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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Monticello Central School District
Monticello, New York 12701

To the Audit Committee and Board of Education of the
Monticello Central School District

We have performed the procedures enumerated below on the internal control assessment of the Monticello Central School District for the months of January, February and March 2026. Monticello Central School District's management is responsible for the design, selection, and implementation of the internal controls.

Monticello Central School District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting Monticello Central School District in evaluating internal control procedures based on guidance published by New York State Education Department and New York State Office of the State Comptroller. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Revenue and Cash Management – Cash Management and Investments

1. We reviewed all District bank accounts at March 31, 2026 and verified that the bank provided collateral on amounts in excess of FDIC coverage.

Conclusion

- No findings were noted as a result of the above named procedures. The bank provided sufficient collateral on all accounts in excess of FDIC coverage.

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Facilities, Equipment and Inventory - Facilities Construction

2. We obtained the District's Capital Projects Fund general ledger for the period January 1, 2026 – March 31, 2026. Based on our review of this ledger, we performed the following procedures:

   - We obtained all progress billing reports for the period January 1, 2026 – March 31, 2026.
   - We recalculated the amounts reported on the progress billing reports to verify accuracy.
   - We verified that the Architect and/or Engineer approved the payment and that their signature on the application was notarized.
   - We traced the payment from the progress billing report to a warrant approved by the Board.

Conclusion

- No findings were noted as a result of the above named procedures.

Student Services – Student Transportation

3. We obtained a schedule of all District owned buses as of March 31, 2026 and performed the following procedures:

   - We verified all the buses listed on the District's schedule were insured by tracing them to a schedule of insurance.
   - We verified that the District is not insuring buses that have been previously auctioned off.

Conclusion

- No findings were noted as a result of the above named procedures.

Student Related Data – Reliability of Student Performance Data

4. We interviewed the Executive Director of Data, Assessment and Human Resources, to determine whether the District has procedures in place for student performance data. New York State Department of Education recommends at minimum the District has the following procedures in place:

   - There must be a designated individual who is responsible for maintaining enrollment, test scores, dropout and cohort data.
   - District employees should receive training on student performance data reporting requirements for New York State.
   - The District is required to maintain records showing the date each student first entered the ninth grade, entered a New York State school, took each required Regents examination (or approved alternative test) along with their test score, and left the District.

Student Related Data – Reliability of Student Performance Data *(Continued)*

Conclusion

- The District has procedures in place for student performance data to comply with the requirements of the New York State Department of Education.

Risk Assessment Update (References below are from NYS Checklist)

VI. Student Services

- Student Transportation
- Food Service
- Extraclassroom Activity Fund

VII. Student Related Data

- Attendance
- Reliability of Student Performance Data

Regarding the Risk Assessment Update, there are no other matters to report at this time.

We were engaged by Monticello Central School District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on internal control assessment for the months of January, February and March 2026. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Monticello Central School District and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Monticello Central School District and the audit committee of Monticello Central School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Waschitz Pavloff CPA LLP

Monticello, New York

June 1, 2026