Grand Island Central School District

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To: Dr. Brian Graham, Superintendent of Schools
From: Dr. Rubie Harris, Assistant Superintendent of School Business & Finance RHH
Date: December 19, 2018
Subject: Management Letter Response for 2017-2018 External Audit

The following is my plan to correct the observation listed in the 2017-2018 external audit management letter presented to the Board of Education on October 22, 2018. I am also attaching the management letter written by Lumsden & McCormick, LLP for your information.

Observations

1. ***Deficit Fund Balance in the School Lunch Fund***
   The District is aware of the current $763,000 deficit which exists in the School Lunch Program. The current 2018-2019 budget includes transfer over to the School Lunch Fund in the amount of $40,000.

   The Food Service Department is always evaluating how to implement new programs and strategies which will begin to reduce this deficit and reimburse the District for monies to support the Food Service Program. This will be reviewed during the upcoming budget to assist with addressing the negative balance accumulation.