Byron-Bergen CSD
2024-25 External Audit
Corrective Action Plan

Management Letter Comments	Resolution	Action to Date	Anticipated Action Needed to Complete/ Completion Date
1			
In accordance with the Federal and the New York State Education Department (NYSED) regulations, fund balance in the food service fund should not exceed three months' average expenditures, as defined, at any time. NYSED requires the District to submit an excess fund balance spending plan when bund balance exceeds six months' average expenditures. Despite its efforts to reduce fund balance, the District experienced an increase of $193,443 for the year ended June 30, 2025, which cuased fund balance to further exceed the three and six month limits. During 2025, District management submitted a plan to the Child Nutrition Program Administration detailing its plans to use the excess balance. We suggest that management continue to use excess fund balance in accordance with its plan. Allowable uses include improving the quality of food served 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 already increased by approximately 25% over the prior year. The District anticipates an increase in labor costs and benefits as health insurance premiums have increased by 13%. In addition, the District transitioned from NutriKids software to Mosaic during the month of July 2025. This required all new computer terminals, monitors, pin pads and training.	Utilizing funds to pay food, supply and labor costs. The District is already seeing a 20% increase in food costs, a 4% increase in labor costs and a 13% increase in benefit costs, due to rising health insurance premiums. In addition, the District has purchased new meal tracking software which required the purchase of new hardware, such as, computers, monitors and pin pads.	June 30, 2026
2			
3			