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**BEACON CITY SCHOOL DISTRICT
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Corrective Action Plan for the Year Ended June 30, 2018

General Fund

1. In reviewing our projected fund balance for the 2017-18 fiscal year, we reviewed our current reserves and increased the balances in several of them. We also created an insurance reserve to help pay for expenditures that were incurred that would not be covered by insurance. We will continue to monitor our unassigned fund balance and work towards keeping it closer to 4%.
2. The calculation of expenditures of the summer handicapped program was transferred to a new employee in the Special Education department in the 2017-18 fiscal year. We have reviewed the errors that were found with this employee so they have a better understanding going forward and avoid a similar miscalculation in the future.
3. We have reviewed the journal entries made to properly reflect the bond anticipation notes and will record them correctly in the future.

School Lunch Fund

1. As recommended in the 2016-17 management letter, we did set up an accounts receivable account for the payments received from Heartland. Unfortunately, the information we receive from Heartland is difficult to reconcile and there are some adjustments that need to be made at year end. We have heard that other school districts are having similar difficulties with reconciling with Heartland. We will reach out again to the company to see if there is a different way that they can send us the information to try and make reconciliation easier to do at the district level.
2. The business office records the year-end adjustments from information received from the food service department. During the audit, we found that there was some miscommunication which led to a difference that needed to be adjusted. We will be more aware going forward and ensure that we receive all the information needed to make the proper adjustment.
3. In preparing for the year end going forward, we will ensure to run the account balances at June 30th and make sure that all general fund transfers are done to correct any negative balances.

Federal Fund

1. We discovered that transportation maintains the costs by route which will assist us in calculating the cost per student in the future instead of just dividing the total transportation cost equally among the students attending the summer handicap program. We will institute a new procedure for the 2018-19 school year.

Extra classroom Activity Fund

1. We were anticipating the receipt of a deposit for one of our clubs that was not received until after a check was cut and charged to that account. We will review balances more closely and not process a check when the club does not have the proper balance.
2. We recognize that some of the documentation was not attached properly to the deposit and disbursing orders for the Extra Classroom club accounts and we will ensure that we match and file them appropriately going forward.