

A REPORT
TO THE
ARIZONA LEGISLATURE

Division of School Audits

Performance Audit

Florence Unified School District

October • 2010
Report No. 10-13



Debra K. Davenport
Auditor General

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DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

October 21, 2010

Members of the Arizona Legislature

The Honorable Janice K. Brewer, Governor

Governing Board
Florence Unified School District

Dr. Gary Nine, Superintendent
Florence Unified School District

Transmitted herewith is a report of the Auditor General, *A Performance Audit of the Florence Unified School District*, conducted pursuant to A.R.S. §41-1279.03. I am also transmitting within this report a copy of the Report Highlights for this audit to provide a quick summary for your convenience.

As outlined in its response, the District agrees with all of the findings and recommendations.

My staff and I will be pleased to discuss or clarify items in the report.

This report will be released to the public on October 22, 2010.

Sincerely,

Debbie Davenport
Auditor General

REPORT HIGHLIGHTS PERFORMANCE AUDIT

Our Conclusion

Florence Unified School District's student achievement is lower than peer districts' and state averages, but the District is taking steps to help improve it. The District operates efficiently overall with most costs lower than or similar to peer districts'. Administration and food service costs were similar, and plant operation costs were lower than peer districts averaged. Transportation costs were mixed with much higher per-pupil costs and much lower per-mile costs. The District needs to address two main operational areas of concern: (1) the District did not adequately document pay for classified staff, and some employees were paid incorrect amounts because of poor time sheet reviews; and (2) the District spent some Classroom Site Fund monies incorrectly.



2010

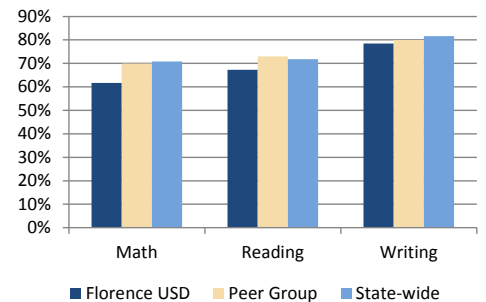
Student achievement lower than peer districts'

In fiscal year 2009, Florence USD's students' AIMS scores were lower than those of peer districts and state averages. Further, two of the District's seven elementary schools failed to meet "Adequate Yearly Progress" for the federal No Child Left Behind Act (NCLB), and the high school failed to meet the graduation rate objective.

The District has been implementing some changes in an effort to improve student achievement, including replacing its principals and hiring additional assistant principals to provide more teacher development and support. Additionally, in fiscal year 2010, the new high school

implemented a computerized learning program where each student receives a laptop in place of textbooks.

Percentage of Students who Met or Exceeded State Standards (AIMS) Fiscal Year 2009



District operates efficiently with most costs lower than or similar to peer districts'

In fiscal year 2009, Florence USD operated efficiently with most costs lower than or similar to peer districts'. Despite having more assistant principals, the District's administrative costs were similar. Additionally, the District's plant costs were slightly lower per student because it operated less square footage per student than peer districts and operated its schools at a reasonable 76 percent of capacity. Further, Florence USD's \$2.61 cost per meal was similar to the peer districts' \$2.62-per-meal average, and its per-pupil food service costs were 11 percent lower because it served fewer meals per student.

However, despite operating efficiently in these areas, the District spent less in the

classroom than its peers because its total per-pupil spending was lower, and it had higher per-pupil transportation costs. Florence USD's transportation cost per pupil was 41 percent higher, while its \$1.88 cost per mile was 37 percent lower than peer districts'. The cost difference may be due to the large geographic area the District covers.

Expenditures by Function Fiscal Year 2009

Per Pupil	Florence USD	Peer Group Average
Administration	\$734	\$746
Plant operations	883	935
Food service	317	355
Transportation	499	355

Inadequate payroll procedures increased risk of errors

In fiscal year 2009, the District did not document the employment terms for classified employees such as bus drivers, custodians, and instructional assistants. As a result, the District could not show that these employees received the correct pay.

In addition, some employees were paid incorrectly because their time sheets were not adequately reviewed by supervisors. The District's hourly employees prepare their own time sheets, which their supervisors then review. However, for six of ten time sheets auditors reviewed, the number of hours

worked was calculated incorrectly, resulting in three employees' being underpaid and three employees' being overpaid.

Recommendations—The District should:

- Prepare and retain a payroll action form or contract for each employee to document employment terms.
- Require supervisors to thoroughly review time sheets.

District spent some Classroom Site Fund monies incorrectly

In fiscal year 2009, Florence USD spent about \$219,000 of its Classroom Site Fund (CSF) monies for purposes not authorized by statute. According to statute, CSF monies are to be used for teacher pay increases, performance pay, and certain other options such as reducing class size or teacher development. The District chose to use about half of its option monies to pay the full salaries of nine employees for teacher development. However, these employees spent only 25 to 90 percent of their time on teacher development. The remainder

of their time was spent on administrative and other duties not associated with teacher development. The District should have used CSF monies to pay only the portion of these employees' salaries when they were engaged in teacher development.

Recommendations—The District should:

- Ensure that Classroom Site Fund monies are spent according to statute.
- Reimburse the Classroom Site Fund for those monies spent incorrectly.

Other Findings

Auditors found three other, less significant areas of concern that the District should also address:

District incorrectly reported number of riders—

The District reported to the Arizona Department of Education the number of students eligible for transportation rather than the number of students actually transported. Further, it did not retain records of the number of students transported. This information is important because the number of students transported is a factor in determining state transportation funding.

District should strengthen controls over access to IT data—

Some employees have more access to the accounting and student information systems than is necessary to perform their job functions. In addition, 9 of 17 terminated employees still had access to the District's system.

District did not accurately report its costs—

The District did not accurately record all of its fiscal year 2009 expenditures in accordance with the Uniform Chart of Accounts for school districts, including both classroom and nonclassroom expenditures. Numbers in the audit report reflect corrected amounts.

TABLE OF CONTENTS



District Overview	1
Student achievement lower than peer districts' and state averages	1
District operates efficiently with most costs lower than or similar to peer districts'	2
Finding 1: Inadequate payroll procedures increased risk of errors	3
Pay for classified employees not adequately documented	3
Employees paid incorrect amounts because of poor time sheet reviews	3
Recommendations	4
Finding 2: District spent some Classroom Site Fund monies incorrectly	5
Recommendations	5
Other Findings:	7
1. District incorrectly reported number of riders for state transportation funding	7
Recommendation	7
2. District should strengthen its controls over access to IT resources and data	7
Recommendation	8
3. District did not accurately report its costs	8
Recommendation	8

♦ continued



TABLE OF CONTENTS

Appendix

a-1

Objectives, Scope, and Methodology

a-1

District Response

Table:

- 1 Comparison of Per-Pupil Expenditures by Function
Fiscal Year 2009
(Unaudited)

2

Figure:

- 1 Percentage of Students who Met or Exceeded State Standards (AIMS)
Fiscal Year 2009
(Unaudited)

1

concluded ♦

DISTRICT OVERVIEW

Florence Unified School District is centered in the city of Florence, about 65 miles southeast of Phoenix in Pinal County. District boundaries extend from Oracle in the south to the San Tan Valley area in the north. In fiscal year 2009, the District served 6,999 students at its eight schools: seven elementary schools and one high school.

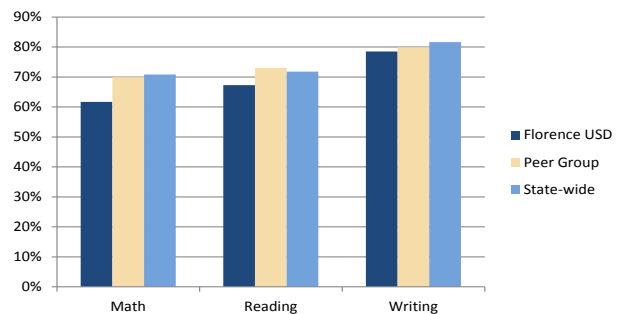
The District has experienced significant growth since fiscal year 1999 when it served 1,325 students. As a result, it has opened four elementary schools since fiscal year 2005 and opened a second high school in fiscal year 2010. The District operated efficiently overall, but its student achievement was lower than both its peer districts' average and the state-wide average.¹ Additionally, auditors noted several areas for improvement, as discussed later in this report.

Student achievement lower than peer districts' and state averages

In fiscal year 2009, 62 percent of the District's students met or exceeded state standards in math, 67 percent in reading, and 78 percent in writing. As shown in Figure 1, these scores were below both the peer districts' and state averages for each area. Additionally, three of the District's schools failed to meet "Adequate Yearly Progress" for the federal No Child Left Behind Act (NCLB) in fiscal year 2009. Two of the elementary schools failed because some students did not demonstrate sufficient academic progress, and the District's high school failed to meet the NCLB graduation rate objective. The District's 59-percent high school graduation rate in fiscal year 2008 was significantly lower than both the peer group average of 73 percent and the state average of 75 percent.

The District has been implementing some changes in an effort to improve its student achievement. Since fiscal year 2007, the District has replaced all of its principals and has hired 12 additional assistant principals to provide more teacher development and support. Additionally, in fiscal year 2010, the new high school implemented a computerized learning program where each student receives a laptop computer in place of textbooks.

Figure 1: Percentage of Students who Met or Exceeded State Standards (AIMS) Fiscal Year 2009 (Unaudited)



Source: Auditor General staff analysis of fiscal year 2009 test results on the Arizona Instrument to Measure Success (AIMS).

¹ Auditors developed two peer groups for comparative purposes. See page a-1 of this report's Appendix for further explanation of the peer groups.

District operates efficiently with most costs lower than or similar to peer districts'

As shown in Table 1 and based on auditors' reviews of various performance measures, for fiscal year 2009, Florence USD operated its administration, plant operations, and food service programs efficiently at costs that were lower than the peer districts' averages. However, despite operating efficiently in these areas, the District spent less in the classroom than its peers because it had higher transportation costs and its total per-pupil spending was lower. Florence USD spent \$7,066 per pupil, 6 percent less than its peer districts, primarily because it received less federal grant monies.

Table 1: Comparison of Per-Pupil Expenditures by Function
Fiscal Year 2009
(Unaudited)

Spending	Florence USD	Peer Group Average	State Average
Total per pupil	\$7,066	\$7,544	\$7,908
Classroom dollars	3,840	4,213	4,497
Nonclassroom dollars			
Administration	734	746	729
Plant operations	883	935	920
Food service	317	355	382
Transportation	499	355	343
Student support	466	565	594
Instructional support	326	369	431
Other	1	6	12

Source: Auditor General staff analysis of fiscal year 2009 Arizona Department of Education student membership data and district-reported accounting data.

Administrative costs similar, but procedural improvements needed—Florence USD added more assistant principals to help address safety concerns and its poor student achievement, resulting in its having significantly more assistant principals than the peer districts. Despite these additional positions, Florence USD spent a similar amount on administration as its peer districts because it employed fewer business office staff. However, the District needs to improve its payroll procedures to reduce the risk of errors (see Finding 1 on page 3).

Slightly lower plant costs related to operating less square footage—Florence USD spent 6 percent less per pupil for plant operations than its peer districts primarily because it operated 14 percent less square footage per student. The District's schools appeared well maintained and overall operated at a reasonable 76 percent of capacity. Furthermore, to ensure continued efficient use of space, the District changed its school boundaries in fiscal year 2010 to help even out enrollment at its elementary schools and to include its new high school.

Similar food service costs—The District's \$2.61 cost per meal was similar to the peer districts' \$2.62-per-meal average. However, because Florence USD served significantly fewer meals per student, its \$317-per-pupil costs were 11 percent lower than peer districts'.

Transportation costs mixed due to District's size—Although the District's transportation cost per pupil was 41 percent higher than the peer districts' average, its \$1.88 cost per mile was 37 percent lower. The cost difference may be due to the District's large geographic size, which often results in traveling more miles per student. However, because the District incorrectly reported its number of riders to the Arizona Department of Education and did not retain rider count documentation, the District could not demonstrate whether its transportation program operated efficiently (see Other Findings on page 7).

FINDING 1

Inadequate payroll procedures increased risk of errors

In fiscal year 2009, Florence USD was exposed to an increased risk of payroll errors because it failed to properly document employment terms for its classified staff and did not adequately review employee time sheets before processing them.

Pay for classified employees not adequately documented

In fiscal year 2009, the District did not prepare documentation outlining the terms of employment for classified employees, such as administrative assistants, bus drivers, custodians, and instructional assistants. Therefore, the District could not demonstrate whether these employees received the correct amount of pay. To ensure that work is properly authorized and employees are paid correctly, the District should document employment terms, including at least position and pay rate. The District should use personnel/payroll action forms to document these terms and any changes to them as recommended by the *Uniform System of Financial Records for Arizona School Districts*. This documentation should be maintained in employee personnel files.

Employees paid incorrect amounts because of poor time sheet reviews

The District's hourly employees prepared biweekly time sheets and calculated the total number of hours worked each pay period. Supervisors were then supposed to review and approve these time sheets before they were submitted to payroll for processing. For six of ten time sheets reviewed for one pay period in fiscal year 2009, auditors found that the number of hours worked was calculated incorrectly. As a result, for this one pay period, three employees were underpaid between \$6.83 and \$20.35, and three employees were overpaid between \$9.56 and \$13.92. The high percentage of mistakes found in the small sample auditors reviewed suggests that the problem may be widespread.

Recommendations

- 1.1 As recommended by the *Uniform System of Financial Records for Arizona School Districts*, the District should prepare and retain in employee personnel files a personnel/payroll action form or contract for each employee to document employment terms.
- 1.2 The District should require supervisors to thoroughly review time sheets and have payroll clerks verify the accuracy of a sample of timesheets to ensure that employees are correctly paid for the correct number of hours worked.

FINDING 2

District spent some Classroom Site Fund monies incorrectly

In fiscal year 2009, Florence USD spent about \$219,000 of its Classroom Site Fund (CSF) monies for purposes not authorized by statute.¹ CSF monies may be spent only in specific proportions for three main purposes: teacher base pay increases, teacher performance pay, and certain menu options, such as reducing class size, teacher development, and making additional increases in teacher pay. The District chose to spend about half of its menu option monies to pay salaries and benefits for nine employees under the menu option of teacher development, but these employees spent only part of their time on teacher development. The nine employees held different positions such as Director of Technology, Director of Curriculum, and Director of English Language Learners. Although all of these employees spent a portion of their time on teacher development in fiscal year 2009, the amount of time ranged from 25 to 90 percent. The rest of these employees' time was spent on administrative or other responsibilities not associated with teacher development. The District should have used Classroom Site Fund monies to pay only the portion of these employees' salaries that was actually spent providing teacher development.

Further, not only did the District use menu option monies to pay these employees' salaries and benefits in fiscal year 2009, it also paid performance pay to eight of the nine employees and gave one a base pay increase. To be eligible to receive a base pay increase or performance pay according to the Arizona Attorney General's definition of a teacher, the employees need to work directly with students.² None of these positions worked directly with students; therefore, they should not have received a base pay increase or performance pay.

Recommendations

- 2.1 The District should ensure that Classroom Site Fund monies are spent in accordance with statute.
- 2.2 The District should reimburse the Classroom Site Fund for monies spent for unallowable purposes in fiscal year 2009 and work with the Arizona Department of Education to make the necessary corresponding adjustments to its expenditure budget.

¹ In November 2000, voters passed Proposition 301, which increased the state-wide sales tax to provide additional resources for education programs. Under statute, these monies, also known as Classroom Site Fund (CSF) monies, may be spent only for specific purposes, primarily increasing teacher pay.

² Arizona Attorney General Opinion I01-014, July 21, 2001.

OTHER FINDINGS

In addition to the two main findings presented in this report, auditors identified three other, less significant areas of concern that require district action.

1. District incorrectly reported number of riders for state transportation funding

In fiscal year 2009, the District incorrectly reported to the Arizona Department of Education the number of students eligible for transportation rather than the number of students actually transported as required by Arizona Revised Statutes (A.R.S.) §15-922. Further, although district officials stated that they counted riders throughout the year, they did not retain the documentation. As a result, the District could not demonstrate whether the number of riders reported was reasonable. Although state transportation funding is primarily based on miles driven, the number of riders is also a factor in determining the per-mile rate that districts receive. Lack of accurate rider counts also hinders the District from using rider-based performance measures, such as cost per rider and bus capacity utilization, to evaluate its program efficiency and make necessary changes.

Recommendation

The District should track and report the actual number of students transported as required by statute, retain these numbers, and use them to calculate performance measures to evaluate its transportation program's efficiency.

2. District should strengthen its controls over access to IT resources and data

The District needs to strengthen controls over access to its accounting and student information systems to ensure that staff have access only to the information required for them to perform their job duties. Auditors found that seven employees had more access to the accounting system than they needed to perform their job duties, and various clerical staff had access to

student health information that they did not need for their positions. Additionally, auditors reviewed network access for 17 terminated employees and found that 9 of them still had access to the District's system. Finally, physical access to the District's data center was not adequately restricted. The District's master key opened the lock to the data center, giving over 40 staff physical access to the center.

Recommendation

The District should limit employees' accounting and student information systems access to only those functions needed to perform their work, ensure that access to the District's computer system is promptly removed when employees leave the District's employment, and limit physical access to its data center.

3. District did not accurately report its costs

Florence USD did not consistently classify its fiscal year 2009 expenditures in accordance with the Uniform Chart of Accounts for school districts. As a result, its annual financial report did not accurately reflect its costs, including both classroom and nonclassroom expenditures. Auditors identified errors totaling approximately \$1.8 million of the District's total \$49 million in current spending that decreased its reported instructional expenditures by about \$515,500, or 1 percentage point. The figures presented in this report reflect the corrected amounts.

Recommendation

The District should classify all transactions in accordance with the Uniform Chart of Accounts for school districts.

APPENDIX

Objectives, Scope, and Methodology

The Office of the Auditor General's performance audit of the Florence Unified School District was conducted pursuant to A.R.S. §41-1279.03(A)(9). Based in part on their effect on classroom dollars, as previously reported in the Auditor General's annual report, *Arizona Public School Districts' Dollars Spent in the Classroom (Classroom Dollars report)*, this audit focused on the District's efficiency and effectiveness in four operational areas: administration, plant operation and maintenance, food service, and student transportation. To evaluate costs in each of these areas, only current expenditures, primarily for fiscal year 2009, were considered.¹ Further, because of the underlying law initiating these performance audits, auditors also reviewed the District's use of Proposition 301 sales tax monies and how it accounted for dollars spent in the classroom.

In conducting this audit, auditors used a variety of methods, including examining various records such as available fiscal year 2009 summary accounting data for all districts and Florence USD's fiscal year 2009 detailed accounting data, contracts, and other district documents; reviewing district policies, procedures, and related internal controls; reviewing applicable statutes; and interviewing district administrators and staff.

To analyze Florence USD's operational efficiency, auditors selected a group of peer districts based on their similarities in district size, type, and location. This operational peer group includes Florence USD and the other 21 unified or union high school districts that also served between 2,000 and 7,999 students and were located in town/rural areas.² To compare districts' academic indicators, auditors developed a separate student achievement peer group using the same size and location categories as in the operational peer group, but with the additional consideration of each district's poverty rate because poverty rate has been shown to be strongly related to student achievement. Florence USD's student achievement peer group includes Florence USD and the 12 other districts that also served between 2,000 and 7,999 students, were located in town/rural areas, and had poverty rates at or below the state average of 19 percent. Additionally:

- To assess whether the District's administration effectively and efficiently managed district operations, auditors evaluated administrative procedures and controls at the district and school level, including reviewing personnel files and other pertinent documents and interviewing district and school administrators about their duties. Auditors also reviewed and evaluated fiscal year 2009 administration costs and compared these to peer districts'.

¹ Current expenditures are those incurred for the District's day-to-day operation. They exclude costs associated with repaying debt, capital outlay (such as purchasing land, buildings, and equipment), and programs such as adult education and community service that are outside the scope of preschool through grade 12 education.

² Excludes two districts that received high levels of additional funding and skewed the peer-spending averages.

- To assess whether the District's plant operation and maintenance function was managed appropriately and functioned efficiently, auditors reviewed and evaluated fiscal year 2009 plant operation and maintenance costs and district building space, and compared these costs to peer districts'.
- To assess whether the District's food service program was managed appropriately and functioned efficiently, auditors reviewed fiscal year 2009 food service revenues and expenditures, including labor and food costs, and compared costs to peer districts'.
- To assess whether the District's transportation program was managed appropriately and functioned efficiently, auditors reviewed and evaluated required transportation reports, driver files, bus maintenance and safety records, and bus capacity usage. Auditors also reviewed fiscal year 2009 transportation costs and compared them to peer districts'.
- To assess whether the District was in compliance with Proposition 301's Classroom Site Fund requirements, auditors reviewed fiscal year 2009 expenditures to determine whether they were appropriate. Auditors also reviewed the District's performance pay plan and analyzed how performance pay was being distributed.
- To assess the District's financial accounting data, auditors evaluated the District's internal controls related to expenditure processing and reviewed transactions for proper account coding and reasonableness. Auditors also evaluated other internal controls that were considered significant to the audit objectives.

The Auditor General and her staff express their appreciation to the Florence Unified School District's board members, superintendent, and staff for their cooperation and assistance throughout the audit.

DISTRICT RESPONSE

DISTRICT RESPONSE



Florence Unified School District No. 1

P.O. Box 2850 Florence, Arizona 85232
(520) 866-3500 Fax (520) 868-2302

Gary S. Nine, Ed.D., Superintendent
Tony Jimenez, Assistant to Superintendent for Administrative Services
Amy Fuller, Ed.D., Assistant Superintendent for Instructional Services

October 5, 2010

Ms. Debra K. Davenport, CPA
Auditor General, State of Arizona
Office of the Auditor General
2910 North 44th Street, Suite 410
Phoenix, AZ 85018

RE: Florence Unified School District No. 1 Response Report:
Performance Audit for Fiscal Year 2008-2009

Dear Ms. Davenport:

This letter is submitted for review and consideration, by the Office of the Auditor General, on measures taken by the Florence Unified School District No. 1 to comply with the findings noted in your Performance Audit for fiscal year 2008-2009.

The following pages delineate the responses on behalf of the District to each individual finding. Each response indicates whether the District agrees or does not agree with the finding and if the District will implement, will implement with modification or will not implement the recommendations provided in this report.

We would like to thank your staff for their professionalism and assistance throughout the audit.

If you have any additional questions, please feel free to call me at (520) 866-3502.

Sincerely,

Dr. Gary Nine, Superintendent
Florence Unified School District No. 1

Enclosure

Board of Education/Trustees

Rose Marie M. Monks, President
Teri Kuebler, Trustee

Bob Ingulli, Trustee

Jim Thomas, Vice-President
Bob Dailey, Trustee

FLORENCE UNIFIED SCHOOL DISTRICT NO. 1
Performance Audit Responses

Finding No. 1

1.1 Pay for classified employees not adequately documented.

District Response: The District agrees with this finding and Personnel Action Requests or Letters of Appointment for each employee have been prepared and retained in employee personnel files to document employment terms.

1.2 Employees paid incorrect amounts because of poor timesheet reviews.

District Response: The District agrees with the finding and procedures have been implemented to ensure time sheets are reviewed by supervisors for accuracy. In addition, the payroll department will randomly verify the calculation of timesheets on a bi-weekly basis.

Finding No. 2

2.1 District spent Classroom Site Fund monies incorrectly.

District Response: The District agrees with this finding and expenditures have been reclassified to correct funding source and function codes. The District will ensure Classroom Site Funds are being used only for the portion of salaries that are actually spent providing teacher development.

2.2 District reimbursement of Classroom Site Fund.

District Response: The District will discuss and work with the Arizona Department of Education to make the necessary corresponding adjustments to its expenditure budget.

Other Findings

1. District incorrectly reported number of riders for state transportation funding

District Response: The District agrees with this finding and procedures have been implemented to track and report the actual number of students transported.

2. District should strengthen its controls over access to IT resources and data.

District Response: The District agrees with the finding and procedures have been implemented to ensure staff has access only to the information required for them to perform their job duties. Additionally, access to the data center has been secured and limited to authorized IT Department personnel.

3. District did not accurately report its costs.

District Response: The District agrees with this finding and expenditures have been reclassified to correction function codes. The District will strive to ensure future transactions are coded in accordance to the Uniform Chart of Accounts.

Board of Education/Trustees

Rose Marie M. Monks, President

Teri Kuebler, Trustee

Bob Ingulli, Trustee

Jim Thomas, Vice-President

Bob Dailey, Trustee

