

**Byron-Bergen CSD  
2021-22 External Audit  
Corrective Action Plan**

<u>Management Letter Comments</u>	<u>Resolution</u>	<u>Action to Date</u>	<u>Anticipated Action Needed to Complete/Completion Date</u>
<b>1</b> The unassigned fund balance in the general fund was approximately \$3,975,000 at June 30, 2022 and represents 15.6% of the 2023 expenditure budget. The statutory limit as stated in property tax law is 4% of the ensuing year's expenditure budget. The District intends to use these funds to offset any shortfalls in 2023, with any excess being funded into reserves in accordance with the District's long-range plan.	These funds were going to be utilized when NYS implemented reductions in State Aid. However, the federal government provided Stimulus monies to the State specifically for schools to use for Learning Loss, Summer School and After-School Learning. The District intends to utilize these excess funds to provide academic support for learning loss, social/emotional support, summer school, replacement of technology and renovation of school facilities to provide a safer environment for staff and students. Excess funds will be added to reserves in accordance with the District's long-range plan.	Funds are being utilized to provide academic support for learning loss, social/emotional support and provided summer school for grades K through 8 in-person on premises and grades 9 -12 at GVEP BOCES. ESY students attended summer school in person at a facility which best suited their needs. In addition, the District is replacing Chromebooks, switches and smartboards which have all met their end of useful life.	June 30, 2024
<b>2</b> In accordance with regulations of the New York State Education Department, fund balance in the school lunch 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. District management should submit a plan to the Child Nutrition Program Administration detailing its plan to use the excess balance. Allowable uses include improving the quality of food or purchasing needed supplies, services, or equipment.	To use excess balance towards improving the quality of food and purchasing of supplies, services and equipment. The cost of food has increased significantly due to current fuel prices and inflation. In addition, we are anticipating a large increase in unpaid meal balances as every family has had access to free meals for the past two school years.	Utilizing funds to pay food and supply costs.	June 30, 2024