



THE SCHOOL DISTRICT OF LEE COUNTY

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October 7, 2008

Auditor General State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

David T. Ward:

This letter is in response to your letter of September 12, 2008 requesting that the School District of Lee County provide a written statement of explanation concerning recommendations in the Independent Auditor's Management letter. The recommendation by Cherry, Bekaert & Holland was that the School District of Lee County properly account and record USDA donated food commodities revenues, expenditures and inventory balances. Due to an oversight in the Financial Accounting department, the activity was tracked but not recorded in the financial statement.

The District corrected the schedule to include these expenditures for the year ended June 30, 2007. In addition, the expenditures are recorded on the Schedule of Expenditures of Federal Awards.

Please contact me if you require additional information.

Sincerely,

Greta S. Campbell, Director
Financial Accounting Department

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