Jamie Ballard
Business Official
Deposit Central School District
171 Second Street
Deposit, New York 13754

Dear Jamie:

Enclosed are your audited financial statements for the fiscal year ended June 30, 2026. You should have already received an electronic copy of your financial reporting package. Please send one copy of both audit reports and both letters of comments, preferably via electronic submission, through the NYSED portal: portal.nysed.gov/abp.

In addition, a copy of both audit reports and letters of comment should be sent to the Office of the New York State Comptroller at: afrfile@osc.state.ny.us.

A corrective action plan, if applicable, should also be mailed to the State Education Department and the Office of State Comptroller.

Once the Single Audit reporting package is completed, we will process the Data Collection Form. The Data Collection Form is required to be certified electronically. Both the Data Collection Form and a copy of the School District audit report must be submitted electronically. The School District and Insero & Co. CPAs, LLP must certify the report and then submit.

Should you have any questions, do not hesitate to contact us.

Best regards,

Insero & Co. CPAs, LLP

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
September 30, 2026