



CENTRAL SQUARE CENTRAL SCHOOL DISTRICT

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Mrs. Maureen Phippen Ladd
School Business Manager

October 2, 2017

To Whom It May Concern:

I would like to offer the following information and actions taken in reply to the matters addressed in the Management Letter, dated October 2, 2017, from the school district's auditor, Raymond Wager, CPA.

School Lunch Fund Loss/Deficit

The District is aware of the declining fund balance in school lunch. This trend is becoming very common across all public schools. The Healthy Hunger-Free Kids Act of 2010 has brought new requirements and guidelines to school lunch along with budget struggles. The nutritional requirements dictate more fruit, vegetables, whole grains and protein. These are more costly initiatives. Combined with declining enrollments as well as participation, balancing budgets and mandates are a struggle. Management continues to look at possible solutions. The District has been sharing administrative services with the neighboring APW District in an effort to consolidate costs. The possibility of adding more districts to this share is a possible revenue enhancement. During the 2017-18 year we plan to reorganize the staffing to become more efficient as we align to the school closure. We are always looking into new marketing strategies as well as educating students on the new healthier choices.

Summer School 4408 Program

The auditors are recommending that the district institute a new process that increases our internal controls. NYS Education Department has a new report that is issued to districts twice a year. The new EFH670 is a summary of 4408/4201 STAC approval and verified costs, with corresponding aid. The district agrees and will have the School Business Official or a business office designee review the document.

Year End Audit Adjustment

The year end audit adjustments were completed and the district will continue to calculate the accruals in this manner.

The District feels that appropriate actions and procedures are taking place in response to the independent auditor's management letter comments. Please feel free to contact me if you have any further questions.

Sincerely,

Maureen Phippen Ladd
School Business Manager