



State of New Jersey

DEPARTMENT OF EDUCATION

PO Box 500

TRENTON, NJ 08625-0500

PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

January 26, 2018

Mr. James Vuono, Board President
Lyndhurst School District
420 Fern Avenue
Lyndhurst, NJ 07071

Dear Mr. Vuono:

SUBJECT: Lyndhurst School District – NCLB Title I Audit
OFAC Case #SG-0009-15

The New Jersey Department of Education, Office of Fiscal Accountability and Compliance, has completed a fiscal audit of federal funds disbursed by the Lyndhurst School District (Lyndhurst). The funding sources reviewed include one or more titled programs under the Elementary and Secondary Education Act of 1965, as amended by the No Child Left Behind Act of 2001 (ESEA). The review covered the period July 1, 2014 through June 30, 2015. The results of the NCLB Title I audit are detailed in the attached report of examination. Please provide a copy to each board member for his/her review.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," Lyndhurst is required, pursuant to N.J.A.C. 6A:23A-5.6, to publicly review and discuss the findings in this report at a public board meeting no later than 30 days after receipt of the report. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public meeting and approving a corrective action plan which addresses the issues raised in the undisputed findings and/or an appeal of any findings in dispute. A copy of the resolution and the approved corrective action plan and/or appeal must be sent to this office within 10 days of adoption by the board. Please direct your response to my attention.

Also, pursuant to N.J.A.C. 6A:23A-5.6(c), you must post the findings of the report and the board's corrective action plan on your district's website. The submission of an appeal does not preclude adherence to the provisions of N.J.A.C. 6A:23A-5.6, et seq. Should you have any questions, please contact Lisa D. McCormick, Manager, Single/Grants Audit Unit at (609) 376-3608.

Sincerely,

Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

RJC/LDM/hp: Lyndhurst Board of Education Cover Letter
Enclosures

Distribution

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STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
PO BOX 500
TRENTON, NJ 08625-0500

LYNDHURST SCHOOL DISTRICT
420 FERN AVENUE
LYNDHURST, NJ 07071
PHONE: (201) 438-5683

REPORT ON EXAMINATION
NCLB TITLE I AUDIT
FOR THE PROJECT PERIODS:
JULY 1, 2014 TO JUNE 31, 2015

District: Lyndhurst School District
County: Bergen

AUTHORIZED REPRESENTATIVE: James Corino, Interim Superintendent

DIRECTOR OF PROGRAM: Blake Spence, Program Director – Title I

PERSONS CONTACTED (Name & Title):

David DiPisa, former School Business Administrator/Board Secretary

Blake Spence, Program Director – Title I

FUNDING SOURCES

PROGRAM YEAR	N C L B				TOTAL
	TITLE I PART A	TITLE I PART A C/O	TITLE I SIA	TITLE SIA C/O	
	APPROVED FUNDING				
2014-2015	\$295,445.00	\$0.00	\$0.00		\$295,445.00
2013-2014		\$6,422.00	\$0.00	\$0.00	\$6,422.00
TOTAL	\$295,445.00	\$6,422.00	\$0.00	\$0.00	\$301,867.00

**LYNDHURST BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015**

FINDINGS AND RECOMMENDATIONS

- 1. Expenditures totaling \$150,300.00 were incurred and charged to the Title I program which supplanted local funding sources and therefore, are deemed to be unallowable costs.**

According to Step 4, Title I Eligibility Page of the district's NCLB Consolidated Application, the LEA was approved to operate targeted assistance programs at four of its schools (grade spans) during the 2014-2015 project period: Columbus (PK-2), Washington (PK-2), Jefferson (4-8) and Lincoln (4-8). Three schools, Memorial (3-3), Franklin (4-8) and Roosevelt (4-8) were not served with Title I funds.

The district spent Title I funds to partially support a Title I/Basic Skills Instruction (BSI) program in Mathematics and Language Arts Literacy content areas at the aforementioned Title I schools and Memorial, a non-Title I school. The following summarizes the salaries charged to the federal program, excluding those disallowed in Finding Two:

Employee	School	Amount
Jennifer Scardino	Columbus	\$46,100.00
Margaret Lukeman	Washington	49,600.00
Cassandra Atkinson (Laudati)	Jefferson	30,600.00
Staci Valentin	Lincoln	24,000.00
Total		\$150,300.00

BSI programs must be conducted using state/local funds. Title I students must receive academic services that are above and beyond the academic services provided to students in non-Title I schools. To avoid the presumption of supplanting, the district must provide: 1) the state/locally funded BSI program to students in its Title I schools and 2) Title I funded services that supplement the BSI program.

The district operated BSI programs at Roosevelt and Franklin (non-Title I schools) ostensibly using state/local sources, as Title I funds were not utilized for this purpose. The timesheets furnished for one teacher at Franklin reflects the position title "Title I Teacher" in a manner consistent with those who worked at Title I schools.

The district's use of grant funds to provide Title I students materials/services that are provided to non-Title I students through non-Federal sources violates the supplement, not supplant provision. In particular, Section 1120A(b)(1) of ESEA stipulates that a LEA shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from non-Federal sources for the education of pupils participating in programs assisted under this part, and not to supplant such funds.

Based on the foregoing, the district must refund the sum of \$150,300.00 to the department (refer to the Schedule of Audit Recovery Due to State Education Agency (SEA) at the end of this report).

**LYNDHURST BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015**

FINDINGS AND RECOMMENDATIONS

Required Action

The district is directed to contact the Office of Supplemental Educational Programs (OSEP) within 15 days from the date of this report of examination to arrange for technical assistance and to notify Lisa D. McCormick of its efforts via email at lisa.mccormick@doe.state.nj.us. The LEA must ensure that Title I program expenditures supplement, not supplant, State and local funds.

2. Title I, Part A funds totaling \$54,600.00 were improperly expended for ineligible beneficiaries during FY 2014–2015.

Based on an examination of teacher schedules, other program documentation and discussions with district personnel, it was determined that the salaries of three staff members were improperly allocated to the Title I, Part A grant; refer to the table below:

Employee	Period	Amount
Diana Ferrell	Sep 2014 to Jun 2015	\$42,400.00
Concetta Gregory	Sep 2014 to Nov 2014	7,650.00
John Holder	Jan 2015 to Mar 2015	4,400.00
Estafania Cano	Feb 2015	150.00
Total		\$54,600.00

Ms. Ferrell provided instructional services to third graders at the Memorial School, a non-Title I school. With respect to Ms. Gregory, district personnel advised they stopped charging her payroll costs to the Title I program once it was learned that she actually worked on non-Title I activities. A disbursement adjustment, however, was not properly recorded to transfer all payroll costs incurred and charged to the grant on her behalf prior to this discovery. As for Mr. Holder and Ms. Cano, both worked as substitutes absent any indication they did so for Title I teachers.

Section 1113(a) of ESEA stipulates that a LEA shall use funds received under this part only in eligible school attendance areas (schools). Section 1113(a)(2)(B) defines an eligible school attendance area as “a school attendance area in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the local educational agency as a whole.”

Pursuant to 2 C.F.R. § 225¹ (formerly OMB Circular A-87), Appendix A (the Appendix), Sections C.1.a and b, costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, and be allocable to federal awards in accordance with the provisions of 2 C.F.R. § 225. Further, Section C.3.a states a cost is allocable to a particular cost objective if the goods or services are chargeable or assignable to such cost objective in accordance with relative benefits received. As a result, the sum of \$54,600.00 incurred for ineligible

¹ The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG, also referred to as 2 C.F.R. § 200) applies to all NJDOE grant programs (formula - entitlement, discretionary – competitive, discretionary – continuation and cooperative agreements) with funding start dates beginning July 1, 2015.

**LYNDHURST BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015**

FINDINGS AND RECOMMENDATIONS

beneficiaries must be refunded to the department (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

Recommendation

The LEA must ensure that Title I funds are expended for eligible beneficiaries at Title I schools, as set forth by the Step 4, Title I Eligibility Page of the district's NCLB Consolidated Application.

3. Expenditures totaling \$55,952.00 were not deemed to be reasonable and necessary for the efficient performance of the federal program.

The preceding findings, One and Two seek the recovery of all contractual salaries and payroll expenditures which the LEA allocated to the Title I, Part A grant during the 2014-2015 project period. The LEA reported fringe benefits of \$55,952.00 on line item 200-200 of its corresponding Final Expenditure Report. LEAs may only charge fringe benefit costs to the Federal award stemming from allowable salaries and payroll costs. Consequently, the fringe benefit costs incurred on behalf of all personnel identified in the aforementioned findings are deemed to be unallowable.

Pursuant to 2 C.F.R. § 225, Sections C.1.a and b, costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, and be allocable to federal awards in accordance with the provisions of 2 C.F.R. § 225. Based on the foregoing, the sum of \$55,952.00 is recoverable by the SEA (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

Recommendation

The LEA must improve procedures for the payment of expenditures related to the Title I, Part A program in accordance with federal requirements.

4. Adequate documentation was not provided demonstrating that nonpublic expenditures totaling \$40,372.00 charged to the Title I, Part A program represent allowable costs.

The district expended Title I, Part A funds for Toni Ann Devlin, a consultant to provide remedial and resource room services to nonpublic students attending the Sacred Heart School. The following is a summary of the related expenditures:

Date	Purchase Order Nbr.	Amount	Date	Purchase Order Nbr.	Amount
9/30/2014	15-1193	\$3,200.00	1/30/2015	15-1613	\$2,800.00
10/31/2014	15-1277	3,400.00	2/27/2015	15-1674	2,800.00
12/10/2014	15-1403	2,800.00	4/15/2015	15-1826	2,578.00
12/22/2014	15-1468	2,400.00	4/15/2015	15-1826	822.00
Subtotal		\$11,800.00	Subtotal		\$9,000.00

**LYNDHURST BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015**

FINDINGS AND RECOMMENDATIONS

Date	Purchase Order Nbr.	Amount	Date	Purchase Order Nbr.	Amount
5/15/2015	15-1911	\$3,900.00	12/31/2015	16-1381	\$7,000.00
5/31/2015	15-1971	4,200.00	3/02/2016	16-1613	1,472.00
6/26/2015	15-2025	3,000.00			
Subtotal		\$11,100.00	Subtotal		\$8,472.00
Total					\$40,372.00

Neither the district, nor the nonpublic school were able to produce a copy of the contract executed with Ms. Devlin and a detailed description of the services rendered/provided for examination. Such records must be kept on file and made available for inspection to demonstrate Title I funds were spent in a manner that satisfies the intent and purposes of the federal program. It was also noted that the consultant charged daily rates which ranged from \$200.00 to \$500.00 regardless of the number of actual hours worked. Purchase order numbers 16-1381 and 16-1613 are discussed further in Finding Five.

Consistent with Section 1120 of ESEA, the LEA must provide an instructional program that meets the educational needs of nonpublic students who are failing or at risk of failing and supplements the classroom instruction provided by the nonpublic school. Educational services provided with Title I funds must be in addition to those services that the nonpublic schools provide all its children.

Pursuant to Sections C.1.a and b of the Appendix, costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, and be allocable to federal awards in accordance with the provisions of 2 C.F.R. § 225, respectively. Further, Section C.2 indicates, in part, that a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. Section C.3.a states a cost is allocable to a particular cost objective if the goods or services are chargeable or assignable to such cost objective in accordance with relative benefits received. As a result, the aggregate expenditures of \$40,372.00 are deemed to be unallowable (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

Recommendation

The LEA must also improve the procedures utilized to account for expenditures related to the Title I, Part A program in accordance with the requirements of 2 C.F.R. § 225.

5. Certain expenditures charged to the Title I, Part A grant should have been allocated to the 2015-2016 project period.

The district used Title I funds that were unobligated as of June 30, 2015 to cover the costs of purchase order numbers 16-1381 and 16-1613. Although no benefit was derived from the associated costs during the 2014-2015 project period, the district reported the expenditures on its FY 2014-2015 Title I, Part A Final Expenditure Report. The unencumbered funds

**LYNDHURST BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015**

FINDINGS AND RECOMMENDATIONS

totaling \$8,472.00 should have been carried forward to the subsequent grant period *following approval from the NJDOE*.

Recommendation

The district must implement procedures to ensure program costs are charged to the appropriate grant year.

6. Title I funded personnel did not prepare detailed time and activity reports in a manner consistent with the requirements of 2 C.F.R. § 225.

Time and activity reports were not prepared by all employees whose salaries were charged to the Title I program. In addition, the reports did not adequately show the activity of teachers charged to the grant or the percentages of time allocated to funding sources.

Fully funded Title I personnel must prepare and sign periodic time and activity reports, at least twice a year and have them signed by a supervisor to support their time chargeable to the Title I program in accordance with EDGAR, 34 C.F.R. § 80.20(b)(6) and 2 C.F.R. § 225, Appendix B, Section 8.h.(3). Split funded Title I personnel are required to complete and sign monthly, contemporaneous time and activity reports pursuant to EDGAR, 34 C.F.R. § 80.20(b)(6) and 2 C.F.R. § 225, Appendix B, Section 8.h.(4).

In order to avoid potential audit findings and the recovery of funds, the LEA is directed to refer to a broadcast memorandum dated December 18, 2012 issued by the Office of Title I regarding "Time and Effort Reporting for Title I Funded Staff." The memorandum can be accessed from the department's website at: <http://education.state.nj.us/broadcasts/2012/DEC/18/8643/Time%20and%20Activity%20Reporting.pdf>

Anytime a change of funding source occurs, the event must be recorded in the board of education meeting minutes. A revised certification must be prepared and signed by the appropriate parties. Further, the LEA is reminded that supplanting constitutes a violation of ESEA statutes and funds misspent for local obligations are subject to SEA recovery.

Recommendation

The LEA must develop procedures to ensure Title I funded personnel prepare time and activity reports which conform to the requirements of EDGAR, 34 C.F.R. § 80.20(b)(6) and 2 C.F.R. § 225, Appendix B, Sections 8.h.(3) and 8.h.(4).

7. Appointments of Title I, Part A instructional personnel recorded in the board of education meeting minutes did not contain all of the required information.

The board of education meeting minutes evidencing appointments of Title I funded personnel did not properly include funding percentages for Title I employees. Consistent with federal cost principles set forth by 2 C.F.R. § 225 and New Jersey Department of Education guidelines, LEAs

**LYNDHURST BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015**

FINDINGS AND RECOMMENDATIONS

are required to document all program related costs. To achieve compliance with these requirements, the designation of all Title I employees, their salaries and funding percentages must be documented in the board minutes to provide a public record of approval for these expenditures.

Recommendation

The LEA must ensure that all Title I employee appointments, including their salaries and funding percentages, are recorded in the board of education meeting minutes documenting proper authorization of these expenditures.

8. On various occasions, the LEA failed to issue a purchase order prior to services being rendered (confirming order).

Various purchases orders for services provided to nonpublic students were issued after the activities began.

N.J.S.A. 18A:18A-2(v) indicates, in part, "Purchase order" means a document issued by the purchasing agent *authorizing a purchase transaction with a vendor to provide or perform goods or services to the board of education*. Therefore, a properly executed purchase order must be issued prior to services being rendered.

Recommendation

The LEA must implement a process to ensure purchase orders are issued before the receipt of goods and services from vendors.

9. Certain records were not maintained in accordance with departmental and federal guidelines.

An examination of the LEA's general ledger disclosed line item 100-300, Purchased Professional and Technical Services, is used to record professional development activities. The Uniform Minimum Chart of Accounts for New Jersey School Districts (Chart of Accounts), as required by N.J.A.C. 6A:23-2.2(g), designates function code 200 for such activities.

Recommendation

The LEA must also revise its coding system to conform to the department's prescribed Chart of Accounts and ensure the proper recording and tracking of all financial transactions.

10. The district did not provide evidence of consultation with nonpublic school officials.

The LEA was unable to produce documentation evidencing consultation with nonpublic school officials during the design and development of the Title I program.

**LYNDHURST BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015**

FINDINGS AND RECOMMENDATIONS

Sections 1120(b) of ESEA and 200.63 of the Title I regulations require that timely and meaningful consultation occur between LEA and private school officials prior to any decision that affects the opportunities of eligible private school children, their teachers, and their families to participate in Title I programs, and shall continue throughout the implementation and assessment of activities.

The NCLB Consolidated Formula Subgrant Fiscal Year 2015 Reference Manual (Reference Manual), page 63, clarified that the LEA's consultation with nonpublic schools officials must occur before completing the NCLB application.

Consistent with Section 200.63(e)(1) of the Title I regulations and the Reference Manual, page 64, the LEA must maintain records of all consultation, including the Affirmations of Consultation and any Nonpublic School Participation Refusal Forms for each nonpublic school.

Recommendation

The LEA must conduct ongoing consultation with its nonpublic school officials in accordance with ESEA § 1120(b), Section 200.63 of the Title I regulations and NJDOE requirements.

11. The district did not maintain proper control over funds provided to nonpublic schools.

Conversations with district personnel revealed the LEA did not properly control or monitor services provided to nonpublic school students. In particular, district staff revealed that nonpublic school officials independently determined the needs of its school and contracted services with the third party vendor.

Consistent with Section 9501(d) of ESEA, services and personnel or agencies providing services to nonpublic school children must be under the control and supervision of the LEA. The services must be provided independent of the nonpublic school and of any religious organization, and must not be commingled with nonfederal funds.

Recommendation

The district must revise its procedures to ensure compliance with ESEA § 9501(d).

12. The LEA did not provide evidence of mailing the Parent's Right to Know letter.

The district provided a copy of Parent's Right to Know letter for examination absent any indication the correspondence was properly mailed during the 2014-2015 school year. The letter was also undated.

Consistent with Sections 1111(h)(1)(6)(A) and (B)(ii) of ESEA and 34 C.F.R. §200.61(a)(1) and (2) of the Title I Regulations, LEAs that receive Title I, Part A funds are required at the beginning of each school year to inform parents of students attending Title I schools, the parents may request, and the LEA then will provide, certain information on the professional qualifications of the student's classroom teachers and paraprofessionals providing services to the child.

**LYNDHURST BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015**

FINDINGS AND RECOMMENDATIONS

Recommendation

The LEA must ensure that Parent's Right-to-Know HQT letters are prepared and distributed annually at the beginning of the school year in accordance with Sections §1111(h)(1)(6)(A) and (B)(ii) of ESEA and 34 C.F.R. § 200.61(a)(1) and (2) of the Title I Regulations. The LEA should also refer to the department's website: <http://www.state.nj.us/education/title1/hqs/> for a sample letter.

LYNDHURST SCHOOL DISTRICT
NCLB TITLE I AUDIT
FISCAL YEAR 2014-2015

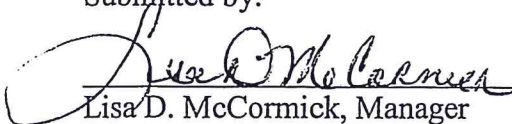
SCHEDULE OF RECOVERY DUE TO SEA

<u>Audit Finding</u>	<u>Amount</u>
Number One	\$150,300.00
Number Two	54,600.00
Number Three	55,952.00
Number Four	<u>40,372.00</u>
Total Recovery Due to SEA	<u>\$301,224.00</u>

The check is to be made payable to "Treasurer, State of New Jersey" and mailed with the corrective action plan.

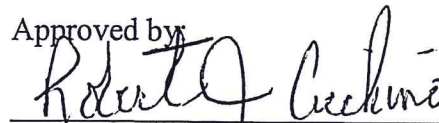
Robert J. Cicchino, Director
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Department of Education
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Submitted by:



Lisa D. McCormick, Manager
Office of Fiscal Accountability and Compliance

Approved by:



Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

Auditor

Angela Jefferies

State of New Jersey
Department of Education
Office of Fiscal Accountability and Compliance

PROCEDURES FOR LEA/AGENCY RESPONSE
CORRECTIVE ACTION PLAN AND APPEAL PROCESS

Board of Education Response:

Pursuant to N.J.A.C. 6A:23A-5.6, the following actions shall occur:

- (a) Any school district or county vocational school district that has been subject to an audit or investigation by the Department of Education, Office of Fiscal Accountability and Compliance (OFAC) shall discuss the findings of the audit or investigation at a public meeting of the district board of education no later than 30 days after receipt of the findings.
- (b) Within 30 days of the public meeting required in (a) above, the district board of education shall adopt a resolution certifying that the findings were discussed in a public board meeting and approving a corrective action plan to address the issues raised in the findings. The resolution shall be submitted to the OFAC within 10 days of adoption by the board of education.
- (c) The findings of the OFAC audit or investigation and the board of education's corrective action plan shall be posted on the district's web site, if one exists.

If the board of education disputes any of the findings of the audit or investigation, it may file a written appeal with the OFAC of any disputed finding(s) within 10 days of adoption of the resolution. Seeking an appeal of the findings does not preclude adherence to the provisions of (a), (b), and (c) listed above.

Corrective Action Plan:

The corrective action plan is to be used when the LEA/Agency is in agreement with any of the findings. To contest a finding, the appeal process must be used. After the appeal is settled, a corrective action plan must be filed for any finding upheld during the appeal process.

The corrective action plan must be prepared by completing the attached form. The LEA/Agency must submit the following information:

- Recommendation number
- Corrective action (approved by the board)
- Method of implementation
- Person responsible for implementation
- Completion date of implementation

If the corrective action plan is acceptable, a letter will be sent to the LEA/Agency indicating that it has been accepted.

If the corrective action plan is not acceptable, a letter will be sent to the LEA/Agency indicating whether further clarification is required or further action is necessary.

Appeal Process:

The appeal process is used to contest disputed findings.

Within 10 days of the board's adoption of the resolution approving an appeal of the findings of the audit or investigation, a written request by the LEA/Agency to review the disputed finding(s), recommendation(s), or questioned costs must be submitted to the OFAC Director. The Request for Appeal must indicate the finding(s) in question.

The Request for Appeal must be in writing and the LEA/Agency must present any supporting documentation for the appeal. Subsequent to the submission of the Request for Appeal, the OFAC Director will issue a written decision.

If the final determination made by the Director, is still unsatisfactory to the LEA/Agency, the LEA/Agency may file a Petition of Appeal pursuant to N.J.A.C. 6A:3-1.3.

NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
CORRECTIVE ACTION PLAN

NAME OF SCHOOL DISTRICT _____ COUNTY _____

TYPE OF EXAMINATION _____

DATE OF BOARD MEETING _____

CONTACT PERSON _____

TELEPHONE NUMBER _____

RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
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CHIEF SCHOOL ADMINISTRATOR _____	DATE _____	BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR _____	DATE _____
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