



MAYFIELD CENTRAL SCHOOL DISTRICT

Mayfield, New York 12117

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Executive Principal
JOHN BISHOP
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Superintendent
CHRISTOPHER HARPER
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Interim Elementary Principal
PATRICIA PASER
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November 8, 2022

New York State Education Department.
Office of Audit Services, Room 524 EB.
89 Washington Avenue
Albany, New York 12234

Re: School District Response to Management Letter

To Whom It May Concern:

Please accept this letter as Mayfield Central School District's written response to the Management Letter of our annual audit of Financial Statements and Supplemental Schedules for June 30, 2022 by WEST & Company CPA's PC.

Prior Year Conditions

1) Unassigned General Fund Balance

Recommendation: We recommend that the Board review and modify its plan to reduce the District's unassigned General Fund balance to the statutory limit.

Plan of Action: The Board will review and modify its plan to reduce the District's unassigned General Fund balance to the statutory limit by assigning excess funds to underfunded Reserves.

Respectfully submitted,

Christopher Harper
Superintendent

cc: Michael Rossi, WEST & Company CPAs PC