



Tenneh Blamah
Chief Examiner
Office of the State Comptroller
33 Airport Center Drive, Suite 103
New Windsor, NY 12553

September 13, 2017

Response to Draft Audit 2017M-134

Dear Chief Examiner Blamah;

The Catskill Central School District is pleased to respond to your Draft Audit Report covering the Financial Management completed by the Office of the State Comptroller covering the time period of July 1, 2015 through March 28, 2017. This audit analyzed budget appropriations, expenditures, and fund balance from the 2011-12 school year through the 2015-16 school year.

The Board of Education and the School District Administration would like to thank the field examiners for their detailed examination and analysis of budget to actual variances and the growth of fund balance from 2011 to 2016.

The district agrees with the need for the budget to include "realistic estimates of appropriations based upon actual needs", "ensure that the estimates for the use of fund balance are reasonable", and the need to "develop a plan to reduce unrestricted fund balance".

The district is developing a corrective action plan to address the efficacy and accuracy of budget and fund balance estimates to stop the growth of fund balance, and to reduce the existing fund balance. The district will do this in a manner that takes in the account the Property Tax Cap, and does not reduce fund balance through the direct annual use to support operations.

The district thanks the Office of the State Comptroller for the opportunity to respond to the audit report. We believe the auditing process to be a strong part of our continuous improvement efforts, so that we can ensure that our policies and procedures utilize district funds efficiently and effectively.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Ronel Cook", is written over a horizontal line. The signature is fluid and cursive.

Dr. Ronel Cook
Superintendent of Schools