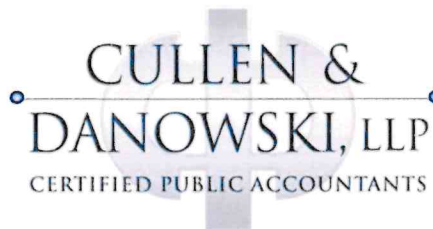


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October 13, 2022

To the Board of Education and Management
Longwood Central School District
Middle Island, New York

In planning and performing our audit of the financial statements of the Longwood Central School District (District) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

During our audit, we noted certain opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters. This letter does not affect our report dated October 13, 2022, on the financial statements of the Longwood Central School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of this comment and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the Board of Education, Audit Committee, management, others you deem appropriate within the District, and any governmental authorities you need to share this information with. It is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cullen & Danowski, LLP
Cullen & Danowski, LLP

Longwood Central School District
For the Year Ended June 30, 2022

Status of Prior Year Comment

The following comment included in the prior year management letter that remains pertinent for the year ended June 30, 2022, and current year's observations follow:

Food Service Fund – Fund Balance

Federal Regulation, 7CFR Part 210.14b, limits the net cash resources within the school food service fund to an amount that does not exceed the three-month average expenditures.

During our prior year audits, we noted that the school food service fund's fund balance amount is in excess of the three-month average expenditures. A summary of the school food service fund's fund balance expenditures, fund balance limit and fund balance for the last three years follows:

<i>Year</i>	<i>Expenditures</i>	<i>Limit (Approximated)</i>	<i>Fund Balance</i>
<i>2018-2019</i>	\$4,230,132	\$1,269,000	\$2,212,911
<i>2019-2020</i>	\$4,064,211	\$1,219,000	\$2,087,080
<i>2020-2021</i>	\$3,318,698	\$995,600	\$2,003,231

Status: Unchanged. Based on 2021-2022 school food service fund expenditures of \$4,381,750, the school food service fund's fund balance would be limited to approximately \$1,314,500. The school food service fund – fund balance at June 30, 2022 was \$4,378,819. We noted that the District had plans to use excess funds for a kitchen expansion, but plans were put on hold due to the COVID-19 pandemic.

We recommend that the District continue monitoring the food service fund's fund balance excess to ensure compliance with Federal Regulation, 7CFR Part 210.14b. We understand that the District has developed a plan to utilize monies from the fund balance to reduce the amount below the three-month expenditures amount.