

MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
AT CENTEREACH

8 43RD STREET • CENTEREACH, NY 11720
631-285-8005 • 631-738-2719 (fax) • www.mccsd.net

Roberta A. Gerold, Ed.D., Superintendent of Schools
Francine McMahon, Deputy Superintendent for Instruction
Herbert B. Chessler, Assistant Superintendent for Business
James G. Donovan, Assistant Superintendent for Human Resources



Middle Country Central School District
Audit Report: Financial Management
Audit Report Number: Report of Examination 2016M-121

For each recommendation included in the audit report, the following is our corrective actions(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

Audit Recommendation:

Use the surplus fund balance identified in this report in a manner that benefits District residents.

Implementation Plan of Actions(s):

There will be no corrective action for this recommendation as the Board of Education has consistently utilized its fund balance and reserves in a manner that is most beneficial to residents and also to our students. In spite of the restrictive tax cap, we have preserved programs while keeping the tax levy to a minimum. We have and will continue to use our fund balance and reserves as a financing source as evidenced by the reduction in those areas of approximately 36% since 2010.

Implementation Date:

None

Person Responsible for Implementation:

N/A

Signed:

Roberta A. Gerold

Roberta A. Gerold

6/22/16
Date

Superintendent
Title

The mission of the MCCSD is to empower and inspire all students to apply the knowledge, skills, and attitudes necessary to be creative problem solvers, to achieve personal success, and to contribute responsibly in a diverse and dynamic world.

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Audit Recommendation:

Discontinue the practice of adopting budgets that result in the appropriation of unassigned fund balance and reserves that are not needed to fund district operations.

Implementation Plan of Actions(s):

There will be no corrective action for this recommendation as the Board of Education adopts appropriate and fiscally responsible budgets. The reserves of the district have in fact been necessary to assist in funding district operations due to the restrictive tax cap formula. The reserves of the district have decreased by approximately 36% since 2010.

Implementation Date:

None

Person Responsible for Implementation:

N/A

Signed:

Roberta A. Gerold, Ed.D.

Date

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For each recommendation included in the audit report, the following is our corrective actions(s) taken or proposed. For recommendations where corrective action has not been taken or proposed, we have included the following explanations.

Audit Recommendation:

Develop realistic estimates of appropriations and the use of fund balance in the annual budget.

Implementation Plan of Actions(s):

There will be no corrective action for this recommendation as the Board of Education does in fact prepare realistic appropriations and uses fund balance in the best interests of the goals and mission of the district which is to preserve programs and provide our students with the best opportunities possible. In each of the years included in this report the district expended well over 90% of the budgeted amount.

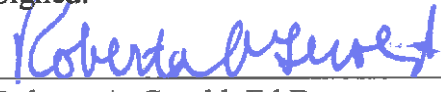
Implementation Date:

None

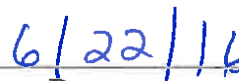
Person Responsible for Implementation:

N/A

Signed:



Roberta A. Gerold, Ed.D.



Date

Superintendent

Title

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