



MAYFIELD CENTRAL SCHOOL DISTRICT

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November 7, 2023

New York State Education Department.
Office of Audit Services, Room 524 EB.
89 Washington Avenue
Albany, New York 12234

Re: School District Response to Management Letter

To Whom It May Concern:

Please accept this letter as Mayfield Central School District's written response to the Management Letter of our annual audit of Financial Statements and Supplemental Schedules for June 30, 2023 by WEST & Company CPA's PC.

Prior Year Conditions

- 1) **Unassigned General Fund Balance** - The District's unassigned General Fund Balance at June 30, 2023, was in excess of the New York State Real Property Tax Law limit, which restricts this balance to an amount not greater than 4% of the District's appropriation budget for the upcoming year.

Recommendation: We recommend that the Board review and modify its plan to reduce the District's unassigned General Fund balance to the statutory limit.

Plan of Action: The Board will review and modify its plan to reduce the District's unassigned General Fund balance to the statutory limit by following our June 30, 2023 Reserve Plan which includes 1) Creation and funding of a new Capital Reserve to replace our current Capital Reserve which has met its funding limits 2) Creation and funding of a new Bus Reserve to replace our current Bus Reserve which will meet its term limit in 2025. The new reserve will also help prepare us for NYS's commitment for all new school buses purchased to be zero emission by 2027 and all school buses in operation to be electric by 2035 and 3) by assigning excess funds to underfunded Reserves. All action items will occur on or prior to June 30, 2024.

Current Year Conditions

- 1) **Extraclassroom Activity Fund** - During our audit we noted that there were several clubs that are fiscally inactive.

Recommendation: Fiscally inactive clubs should be reviewed to determine if they should be closed due to lack of activity.

Plan of Action: The Business Manager will review the extraclassroom Activity Fund for fiscally inactive clubs and recommend a plan to advisors to generate activity in clubs with student participation. If there is no activity by June 30, 2023, the Business Manager will revert the funds of discontinued extraclassroom activities in accordance with Extraclassroom Activity Policy 6675 regarding leftover funds.

Respectfully submitted,

Christopher Harper
Superintendent

"ALL STUDENTS CAN LEARN"