

October 6, 2017

The Board of Education
Sachem Central School District
Lake Ronkonkoma, New York

Dear Board Members:

We have completed our audit of the financial statements of the Sachem Central School District (the District) as of and for the year ended June 30, 2017. In planning and performing our audit of the financial statements, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, and not to provide assurance on the internal control. We have developed the following comment and recommendation concerning a certain matter related to the District's internal control and accounting, administrative and operating matters.

GASB 75

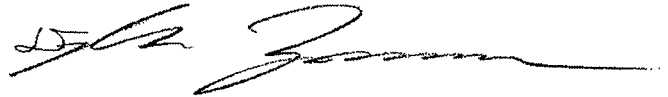
The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). This Statement replaces the requirements of Statements No. 45 - "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended," and Statement No. 57 - "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB." This Statement requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. This Statement is effective for fiscal years beginning after June 15, 2017. This will need to be implemented for the District's June 30, 2018 year end.

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We wish to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by District personnel during our audit. If you have any questions regarding the foregoing comment or wish any assistance in its implementation, please contact us at your convenience.

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in black ink, appearing to read "Douglas E. Zimmerman", written over a horizontal line.

Douglas E. Zimmerman, CPA
Partner
Chief Operating Officer