

October 14, 2025

To the Board of Education
Eastchester Union Free School District
580 White Plains Road
Eastchester, New York 10709

We have audited the financial statements of the governmental activities and each major fund of Eastchester Union Free School District (the “District”) for the fiscal year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 29, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District adopted Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, during the fiscal year ended June 30, 2025. Accordingly, the cumulative effect of the accounting change as of July 1, 2024 is reported in the District-Wide Financial Statements. Other than as noted previously, there were no new accounting policies adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2025. We noted no transactions entered into by the District during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District’s financial statements were:

- Useful Life of Capital Assets and Intangible Lease Assets – Management’s estimate of the useful life of capital assets and intangible lease assets is based on the historical asset life information for the District capital assets and intangible lease assets, and industry standards, in order to determine the value and period of time over which individual capital assets and intangible lease assets are to be depreciated or amortized.

We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

- Lease Liability – Management’s estimate of the lease liability is based on an estimate of the discount rate, lease term, and lease payments. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Compensated Absences Payable – Management’s estimate of the payable for the compensated absences is based on historical information regarding employees’ usage and payout of sick and vacation time, and is based on employees’ current pay rates and any additional salary-related costs that are directly associated with the payment of compensated absences. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Net Pension Asset/Liability – Management’s estimate of the net pension asset/liability for retirement systems is based on an actuarial valuation report prepared by a third party. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Other Post-Employment Benefits (OPEB) Obligation – Management’s estimate of the liability for OPEB is based on an actuarial valuation report prepared by a third party. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached material misstatements were detected as a result of audit procedures and was corrected by management.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 14, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Finding or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

As it relates to the presumed risk of management override of controls, we determined that there are no matters to report related to the internal controls over management override as of June 30, 2025.

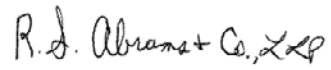
We applied certain limited procedures to management’s discussion and analysis, budgetary comparison information, schedule of District’s proportionate share of the net pension asset/(liability), schedule of District’s pension contributions, and schedule of changes in the District’s total OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of change from adopted budget to final budget – general fund and section 1318 of real property tax law limit calculation, schedule of project expenditures - capital projects fund, and schedule of net investment in capital assets, which accompany the financial statements, but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education, Audit Committee, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "R.S. Abrams & Co., LLP". The signature is written in a cursive, professional style.

R.S. Abrams & Co., LLP

Eastchester Union Free School District

Year End: June 30, 2025

Adjusting Journal Entries

Fund	Name	Account No	Debit	Credit
General Fund	Due to state TRS	A 632 GF	64,152	
General Fund	Teachers' retirement - employee benefits	A 9020.811-17-0000 GF		64,152
To adjust due to teachers' retirement system accrual in the general fund.				
Miscellaneous Special Revenue Fund	HS extraclassroom activities	CM200 1289.400-01-0000 CM1	490,009	
Miscellaneous Special Revenue Fund	Cash-HS/MS extraclassroom activities	CM200 205 CM1	792	
Miscellaneous Special Revenue Fund	MS extraclassroom activities	CM200 1289.400-02-0000 CM1	342,462	
Miscellaneous Special Revenue Fund	Cash-HS/MS extraclassroom activities	CM200 205 CM1	3,650	
Miscellaneous Special Revenue Fund	HS extraclassroom activities	CM200 2770.1 CM1		490,802
Miscellaneous Special Revenue Fund	MS extraclassroom activities	CM200 2770.2 CM1		346,113
To record extraclassroom activity in the miscellaneous special revenue fund.				
General Fund	Due from state and federal	A 410 GF	3,948	
General Fund	Other state aid	A 3289 GF	16,062	
General Fund	Excess cost aid	A 3104 GF		3,948
General Fund	Due from state and federal	A 410 GF		16,062
To adjust state aid in the general fund.				
General Fund	Federal income tax	A 722 GF	570,366	
General Fund	Due from state and federal	A 410 GF		570,366
To adjust due from state and federal balance in the general fund to account for the return of the duplicate payment paid to the IRS in the prior year.				
Capital Projects Fund	Transfer other funds	H 9901.811-17-0000 H	19,210	
Capital Projects Fund	Oper of plant-admin-ms roof/gym renovation	H 1620.240-17-3028 H		1,018
Capital Projects Fund	Oper of plant-const-ms roof/gym renovation	H 1620.293-17-3028 H		18,192
To adjust interfund transfer amount in the capital projects fund.				
Capital Projects Fund	Fund balance, unreserved	H 909 H	69,513	
Capital Projects Fund	Oper of plant-const-ah- phase 2	H 1620.293-18-1022 H		45,402
Capital Projects Fund	Oper of plant-const-wv- phase 2	H 1620.293-18-2011 H		3,719
Capital Projects Fund	Oper of plant-const-hs/ms- phase 2	H 1620.293-18-3030 H		16,544
Capital Projects Fund	Oper of plant-const-gv- phase 2	H 1620.293-18-6015 H		3,848
To adjust expenditures in the capital projects fund.				
Miscellaneous Special Revenue Fund	Eastchester foundation	CM 2851.000-00-0000 CM1	772	
Miscellaneous Special Revenue Fund	Cash-hs/ms extraclassroom activities	CM200 205 CM1		772
To adjust the cash balance in the miscellaneous special revenue fund.				

Federal Fund	Summer tuition	F 2230 F	60,908	
Federal Fund	Due from state and federal	F 410 F	1,500	
Federal Fund	Deferred revenues	F 691 F	1,435	
Federal Fund	Other state aid	F 3289.D F	2,074	
Federal Fund	Due from state and federal	F 410 F	60,000	60,908
Federal Fund	Due from state and federal	F 410 F		60,908
Federal Fund	Idea 611	F 3247 F		1,500
Federal Fund	Title III (ELL) 2024-2025	F 4127..24.25 F		1,435
Federal Fund	Deferred revenues	F 691 F		2,074
Federal Fund	Summer tuition	F 2230 F		60,000

To adjust revenues recorded in the special aid fund.

School Lunch Fund	Accounts payable	C 600 C	19,696	
School Lunch Fund	School lunch fund-contractual exp	C 2860.400-26-0000 C		19,696

To adjust accounts payable in the school lunch fund.

Federal Fund	Due from general fund	F 3911 F	116,528	
General Fund	Transfer other funds-federal	A 9901.950-17-0000 GF	116,528	
Federal Fund	Interfund transfers	F 5031 F		116,528
General Fund	Due to federal fund	A 6312 GF		116,528

To record interfund transfer between the general fund and special aid fund.

Capital Projects Fund	Capital outlay - leases	H 1620.200-00-0000 H	1,663,417	
Capital Projects Fund	Other financing sources - leases	H 5785 H		1,663,417

To record new leases in the general fund.

General Fund	Due to state ERS	A 637 GF	155,223	
General Fund	State retirement-employee benefits	A 9010.811-17-0000 GF	24,718	
General Fund	State retirement-employee benefits	A 9010.811-17-0000 GF		155,223
General Fund	Due to state ERS	A 637 GF		24,718

To adjust due to employees' retirement system in the general fund.

General Fund	Due from other governments	A 440 GF	38,621	
General Fund	County sales tax	A 1120 GF		38,621

To adjust receivables in the general fund.

Capital Projects Fund	Oper of plant-admin-ah-phase 4	H 1620.240-18-1024	30,427	
Capital Projects Fund	Oper of plant-admin-ah-phase 4	H 1620.240-18-1024	109	
Capital Projects Fund	Oper of plant-arch-ms/hs- phase 5	H 1620.245-18-3033	3,878	
Capital Projects Fund	Oper of plant-arch-ms/hs- phase 5	H 1620.245-18-3033	109	
Capital Projects Fund	Oper of plant-admin-ms/hs-phase 3	H 1620.240-18-3031	45,884	
Capital Projects Fund	Oper of plant-admin-ms/hs-phase 3	H 1620.240-18-3031	109	
Capital Projects Fund	Oper of plant-admin-ah-phase 3	H 1620.240-18-1023	109	
Capital Projects Fund	Oper of plant-const-ms/hs- phase 3	H 1620.293-18-3031	44,288	
Capital Projects Fund	Oper of plant-const-hs/ms- phase 2	H 1620.293-18-3030	28,140	
Capital Projects Fund	Oper of plant-const-ah- phase 2	H 1620.293-18-1022	1,354	
Capital Projects Fund	Oper of plant-const-ms/hs-phase 4	H 1620.293-18-3032	324	
Capital Projects Fund	Oper of plant-const-ah- phase 4	H 1620.293-18-1024	99,421	
Capital Projects Fund	Oper of plant-admin-ms/hs-phase 5	H 1620.240-18-3033	12,975	
Capital Projects Fund	Oper of plant-const-ah- phase 4	H 1620.293-18-1024	436,716	
Capital Projects Fund	Oper of plant-construction mgmt-ms/hs-phase 4	H 1620.243-18-3032	820	
Capital Projects Fund	Oper of plant-const-ms/hs- phase 3	H 1620.293-18-3031	91,503	
Capital Projects Fund	Oper of plant-const-ah- phase 4	H 1620.293-18-1024	88,208	
Capital Projects Fund	Oper of plant-const-ms/hs- phase 3	H 1620.293-18-3031	2,508	
Capital Projects Fund	Accounts payable	H 600		886,881

To adjust accounts payable in the capital projects fund.

General Fund	Prog-Stud w/Dis-Private School Tuition	A 2250.472-17-0000 GF	166,192	
General Fund	Accounts payable	A 600 GF		166,192

To adjust general fund accounts payable for unrecorded liabilities.

General Fund	Reserve for encumbrances	A 821 GF	377,306	
General Fund	Encumbrances	A 521 GF		377,306

To liquidate encumbrances in the general fund.
