

C.H. DORR & CO., P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Robert A. Dorr, CPA
Nicholas R. Dorr, MBA
Charles H. Dorr, CPA

146 PARKWAY SOUTH – SUITE 102
BREWER, MAINE 04412-1655

TEL (207) 989-2800
FAX (207) 989-2801

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF THE MAINE SCHOOL FINANCE ACT

To the Board of Directors
of Cornville Regional Charter School
Cornville, ME

We have audited the general purpose financial statements of Cornville Regional Charter School for the year ended June 30, 2013, in accordance with applicable State and Federal Law relating to financial and compliance audits.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. We determined that budgetary controls were in place; an annual financial report (MEDSM Financial System) was corrected and submitted to the State of Maine Department of Education; and the School has complied with applicable provisions of the Maine School Finance Act.

This report is issued as a supplement to our audit dated June 30, 2013, on the general purpose financial statements of the Cornville Regional Charter School and does not affect or modify that report.

C.H. Dorr & Co.

Brewer, Maine
November 26, 2013



CORNVILLE REGIONAL CHARTER SCHOOL
 AUDIT ADJUSTMENTS TO ANNUAL FINANCIAL DATA
 SUBMITTED TO THE MEDMS FINANCIAL SYSTEM
 FOR THE YEAR ENDED JUNE 30, 2013

	GENERAL FUND (100)	SPECIAL REVENUE FUNDS (200 SERIES)	CAPITAL PROJECT FUNDS (300)	<u>TOTALS</u>
JUNE 30 BALANCE AS PER MEDMS FINANCIAL SYSTEM	\$ 88,020	\$ -	\$ -	\$ 88,020
BEGINNING BALANCE VARIANCE	-	-	-	-
REVENUE ADJUSTMENTS:				
AGRICULTURE GRANT	-	500	-	500
WATERSHED GRANT	-	784	-	784
STATE-SPECIAL EDUCATION	16,099	-	-	16,099
FUND RAISING REVENUE (NET)	1,855	-	-	1,855
EXPENDITURE ADJUSTMENTS:				
INSTRUCTION-CLASSROOM SUPPLIES	(116)	-	-	(116)
FACILITIES-MAINTENANCE & REPAIR	(285)	-	-	(285)
FACILITIES-UTILITIES	(759)	-	-	(759)
FACILITIES-INTERNET SERVICES	(167)	-	-	(167)
FACILITIES-PLOWING	(90)	-	-	(90)
ADMINISTRATION-OFFICE SUPPLIES	(8)	-	-	(8)
ADMINISTRATION-POSTAGE & SHIPPING	(12)	-	-	(12)
ADMINISTRATION-BOOKKEEPING	(76)	-	-	(76)
WATERSHED GRANT	-	(784)	-	(784)
AGRICULTURAL GRANT	-	(179)	-	(179)
ACCRUED SALARIES	(28,216)	-	-	(28,216)
AUDITED GAAP BASIS FUND BALANCE	<u>\$ 76,245</u>	<u>\$ 321</u>	<u>\$ -</u>	<u>\$ 76,566</u>

