

**VICTOR CENTRAL SCHOOL DISTRICT  
EXTERNAL AUDIT  
AUDITORS' FINDINGS AND EVALUATION FOR THE FISCAL YEAR JUNE 30, 2021**

<b><u>AUDITORS' FINDINGS</u></b>	<b><u>RECOMMENDATION</u></b>	<b><u>MANAGEMENT RESPONSE</u></b>	<b><u>PERSON RESPONSIBLE &amp; COMPLETION DATE</u></b>
As a result of a hybrid learning environment due to COVID-19 the School Lunch Program incurred an operating loss totaling \$116,995, reducing total fund balance to 292,479.	We recommend the District continue to monitor the School Lunch Program to ensure future financial stability with the program.	The district will continue to monitor costs of the School Lunch program and ensure that meal prices align with rising costs.	Food Service Director & Assistant Superintendent for Business  6/30/2021 (Continuous)