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Drescher & Malecki
Certified Public Accountants

October 13, 2026

Management and the Board of Education
Williamsville Central School District, New York:

In planning and performing our audit of the basic financial statements of the Williamsville Central School District, New York (the "District"), as of and for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit we identified certain matters involving other operational matters and future reporting requirements that are presented for your consideration. This letter does not affect our report dated October 13, 2026 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized in Exhibit I.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Drescher & Malecki LLP

October 13, 2026

School Lunch Fund – Excess Fund Balance

NYSED Child Nutrition Program Administration's memorandum released July 29, 2026 cites: "Federal regulations state that SFAs must limit their net cash resources (fund balance) to an amount that does not exceed three months' average operating expenditures for their nonprofit food service account. SED will ensure compliance with net cash resources through annual reviews of SFAs' financial data." The current guidance in effect for the District's fiscal year ended June 30, 2026 utilizes six months' average operating expenditures limit. As of June 30, 2026, we noted that total School Lunch Fund fund balance exceeds six months of average operating expenditures.

We recommend that the District develop a plan to spend down the excess fund balance in accordance with NYSED requirements, and ensure the program remains compliant with both federal and state regulations.

Aging Receivables Review

The District is responsible for maintaining accurate accounts receivable balances with adequate supporting documentation. Outstanding receivables should be reviewed periodically to ensure amounts remain collectible, are properly supported, and are recorded in the appropriate period. When collection of receivables becomes uncertain, consideration should be given to establishing an allowance for uncollectible accounts. As of June 30, 2026, the District had outstanding receivables consisting of receivables carried forward from prior years, some of which have been outstanding for an extended period.

We recommend that the District establish procedures to regularly review its accounts receivable aging schedule and actively follow-up on outstanding balances, particularly those that have remained unpaid for multiple years. Collection efforts, correspondence, and resolution status should be documented and monitored to facilitate timely collection of receivables. For balances where collection is uncertain, the District should evaluate whether an allowance for uncollectible accounts should be established or whether amounts should be written off in accordance with District policy. Additionally we recommend that the District design and implement a formal tracking and monitoring process for these associated federal revenues.

Accrual Cutoff Procedures

The District is responsible for establishing and consistently applying year-end cutoff procedures to ensure expenditures and liabilities are recorded in the proper fiscal period. Goods received and services rendered prior to fiscal year-end should be accrued as accounts payable regardless of payment approval status, while items received after year-end should be recorded in the subsequent fiscal period. During our review of the District's year-end expenditure cutoff procedures, we noted that the District does not have a formal written cutoff policy and that year-end cutoff dates have varied from year to year.

We recommend that the District establish a formal year-end cutoff policy that clearly defines the procedures and deadlines for identifying and accruing expenditures incurred prior to fiscal year-end. Additionally, we recommend management perform a detailed review of subsequent disbursements, outstanding invoices, and open purchase orders at year-end to identify expenditures that should be accrued in the proper fiscal period.

Extraclassroom Training and Succession Planning

During our audit of the District's Extraclassroom Activity Fund, we found that the District does not have a formal process for extraclassroom training or a documented succession plan for key positions. The absence of structured development and succession planning may increase the risk of operational disruption and loss of institutional knowledge if key personnel leave or are unavailable, and may limit the depth of skills within the accounting and finance functions.

We recommend the District establish a formal annual training for advisors that covers the responsibilities as it pertain to Extraclassroom activities, including monthly reports and bank reconciliations.

Future Reporting Requirements

The Governmental Accounting Standards Board ("GASB") has adopted new pronouncements, which may have a future impact upon the District. These should be evaluated to determine the extent the District will be impacted in future years.

> ***GASB Statement No. 105***—The District is required to implement GASB Statement No. 105, *Subsequent Events*, effective for the fiscal year ending June 30, 2027. The objective of this Statement is to improve financial reporting related to subsequent events by clarifying the subsequent events time frame and the subsequent events that constitute recognized and nonrecognized events and specifying the information items that are required to be disclosed about subsequent events.