awards.

Criteria

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](#)."

AVERAGE DAILY MEMBERSHIP (ADM)

The same comment also appeared in prior Report B58124.

Condition and Context

The School Corporation has a virtual element, in the form of a virtual program and virtual instruction due to the pandemic. However, the School Corporation does not have a student engagement policy.

The School Corporation was unable to provide enrollment documentation for 66 of the 85 students that were selected for testing in the test of Average Daily Membership (ADM).

The School Corporation was not following its own Attendance Policy #5200 and Student Records Policy #8330 that were adopted. We noted the following instances of noncompliance:

1. The School Corporation was unable to provide documentation for proof of residency for 33 of the 85 students tested.
2. The School Corporation was unable to provide documentation to verify the student met the age requirement (birth certificate) for 7 of the 85 students tested.
3. The School Corporation was unable to provide documentation that 1 virtual student was attending school.

Criteria

The Indiana Department of Education (IDOE) has released guidance for reporting ADM information and requires supporting documentation of enrollment and attendance information by grade and school to be signed by the building principle, or head of school, and made available in the event of an audit. There is no further guidance as to what the terms "enrolled" and "attending" mean outside of IC 20-43-1. Therefore, we are of the audit position that each school should adopt a **student engagement policy** which would mirror the requirements set forth for virtual charter schools in IC 20-247-13(h). (School Bulletin and Uniform Compliance Guidelines, Volume 228)

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, must provide a written certification of ADM to properly document responsibility. The certification must at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

COMPENSATION AND BENEFITS

The same comment also appeared in prior Report B58124.

Condition and Context

The following discrepancies were noted relating to payroll disbursements:

1. Some contracted employees signed contracts at the beginning of the school year but did not receive the pay rates per the signed contracts until later in the school year. As a result, the contracted employees received retro pay from the beginning of the school year to when the contracted rates were implemented. For example, an employee had a signed contract as of July 1, 2021, which was effective beginning August 20, 2021, but did not receive the contracted pay amount until April 5, 2022.
2. One administrator tested did not have timesheets or attendance records as required.
3. Two employees tested were paid an additional \$125 stipend from the High Ability Grant on March 18, 2021. Documentation was not provided that indicated that the School Board approved the stipend.
4. Two employees tested were paid \$25 an hour for 30 hours totaling \$750 from the ESSER I Grant for attending a Math Recovery Workshop in August 2021. Documentation was not provided that indicated that the School Board approved the hourly wage.

Criteria

Indiana Code 20-26-5-4(a) states in part:

"In carrying out the school purposes of a school corporation, the governing body acting on the school corporation's behalf has the following specific powers: . . .

- (8) To do the following:

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

(A) Employ, contract for, and discharge superintendents, supervisors, principals, teachers, librarians, athletic coaches (whether or not they are otherwise employed by the school corporation and whether or not they are licensed under [IC 20-28-5](#)), business managers, superintendents of buildings and grounds, janitors, engineers, architects, physicians, dentists, nurses, accountants, teacher aides performing noninstructional duties, educational and other professional consultants, data processing and computer service for school purposes, including the making of schedules, the keeping and analyzing of grades and other student data, the keeping and preparing of warrants, payroll, and similar data where approved by the state board of accounts as provided below, and other personnel or services as the governing body considers necessary for school purposes.

(B) Fix and pay the salaries and compensation of persons and services described in this subdivision that are consistent with [IC 20-28-9-1.5](#).

(C) Classify persons or services described in this subdivision and to adopt a compensation plan with a salary range that is consistent with [IC 20-28-9-1.5](#).

(D) Determine the number of the persons or the amount of the services employed or contracted for as provided in this subdivision.

(E) Determine the nature and extent of the duties of the persons described in this subdivision. . . .

- (19) To ratify and approve any action taken by a member of the governing body, an officer of the governing body, or an employee of the school corporation after the action is taken, if the action could have been approved in advance, and in connection with the action to pay the expense or compensation permitted under [IC 20-26-1](#) through [IC 20-26-5](#), [IC 20-26-7](#), [IC 20-40-12](#), and [IC 20-48-1](#) or any other law. . . ."

All documents and entries to the 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)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Indiana Code 5-11-9-4(b) states in part: "The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees: . . ."

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

- General Form 99A, Employee's Service Record
- General Form 99B, Employee's Earnings Record
- General Form 99C, Employee's Weekly Earnings Record

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

PENALTIES AND INTEREST - INTERNAL REVENUE SERVICE

Condition and Context

The lack of internal controls over the bank reconciliations allowed the School Corporation to not timely detect that a federal tax payment from October 2020 was not processed properly nor paid after a power outage.

In June 2021, the School Corporation contacted the Internal Revenue Service (IRS) with an unrelated question and was informed of an underpayment of taxes owed for the December 31, 2020 tax period. The School Corporation was told fees would be waived if taxes were paid. On June 23, 2021, the \$375,152 tax deposit was paid.

The School Corporation then received a notice from the IRS dated July 5, 2021, detailing the tax deposit owed from the December 31, 2020 tax period and the assessment of penalties and interest totaling \$128,608. The School Corporation attempted to get the penalties and interest abated without success.

Then the School Corporation received a notice from the IRS dated August 17, 2021, for the assessment of penalties and interest for the first three taxing periods of 2020. The School Corporation paid \$505 in penalties and interest on August 26, 2021.

Furthermore, from July to October 2021, the School Corporation continued to receive notices of the outstanding penalties and interest due for the taxing period December 2020 with the continued accumulation of penalties and interest. To stop the accumulation of penalties and interest, the School Corporation paid the outstanding balance of \$126,758 in penalties and interest on February 1, 2022.

The School Corporation has filed for penalty relief with the IRS.

After the School Corporation was notified of the missing tax deposit in June of 2021, the School Corporation instituted internal controls to ensure that tax payments are properly completed and promptly processed through the bank. The School Corporation checks the bank activity online to ensure that the payment transaction was processed. Currently, both the Treasurer and the Assistant Superintendent of Business and Operations review the bank activity to verify that the transaction was completed.

Criteria

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

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. . . ."

SUBSEQUENT EVENT - BANK RECONCILIATIONS

Condition and Context

The School Corporation had not been able to reconcile its bank accounts to its funds ledger since the conversion to a new accounting software in April of 2016.

The School Corporation's three bank accounts were not reconciled timely, nor was there a combined reconciliation performed. The School Corporation engaged a consultant in 2022 to perform reconciliations. The consultant prepared reconciliations for the months of July 2020, June 2021, June 2022, and monthly thereafter.

In reviewing the documentation provided for the July to December 2022 reconciliations, we noted the following items:

1. There were various items noted in the reconciliations that could not be identified, explained, or supported. Additional audit procedures were performed and at December 31, 2022, the adjusted bank balance was determined to be greater than the ledger balance by \$133,877.
2. The consultant prepared monthly reconciliations from June 2022 through December 2022 noted variances ranging from the adjusted bank balance being less than the general ledger by \$2,891,392, to the adjusted bank balance being greater than the general ledger by \$3,618,649. The variances were not further investigated.

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

3. The December 31, 2022 outstanding check listing included checks totaling \$54,867 that had already cleared the bank in a prior month.

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:

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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. . . ."

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 ledger, 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 Corporations, Chapter 1)

PREPAID SCHOOL MEAL ACCOUNTS

The same comment also appeared in prior Report B58124.

Condition and Context

The Prepaid School Lunch fund was not reconciled monthly to the total of the individual student meal accounts. As of June 30, 2022, the reported balance in the Prepaid School Lunch fund exceeded the total of the individual meal accounts by \$135,379.

LAPORTE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Criteria

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)

LAPORTE COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on March 14, 2023, with M. Gregory Hunt, Assistant Superintendent of Business and Operations; Mark D. Francesconi, Superintendent of Schools; Jim Arnold, President of the School Board; Ryan Seaburg, Vice President of the School Board; and Natasha Henry, Deputy Treasurer.