



Sweet Home Central School District of Amherst and Tonawanda

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Donald Feldmann,
Asst. Superintendent for Finance & Plant Services

Sweet Home Central School District CORRECTIVE ACTION PLAN Management Letter Comments YEAR ENDED JUNE 30, 2023

November 9, 2023

This Corrective Action Plan is in response to the recommendations made in the external audit report dated October 6, 2023 for the Sweet Home Central School District.

Excess fund balance in school lunch fund

1. **Fund balance exceeds three months' average expenditures at year end June 30, 2023** – In accordance with regulations of the New York State Education Department, fund balance in the food service fund should not exceed three months' average expenditures, as defined, at any time. As a result of COVID-related shutdowns and additional funding, the District exceeded this limit at year end. In December 2021, District management submitted a plan to the Child Nutrition Program Administration detailing the use of 2021 excess fund balance. The District will need to update and submit the plan again due to additional fund balance as a result of 2023 operations. Allowable uses include improving the quality of food served or purchasing needed supplies, services, or equipment.

Corrective Actions Taken and Planned:

The District was notified by the New York State Education Department Child Nutrition Program Office on October 19, 2023 regarding our excess fund balance in our school lunch fund. In conjunction with Kristi Sajdak, Food Service Director, the District will submit a spending plan of allowable expenditures to the Child Nutrition Program Office to reduce our excess fund balance in our school lunch fund. The District plan must be submitted by November 15, 2023.

Effective Date:

The District will submit an updated purchasing plan to the New York State Education Department by November 15, 2023.