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Required Communication with Board of Education

Board of Education
Whitesboro Central School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Whitesboro Central School District for the year ended June 30, 2026, and have issued our report thereon dated October 6, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Government Auditing Standards* and the Uniform Guidance, 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 22, 2026. 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 Whitesboro Central School District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District adopted and implemented Statement of Governmental Accounting Standards (GASB Statement) No. 103, *Financial Reporting Model Improvements*, in 2026. Additionally, effective July 1, 2025, the District reclassified the School Lunch Fund, Miscellaneous Special Revenue Fund, and the Debt Service Fund from major to nonmajor governmental funds. We noted no transactions entered into by Whitesboro Central School District during the 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 estimate(s) affecting the Whitesboro Central School District's financial statements were:

1. The District, in accordance with GASB No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* requires significant actuarial estimates to calculate the District's postemployment benefits liability.
2. The District's estimate of its compensated absences liability in accordance with GASB No. 101.
3. The District's estimate of its tax certiorari liabilities.
4. Estimates involving depreciable lives of the District's capital assets and the related depreciation.
5. In accordance with the GASB No. 87, *Leases* standard, there are estimates with regard to the related interest rates used for the lease liabilities and lease term used for amortization of the right to use assets.
6. The District, in accordance with GASB No. 68, *Accounting and Financial Reporting for Pensions (as amended by GASB Statement 71)*, requires significant actuarial estimates to calculate the net pension assets and liabilities, deferred inflows and outflows of resources – pensions, and pension expense.

We evaluated the key factors and assumptions used by management in determining that the accounting estimates were 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. The attached material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For 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 6, 2026.

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 Whitesboro Central School 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 Findings 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 Whitesboro Central School 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

We applied certain limited procedures to the Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund, the Schedule of Funding Progress of the Other Postemployment Benefits, the Schedule of Local Government Contributions, and the Schedule of the Local Government's Proportionate Share of the Net Pension Liability, 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 supplementary information accompanying the financial statements but which 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 use of the Board of Education, Administration of the Whitesboro Central School District, and the New York State Education Department, and is not intended to be and should not be used by anyone other than these specified parties.

D'Arcangelo & Co., LLP

October 6, 2026

Rome, New York

Client: ***93000 - Whitesboro Central School District***
Engagement: ***2026 FS - Whitesboro Central School District***
Period Ending: ***6/30/2026***
Trial Balance: ***TB***
Workpaper: ***1400.11 - SAS 114 Journal Entries***

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
GASB 34 - To post the current year Bond Principle payments and serial bond issue.			
GW-C00-20-0628-000	Bonds Payable	5,630,000.00	
GW-C00-40-5731-000	Proceeds of Serial Bonds	1,879,000.00	
GW-C00-20-0628-000	Bonds Payable		1,879,000.00
GW-C00-60-9711-600	Serial Bonds Principal-Sch Const		5,630,000.00
Total		**7,509,000.00**	**7,509,000.00**
Adjusting Journal Entries JE # 2			
GASB 34 - to adjust the current year interest accrual.			
GW-C00-20-0651-000	Accrued Interest Payable	20,122.00	
GW-C00-60-9711-700	Serial Bonds Interest-Sch Const		20,122.00
Total		**20,122.00**	**20,122.00**
Adjusting Journal Entries JE # 3			
GASB 34 - To reduce the deferred premium and cost by 1/6 since the balance is being amortized over 6 years.			
GW-C00-20-0690-000	Premium on Bonds Issued	432,606.00	
GW-C00-10-0480-000	Deferred Charge on Advance Refunding		35,581.00
GW-C00-60-9711-700	Serial Bonds Interest-Sch Const		397,025.00
Total		**432,606.00**	**432,606.00**
Adjusting Journal Entries JE # 4			
GASB 34 - To adjust the Deferred revenue for GASB 34 purposes.			
GW-C00-20-0691-000	Deferred Revenues	1,000.00	
GW-C00-40-3101-010	State Aid-Basic Formula		1,000.00
Total		**1,000.00**	**1,000.00**
Adjusting Journal Entries JE # 5			
GASB 34 - To record Depreciation.			
GW-C00-60-1999-300	General Support Depreciation Allocation	1,864,454.00	
GW-C00-60-2999-300	Instruction Depreciation Allocation	3,573,442.00	
GW-C00-60-5599-300	Transportation Depreciation Allocation	440,313.00	
GW-C00-60-6999-300	Food Service Depreciation Allocation	136,534.00	
GW-C00-10-0112-000	Buildings - Acc Depr		5,127,086.00
GW-C00-10-0114-000	Equipment - Acc Depr		887,657.00
Total		**6,014,743.00**	**6,014,743.00**
Adjusting Journal Entries JE # 6			
GASB 34 - To allocate employee benefits changed to the funds to the resective fuctions.			
GW-C00-60-1999-900	General Support EB Allocation	1,255,519.00	
GW-C00-60-2110-150	Compensated Absences Expense	1,039,409.00	
GW-C00-60-2999-900	Instructional EB Allocation	12,154,254.00	
GW-C00-60-5599-900	Transportation EB Allocation	1,330,070.00	
GW-C00-60-9800-801	OPEB Expense	3,951,210.00	
GW-C00-60-9999-900	Food Service EB Allocation	289,105.00	
GW-C00-60-9800-800	Employee Benefits		20,019,567.00
Total		**20,019,567.00**	**20,019,567.00**
Adjusting Journal Entries JE # 7			
GASB 34 - To accrue GASB 68 expenditure to the respective fuctions.			
GW-C00-9010-800	ERS Pension Expense	11,385.00	
GW-C00-9020-800	TRS Pension Expense	3,023,006.00	
GW-C00-60-1999-900	General Support EB Allocation		258,448.00
GW-C00-60-2999-900	Instructional EB Allocation		2,501,947.00
GW-C00-60-5599-900	Transportation EB Allocation		273,794.00
GW-C00-60-9999-900	Food Service EB Allocation		202.00
Total		**3,034,391.00**	**3,034,391.00**

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Account	Description	Debit	Credit
Adjusting Journal Entries JE # 8			
GASB 34 - To record fixed asset additions			
GW-C00-10-0102-000	Buildings	50,729,870.00	
GW-C00-10-0104-000	Equipment	4,200,512.00	
GW-C00-10-0105-000	Construction Work in Progress	16,142,364.00	
GW-C00-10-0105-000	Construction Work in Progress		53,220,835.00
GW-C00-60-1620-200	Operations of Plant-Equipment		2,683,119.00
GW-C00-60-1999-200	General Support Capital Outlays		13,651,399.00
GW-C00-60-5599-200	Transportation Capital Outlays		1,517,393.00
GW-C00-60-1621-400	Maintenance of Plant-Contractional		
Total		**71,072,746.00**	**71,072,746.00**
Adjusting Journal Entries JE # 9			
GASB 34 - To record asset dispositions.			
GW-C00-10-0114-000	Equipment - Acc Depr	695,592.00	
GW-C00-40-2660-000	Sale of Property and Compensation for Loss	4,801.00	
GW-C00-10-0104-000	Equipment		700,393.00
GW-C00-10-0102-000	Buildings		
GW-C00-10-0112-000	Buildings - Acc Depr		
Total		**700,393.00**	**700,393.00**
Adjusting Journal Entries JE # 10			
To record current year portion of compensated absences			
GW-C00-20-0687-000	Compensated Absences	1,039,409.00	
GW-C00-60-2110-150	Compensated Absences Expense		1,039,409.00
Total		**1,039,409.00**	**1,039,409.00**
Adjusting Journal Entries JE # 11			
GW ENTRY- GASB 75- Record OPEB Liability			
GW-C00-20-0683-000	OPEB Liability	20,294,423.00	
GW-C00-495	Deferred Outflows-OPEB		1,730,622.00
GW-C00-60-9800-801	OPEB Expense		3,951,210.00
GW-C00-696	Deferred Inflows-OPEB		14,612,591.00
Total		**20,294,423.00**	**20,294,423.00**
Adjusting Journal Entries JE # 12			
GW Entry- To record GASB 68 ERS Pension activity			
GW-C00-496	Deferred Outflows of Resources, ERS	30,514.00	
GW-C00-638	Net Pension Liability - Proportionate Share	2,141,798.00	
GW-C00-496	Deferred Outflows of Resources, ERS		365,113.00
GW-C00-497	Deferred Inflows of Resources-ERS		1,795,814.00
GW-C00-9010-800	ERS Pension Expense		11,385.00
GW-C00-0108	Net TRS Pension Asset - Proportionate Share		
Total		**2,172,312.00**	**2,172,312.00**
Adjusting Journal Entries JE # 13			
GW Entry- To record GASB 68 TRS activity			
GW-C00-0108	Net TRS Pension Asset - Proportionate Share	3,892,356.00	
GW-C00-698	Deferred Outflows of Resources, TRS	560,470.00	
GW-C00-697	Deferred Inflows of Resources, TRS		1,317,015.00
GW-C00-698	Deferred Outflows of Resources, TRS		112,805.00
GW-C00-9020-800	TRS Pension Expense		3,023,006.00
GW-C00-638	Net Pension Liability - Proportionate Share		
Total		**4,452,826.00**	**4,452,826.00**

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Trial Balance: ***TB***
Workpaper: ***1400.11 - SAS 114 Journal Entries***

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 14			
To record CY extraclassroom activities			
TC200.EC	Key Bank - former TA Extra Cla		
TC738.01	Extra Class Activities		
Total		**0.00**	**0.00**
Adjusting Journal Entries JE # 15			
To reclassify lease payment for BOCES IPA			
A9788-600-00-0000	Lease Principal	108,172.00	
A9788-700-00-0000	Lease Interest	12,913.00	
A2630-490-01-0000	COMPUTER ASSIST.BOCES SER		121,085.00
Total		**121,085.00**	**121,085.00**
Adjusting Journal Entries JE # 16			
GW-To record current year lease additions			
GW-C00-10-K124-000	Intangible Lease Asset - Machinery and Equipment	267,422.00	
GW-C00-60-2110-200	Teach Reg School-Equipment		267,422.00
Total		**267,422.00**	**267,422.00**
Adjusting Journal Entries JE # 17			
GW-To amortize leased assets			
GW-C00-60-2110-350	Instruction - Amortization	131,707.00	
GW-C00-10-K134-000	Accumulated Amortization - Intangible Lease Asset - Machinery and Equipment		131,707.00
Total		**131,707.00**	**131,707.00**
Adjusting Journal Entries JE # 18			
GW-To record principal payment for lease liability			
GW-C00-20-W682-000	Lease Liability	108,172.00	
GW-C00-60-9788-600	Leases - Principal		108,172.00
Total		**108,172.00**	**108,172.00**
Adjusting Journal Entries JE # 19			
To reconcile to the prior year fund balance due to voided checks			
TC923.00	Net Assets Restricted	875.00	
TC033-2915-400	SCHOLARSHIPS		875.00
Total		**875.00**	**875.00**
Adjusting Journal Entries JE # 20			
To recognize BAN portion paid by the General Fund and reconcile BAN interest payment to actual			
A9731-700-01-0000	BAN - INTEREST	590,000.00	
H391.00	Due From Other Funds	590,000.00	
VL9731.7	Library - BAN Interest	75,160.00	
A630.00	Due To Other Funds		590,000.00
H26M-5731.000	Bond Anticip.Notes Redmd Appro		590,000.00
VL2770	Library Reimbursement		75,160.00
Total		**1,255,160.00**	**1,255,160.00**
Adjusting Journal Entries JE # 21			
To recognize Library Bond			
HL-1620.293	General Construction	1,879,000.00	
H5710	Serial Bonds		1,879,000.00
Total		**1,879,000.00**	**1,879,000.00**

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Workpaper: ***1400.11 - SAS 114 Journal Entries***

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 22			
To adjust for premium netted with interest expense			
A9731-700-01-0000	BAN - INTEREST	174,069.00	
V2710	PREMIUM ON SALE OF BONDS	189,289.00	
A2710	Premiums on Debt		174,069.00
V9901-900	INTERFUND TRANSFER		189,289.00
Total		**363,358.00**	**363,358.00**
Adjusting Journal Entries JE # 702			
To adjust Excess Cost Revenue/ Receivable to the amount actually receipted			
A3101.001	Excess Cost Aid	153,802.00	
A410.00	Due From State and Federal		153,802.00
Total		**153,802.00**	**153,802.00**
Adjusting Journal Entries JE # 703			
To record client entry recording Sept General Aid receivable			
A410.00	Due From State and Federal	528,999.00	
A3101.000	State Aid - Basic Formula		528,999.00
Total		**528,999.00**	**528,999.00**
Adjusting Journal Entries JE # 705			
GW Entry to adjust to adjust Retainage Payable			
GW-C00-60-1999-600	Retainage Expense	144,342.00	
GW-C00-20-0605-000	Retainage Payable		144,342.00
Total		**144,342.00**	**144,342.00**