

November 1, 2001

To the Members of the Wake County Board of Education and the Citizens of Wake County, North Carolina:

The comprehensive annual financial report of the Wake County Board of Education (Board) for the year ended June 30, 2001, is hereby submitted as mandated by both local ordinances and state statutes. These ordinances and statutes require that the Board issue annually a report on its financial position and activity and that this report be audited by an independent firm of certified public accountants. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds and account groups of the Board. All disclosures necessary to enable the reader to gain an understanding of the Board's activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical, and single audit. The introductory section, which is unaudited, includes this letter of transmittal, an organizational chart, a list of the Board's principal elected and appointed officials, and copies of the Certificates of Achievement for Excellence in Financial Reporting awarded by the Government Finance Officers Association (GFOA) and the Association of School Business Officials (ASBO) International. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on these financial statements and schedules. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis.

The Board is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996, the U. S. Office of Management and Budget's Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the North Carolina Single Audit Implementation Act. Information related to this single audit, including a schedule of expenditures of federal and state awards, the report on compliance and on internal control, reports on compliance with requirements applicable to each major federal and state program, and a schedule of findings and questioned costs are included in the single audit section of the comprehensive annual financial report.

The financial reporting entity includes all the funds and account groups of the Board. The members of the Board are elected by the public and have decision-making authority. Although Wake County levies all taxes, the Board determines how the school system will spend the funds generated for schools. The county cannot modify the school system's budget nor is the county entitled to share in any surpluses or required to finance any deficits of the school system. For these reasons, the Board is not fiscally dependent on the county and therefore is recognized as a primary government, as defined by the Governmental Accounting Standards Board. The Board also receives funding from state and federal government sources and must comply with the concomitant requirements of those funding entities.

## **GOVERNMENTAL STRUCTURE, LOCAL ECONOMIC CONDITION AND OUTLOOK**

The Wake County Public School System is one comprehensive school district serving the entire county; including Raleigh, Cary, Apex, Wendell, Fuquay-Varina, Garner, Knightdale, Rolesville, Wake Forest, Holly Springs, Morrisville, and Zebulon. The system was created through a merger of the former Wake County and Raleigh City public school systems in July 1976. The school system is the 25th largest system in the nation (2000-01) and the second largest in North Carolina. For 2000-01 it is serving over 100,000 students from kindergarten through 12<sup>th</sup> grade in 78 elementary schools, 24 middle schools, 15 high schools, and 3 special/optional schools.

At the helm of the school system are the Wake County Board of Education and the superintendent. The Board consists of nine members, elected in districts by the public, who serve four-year terms. The superintendent is selected by the Board and serves as chief executive officer of the system. The Board is responsible for setting policy, while the superintendent and his administrative team are charged with managing the operations of the school system.

Each individual school is administered by a principal who is charged with the responsibility of the total school operations. The schools are staffed by appropriate instructional and support personnel based on pupil enrollment. The school principal and faculty work cooperatively with instructional specialists and central administrative staff in developing and implementing effective instructional programs.

The school system has over 13,000 full- and part-time employees and is the third largest employer in the Raleigh-Durham area. The system has nearly 7,200 regular classroom teachers, not including media specialists, counselors, psychologists, etc., and allots regular classroom teachers at a teacher/student ratio of 1:21.5 for kindergarten, 1:23 for grades 1-2, 1:25.5 for grades 3-5, 1:22.5 for grades 6-8, and 1:24 for grades 9-12. Most students are assigned to and attend their "base school" – the school assigned based on the parent's or guardian's home address. In some instances, the base school may be a magnet school since these schools have base populations in addition to accepting applications. Transportation is provided for students living at least 1 ½ miles from the base school. For the magnet program, the same guidelines apply if the child is accepted into the program.

Forty-four of the school system's 120 schools are magnet schools which offer unique educational alternatives. All students are eligible to apply, and the network features 14 distinct programs: classical studies, creative arts and science, international studies, gifted and talented, language explorations, global communications, Montessori, year-round school, accelerated studies, leadership, IB Programme, university connection, Centennial Campus and community model. The magnet network was established 19 years ago to offer a choice in instructional opportunities, to fill inner-city schools, and to help racially balance schools. The program has proven to be highly successful and contributes to Wake County's stature as a leader in education.

The recurring publicity of Wake County as one of the most desired places to live and work in the United States, as evidenced by past surveys in magazines such as Money and Fortune, has continued to turn the spotlight on quality of life enjoyed by Wake County citizens. While quality of life is an intangible asset, there are also many tangible attributes that we can point to in explaining the county's attractiveness.

Chartered in 1771, Wake County covers an area of 864 square miles and is the second most populous county in the state. Twelve municipalities reside in Wake County including Raleigh, the county seat and state capital. A unique mix of urban and rural areas with small towns distinguishes Wake County from other counties in the state and provides something for everyone in choosing a lifestyle. Located in the north central section of the state on the piedmont plateau, Wake County is approximately half way between Washington, D. C. and

Atlanta. As well as being a part of that major industrial corridor, Wake County is also convenient to the recreation of the beautiful North Carolina mountains and serene North Carolina beaches. The county's topography is characterized by low rolling hills in the northwest changing gradually to level land in the southeast. The central North Carolina climate is relatively mild with moderate winters and warm summers. The location, geography, and climate make Wake County an enjoyable place to live and work while also contributing significantly to the economic viability of the region.

The economy of the area is stabilized by the presence of state and local government employment markets, the college and university employment markets, and the Research Triangle Park research facilities, all of which offer substantial employment opportunities to the county's population. No major specialized industry dominates the economy of the county, and as a result, the June 2001 unemployment rate was 2.9 percent as compared to 5.1 percent statewide and 4.7 percent nationwide. The unemployment rate continues to reflect stability in the local economy as economic recovery continues.

The Research Triangle Park, straddled on the Wake and Durham County line, was organized in 1959. It encompasses 6,800 acres of land set aside for research and research-oriented manufacturing. With the attractiveness of the Research Triangle Park and its proximity to three major research universities, it is no accident that medical and electronic industries flourish in the region. Glaxo Smithkline and Ajinomoto lead the medical research and production industry with IBM, Northern Telecom, and Microelectronics Center of North Carolina leading the electronics research and production industry, giving both industries major presence in the region. It is expected that these major corporations and centers will continue to thrive and offer employment opportunities to the county's citizens.

The quantity and quality of the instructional programs of the school system are directly dependent on the funding provided and on effective management and efficient use of those funds. We recognize the important trust and responsibility we are given in the management of public resources and continue to be vigilant and trustworthy in fulfilling that responsibility. During the course of 2000-01 we aggressively pursued ways to reduce costs and improve efficiency. Such efforts have allowed the school system to end the 2000-01 fiscal year in a strong financial position. We believe that continuation of these financial management practices coupled with appropriate planning should result in continued strong financial position and provide appropriate fiscal accountability to the public and continued improvement of programs and outcomes for our students.

## **MAJOR INITIATIVES**

### **Wake County Public School System Mission and Board Goal**

The Wake County Board of Education has adopted a mission for the school system and goals and strategies to achieve the mission. Reaching these high standards will involve concentrated effort and determination by all employees of the school system. It is critical that we align our financial processes, priorities, and expenditures with the mission and goal of the school system.

Our mission states that the Wake County Public School System will educate each student to be a responsible and productive citizen who can effectively manage future challenges. Our goal and strategies:

The Wake County Public School System is committed to academic excellence.

By 2003, 95% of students tested will be at or above grade level as measured by NC EOG testing at grades 3 and 8.

In pursuit of this goal, we will:

- \*Attract and retain a high quality workforce
- Ensure safe, inviting, optimal learning environments
- Provide comprehensive instructional technology
- Seek and secure sufficient funding.

\*including compensation that is market-sensitive and individually responsive.

In a spirit of openness, integrity, and accountability, the Wake County Public School System is committed to active communication and collaboration with parents and a demanding, caring community. Student performance is the top priority in the Wake County Public School System.

### **Building Program**

The school system's building program continues to be a high priority of the Board of Education with over 10,400 new students expected by 2004. Plan 2000, a \$550 million school building program, was approved by the public in November of 2000. This plan was a result of a citizen advisory committee whose charge was to study school needs and recommend an appropriate plan for Wake County Public Schools. The plan will fund 14 new schools, 32 major renovations, and system-wide repairs and maintenance for 64 schools.

By 2010, the school system's enrollment will be approximately 130,000. Based on the Wake County Planning Department's enrollment projection and a needs assessment, the County has tentatively agreed on a \$425 million bond referendum for 2004.

### **Technology**

Technology is rapidly making its way into every classroom in the Wake County public schools. During the 2000-01 school year, the system purchased hundreds of personal computers, laptops, file servers, and peripherals. All purchases met standards set forth with the school system being a Win/Tel environment. With the growing amount of technology comes a need for technology training and support. Contractors and knowledgeable system personnel have conducted workshops and group sessions almost daily to bring administrators, staff and teachers to proficiency with their new equipment.

Wake County's school leaders believe that technology is a tool to enhance learning, not a replacement for academic endeavor. To manage and gain optimum utilization from the system's technology dollars, the following four components have been proposed:

1. A teacher-developed plan for integrating technology into classroom-based instruction to achieve academic success. This was the vision of an initiative formerly known as Technology Connections which is currently being utilized in over 675 classrooms throughout Wake County.
2. Ongoing comprehensive technology training programs for teachers and administrative personnel. One new program in its pilot stage of development is Learning Space, which will eventually allow system personnel to access online training through the Intranet and earn renewal credits towards recertification.
3. Providing a networking infrastructure (both voice and data) that will connect classrooms and administrative personnel to each other and to the Internet. This includes a) providing each site connection to a Wide Area Network (WAN) through a T1 line, b) allowing access to an Intranet where system personnel can view and download useful internal information, and c) providing voice over PA so teachers can dial out from the classroom.
4. Providing technical support to ensure that equipment is maintained and updated along with assuring that future purchases are well planned and meet standards.

The Wake County Public School System continues to explore new options for introducing technology into the classroom. System professionals and vendors meet regularly to discuss the possible value of new innovations (i.e. wireless, PDAs) and the benefits of improved communications, reporting and teaching methods.

In relation to administrative reporting and processing needs, the implementation of new integrated business applications that allow information to be shared by different areas has become a reality. These areas include Human Resources, Payroll, Finance, Accounting and Purchasing. The financial accounting systems are compliant with the Uniform Education Reporting System (UERS) as mandated by the Department of Public Instruction (DPI).

Wake County continued to be a pilot site for the new SIMS product adopted by DPI. The product is titled NCWISE (North Carolina Window of Information for Student Education). There are six schools in Wake County that will continue to pilot the product in the coming year. Rollout to all schools in the county is scheduled to begin late 2002.

## **FINANCIAL INFORMATION**

The cost of public education in North Carolina is financed primarily by the state, which establishes minimum programs. Local funds, in varying amounts by district, supplement the basic program and are appropriated by local boards of county commissioners. Local boards of education in North Carolina have no tax levying or borrowing authority and are required to maintain accounting records in a uniform format.

The management of the school system is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the school system are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is

designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state, and local financial assistance, the school system is also responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management and the school system's internal auditor.

The North Carolina School Budget and Fiscal Control Act mandates a uniform budget format and the adoption of an annual balanced budget resolution by July 1 each year. Budgets are adopted for all governmental funds and the proprietary fund. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget and in funds provided by the federal, state, and local governments. The final budget, as amended for the fiscal year, is reflected in the financial section.

The school system also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year end. However, outstanding encumbrances considered to be continuing contracts are generally reappropriated as part of the following year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the school system continues to meet its responsibility for sound financial management.

### **General Government Functions and General Fund Balance**

The following schedule presents a summary of the revenues of the general and special revenue funds for the fiscal year ended June 30, 2001, and the amount and percentage of increases and decreases in relation to prior year revenues:

<u>Revenues</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2000</u>	<u>Percent of Increase (Decrease)</u>
State	\$412,002,16	65.06%	\$29,501,221	7.71%
County appropriation	179,038,352	28.27	32,774,208	22.41
Fines and forfeitures	3,535,425	.56	1,046,017	42.02
Federal	26,467,265	4.18	5,240,598	24.69
Interest	3,102,150	.49	(17,818)	(.57)
Other	9,089,381	1.44	2,510,791	38.17
	<u>\$633,234,737</u>	<u>100.00%</u>	<u>\$71,055,017</u>	<u>12.64%</u>

The increases in state funding relates primarily to the enrollment increase of approximately 3,000 students and to funding for salary increases. County revenues increased relative to property tax increases per the local funding agreement between the school system and the county. Federal funds increased due to additional funds in two major grants. Other income increased due to additional collections in indirect cost and revenues generated from a sole source contract for vending.

The following schedule presents a summary of the expenditures of the general and special revenue funds for the fiscal year ended June 30, 2001, and the amount and percentage of increases and decreases in relation to prior year's expenditures:

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase from 2000</u>	<u>Percent of Increase</u>
Regular instructional	\$261,988,343	41.48%	\$18,491,847	7.60%
Other instructional	186,616,731	29.55	21,468,976	13.00
Pupil support	560,561	.09	185,922	49.27
Instructional support	6,765,323	1.07	586,866	9.50
Administration	42,552,751	6.74	4,226,731	11.03
Business support	78,471,939	12.43	8,619,173	12.34
Central support	22,332,933	3.54	9,212,255	70.21
Community services	3,760,888	.59	156,730	4.35
Other	28,490,198	4.51	1,622,209	6.04
	<u>\$631,539,667</u>	<u>100.00%</u>	<u>\$64,570,709</u>	<u>11.39%</u>

Primary factors contributing to the total increase in the general and special revenue funds were salaries and the related benefit costs. Positions were added to accommodate the continued growth in enrollment. Central support increased due to costs associated with upgrading financial and student information applications in technology. The job market in technology has led the school system to become dependent on contractors versus employees. Other instructional costs increased primarily due to the expansion of the Accelerated Learning Program, and other similar programs, established to assist students in reaching the goals set for the school system.

The total fund equity in the general fund increased by \$5,521,434, and the undesignated fund balance in the general fund decreased to \$12,278,509. This level of undesignated fund balance equals 6.3 percent of the general fund budget (\$194,189,546) and 1.8 percent of the total operating budget (state, local funds, federal, and enterprise \$683,641,874). The Board of Education appropriated nearly \$7 million from fund balance to support the 2001-02 budget.

### Capital Projects Fund

The following schedule presents a summary of the revenues of the capital projects fund for the fiscal year ended June 30, 2001, and the amount and percentages of increases and decreases in relation to prior year revenues:

<u>Revenues</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2000</u>	<u>Percent of Increase (Decrease)</u>
Wake County:				
County appropriation	\$ 2,102,162	1.86%	\$ (73,966)	(3.40)%
Capital improvements	70,436,231	62.28	(36,934,006)	(34.40)
State Bond	39,644,864	35.06	(3,930,424)	(9.02)
Interest	513,739	0.45	117,127	29.53
Other	391,146	0.35	(5,214,875)	(93.02)
	<u>\$113,088,142</u>	<u>100.00%</u>	<u>\$(46,036,144)</u>	<u>(28.93)%</u>

The following schedule presents a summary of the expenditures of the capital projects fund for the fiscal year ended June 30, 2001, and the amount and percentages of increases and decreases in relation to prior year expenditures:

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1999</u>	<u>Percent of Increase (Decrease)</u>
Land and buildings	\$109,402,465	97.98%	\$(42,047,329)	(27.76)%
Equipment	1,923,341	1.72	540,372	39.07
Vehicles	<u>334,126</u>	<u>.30</u>	<u>(270,333)</u>	<u>(44.72)</u>
	<u>\$111,659,932</u>	<u>100.00%</u>	<u>\$(41,777,290)</u>	<u>(27.23)%</u>

The capital improvement revenue and related expenditures decreased as Phase IIIA of the long-range building program nears conclusion. Plan 2000 was presented and passed by the voters on November 7, 2000. However, the delay in passing the bond referendum resulted in several months of inactivity and lower expenses. The total building package will be \$550 million, of which \$500 million will be funded by bonds.

#### **Enterprise Operations**

The school system's enterprise fund reflected net loss for the year of \$159,628, which is a decrease of almost 400% percent. The main reason for the loss was the increased expenditures in Child Nutrition due to the upgrade of hardware and software in the cafeterias. Efforts are continuing to increase participation in the school lunch and breakfast programs, to control costs of the programs, and to increase the efficiency and effectiveness of the programs. The following schedule summarizes the results of operations for the year ended June 30, 2001, with comparative amounts for the prior year:

	<u>2000/01 Total</u>	<u>1999/00 Total</u>	<u>Increase (Decrease)</u>	<u>Percent of Increase (Decrease)</u>
Operating revenues	\$22,603,893	\$20,589,227	\$2,014,666	9.79%
Operating expenses	<u>32,009,004</u>	<u>29,133,807</u>	<u>2,875,197</u>	9.87
Operating loss	(9,405,111)	(8,544,580)	(860,531)	(10.07)
Nonoperating revenues	<u>9,245,483</u>	<u>8,598,162</u>	<u>647,321</u>	7.53
Net income (loss)	<u>\$ (159,628)</u>	<u>\$ 53,582</u>	<u>\$ (213,210)</u>	<u>(397.91)%</u>

## **Fiduciary Operations**

The fiduciary operations of the Board consist of the special funds of individual schools. These funds include, by way of illustration and not limitation, funds realized from gate receipts of interscholastic athletic competition, sale of school annuals and newspapers, and dues of student organizations. The North Carolina statutes authorize the operation of the fiduciary fund for the management of the individual school funds. Each school is authorized to have an imprest fund from which expenditures can be made at the school level. All revenues and expenditures are reported and accounted for centrally. Revenues for the fiscal year ended June 30, 2001, were \$13,909,941 and expenditures were \$12,456,010. All excess revenues roll forward to create the following year's beginning balance for each individual school. These amounts demonstrate that the activities at the individual schools are significant and provide numerous benefits to students.

## **Cash Management Policies and Practices**

Cash temporarily idle during the year was invested primarily in the North Carolina Voluntary Short-Term Investment Fund. In addition, other bank accounts that the school system maintains also earn interest. The average yield on investments in this fund was 5.89 percent during fiscal 2001. Total interest earned during the year was \$3,615,889 for the general, capital projects, debt service, enterprise, and expendable trust funds. Average yields for U. S. Treasury bills and U. S. Treasury notes were 3.45 and 3.99 percent, respectively.

The statutes authorize the Board to invest in obligations of the United States; obligations of any agency of the United States if payment of interest and principal of such obligations is fully guaranteed by the United States; obligations of North Carolina; bonds and notes of any North Carolina local government public authority, subject to certain restrictions; shares of any savings and loan association organized under the laws of this state and shares in any federal savings and loan association organized under the laws of this state, to the extent that the investment is fully insured by the United States or an agency thereof or by any mutual deposit guaranty association authorized by the state; certain other federal agencies; and any form of investment allowed by law to the state treasurer.

## **Risk Management**

Since the Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, the Board maintains a comprehensive risk management plan. The plan consists primarily of coverage from third parties, in addition to loss prevention and loss control programs through a comprehensive safety program.

The Board places local workers' compensation coverage through Key Risk Insurance Company due to quality of service, the inclusion of part B employers liability, and third-party administration of NC State Board of Education Workers' Compensation Programs. The state provides workers' compensation coverage for employees paid from state funds. The Board also participates in the Public School Insurance Fund (Fund), a voluntary, self-funded risk financing fund administered by the North Carolina Department of Public Instruction. The Fund provides property coverage up to \$30 million per location annually and is reinsured for losses in excess of \$10 million per occurrence and \$20 million aggregate annually.

The Board maintains comprehensive general liability of \$1 million per occurrence, errors and omissions insurance coverage of \$1 million per occurrence, and \$1 million vehicle liability and physical damage coverage through commercial insurance carriers. Additional liability coverage is provided by a \$1 million umbrella policy. Boilers, machinery, musical instruments, and personal computers with peripheral equipment are covered under separate commercial policies. The total insurable value of the school system's buildings and contents was \$1,373,960,037 as of June 30, 2001.

We believe that the Board carries adequate commercial coverage for all other known risks of loss. Claims have not exceeded coverage in any of the last seven fiscal years. Taken together, these coverages provide the Board with a comprehensive risk management program which management believes adequately meets the needs of the school system.

## **OTHER INFORMATION**

### **Independent Audit**

State statutes require an annual audit by independent certified public accountants. The firm of McGladrey & Pullen, LLP, was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal Single Audit Act Amendments of 1996, as required by the U. S. Office of Management and Budget's Circular A-133, and the North Carolina Single Audit Implementation Act. Auditing standards generally accepted in the United States of America and the standards set forth in the General Accounting Office's Government Auditing Standards were used by the auditors in conducting the engagement. The auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

### **Awards**

The Government Finance Officers Association (GFOA) and the Association of School Business Officials (ASBO) awarded Certificates of Achievement for Excellence in Financial Reporting to the Board for its comprehensive annual financial report for the year ended June 30, 2000. That year was the twelfth consecutive year that the Board received these prestigious awards. In order to be awarded Certificates of Achievement, the Board published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

The Certificates of Achievement are valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the requirements for the Certificates of Achievement, and we are submitting it to the GFOA and ASBO to determine its eligibility for another certificate.

In addition, the Board also received the GFOA's Award for Distinguished Budget Presentation for its annual appropriated budget for 2000-01. This year was the eighth consecutive year for which the Board received this prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the Board's budget document was judged to be proficient in several categories including policy documentation, financial planning, and organization. For the first time, the Board received the Meritorious Budget Award from the Association of School Business Officials.

Other recent recognitions awarded to the school system include the State Treasurer's Governmental Accounting/Financial Management Award and the Advancement Award of the North Carolina Quality Leadership Foundation. In each instance, the Wake County Public School System was the only North Carolina school system to receive the award.

## **Acknowledgments**

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the finance division. We would like to express our appreciation to all members of the division who assisted and contributed to the preparation of this report and to the Board's independent certified public accountants, McGladrey & Pullen, LLP, for their assistance. The contributions of all are invaluable and sincerely appreciated and clearly reflect the high standards that we have set for ourselves.

We would also like to express our appreciation to the members of the Board of Education for their interest and support in planning and conducting the financial affairs of the school system in a responsible and dedicated manner.

Respectfully submitted,

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Bill McNeal  
Superintendent

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Del Burns  
Associate Superintendent –  
Administrative Services

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Mark Winters  
Finance Officer