

LAURENS CENTRAL SCHOOL

"WHERE COMMUNITY AND SCHOOL CREATE SUCCESS."

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WILLIAM F. DORRITIE
Superintendent

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November 3, 2021

NYS Education Department
Office of Audit Services
89 Washington Ave., Room 524 EB
Albany, NY 12234

Dear Sir:

The purpose of this correspondence is to provide your office with the Laurens Central School District's response to the management letter as written by district auditors, Cwynar and Company.

Comment #1: Appropriated Fund Balance (LCSD21.1)

The Auditor recommends that the District include in its yearend procedures a reconciliation of appropriated fund balance to the voter approved budget for the upcoming year.

District Response:

The district has updated the yearend procedures to reconcile appropriated fund balance.

Comment #2: Prior Year Adjustments (LCSD 21.2)

The Auditor recommends that prior period adjustments relating to revenue and expenditures should only impact fund balance and not current year budgetary accounts. .

District Response:

The district has corrected the in properly recorded journal entry and will update yearend procedures to reflect the auditors' recommendations.

Comment #3: Excess Fund Balance (LCSD 20.4)

The Auditor recommends that the district develop a plan to comply with the fund balance limit.

District Response:

The district reviews fund balance annually and makes every effort to stay within the fund balance limit. For the 2020-2021 school year the district made the decision to keep excess fund balance. This decision was due to the financial effects of the Corona virus pandemic. The anticipated loss of revenue and additional expenses incurred due to the pandemic will have lasting financial effects on the district. The excess fund balance will help the District's future budgets.

Comment #4: Extraclassroom Cash Receipts (LCSD 19.6)

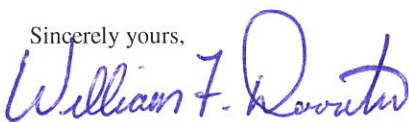
The Auditor recommends that cash collection reports should be accompanied by a source of revenue report. This could include a list of funds collected by name, ticket sales, fundraising profit and lost reports, etc.

District Response:

The district continues to require clubs to submit source of funds. We review this procedure every year with our club advisors.

Please contact my office at (607) 432-2050 Ext. 1121 or 1141 should you have any questions about the information provided.

Sincerely yours,



William F. Dorritie
Superintendent