

Robert S. Abrams
(1926-2014)

Marianne E. Van Duyne, CPA

STATUS OF PRIOR YEAR RECOMMENDATION

SCHOOL LUNCH FUND BALANCE

FINDING: During our prior year audit, we noted the school lunch fund balance exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$567,536 as of June 30, 2023. We recommended that the District continue to monitor and take the necessary steps to utilize the excess fund balance in the school lunch operations.

STATUS: **In Process.** At June 30, 2024 the District's fund balance in the school lunch fund exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$518,584. It is noted that the District has an