

LONGWOOD CENTRAL SCHOOLS

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Corrective Action Plan – Independent Audit Report 2021-22 Financial Reporting (Internal Control)

Status of Prior Year Comment

Food Service Fund – Fund Balance:

Recommendation #1:

Federal Regulation, 7 CFR Part 210.14b, limits the net cash resources within the school food service fund to an amount that does not exceed the three-month average expenditures.

During our prior year audit, we noted that the school food service fund's fund balance amount is in excess of the three-month average expenditures.

A summary of the school food service fund's fund balance expenditures, fund balance limit and fund balance for the last three years follows:

Year	Expenditures	Limit (Approximated)	Fund Balance
2018-2019	\$4,230,132	\$1,269,000	\$2,212,911
2019-2020	\$4,064,211	\$1,219,000	\$2,087,080
2020-2021	\$3,318,698	\$995,600	\$2,003,231

Status: Unchanged. Based on 2021-22 school food service fund expenditures of \$4,381,750, the school food service fund's fund balance would be limited to approximately \$1,314,500. The school food service fund-fund balance at June 30, 2022 was \$4,378,819. We noted that the District had plans to use excess funds for a kitchen expansion, but plans were put on hold due to the COVID-19 pandemic.

We recommend that the District continue monitoring the food service fund's fund balance excess to ensure compliance with Federal Regulation, 7 CFR Part 210.14b. We understand that the District has developed a plan to utilize monies from the fund balance to reduce the amount below the three-month expenditure amount.

Districts Response: The District will begin kitchen alterations at Longwood High School in the summer of 2023 and will continue to monitor the food services fund balance.