



**Port Jervis**  
SCHOOL DISTRICT

**Lorelei Case**  
Assistant Superintendent for Business  
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**To:** Tom Bongiovi  
Board of Education

**From:** Lorelei Case *LC*

**Date:** September 29, 2016

**Subject:** Response to 2015-2016 Management Letter Comments

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I have reviewed the 2015-2016 Auditor's Management letter.

The outstanding management letter comment:

**General Fund - Retained Fund Balance**

The taxpayers voted to establish a Capital Reserve with a \$10m cap. The recommendation is to start to fund the reserve. The Board of Education needs to adopt a resolution to apply excess funds to the reserve.

**Cash Disbursement Process**

During the year, memorandums are sent to the Building Principals and Directors reminding them that purchase orders must be approved prior to receiving services or goods.

A stern memorandum will be issued stating that services and goods received without prior purchase order approval will result in the individual being responsible for payment.

LC:mo

cc: Nugent and Hauessler, PC