

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING

November 10, 2022

6:00 PM

Auditorium of the Leavenworth Middle School

AGENDA

1. Call to Order/Pledge of Allegiance

Approval of Agenda

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of November 10, 2022.

Motion for approval by _____, seconded by _____, all in favor ____-____.

2. Presentations:

- Student Presentation – NRWE Students – Quinn Whitcomb (4th Grade) & Tatum Whitcomb (UPK)
- Leavenworth Middle School– Crystal Rupp, Scott Hassall
 - School Improvement Plan - Fall Update
- 2023-24 Budget Calendar – Michael Pullen & Gary Barno

3. Reports and Correspondence:

- Board of Education Building Liaisons
 - Elementary School –Linda Eygnor
 - Middle School – Paul Statskey
 - High School – Tina Reed
- Four County Update – Linda Eygnor
- Handbook Committee – Lucinda Collier, Tina Reed, Jasen Sloan
- Audit Committee –John Boogaard, Shelly Cahoon, Linda Eygnor
- Building & Grounds/Capital Project/Energy Committee – Jasen Sloan, Shelly Cahoon, Paul Statskey
- District Safety Committee – Jasen Sloan
- Policy Committee – Paul Statskey, Shelly Cahoon, Tina Reed
 - First Reading: The following policies are being submitted for a first reading.

1000	By-Laws	
1610	Annual District Meeting and Election/Budget Vote	Revised
3000	Community Relations	
3310	Public Access to Records	Revised
5000	Non-Instructional/Business Operations	
5130	Budget Adoption	Revised
5140	Administration of the Budget	Delete
5150	Contingency Budget	Delete
5230	Acceptance of Gifts, Grants, and Bequests to the District	Revised
5570	Financial Accountability	Revised
5640	Smoking/Tobacco Use	Revised

4. Public Access to the Board:

This time is provided for residents of the District to address the Board of Education. Persons wishing to speak must complete the sign in sheet and be recognized by the President. The speaker will be allowed three minutes to address the Board of Education.

5. Consent Agenda:

A motion for approval of items as listed under the CONSENT AGENDA ITEMS is made by _____, and seconded by _____ any discussion- All in favor ___ - ___.

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of October 13, 2022.

b. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated October 5, 6, 11, 12, 17, 18, 19, 25, 26, 28 2022; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14787	13652	13764	14761	12537	12883	13404	14378	12890
11722	12048	14288	12991	12433	14263	14264	12773	14723
13282	14664	14591	14702	13664	13725	13866	12928	12963
14130	13178	12547	12063	14753	13487	12767		
IEP Amendments:								
14572	14499							

c. Substitute Teachers and Substitute Service Personnel

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the individuals named on the substitute lists, which are on file with the District Clerk.

d. Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for July 2022.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for August 2022.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for September 2022.

e. Basic Financial Statements & Management Letter

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, accepts the Basic Financial Statements and Management Letter for the year ending June 30, 2022.

f. Budget Calendar for 2023-2024

RESOLUTION

Be it resolved that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Budget Calendar for the 2023-24 school year.

g. Long-Term Financial Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Long-Term Financial Plan.

h. Tax Collector's Report and the Return of Taxes to the County

Gary Barno is recommending that the Tax Collector's Report (attached) be approved and the unpaid school taxes be returned to the County for collection of payment.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Tax Collector's Report be approved and the return of the 2022 unpaid school taxes to Wayne County for collection of payment.

i. Personnel Items:

1. Letter of Resignation – Jason Shetler

Jason Shetler has submitted a letter of resignation as Assistant Principal.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Jason Shetler as Assistant Principal effective November 27, 2022.

2. Letter of Resignation – Susan McWilliams

Susan McWilliams, Long Term Substitute, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Susan McWilliams as Long Term Substitute, effective November 18, 2022.

3. Appoint Food Service Helper – Charlotte Breese

Rita Lopez recommends Charlotte Breese to fill a Food Service Helper position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the 52 week probationary appointment of Charlotte Breese as a Food Service Helper conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: October 24, 2022-October 23, 2023

Salary: \$15.00/hr.

4. Appoint Cook – Diane Flynn

Rita Lopez recommends Diane Flynn to fill a Cook position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the 52 week probationary appointment of Diane Flynn as a Cook conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: October 24, 2022-October 23, 2023

Salary: \$15.00/hr.

5. Provisionally Appoint Head Custodian – Dante Vacchetto
Ben Stopka recommends Dante Vacchetto as Head Custodian.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the provisional appointment of Dante Vacchetto as a Head Custodian conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 at a rate of \$20.00/hr. effective November 14, 2022.

6. Appoint Cleaner –Brandon Voorhees
Ben Stopka recommends Brandon Voorhees to fill a Cleaner position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the 52 week probationary appointment of Brandon Voorhees as a Cleaner conditional upon a criminal history record check according to commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: November 14, 2022-November 13, 2023

Salary: \$15.00/hr.

7. Permanent Appointment –Jessica Burry
Rita Lopez recommends Jessica Burry to a permanent appointment as Cook.

RESOLUTION

Be it resolved, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the permanent appointment of Jessica Burry as Cook effective November 10, 2022.

8. Appoint Student Summer Worker

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Mariah Craine as a Student Summer Worker at rate of \$13.20/hour effective July 6, 2022 through August 30, 2022.

9. Appoint Part-Time Drivers Education Instructor

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following appointment:

Position: Part Time Drivers Education Instructor

Appointment/Name: Matthew Savino

Assign./Loc: Part Time Drivers Education Instructor/NRWHS

Certification: NYS DOMV-Drivers Education Instructor Certification

Effective Dates: September 1, 2022- June 30, 2023

Classification/Hourly Rate: Exempt/\$38.63 per hour (minus applicable deductions)

10. Program Appointments

The following individuals are being recommended to work in enrichment programs that are funded by grants.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2022-2023 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
George Wetherell	Grant Program Teacher	\$33.50/hr.
Lisa Putman	Grant Program Teacher Aide	\$16.28/hr.
Kursty Mendenhall	Grant Program Teacher Aide	\$15.00/hr.

11. Co-Curricular Appointments

A number of individuals are being recommended to fill co-curricular positions.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill co-curricular positions for the 2022-23 school year.

Name	Bldg.	Title	Step	Year	Salary
Zachary Norris		Athletic Event Staff			Per NRWTA contract
Amy Chmielecki		Athletic Event Staff			Per NRWTA contract
Cary Merritt		Athletic Event Staff			Per NRWTA contract
Gary Lockwood		Athletic Event Staff			Per NRWTA contract

12. Coaching and Athletic Department Appointment

Marc Blankenberg recommends the following individuals to fill coaching position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching and athletic appointments for the 2022-23 school year, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87, and successful completion of all required First Aid/CPR and Child Abuse courses.

Name		Position	Step	Years	Salary
Gerald DeCausemaker	Varsity	Wrestling Coach	4	41	\$8,719
Paul Petersen	Varsity	Volunteer Assistant Wrestling Coach			Volunteer
Brian Jeary	JV	Wrestling Coach	4	18	\$6,085
Paul Petersen	Modified	Wrestling Coach	4	16	\$4,330
Cathy LaValley	Varsity	Bowling Coach	4	25	\$4,856
Brian Cole	Varsity Boys	Swim Coach	4	16	\$8,719
Kelly Cole	Varsity Boys	Volunteer Assistant Swim Coach			Volunteer
Kelly Cole	Modified	Swim Coach	3	7	\$4,293
Michael Kanaley	Varsity Boys	Basketball Coach	2	5	\$7,133
Ethan Durocher	JV Boys	Basketball Coach	1	3	\$3,688
Brad LeFevre	Modified Boys	Basketball Coach	2	5	\$3,542
George Mitchell	Varsity	Indoor Track Coach	4	22	\$8,719
Victoria Converse	Varsity Girls	Basketball Coach	1	1	\$5,284
Michelle Lancaster	JV Girls	Basketball Coach	1	1	\$3,688
Alex Richwalder	Modified Boys	Basketball Coach (2 nd Team)	1	1	\$2,624

13. Appoint Volunteers

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to work as a volunteer in the district for the 2022-2023 school year.

Heather Luther
Tiffany Vogl
Ashley Mirrer

Nikole Smith
Cheryl Rice
Mary Ann Giebner

Ashley Shear
Kayla Whitcomb
Erin Wanek

6. Policies

A motion for approval of items as listed under Policies is made by _____, and seconded by _____ any discussion- All in favor ___-___.

1. Approval of Policies

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following new and/or revised policies:

1000	By Laws	
1330	Appointments and Designations by the Board	Delete
7000	Students	
7120	Age of Entrance	Revised
7132	Foreign Exchange Students	Revised
7440	Contests for Students, Student Awards and Scholarships	Revised
8000	Instruction	
8241	Patriotism, Citizenship and Human Rights Education	Delete
8333	Religious Expression in the Education Program	Delete
8350	Use of Copyrighted Materials	Delete

7. Items requiring a roll call vote:

A motion for approval Item #1 is made by _____ and seconded by _____ it was adopted and the following votes were cast:

1. Appointment as Instructional Coach and Appointment of Teacher on Special Assignment- Casie DeWispelaere

RESOLUTION

Be it resolved that the Board of Education, upon the recommendation of the Superintendent of Schools, approves of the appointment of Casie DeWispelaere as a Teacher on Special Assignment (TOSA) in Instructional Support Services as of July 1, 2022, where she will continue to accruing seniority and service in her original tenure area of Elementary pursuant to Commissioner’s Regulation §30-1.9(b).”

Lucinda Collier	Voting	___ yes	___ no
Jasen Sloan	Voting	___ yes	___ no
John Boogaard	Voting	___ yes	___ no
Shelly Cahoon	Voting	___ yes	___ no
Linda Eygnor	Voting	___ yes	___ no
Tina Reed	Voting	___ yes	___ no
Paul Statskey	Voting	___ yes	___ no

A motion for approval of Item #2 is made by _____ and seconded by _____ it was adopted and the following votes were cast:

2. Co-Curricular Appointments

A following individual is being recommended to fill co-curricular position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individual to fill co-curricular positions for the 2022-23 school year.

Name	Bldg.	Title	Step	Year	Salary
Jennifer Sloan		Athletic Event Staff			Per NRWTA contract

Lucinda Collier	Voting	___ yes	___ no
Jasen Sloan	Voting	___ yes	___ no
John Boogaard	Voting	___ yes	___ no
Shelly Cahoon	Voting	___ yes	___ no
Linda Eygnor	Voting	___ yes	___ no
Tina Reed	Voting	___ yes	___ no
Paul Statskey	Voting	___ yes	___ no

Board Member Requests/Comments/Discussion

- Board Goals Discussion

Good News:

Informational Items:

- Claims Auditor Reports
- Extra Classroom Activity Reports

Motion for Adjournment:

There being no further business or discussion, a motion is requested adjourn the regular meeting.

Motion for approval by _____, seconded by _____, with motion approved ___-___. Time adjourned: __:___ p.m.

By-Laws

SUBJECT: ANNUAL DISTRICT MEETING AND ELECTION/BUDGET VOTE

Pursuant to law, the Annual District Meeting and Election/Budget Vote for the School District will be held on the third Tuesday in May. At this time, the District's registered voters will elect members of the Board of Education and will also vote on the District Budget for the upcoming school year. However, in the event that the third Tuesday in May conflicts with a religious holiday, the School Board may petition the Commissioner of Education to obtain permission to hold the Annual Meeting and Election/Budget Vote on the second Tuesday in May. Such request from the Board of Education must be certified and received by the Commissioner no later than March 1.

In the event that a school budget revote is necessary; it shall be held on the third Tuesday of June. However, in the event that the third Tuesday of June conflicts with a religious holiday, the School Board may petition the Commissioner of Education to obtain permission to hold the budget revote on the second Tuesday in June. Such request from the Board of Education must be certified and received by the Commissioner no later than March 1.

The District Clerk shall give notice of the time and place of holding the Annual Meeting and Election/Budget Vote by publishing such notice four (4) times within seven (7) weeks preceding the meeting. The first publication of the notice must be at least forty-five (45) days prior to the meeting. Such notice must appear in two, if there are two, newspapers which have a general circulation within the District, or one newspaper, if there is one newspaper with a general circulation within the District. The notice shall also contain such other information as required by law.

Copies of the proposed annual operating budget for the succeeding year to be voted upon at the Annual Meeting and Election shall be available to District residents, on request, in each District school building during certain designated hours on each day other than a Saturday, Sunday or holiday during the fourteen (14) days preceding such Annual Meeting. The availability of this budget information shall be included in a legal notice of the Annual Meeting; and such copies of the proposed budget will also be available to District residents at the time of the Annual Meeting and Election.

[Absentee ballots are available per Education Law. Qualified individuals should contact the district clerk to request an absentee ballot.](#)

Education Law Sections 1608, 1716, 1804(4), 1906(1), 2003(1), 2004(1), 2007(3), 2014, 2017(5), 2017(6), 2018 (a)(b)(d), 2022(1), 2504 and 2601-a(2)

Adopted: 3/24/98
Revised: 1/9/07

SUBJECT: PUBLIC ACCESS TO RECORDS

Access to District records will be consistent with the rules and regulations established by the New York State Committee on Open Government and will comply with all the requirements of the New York State Freedom of Information Law (FOIL).

Records Access Officer

The Superintendent, subject to the approval of the Board, will designate a Records Access Officer who will have the duty of coordinating the District's response to public requests for access to records.

Fulfilling FOIL Requests

The District will provide copies of records in the format and on the medium requested by the person filing the FOIL request if the District can reasonably do so regardless of burden, volume, or cost of the request. The District may charge a fee for copies as permitted by law and regulation.

The District may require a person requesting lists of names and addresses to provide a written certification that they will not use the lists of names and addresses for solicitation or fundraising purposes and will not sell, give, or otherwise make available the lists of names and addresses to any other person for the purpose of allowing that person to use the lists of names and addresses for solicitation or fundraising purposes.

Requests for Records via Email

If the District has the capability to retrieve or extract electronic records with reasonable effort, it will provide the records electronically upon request. The District will accept requests for records submitted in the form of email and respond to those requests by email using the forms supplied by the District. This information will be posted on the District website, clearly designating the email address for purposes of receiving requests for records via this format.

When the District maintains requested records on the Internet, the response will inform the requester that the records are accessible via the Internet and in printed form either on paper or other information storage medium.

Notification

The District will post in a conspicuous location wherever records are kept and/or publish in a local newspaper of general circulation a notice which contains: the locations where records will be made available for inspection and copying; the name, title, business address, and business telephone number of the Records Access Officer; and the right to appeal a denial of access to records with the name and business address of the person or body to whom the appeal should be directed.

(Continued)

2022

**3310
2 of 2**

Community Relations

**Education Law § 2116
Public Officers Law Article 6
21 NYCRR Part 1401**

**Adopted: 1992
Revised: 11/12/03; 10/28/08; 2/12/13;**

SUBJECT: PUBLIC ACCESS TO RECORDS

Access to records of the District shall be consistent with the rules and regulations established by the State Committee on Open Government and shall comply with all the requirements of the New York State Public Officers Law Sections 87 and 89.

A records access officer shall be designated by the Superintendent, subject to the approval of the Board of Education, who shall have the duty of coordinating the School District's response to public request for access to records.

The District shall provide copies of records in the format and on the medium requested by the person filing the Freedom of Information Law (FOIL) request if the District can reasonably do so regardless of burden, volume or cost of the request.

Regulations and procedures pertaining to accessing and providing District records shall be as indicated in the School District Administrative Manual.

Requests for Records via Email

If the District has the capability to retrieve electronic records, it must provide such records electronically upon request. The District shall accept requests for records submitted in the form of electronic mail and respond to such requests by electronic mail using the forms supplied by the District. This information shall be posted on the District website, clearly designating the email address for purposes of receiving requests for records via this format.

When the District maintains requested records electronically, the response shall inform the requester that the records are accessible via the Internet and in printed form either on paper or other information storage medium.

Education Law Section 2116
Public Officers Law Sections 87 and 89
21 New York Code of Rules and Regulations (NYCRR) Parts 1401 and 9760

Adopted: 1992
Revised: 11/12/03; 10/28/08; 2/12/13

SUBJECT: BUDGET ADOPTION

The Board of Education shall review the recommended budget of the Superintendent of Schools and shall seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven nor more than 14 days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.

The District budget for any school year, or any part of ~~such~~ the budget, or any proposition(s) involving the expenditure of money for that school year, will not be submitted for a vote of the qualified District voters more than twice.

The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.

Contingency Budget

In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. If the voters fail to approve the second budget submittal, or budget proposition(s), or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget with a tax levy that is no greater than the prior year's levy (i.e., 0% levy growth).

The administrative component of the contingency budget is capped at the lesser of:

- a) The percent of the administrative component to the total budget in the prior year's budget, not including the capital component; or
- b) The percent that the administrative component comprised in the last proposed defeated budget for the subsequent year, not including, the capital component.

~~The District budget for any school year, or any part of such budget, or any proposition(s) involving the expenditure of money for that school year, will not be submitted for a vote of the qualified District voters more than twice.~~

~~The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.~~

Education Law §§ 1608, 1716, 1804(4), 1906(1), 2002(1), 2003(1), 2004(1), 1950, 2007(3)(b), 2022, 2023, 2023-a, and 2601-a
8 NYCRR §§ ~~100.2(bb), 170.8, and 170.9~~ 170.3

NOTE: Refer also to Policy #5110 -- [Budget Planning and Development](#)

Adopted: 1992

Revised: 7/12/00, 11/12/03, 10/28/08, 10/16/12; 6/13/17;

SUBJECT: ADMINISTRATION OF THE BUDGET

—The Superintendent, working in conjunction with the administrative staff, is responsible to the Board for the administration of the budget. This includes, but is not limited to:

- a) — Acquainting District employees with the final provisions of the program budget and guiding them in planning to operate efficiently and economically within these provisions.
- b) — Providing direction to the District in maintaining those records of accounting control as are required by the New York State Uniform System of Accounts for School Districts, the Board, and other procedures as are deemed necessary and will keep the various operational units informed through periodic reports as to the status of their individual budgets.
- c) — Keeping the various operational units informed through periodic reports as to the status of their individual budgets.

—Unless otherwise provided by law, no claim against the District will be paid unless such claims have been audited and approved by the Board/Claims Auditor.

Budget Transfers

The Superintendent is authorized to transfer funds between and within functional unit appropriations for teachers' salaries and ordinary contingent expenses. Whenever changes are made, they are to be incorporated in the next Board agenda for informational purposes only.

Statement of the Total Funding Allocation

—When required by law, the District will annually submit, prior to July 1, to the Commissioner of Education and the Director of the Budget a detailed statement of the total funding allocation for each school in the District for the upcoming school budget year. This statement will be in a form developed by the Director of the Budget, in consultation with the Commissioner of Education. This statement will be made publicly available and posted on the District website.

Education Law § 1718
8 NYCRR § 170.2(f)

Revised: 6/24/97; 6/13/17; 6/9/20;

SUBJECT: CONTINGENCY BUDGET

If the original proposed budget is not approved by District voters at the Annual District Meeting and Election, the Board has the option of either resubmitting the original or revised budget for voter approval at a special meeting held at a later date; or the Board may, at that point, adopt a contingency budget. If the Board decides to submit either the original or a revised budget to the voters for a second time, and the voters do not approve the second budget submittal, the Board must adopt a contingency budget. The tax levy in the contingency budget cannot exceed the total tax levy of the prior year (i.e., there should be 0% levy growth).

The administrative component of the contingency budget is capped at the lesser of:

- a) The percent of the administrative component to the total budget in the prior year's budget, not including the capital component; or
- b) The percent the administrative component comprised in the last proposed defeated budget for the subsequent year, not including the capital component.

Education Law Sections 2002, 2023, 2023-a, 2024 and 2601-a

Adopted: 1/9/07

Revised: 10/28/08, 10/16/12; 6/13/17

SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT

The Board may accept gifts, donations, grants, or bequests (collectively "gifts") of money, real property or personal property, as well as other merchandise that add to the overall welfare of the District, provided that acceptance is in accordance with existing laws and regulations. Donations to the ~~school District~~ are fully tax deductible so long as the gift is used exclusively for public purposes ~~in accordance with USC Section 170(e)~~. The Board may refuse any gift that constitutes a conflict of interest, gives an appearance of impropriety, or is not in its best interests. The Board will safeguard the District, the staff, and students from commercial exploitation, from special interest groups, and the like.

The Board will not accept any gifts which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities, or any item that requires upkeep and maintenance include funds to carry out maintenance for the foreseeable life of the donation.

The Board will not formally consider the acceptance of gifts until and unless it receives the offer in writing from the donor or grantor or their attorney or financial advisor. Any gifts donated to the Board and accepted on behalf of the District must be by official action and resolution passed by Board majority. ~~The Board would prefer the gift to be a general offer rather than a specific one. Consequently, the Board would suggest that the donors or grantors work first with the school administrators in determining the nature of their gift prior to formal consideration for acceptance by the Board. However, the Board, in its discretion, may direct the Superintendent to apply the gift for the benefit of a specific school or school program.~~

The Board is prohibited, in accordance with the New York State Constitution, from making gifts or charitable contributions with District funds.

~~Gifts of money to the District will be annually accounted for under the trust and agency account in the bank designated by the Board.~~ Gifts to the District will be annually accounted for as required by Generally Accepted Accounting Principles (GAAP).

All gifts become District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to ~~a~~ donors or grantors in recognition of ~~his or her~~ their contribution to the District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.

Gift Giving

The Board of Education recognizes that gift giving, especially during the holiday season, may be a common practice for many District employees. While the giving or exchanging of gifts may be acceptable among staff members, the Board strongly encourages District employees and students to show appreciation through written notes or greeting cards.

Additionally, all business contacts will be informed that gifts exceeding \$75 to District employees will be returned or donated to charity.

(Continued)

**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT
(Cont'd.)**

New York State Constitution Article 8, § 1

Education Law §§ 404(1), 1604(44), 1709(12), 1709(12-a), 1709(12-b), ~~and~~ 1718(2), 3701, and 3703

Real Property Tax Law 980-a(3)

~~General Municipal Law § 805-a(1)~~

SUBJECT: FINANCIAL ACCOUNTABILITY

The North Rose-Wolcott Central School District has internal controls in place to verify that:

- a) The goals and objectives of the District are accomplished;
- b) The District complies with the laws, regulations, policies, and good business practices;
- c) Audit recommendations are considered and implemented;
- d) Operations are efficient and effective;
- e) Assets are safeguarded; and
- f) Accurate, timely and reliable data are maintained.

The District's governance and control environment will include the following:

- a) The District's code of ethics addresses conflict of interest transactions with Board members and employees. Transactions that are less-than-arm's length are prohibited. Less-than-arm's length is a relationship between the District and employees or vendors who are related to District officials or Board members.
- b) The Board requires corrective action for issues reported in the Certified Public Accountant's (CPA's) management letter, audit reports, the Single Audit, and consultant reports.
- c) The Board has established the required policies and procedures concerning District operations.
- d) The Board routinely receives and discusses the necessary fiscal reports including the:
 1. Treasurer's cash reports,
 2. Budget status reports,
 3. Revenue status reports,
 4. **Monthly Quarterly** extra classroom activity fund reports, and
 5. Fund balance projections (usually starting in January).
- e) The District has a long-term (three to five years) financial plan for both capital projects and operating expenses.

(Continued)

SUBJECT: FINANCIAL ACCOUNTABILITY (Cont'd.)

- f) The District requires attendance at training programs for Board members, business officials, treasurers, claims auditors, and others to ensure they understand their duties and responsibilities and the data provided to them.
- g) The Board has an audit committee to assist in carrying out its fiscal oversight responsibilities.
- h) The District's information systems are economical, efficient, current, and up -to-date.
- i) Confidential computer files are secured with passwords or other controls, backed up on a regular basis, and stored at an off-site or in a secure location.
- j) The District periodically verifies that its controls are working efficiently.

Audit Response

Periodically, the District receives audit reports from the External (Independent) Auditor and/or the Office of the New York State Comptroller. The Board will review all audit recommendations in consultation with the audit committee, and respond appropriately. Independent and Comptroller audit reports and the accompanying management letters will be made available for public inspection. The District will also timely post a copy of the annual external audit report or the Comptroller's final audit report on its website for a period of five years. Notice of the availability of independent and Comptroller audit reports will be published in the District's official newspaper or one having general circulation in the District. If there is no newspaper, notice must be placed in ten public places within the District.

Discipline/Civil and Criminal Penalties

Individuals who fail to follow Board policies and/or District protocols related to financial accountability and/or internal controls will be subject to discipline, up to and including termination, and may additionally be subject to civil and/or criminal penalties.

Education Law § 2116-a(3-b)
8 NYCRR § 170.12
General Municipal Law § 33(2)(e) and 35(1), (2)

NOTE: Refer also to Policy #5572 -- Audit Committee

Adopted: 1/9/07
Revised: 4/14/15; 3/24/20, 3/24/22;

SUBJECT: — SMOKING/TOBACCO USE

The use of tobacco products is prohibited on school grounds. Smoking and vaping are prohibited on school grounds and within 100 feet of the entrances, exits, or outdoor areas of any of the District's schools. In addition, the use of tobacco products, smoking, and vaping are prohibited at any school-sponsored event or activity that occurs off school grounds, including those taking place in another state.

For purposes of this policy, the following definitions apply:

- a) — Tobacco products means one or more cigarettes or cigars, bidis, chewing tobacco, powdered tobacco, nicotine water, or any other tobacco products.
- b) — Smoking means the burning of a lighted cigar, cigarette, pipe, or any other matter or substance containing tobacco.
- c) — Vaping means the use of an electronic cigarette.
- d) — Electronic cigarette (or e-cigarette) means an electronic device delivering vapor inhaled by an individual user, and includes any refill, cartridge, and any other component of such a device.
- e) — School grounds means any building, structure, and surrounding outdoor grounds, including entrances or exits, contained within the District's preschool, nursery school, elementary, or secondary school's legally defined property boundaries as registered in the County Clerk's Office, as well as any vehicles used to transport children or school personnel.

— This policy does not apply to smoking or vaping in a residence, or within the real property boundary lines of residential real property.

Public Notification of Policy

The District will prominently post signs prohibiting smoking and vaping on school grounds in accordance with applicable law. The District will also designate a school official to tell inform individuals found smoking or vaping in a non-smoking area that they are in violation of law and District policy.

— The District will communicate this policy to staff, students, parents/guardians, volunteers, visitors, contractors, and outside groups through means such as the District's *Code of Conduct*, student handbooks, newsletters, announcements, facilities use forms/agreements, and/or the prominent display of this policy in appropriate locations.

(Continued)

SUBJECT: ~~SMOKING/TOBACCO USE (Cont'd.)~~

Prohibition of Tobacco Promotional Items/Tobacco Advertising

— Tobacco promotional items (e.g., brand names, logos, and other identifiers) are prohibited:

- a) — On school grounds;
- b) — In any district vehicles used to transport students or school personnel;
- c) — At school-sponsored events or activities, including those that take place off school grounds, including in another state or country;
- d) — In school publications;
- e) — On clothing, shoes, accessories, gear, and school supplies in accordance with the District's *Code of Conduct* and applicable collective bargaining agreements.

— This prohibition of tobacco promotional items will be enforced in accordance with the District's *Code of Conduct* and applicable collective bargaining agreements.

— The District will request, whenever possible, tobacco free editions of periodical publications for school libraries and classroom use.

20 USC §§ 6081-6084, 7971-7974
Education Law § 409
Public Health Law §§ 1399-n, 1399-o, 1399-p and 1399-aa
8 NYCRR §§ 155.5, 156.3

NOTE: — Refer also to Policies ~~#3280 — Use of School Facilities, Materials and Equipment~~
~~#7320 — Alcohol, Tobacco, Drugs, and Other Substances~~
~~#8240 — Instruction in Certain Subjects~~
~~District Code of Conduct~~

Revised: ~~6/24/97; 11/12/03; 1/9/07; 12/12/17; 3/12/19~~

SUBJECT: SMOKING, TOBACCO, AND CANNABIS (MARIJUANA) USE

The following actions are prohibited on school grounds and at school functions: smoking; vaping; using tobacco products; and/or using or ingesting any form of cannabis.

Smoking and vaping are prohibited within 100 feet of the entrances, exits, or outdoor areas of any of the District's schools. However, this prohibition does not apply to smoking or vaping in a residence, or within the real property boundary lines of residential real property.

Exceptions may exist for authorized medical cannabis use.

Definitions

For purposes of this policy, the following definitions apply:

- a) "Electronic cigarette" (or "e-cigarette") means an electronic device delivering vapor inhaled by an individual user, and includes any refill, cartridge, and any other component of such a device.
- b) "School function" means a school-sponsored or school-authorized extracurricular event or activity regardless of where the event or activity takes place, including any event or activity that may take place virtually or in another state.
- c) "School grounds" means any building, structure, and surrounding outdoor grounds, including entrances or exits, contained within the District's preschool, nursery school, elementary, or secondary school's legally defined property boundaries as registered in the County Clerk's Office, as well as any vehicles used to transport children or school personnel.
- d) "Smoking" means the burning of a lighted cigar, cigarette, pipe, or any other matter or substance containing tobacco, cannabis, or cannabinoid hemp.
- e) "Tobacco products" means cigarettes or cigars, bidis, chewing tobacco, powdered tobacco, nicotine water, or any other tobacco products.
- f) "Vaping" means the use of an electronic cigarette.

Notification

The District will prominently post signs prohibiting smoking and vaping on school grounds in accordance with applicable law. Appropriate District officials will inform individuals smoking or vaping in a non-smoking area that they are in violation of law and/or District policy.

(Continued)

SUBJECT: SMOKING, TOBACCO, AND CANNABIS (MARIJUANA) USE (Cont'd.)

The District will communicate this policy to staff, students, parents/guardians, volunteers, visitors, contractors, and outside groups through means such as the District's *Code of Conduct*, student handbooks, newsletters, announcements, facilities use forms/agreements, and/or the prominent display of this policy in appropriate locations.

Prohibition of Tobacco Promotional Items/Tobacco Advertising

Tobacco promotional items (e.g., brand names, logos, and other identifiers) are prohibited:

- a) On school grounds;
- b) In any vehicles used to transport students or school personnel;
- c) At school functions;
- d) In school publications;
- e) On clothing, shoes, accessories, gear, and school supplies in accordance with the District's *Code of Conduct* and applicable collective bargaining agreements.

This prohibition of tobacco promotional items will be enforced in accordance with the District's *Code of Conduct* and applicable collective bargaining agreements.

The District will request, whenever possible, tobacco free editions of periodical publications for school libraries and classroom use.

20 USC §§ 6081-6084 and 7971-7974
41 USC § 8101 et seq.
Education Law § 409
Penal Law § 222.10
Public Health Law §§ 1399-n, 1399-o, 1399-p, and 1399-aa
8 NYCRR §§ 155.5 and 156.3

NOTE: Refer also to Policies #3280 -- Use of School Facilities, Materials, and Equipment
#6150 -- Alcohol, Tobacco, Drugs, and Other Substances (Staff)
#7320 -- Alcohol, Tobacco, Drugs, and Other Substances (Students)
#8240 -- Instruction in Certain Subjects
District *Code of Conduct*

Revised: 6/24/97; 11/12/03; 1/9/07; 12/12/17; 3/12/19;

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
 ORGANIZATION AND REGULAR MEETING AGENDA

October 13, 2022 6:00 PM AUDITORIUM OF THE LEAVENWORTH MIDDLE SCHOOL

PRESENT:

BOE Members: Lucinda Collier, Shelly Cahoon, Linda Eygnor, Paul Statskey

Absent: John Boogaard, Tina Reed, Jasen Sloan

Superintendent: Michael Pullen

District Clerk: Tina St. John

Approximately 22 students, staff and guests.

1. Call to Order/Pledge of Allegiance

President, Lucinda Collier called the meeting to order at 6:03p.m.

Approval of Agenda:

Motion for approval was made by Paul Statskey and seconded by Linda Eygnor with the motion approved 4-0.

Prior to approval of the agenda the following items were removed from the agenda:

- 5i – Basic Financial Statements
- 61 – Appointment as Instructional Coach and Appointment of Teacher on Special Assignment – Casie DeWispelaere

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of October 13, 2022.

2. Presentations:

- Leavenworth Middle School Student Presentation
 - Seventh Grader, Delaynee Terrien-Pettinato was the student presenter.

3. Reports and Correspondence: Committee chairpersons or liaisons provided updates

- North Rose-Wolcott Elementary School– Christie Graves, Joseph Canori, Lucia Copeland, Karen Haak, Dawn McIntyre, Meagan Pentycufe
 - The Elementary School Leadership Team presented the fall School Improvement Plan and answered questions.
- Board of Education Building Liaisons
 - Elementary School –Linda Eygnor
 - Middle School – Paul Statskey
 - High School – Tina Reed – no report given
- Four County Update – Linda Eygnor
- Handbook Committee – Lucinda Collier, Tina Reed, Jasen Sloan
- Audit Committee –John Boogaard, Shelly Cahoon, Linda Eygnor
 - The Audit Committee met with the Internal auditor, Michael DeBadts and will be recommending the approval of the Basic Financial Statement and Management letter at a future meeting.
- Building & Grounds/Capital Project/Energy Committee – Jasen Sloan, Shelly Cahoon, Paul Statskey
- District Safety Committee – Jasen Sloan
- Policy Committee – Paul Statskey, Shelly Cahoon, Tina Reed
 - First Reading: The following policies are being submitted for a first reading.

1000	By Laws	
1330	Appointments and Designations by the Board	Delete

7000	Students	
7120	Age of Entrance	Revised
7132	Foreign Exchange Students	Revised
7440	Contests for Students, Student Awards and Scholarships	Revised
8000	Instruction	
8241	Patriotism, Citizenship and Human Rights Education	Delete
8333	Religious Expression in the Education Program	Delete
8350	Use of Copyrighted Materials	Delete

4. Public Access to the Board:

- No one addressed the Board of Education

5. Consent Agenda:

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Shelly Cahoon and seconded by Linda Eygnor with the motion approved 4-0.

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of September 22, 2022.

b. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated September 6, 15, 16, 19, 23, 26, 30, October 3, and 5, 2022; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14292	12440	12345	12991	14009	13254	14746	13304	14763
14466	14016	14306						
IEP Amendments:								
11722	14263	14823	14739	12773	13725	14019		

c. Substitute Teachers and Substitute Service Personnel

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the individuals named on the substitute lists, which are on file with the District Clerk.

d. Correction Substitute Compensation from July 5, 2022:

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the substitute pay rates for the 2022-2023 school year.

Maintenance	\$15.00/hr. \$17.00/hr.
-------------	------------------------------------

e. Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for June 2022.

f. Health Care Worker Bonus Payments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools approves submission of the list previously provided to the Clerk and reviewed by the Board of Education for the respective bonus payments.

g. Patient Protection & Affordable Care Act

RESOLUTION

WHEREAS, the North Rose-Wolcott Central School District is subject to the Patient Protection and Affordable Care Act (“the Act”);

WHEREAS, the Act contains obligations relating to the provisions of health insurance benefits to full-time employees;

WHEREAS, the North Rose-Wolcott Central School District wishes to determine the full time status of ongoing and new variable hour and seasonal employees through a measurement period;

WHEREAS, the North Rose-Wolcott Central School District wishes to establish an administrative period after each measurement period, which will be followed by a health insurance stability period for each variable hour and seasonal employee;

NOW THEREFORE BE IT RESOLVED THAT the North Rose-Wolcott Central School District adopts the following measurement, administrative and stability periods for variable hour and seasonal employees:

- Ongoing employees: Measurement Period of October 13 - October 12, Administrative Period of October 13 – December 31, and Stability Period of January 1 – December 31;
- New employees: 11 month measurement period from start date, administrative period of remainder of month plus two months, stability period of twelve months.

h. Standard Work Days for Employees

RESOLUTION

BE IT RESOLVED that the North Rose-Wolcott CSD, Location Code 75414 hereby establishes the following as standard work days for its employees and will report days worked to the New York State and Local Employees’ Retirement System based on the time keeping system or the record of activities maintained and submitted by these members to the clerk of this body:

Title	Standard Work Day (Hrs./day)
Grant Program Aide	7.00
ESY Aide	7.00
Grant Program Nurse	7.50
ESY Nurse	7.50
Teacher Aide-Academic Summer School	7.00
School Nurse – Summer	7.50
Aide Summer	7.00

~~i. Basic Financial Statements~~

~~**RESOLUTION**~~

~~Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, accepts the Basic Financial Statements for the year ending June 30, 2022.~~

j. Personnel Items:

1. Letter of Resignation –Robyn Bridson

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Robyn Bridson as a Long-Term Substitute

Teacher effective September 29, 2022.

2. Letter of Resignation –Laurie Sakowski

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Laurie Sakowski as a Cleaner effective October 5, 2022.

3. Optimal Health Coordinator – Stephanie Humbert

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Stephanie Humbert as .6 FTE Optimal Health Coordinator at a rate of pay of \$45,000 .6 FTE for the 2022-2023 school year.

4. Tenure Appointment – Tony Tubolino

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Tony Tubolino as a teacher on tenure in the Social Studies area effective October 22, 2022.

5. Permanent Appointment – Elizabeth Decker

RESOLUTION

Be it resolved, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the permanent appointment of Elizabeth Decker as School Nurse effective November 4, 2022.

6. Appoint Cleaner – Kayla Blankenberg

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the 52 week probationary appointment of Kayla Blankenberg as a Cleaner conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87 as follows:

Probationary Period: October 11, 2022-October 10, 2023

Salary: \$15.00/hr.

7. Appoint Food Service Helper – Kathleen Stark

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the 52 week probationary appointment of Kathleen Stark as a Food Service Helper conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: October 11, 2022-October 10, 2023

Salary: \$15.00/hr.

8. Program Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2022-2023 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Adam Hawley	Grant Program Teacher	\$33.50/hr.
Amanda Johnson	Grant Program Teacher	\$33.50/hr.
Amy Johnson	Grant Program Teacher	\$33.50/hr.
Amy Suss	Grant Program Teacher	\$33.50/hr.
Brian LaValley	Grant Program Teacher	\$33.50/hr.
Cary Merritt	Grant Program Teacher	\$33.50/hr.
David Hahn	Grant Program Teacher	\$33.50/hr.
Ellen Freyer	Grant Program Teacher	\$33.50/hr.
Erica Ragan	Grant Program Teacher	\$33.50/hr.
Joanna Samar	Grant Program Teacher	\$33.50/hr.
Jordan Camp	Grant Program Teacher	\$33.50/hr.
Julie Gilman	Grant Program Teacher	\$33.50/hr.
Kaitlyn Bouwens	Grant Program Teacher	\$33.50/hr.
Kristin McMorris	Grant Program Teacher	\$33.50/hr.
Michael Grasso	Grant Program Teacher	\$33.50/hr.
Marc Gordon	Grant Program Teacher	\$33.50/hr.
Patricia Weber	Grant Program Teacher	\$33.50/hr.
Renee Swetman	Grant Program Teacher	\$33.50/hr.
Stacy Denisi	Grant Program Teacher	\$33.50/hr.
Steve Johnson	Grant Program Teacher	\$33.50/hr.
Anna Howell	Grant Program Teacher	\$33.50/hr.
Alex Richwalder	Grant Program Teacher	\$33.50/hr.
Paul Maring	Grant Program Teacher	\$33.50/hr.
Anthony Gill	Grant Program Teacher	\$33.50/hr.
Victoria Kata	Grant Program Teacher	\$33.50/hr.
Sundra Wendt	Grant Program Teacher Aide	\$16.86/hr.
Jennifer McKown	Grant Program Teacher Aide	\$17.64/hr.
Haley DeNoto	Grant Program Teacher Aide	\$15.00/hr.
Carol Hull	Grant Program Teacher Aide	\$19.77/hr.
Cindy O'Dell	Grant Program Teacher Aide	\$16.86/hr.
Danielle Webster	Grant Program Teacher Aide	\$15.53/hr.
Debra Buettner	Grant Program Teacher Aide	\$15.00/hr.
Eryn Youngman	Grant Program Student Worker	\$13.20/hr. 10/13/22-12/30/22 \$14.20/hr. 12/31/22-6/30/23
Makayla Philbee	Grant Program Student Worker	volunteer

9. Co-Curricular Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill co-curricular positions for the 2022-23 school year.

Name	Bldg.	Title	Step	Year	Salary
Amy Suss	HS	Gay/Straight Alliance Advisor	1	1	\$665
Amanda Johnson	HS	Gay/Straight Alliance Advisor	1	1	\$665
Brittany Wright	HS	Class of 2025 Advisor	1	1	\$631
Victoria Kata	HS	Class of 2025 Advisor	1	2	\$631
Adam Bishop		Athletic Event Staff			Per NRWTA contract
Lindsey Roberts		Athletic Event Staff			Per NRWTA contract

Alex Richwalder		Athletic Event Staff			Per NRWTA contract
Victoria Converse		Athletic Event Staff			Per NRWTA contract
Ryan Haskins		Athletic Event Staff			Per NRWTA contract
Brandon Kipcinski		Athletic Event Staff			Per NRWTA contract
Michele Bartholomew	HS	Class of 2026 Advisor	3	7	\$984
Maureen Mahoney	HS	Freshman Class Advisor	1	3	\$631

10. Aquatics Program

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individual as Water Safety Instructors and/or Lifeguards or Program Directors for all swim programs during the 2022-2023 school year.

Name	Position(s)	Rate/Hr.
Ashton Smith	Lifeguard	\$13.20/hr. 10/13/22-12/30/22 \$14.20/hr. 12/31/22-6/30/23

11. Appoint Volunteers

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to work as a volunteer in the district for the 2022-2023 school year.

Tiffany Cahoon

Jennifer Bundy

6. Items requiring a roll call vote:

Prior to approval of the agenda item 61 was removed from the agenda.

1. ~~Appointment as Instructional Coach and Appointment of Teacher on Special Assignment – Casie DeWispelaere~~

RESOLUTION

~~Be it resolved that the Board of Education, upon the recommendation of the Superintendent of Schools, approves of the appointment of Casie DeWispelaere as a Teacher on Special Assignment (TOSA) in Instructional Support Services as of July 1, 2022, where she will continue to accruing seniority and service in her original tenure area of Elementary pursuant to Commissioner’s Regulation §30-1.9(b).”~~

Lucinda Collier	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Jasen Sloan	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
John Boogaard	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Shelly Cahoon	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Linda Eygnor	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Tina Reed	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Paul Statskey	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no

A motion for approval Item #2 is made by Shelly Cahoon and seconded by Paul Statskey it was adopted and the following votes were cast:

2. HVAC Replacement Project – Elementary School

WHEREAS, the North Rose-Wolcott Central School District (the "District"), is a local agency pursuant to the New York State Environmental Quality Review Act ("SEQRA"), ECL Section 8-0101, *et seq.*, and implementing regulations, 6 NYCRR Part 617 (the "Regulations"), and

WHEREAS, the District is considering undertaking a capital improvement project (the "Project") consisting of the installation of HVAC that will serve Elementary School Building, and payment of professional fees and all other necessary costs incidental to such work; and

WHEREAS, the proposed elements of the HVAC Replacement Project are routine activities of an educational institution for the purpose of maintenance or repair of existing structures and facilities; replacement, rehabilitation or reconstruction of a structure or facility, in kind; and/or routine activities of educational institutions including expansion of existing facilities by less than 10,000 square feet of gross floor area; and

WHEREAS, such actions are deemed, pursuant to the regulations adopted by the New York State Department of Environmental Conservation, to be "Type II" actions and are not subject to the requirements of the New York State Environmental Quality Review Act;

NOW THEREFORE IT IS RESOLVED, that the proposed proposition is a Type II action pursuant to 6 NYCRR § 617.5(c) and that review pursuant to the New York State Environmental Quality Review Act is not necessary.

BE IT RESOLVED by this Board of Education as follows:

Section 1. The Project is classified as a Type II Action as that term is defined in the Regulations, and is thus categorically excluded from SEQRA review.

Section 2. This Resolution shall take effect immediately.

The motion having been duly moved, the resolution was acted upon by the Board of Education and there were ___ votes in favor of the resolution and ___ votes against the resolution as follows:

Lucinda Collier	Voting	<u> x </u> yes	_____ no
Jasen Sloan	Voting	absent	
John Boogaard	Voting	absent	
Shelly Cahoon	Voting	<u> x </u> yes	_____ no
Linda Eygnor	Voting	<u> x </u> yes	_____ no
Tina Reed	Voting	absent	
Paul Statskey	Voting	<u> x </u> yes	_____ no

The resolution was thereafter declared adopted.

Superintendent Update:

- Mr. Pullen shared a video of the Elementary students thanking the district for the instruments.
- Mr. Pullen reminded BOE members of the upcoming events.

Board Member Requests/Comments/Discussion

- No discussion

Good News:

- Board Members shared good news

Informational Items:

- Claims Auditor Reports

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Shelly Cahoon and seconded by Linda Eygnor with motion approved 4-0.

Time adjourned: 6:59p.m.

Tina St. John, Clerk of the Board of Education

UNOFFICIAL

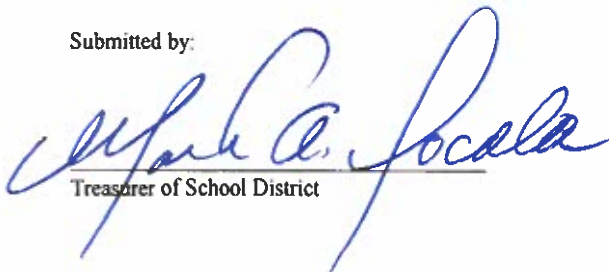
NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH ENDING JULY 31, 2022

- 1 CASH SUMMARY REPORT (ALL FUNDS)
- 2 CASH ANALYSIS REPORT (ALL FUNDS)
- 3 REVENUE STATUS REPORTS
 - a) General Fund
 - b) School Lunch Fund
 - c) Miscellaneous Special Revenue Fund
 - d) Special Aid Fund
 - e) Capital Fund
 - f) Trust Custodial Fund
 - g) Debt Service Fund
- 4 BUDGET STATUS REPORTS
 - a) General Fund
 - b) School Lunch Fund
 - d) Special Aid Fund
 - e) Capital Fund
 - f) Trust Custodial Fund
 - g) Debt Service Fund

Submitted by:



Mark A. Jocala

Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
CASH SUMMARY
FOR THE PERIOD ENDING JULY 31, 2022**

<u>CASH</u>	<u>GENERAL</u>	<u>SCHOOL</u>	<u>MISC SPECIAL</u>	<u>SPECIAL AID</u>	<u>CAPITAL</u>	<u>TRUST</u>	<u>DEBT SERVICE</u>	<u>DISTRICT</u>
	<u>FUND</u>	<u>LUNCH FUND</u>	<u>REVENUE FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>CUSTODIAL FUND</u>	<u>FUND</u>	<u>TOTALS</u>
Checking / Savings	\$ 915,105.04	\$ 459,031.57	\$ 14,356.20	\$ 169,947.73	\$ 243,427.55	\$ 192,718.63	\$ 1,664,291.33	\$ 3,658,878.05
Money Market	74,827.42	-	-	-	-	-	-	74,827.42
LIQUID Investments \ NYCLASS	7,860,449.42	-	60,154.61	-	3,580,181.69	-	-	11,500,785.72
Fund Totals	\$ 8,850,381.88	\$ 459,031.57	\$ 74,510.81	\$ 169,947.73	\$ 3,823,609.24	\$ 192,718.63	\$ 1,664,291.33	\$ 15,234,491.19
<u>RESERVE FUNDS</u>								
Workers' Compensation Reserve	\$ 150,955.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,955.30
Unemployment Insurance Reserve	31,341.48	-	-	-	-	-	-	31,341.48
ERS Retirement Contribution Reserve	1,253,151.12	-	-	-	-	-	-	1,253,151.12
Retirement Contribution Reserve - TRS Subfund	407,606.29	-	-	-	-	-	-	407,606.29
Liability Reserve	970,026.34	-	-	-	-	-	-	970,026.34
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	198,169.71	-	-	-	-	-	-	198,169.71
Capital Building Reserve	-	-	-	-	-	-	-	-
Capital Bus Reserve - 2019	1,768,820.12	-	-	-	-	-	-	1,768,820.12
Capital Building Reserve - 2022	2,252,356.09	-	-	-	-	-	-	2,252,356.09
Debt Service Reserve	-	-	-	-	-	-	1,664,291.33	1,664,291.33
Reserve Fund Totals	\$ 7,075,289.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,664,291.33	\$ 8,739,581.32

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANALYSIS OF CHANGE IN CASH
FOR THE PERIOD ENDING JULY 31, 2022**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
Cash Balances - Beginning of Month	\$ 9,466,724.65	\$ 345,177.84	\$ 74,447.41	\$ 677,071.90	\$ 4,039,996.67	\$ 192,059.22	\$ 1,664,009.16	16,459,486.85
Add: Cash Receipts								
Taxes / Penalties / PILOTS/STAR Aid	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-
BOCES Aid	442,053.10	-	-	-	-	-	-	442,053.10
Emergency Connectivity Funds	24,839.00	-	-	-	-	-	-	24,839.00
Meal Sales & Catering Invoices	-	2,022.55	-	-	-	-	-	2,022.55
Online Prepayments	-	-	-	-	-	-	-	-
Grant Aid	16,855.68	-	-	52,154.57	-	-	-	69,010.25
School Lunch Aid	5,395.00	176,065.00	-	-	-	-	-	181,460.00
Interest Earnings	8,250.11	-	63.40	-	3,740.41	-	282.17	12,336.09
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	4,839.50	526.01	-	-	-	2,217.58	-	7,583.09
Total Cash Receipts	\$ 502,232.39	\$ 178,613.56	\$ 63.40	\$ 52,154.57	\$ 3,740.41	\$ 2,217.58	\$ 282.17	\$ 739,304.08
Less: Cash Disbursements								
Payroll Transfers & Disbursements	330,617.02	9,712.86	-	156,232.62	-	-	-	496,562.50
Check Disbursements	792,145.32	50,859.79	-	403,046.12	220,127.84	1,558.17	-	1,467,737.24
Debt Service Payments	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ 1,122,762.34	\$ 60,572.65	\$ -	\$ 559,278.74	\$ 220,127.84	\$ 1,558.17	\$ -	\$ 1,964,299.74
Net Transfers In (Out)	4,187.18	(4,187.18)	-	-	-	-	-	-
Cash Balances - End of Month	\$ 8,850,381.88	\$ 459,031.57	\$ 74,510.81	\$ 169,947.73	\$ 3,823,609.24	\$ 192,718.63	\$ 1,664,291.33	\$ 15,234,491.19
Bank Reconciliation								
Outstanding Checks	542,674.58	-	1,975.00	206,705.57	72,575.62	-	-	823,930.77
Items in Transit	-	(20.00)	-	-	-	-	-	(20.00)
Bank Statement Balances	\$ 9,393,056.46	\$ 459,011.57	\$ 76,485.81	\$ 376,653.30	\$ 3,896,184.86	\$ 192,718.63	\$ 1,664,291.33	\$ 16,058,401.96

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Tax Items	10,368,093.00	0.00	10,368,093.00	0.00	10,368,093.00	
1081.000		Oth. Paymts in Lieu of Ta	11,400.00	0.00	11,400.00	0.00	11,400.00	
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	0.00	20,000.00	
1120.001		Sales Tax Revenue	440,000.00	0.00	440,000.00	0.00	440,000.00	
1335.000		Oth Student Fee/Charges (	3,000.00	0.00	3,000.00	0.00	3,000.00	
1489.010		Other Charges-AM Swim	0.00	0.00	0.00	2.00		2.00
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	75.00	2,425.00	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	765.00		15.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	105.00	1,895.00	
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	0.00	40,000.00	
2401.000		Interest & Earnings	5,000.00	0.00	5,000.00	8,250.11		3,250.11
2701.000		BOCES Svs Aprve for Aid-R	200,000.00	0.00	200,000.00	0.00	200,000.00	
2701.001		Refund PY exp-payables	5,000.00	0.00	5,000.00	562.50	4,437.50	
2705.000		Gifts and Donations	0.00	0.00	0.00	3,330.00		3,330.00
2770.000		Other Unclassified Rev.(S	10,000.00	0.00	10,000.00	0.00	10,000.00	
3101.000		Basic Formula Aid-Gen Aid	17,558,692.00	0.00	17,558,692.00	0.00	17,558,692.00	
3101.010		Basic Formula Aid-Excess	596,250.00	0.00	596,250.00	0.00	596,250.00	
3102.000		Lottery Aid (Sect 3609a E	1,375,000.00	0.00	1,375,000.00	0.00	1,375,000.00	
3103.000		BOCES Aid (Sect 3609a Ed	1,808,941.00	0.00	1,808,941.00	0.00	1,808,941.00	
3260.000		Textbook Aid (Incl Txbk/	63,411.00	0.00	63,411.00	0.00	63,411.00	
3262.000		Computer Software Aid	34,724.00	0.00	34,724.00	0.00	34,724.00	
3263.000		Library A/V Loan Program	6,906.00	0.00	6,906.00	0.00	6,906.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	0.00	100,000.00	0.00	100,000.00	
5050.000		Interfund Trans. for Debt	100,000.00	0.00	100,000.00	0.00	100,000.00	
Total GENERAL FUND			32,751,667.00	0.00	32,751,667.00	13,089.61	32,745,174.50	6,597.11

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale of A Lunch	2,000.00	0.00	2,000.00	0.00	2,000.00	
1445.000		Other Cafeteria Sales	27,000.00	0.00	27,000.00	69.30	26,930.70	
2770.000		Misc Rev Local Sources (S	2,000.00	0.00	2,000.00	39.41	1,960.59	
2770.010		Vending Machine Sales	21,000.00	0.00	21,000.00	0.00	21,000.00	
3190.010		State Reimburse-Brk	10,000.00	0.00	10,000.00	0.00	10,000.00	
3190.020		State Reimburse-Lnch	8,000.00	0.00	8,000.00	0.00	8,000.00	
3190.060		Sum Food Svs Prog for Chi	1,000.00	0.00	1,000.00	613.00	387.00	
4190.010		Fed Reimbursement-Brk	260,000.00	0.00	260,000.00	0.00	260,000.00	
4190.020		Fed Reimbursement-Lnch	562,000.00	0.00	562,000.00	0.00	562,000.00	
4190.030		Fed Reimb-Surplus Food	45,000.00	0.00	45,000.00	0.00	45,000.00	
4190.040		Fed Reimbursement (Snack)	10,000.00	0.00	10,000.00	0.00	10,000.00	
4192.000		Sum Food Svs Prog for Chi	23,000.00	0.00	23,000.00	18,484.00	4,516.00	
5031.000		Transfer from General Fun	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			1,001,000.00	0.00	1,001,000.00	19,205.71	981,794.29	0.00

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: CM MISC SPECIAL REVENUE FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCH-2401.000	SCH	Interest and Earnings	0.00	0.00	0.00	63.40		63.40
Total MISC SPECIAL REVENUE FUND			0.00	0.00	0.00	63.40	0.00	63.40

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
 These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
ACY-4289.000	ACY	Oth Fed-	0.00	0.00	0.00	2,580.00		2,580.00
ARC-4289.000	ARC	Oth Fed-	0.00	0.00	0.00	51,965.00		51,965.00
ARH-4289.000	ARH	Oth Fed-	0.00	0.00	0.00	1,310.14		1,310.14
ARL-4289.000	ARL	Oth Fed-	0.00	0.00	0.00	14,538.39		14,538.39
ARS-4289.000	ARS	Oth Fed-	0.00	0.00	0.00	51,740.00		51,740.00
BJA-4289.000	BJA	Oth Fed-	0.00	0.00	0.00	3,405.24		3,405.24
MHG-4289.000	MHG	Oth Federal Aid	0.00	0.00	0.00	46,563.45		46,563.45
TEC-3289.014	TEC	Learning Technology	0.00	0.00	0.00	11,010.00		11,010.00
X22-4289.000	X22	Other Federal Aid	0.00	0.00	0.00	48,379.29		48,379.29
Total SPECIAL AID FUND			0.00	0.00	0.00	231,491.51	0.00	231,491.51

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: TC CUSTODIAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SDP-2770.000	SDP	Unclassified Revenues	0.00	0.00	0.00	2,217.58		2,217.58
Total CUSTODIAL FUND			0.00	0.00	0.00	2,217.58	0.00	2,217.58

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	4,022.58		4,022.58
Total DEBT SERVICE			0.00	0.00	0.00	4,022.58	0.00	4,022.58

Selection Criteria

Criteria Name: Last Run
As Of Date: 07/31/2022
Suppress revenue accounts with no activity
Sort by: Fund
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* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1 GENERAL SUPPORT							
1010	Board Of Education	41,980.00	0.00	41,980.00	69.30	730.70	41,180.00
1040	District Clerk	7,803.00	0.00	7,803.00	550.84	6,059.16	1,193.00
1060	District Meeting	5,241.00	500.00	5,741.00	0.00	2,500.00	3,241.00
1240	Chief School Administrator	283,265.00	456.00	283,721.00	24,279.64	242,583.36	16,858.00
1310	Business Administration	500,400.00	3,807.25	504,207.25	17,515.72	210,951.63	275,739.90
1320	Auditing	26,481.00	0.00	26,481.00	316.62	3,482.88	22,681.50
1325	Treasurer	570.00	0.00	570.00	45.00	0.00	525.00
1330	Tax Collector	15,851.00	400.00	16,251.00	403.16	4,434.84	11,413.00
1345	Purchasing	54,776.00	7,440.00	62,216.00	4,366.66	43,083.34	14,766.00
1420	Legal	109,710.00	4,500.00	114,210.00	0.00	4,500.00	109,710.00
1430	Personnel	106,464.00	0.00	106,464.00	3,833.34	43,846.66	58,784.00
1480	Public Information and Services	118,607.00	0.00	118,607.00	0.00	2,000.00	116,607.00
1620	Operation of Plant	1,762,172.00	30,074.20	1,792,246.20	67,472.59	770,258.74	954,514.87
1621	Maintenance of Plant	280,512.00	62,470.59	342,982.59	3,091.58	105,513.01	234,378.00
1670	Central Printing & Mailing	26,475.00	0.00	26,475.00	0.00	0.00	26,475.00
1680	Central Data Processing	349,879.00	-6,397.00	343,482.00	0.00	0.00	343,482.00
1910	Unallocated Insurance	148,625.00	0.00	148,625.00	50,771.89	0.00	97,853.11
1920	School Association Dues	11,274.00	0.00	11,274.00	0.00	300.00	10,974.00
1950	Assessments on School Property	22,550.00	0.00	22,550.00	0.00	0.00	22,550.00
1964	Refund on Real Property Taxes	1,025.00	0.00	1,025.00	0.00	0.00	1,025.00
1981	BOCES Administrative Costs	227,504.00	0.00	227,504.00	0.00	0.00	227,504.00
Subtotal of 1 GENERAL SUPPORT		4,101,164.00	103,251.04	4,204,415.04	172,716.34	1,440,244.32	2,591,454.38
2 INSTRUCTION							
2010	Curriculum Devel and Suprvsn	322,768.00	279.00	323,047.00	34,625.69	191,913.46	96,507.85
2020	Supervision-Regular School	803,370.00	1,857.03	805,227.03	53,555.62	618,172.35	133,499.06
2070	Inservice Training-Instruction	128,757.00	0.00	128,757.00	10,500.00	6,906.45	111,350.55
2110	Teaching-Regular School	6,592,468.00	104,942.54	6,697,410.54	800.00	363,241.93	6,333,368.61
2250	Prg For Sdnts w/Disabil-Med Elgble	5,158,791.00	3,900.18	5,162,691.18	2,371.19	636,913.63	4,523,406.36
2280	Occupational Education(Grades 9-12)	633,436.00	0.00	633,436.00	0.00	0.00	633,436.00
2330	Teaching-Special Schools	191,901.00	0.00	191,901.00	5,354.33	3,600.00	182,946.67
2610	School Library & AV	266,208.00	2,144.87	268,352.87	0.00	4,609.88	263,742.99
2630	Computer Assisted Instruction	1,268,795.00	81,292.49	1,350,087.49	15,148.10	227,852.29	1,107,087.10
2810	Guidance-Regular School	345,234.00	483.79	345,717.79	18,726.71	215,063.08	111,928.00
2815	Health Svcs-Regular School	152,854.00	1,153.63	154,007.63	0.00	1,313.88	152,693.75
2820	Psychological Svcs-Reg Schl	227,526.00	0.00	227,526.00	0.00	0.00	227,526.00
2825	Social Work Svcs-Regular School	63,875.00	0.00	63,875.00	0.00	0.00	63,875.00
2850	Co-Curricular Activ-Reg Schl	113,430.00	0.00	113,430.00	0.00	40,607.00	72,823.00
2855	Interscholastic Athletics-Reg Schl	493,281.00	8,364.54	501,645.54	11,715.64	187,578.89	302,351.01
Subtotal of 2 INSTRUCTION		16,762,694.00	204,418.07	16,967,112.07	152,797.28	2,497,772.84	14,316,541.95

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5 PUPIL TRANSPORTATION							
5510	District Transportation Services	1,488,966.00	107,650.08	1,596,616.08	49,527.81	1,081,558.91	465,529.36
5530	Garage Building	63,885.00	53,766.85	117,651.85	572.04	53,766.85	63,312.96
5581	Transportation from Boces	10,295.00	0.00	10,295.00	0.00	0.00	10,295.00
Subtotal of 5 PUPIL TRANSPORTATION		1,563,146.00	161,416.93	1,724,562.93	50,099.85	1,135,325.76	539,137.32
7 COMMUNITY SERVICES							
7310	Youth Program	142,036.00	0.00	142,036.00	0.00	0.00	142,036.00
8060	Civic Activities	82,978.00	5,027.59	88,005.59	1,550.05	5,267.59	81,187.95
Subtotal of 7 COMMUNITY SERVICES		225,014.00	5,027.59	230,041.59	1,550.05	5,267.59	223,223.95
9 UNDISTRIBUTED							
9010	State Retirement	450,543.00	0.00	450,543.00	19,684.60	256,922.28	173,936.12
9020	Teachers' Retirement	1,096,348.00	0.00	1,096,348.00	10,834.10	136,616.31	948,897.59
9030	Social Security	991,325.00	0.00	991,325.00	21,486.38	292,444.86	677,393.76
9040	Workers' Compensation	156,200.00	0.00	156,200.00	76,491.00	0.00	79,709.00
9045	Life Insurance	3,762.00	0.00	3,762.00	0.00	0.00	3,762.00
9050	Unemployment Insurance	54,500.00	0.00	54,500.00	0.00	0.00	54,500.00
9060	Hospital, Medical, Dental Insurance	4,664,736.00	0.00	4,664,736.00	691,077.93	0.00	3,973,658.07
9089	Other (specify)	64,035.00	0.00	64,035.00	7,600.00	0.00	56,435.00
9711	Serial Bonds-School Construction	3,071,200.00	0.00	3,071,200.00	0.00	0.00	3,071,200.00
9901	Transfer to Other Funds	92,000.00	0.00	92,000.00	0.00	0.00	92,000.00
9950	Transfer to Capital Fund	200,000.00	0.00	200,000.00	0.00	0.00	200,000.00
Subtotal of 9 UNDISTRIBUTED		10,844,649.00	0.00	10,844,649.00	827,174.01	685,983.45	9,331,491.54
Total GENERAL FUND		33,496,667.00	474,113.63	33,970,780.63	1,204,337.53	5,764,593.96	27,001,849.14

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		312,000.00	0.00	312,000.00	9,022.62	114,804.84	188,172.54
200 Equipment		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
400 Contractual SFSP		12,000.00	600.00	12,600.00	0.00	1,425.00	11,175.00
414 Food		465,000.00	0.00	465,000.00	0.00	4,000.00	461,000.00
419 Net Cost of Food Used		45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
450 Materials & Supplies SFSP		43,000.00	0.00	43,000.00	0.00	0.00	43,000.00
800 Employee Benefits		117,000.00	0.00	117,000.00	9,724.55	8,782.57	98,492.88
802 ERS		2,000.00	0.00	2,000.00	782.47	11,371.86	-10,154.33
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Total SCHOOL LUNCH FUND		1,001,000.00	600.00	1,001,600.00	19,529.64	140,384.27	841,686.09

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
A22 21st Century Grant		500.00	81,114.12	81,614.12	2,236.60	78,503.81	873.71
ACY ARPA HCY II		12,900.00	0.00	12,900.00	0.00	0.00	12,900.00
ARC ARP SLR Comprehens		259,878.00	0.00	259,878.00	1,754.08	0.00	258,123.92
ARH ARPA Homeless Child & Yth		8,134.14	0.00	8,134.14	0.00	0.00	8,134.14
ARL ARP SLR Learning Loss		1,053,819.39	0.00	1,053,819.39	0.00	76,661.00	977,158.39
ARP American Rescue Plan Act		1,909,350.46	53,417.13	1,962,767.59	12,473.97	53,417.13	1,896,876.49
ARS ARP SLR Summer Enr		259,603.00	0.00	259,603.00	52,112.76	2,275.00	205,215.24
BJA STOP School Violence Gran		183,826.24	0.00	183,826.24	45,551.25	135,435.74	2,839.25
C22 4 Year Old UPK Grant		2,885.22	8,531.01	11,416.23	2,106.26	5,920.51	3,389.46
C23 4 Year Old UPK Grant		0.00	0.00	0.00	3,171.45	22,117.77	-25,289.22
E22 McKinney-Vento Baseline		2,323.64	7,249.34	9,572.98	416.00	3,889.34	5,267.64
E23 McKinney-Vento Baseline		0.00	0.00	0.00	0.00	1,179.40	-1,179.40
ECF Emergency Connectivity Fu		-138,809.00	0.00	-138,809.00	0.00	0.00	-138,809.00
ESD Ext Sch Day - Sodus		0.00	0.00	0.00	845.16	0.00	-845.16
ESR CRRSA ESSER 2		281.62	0.00	281.62	0.00	0.00	281.62
ESS Ext Sch Day - Sodus		9,891.74	37,687.99	47,579.73	37,345.00	342.99	9,891.74
F22 McKinney-Vento Enhanced		0.14	2,031.86	2,032.00	0.00	2,031.86	0.14
G22 21st CCLC Elem		13,782.52	181,671.25	195,453.77	386.39	181,284.86	13,782.52
G23 21st CCLC Elem		0.00	0.00	0.00	0.00	3,192.90	-3,192.90
H22 July/Aug Summer School		97,654.65	26,572.65	124,227.30	0.00	26,572.65	97,654.65
H23 July/Aug Summer School		0.00	0.00	0.00	25,745.89	52,750.00	-78,495.89
I22 Section 611		40,558.99	2,949.23	43,508.22	2,085.00	2,949.23	38,473.99
I23 Section 611		0.00	0.00	0.00	11,229.78	139,685.84	-150,915.62
J22 Section 619		5,291.03	0.00	5,291.03	0.00	0.00	5,291.03
MHG Mental Hlth Awareness Tra		78,145.32	30,918.13	109,063.45	3,078.18	34,456.33	71,528.94
N22 Title I A&D Improv		5,354.79	380.36	5,735.15	0.00	710.48	5,024.67
O22 Title IIA, Teach/Pr		84.17	0.00	84.17	0.00	0.00	84.17
OHI Optimal Health Initiative		14,665.90	0.00	14,665.90	0.00	0.00	14,665.90
PP1 Primary Project		11,239.00	0.00	11,239.00	0.00	0.00	11,239.00
PPR Primary Project		1,074.55	0.00	1,074.55	0.00	0.00	1,074.55
SRA Sexual Risk Avoidance Edu		7,126.03	0.00	7,126.03	0.00	0.00	7,126.03
SV1 School Violence Preventio		349,959.00	0.00	349,959.00	0.00	4,289.70	345,669.30
SVP School Violence Preventio		6,762.88	5,179.08	11,941.96	0.00	5,179.08	6,762.88
TEC Learning Technology - So		0.00	11,010.00	11,010.00	0.00	11,010.00	0.00
V22 Section 4201		17,636.32	0.00	17,636.32	0.00	0.00	17,636.32
V23 Section 4201		90,000.00	0.00	90,000.00	0.00	85,200.00	4,800.00
W22 Title IIIA Newcomers		2,294.18	0.00	2,294.18	0.00	0.00	2,294.18
X22 Full Serv Comm Sch- Sodus		53,912.29	0.00	53,912.29	3,078.18	1,782.77	49,051.34
Y22 Mental Hlth Demo Grant- S		103.78	0.00	103.78	0.00	2,948.50	-2,844.72
Z22 School Safety Grant-Sodus		11,977.45	0.00	11,977.45	0.00	328.35	11,649.10

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
Total SPECIAL AID FUND		4,372,207.44	448,712.15	4,820,919.59	203,615.95	934,115.24	3,683,188.40

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
CAP CAPITAL PHASE							
	CO22 2022 CAPITAL OUTLAY PROJECT	0.00	1,339.00	1,339.00	0.00	1,339.00	0.00
	ER22 ES EMERGENCY ROOF PROJ 2022	0.00	152,000.00	152,000.00	0.00	152,000.00	0.00
	PR17 Capital Project Vote 2-28-17 \$30,590,000	0.00	2,171,457.88	2,171,457.88	0.00	2,171,457.88	0.00
	PR21 Capital Project Vote 12-16-21 \$11,100,00	0.00	903,220.48	903,220.48	0.00	903,220.48	0.00
	Subtotal of CAP CAPITAL PHASE	0.00	3,228,017.36	3,228,017.36	0.00	3,228,017.36	0.00
	Total CAPITAL FUND	0.00	3,228,017.36	3,228,017.36	0.00	3,228,017.36	0.00

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: TC CUSTODIAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SDP Self-Insured Dental Plan							
9089	Other Employee Benefits	0.00	0.00	0.00	1,558.17	0.00	-1,558.17
Subtotal of SDP Self-Insured Dental Plan		0.00	0.00	0.00	1,558.17	0.00	-1,558.17
Total CUSTODIAL FUND		0.00	0.00	0.00	1,558.17	0.00	-1,558.17

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2022

Fiscal Year: 2023

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901 Interfund Transfers		0.00	0.00	0.00	0.00	0.00	0.00
Total DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

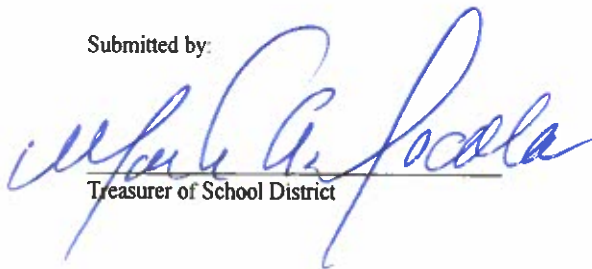
NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH ENDING AUGUST 31, 2022

- 1 CASH SUMMARY REPORT (ALL FUNDS)**
- 2 CASH ANALYSIS REPORT (ALL FUNDS)**
- 3 REVENUE STATUS REPORTS**
 - a) General Fund**
 - b) School Lunch Fund**
 - c) Miscellaneous Special Revenue Fund**
 - d) Special Aid Fund**
 - e) Capital Fund**
 - f) Trust Custodial Fund**
 - g) Debt Service Fund**
- 4 BUDGET STATUS REPORTS**
 - a) General Fund**
 - b) School Lunch Fund**
 - d) Special Aid Fund**
 - e) Capital Fund**
 - f) Trust Custodial Fund**
 - g) Debt Service Fund**

Submitted by:



Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
CASH SUMMARY
FOR THE PERIOD ENDING AUGUST 31, 2022**

<u>CASH</u>	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
Checking / Savings	\$ 961,719.72	\$ 466,949.35	\$ 15,957.90	\$ 138,856.97	\$ 184,427.55	\$ 191,581.83	\$ 1,664,714.91	\$ 3,624,208.23
Money Market	93,163.42	-	-	-	-	-	-	93,163.42
LIQUID Investments \ NYCLASS	7,267,952.71	-	63,752.19	-	3,585,878.99	-	-	10,917,583.89
Fund Totals	\$ 8,322,835.85	\$ 466,949.35	\$ 79,710.09	\$ 138,856.97	\$ 3,770,306.54	\$ 191,581.83	\$ 1,664,714.91	\$ 14,634,955.54
<u>RESERVE FUNDS</u>								
Workers' Compensation Reserve	\$ 151,213.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,213.21
Unemployment Insurance Reserve	31,395.03	-	-	-	-	-	-	31,395.03
ERS Retirement Contribution Reserve	1,255,292.18	-	-	-	-	-	-	1,255,292.18
Retirement Contribution Reserve - TRS Subfund	408,302.70	-	-	-	-	-	-	408,302.70
Liability Reserve	971,683.67	-	-	-	-	-	-	971,683.67
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	198,508.29	-	-	-	-	-	-	198,508.29
Capital Building Reserve	-	-	-	-	-	-	-	-
Capital Bus Reserve - 2019	1,771,842.23	-	-	-	-	-	-	1,771,842.23
Capital Building Reserve - 2022	2,256,204.34	-	-	-	-	-	-	2,256,204.34
Debt Service Reserve	-	-	-	-	-	-	1,664,714.91	1,664,714.91
Reserve Fund Totals	\$ 7,087,305.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,664,714.91	\$ 8,752,020.10

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANALYSIS OF CHANGE IN CASH
FOR THE PERIOD ENDING AUGUST 31, 2022**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
Cash Balances - Beginning of Month	\$ 8,850,381.88	\$ 459,031.57	\$ 74,510.81	\$ 169,947.73	\$ 3,823,609.24	\$ 192,718.63	\$ 1,664,291.33	15,234,491.19
Add: Cash Receipts								
Taxes / Penalties / PILOTS/STAR Aid	-	-	-	-	-	-	-	-
State Aid	302,938.65	-	-	-	-	-	-	302,938.65
Medicaid Claims	48,304.40	-	-	-	-	-	-	-
BOCES - Pre-school Transp FY 2022	9,164.63	-	-	-	-	-	-	9,164.63
Emergency Connectivity Funds	-	-	-	-	-	-	-	-
Meal Sales & Catering Invoices	-	216.45	-	-	-	-	-	216.45
Online Prepayments	-	80.00	-	-	-	-	-	80.00
Grant Aid	46,842.31	-	-	494,278.31	-	-	-	541,120.62
School Lunch Aid	-	19,097.00	-	-	-	-	-	19,097.00
Interest Earnings	12,426.84	-	99.28	-	5,697.30	-	423.58	18,647.00
Memorial Awards / Scholarships	-	-	5,100.00	-	-	-	-	5,100.00
Miscellaneous Receipts	10,225.15	-	-	-	-	-	-	10,225.15
Total Cash Receipts	\$ 429,901.98	\$ 19,393.45	\$ 5,199.28	\$ 494,278.31	\$ 5,697.30	\$ -	\$ 423.58	\$ 906,589.50
Less: Cash Disbursements								
Payroll Transfers & Disbursements	303,224.67	10,310.78	-	278,521.32	-	-	-	592,056.77
Check Disbursements	667,374.89	2,372.71	-	232,488.38	59,000.00	1,136.80	-	962,372.78
Debt Service Payments	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ 970,599.56	\$ 12,683.49	\$ -	\$ 511,009.70	\$ 59,000.00	\$ 1,136.80	\$ -	\$ 1,554,429.55
Net Transfers In (Out)	13,151.55	1,207.82	-	(14,359.37)	-	-	-	-
Cash Balances - End of Month	\$ 8,322,835.85	\$ 466,949.35	\$ 79,710.09	\$ 138,856.97	\$ 3,770,306.54	\$ 191,581.83	\$ 1,664,714.91	\$ 14,634,955.54
Bank Reconciliation								
Outstanding Checks	547,709.10	-	1,150.00	32,293.51	72,575.62	-	-	653,728.23
Items in Transit	(5.00)	(20.00)	-	-	-	-	-	(25.00)
Bank Statement Balances	\$ 8,870,539.95	\$ 466,929.35	\$ 80,860.09	\$ 171,150.48	\$ 3,842,882.16	\$ 191,581.83	\$ 1,664,714.91	\$ 15,288,658.77

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Tax Items	10,368,093.00	0.00	10,368,093.00	0.00	10,368,093.00	
1081.000		Oth. Paymts in Lieu of Ta	11,400.00	0.00	11,400.00	0.00	11,400.00	
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	0.00	20,000.00	
1120.001		Sales Tax Revenue	440,000.00	0.00	440,000.00	0.00	440,000.00	
1335.000		Oth Student Fee/Charges (	3,000.00	0.00	3,000.00	0.00	3,000.00	
1489.010		Other Charges-AM Swim	0.00	0.00	0.00	5.00		5.00
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	428.50	2,071.50	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	1,283.00		533.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	440.00	1,560.00	
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	-0.30	40,000.30	
2401.000		Interest & Earnings	5,000.00	0.00	5,000.00	20,676.95		15,676.95
2701.000		BOCES Svs Aprve for Aid-R	200,000.00	0.00	200,000.00	0.00	200,000.00	
2701.001		Refund PY exp-payables	5,000.00	0.00	5,000.00	565.79	4,434.21	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	46,842.31		46,842.31
2705.000		Gifts and Donations	0.00	0.00	0.00	3,330.00		3,330.00
2770.000		Other Unclassified Rev.(S	10,000.00	0.00	10,000.00	2.09	9,997.91	
3101.000		Basic Formula Aid-Gen Aid	17,558,692.00	0.00	17,558,692.00	0.00	17,558,692.00	
3101.010		Basic Formula Aid-Excess	596,250.00	0.00	596,250.00	0.00	596,250.00	
3102.000		Lottery Aid (Sect 3609a E	1,375,000.00	0.00	1,375,000.00	0.00	1,375,000.00	
3103.000		BOCES Aid (Sect 3609a Ed	1,808,941.00	0.00	1,808,941.00	0.00	1,808,941.00	
3260.000		Textbook Aid (Incl Txtbk/	63,411.00	0.00	63,411.00	0.00	63,411.00	
3262.000		Computer Software Aid	34,724.00	0.00	34,724.00	0.00	34,724.00	
3263.000		Library A/V Loan Program	6,906.00	0.00	6,906.00	0.00	6,906.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	0.00	100,000.00	31,974.40	68,025.60	
5050.000		Interfund Trans. for Debt	100,000.00	0.00	100,000.00	0.00	100,000.00	
Total GENERAL FUND			32,751,667.00	0.00	32,751,667.00	105,547.74	32,712,506.52	66,387.26

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale of A Lunch	2,000.00	0.00	2,000.00	0.00	2,000.00	
1445.000		Other Cafeteria Sales	27,000.00	0.00	27,000.00	285.75	26,714.25	
2770.000		Misc Rev Local Sources (S	2,000.00	0.00	2,000.00	39.41	1,960.59	
2770.010		Vending Machine Sales	21,000.00	0.00	21,000.00	0.00	21,000.00	
3190.010		State Reimburse-Brk	10,000.00	0.00	10,000.00	0.00	10,000.00	
3190.020		State Reimburse-Lnch	8,000.00	0.00	8,000.00	0.00	8,000.00	
3190.060		Sum Food Svs Prog for Chi	1,000.00	0.00	1,000.00	930.00	70.00	
4190.010		Fed Reimbursement-Brk	260,000.00	0.00	260,000.00	0.00	260,000.00	
4190.020		Fed Reimbursement-Lnch	562,000.00	0.00	562,000.00	0.00	562,000.00	
4190.030		Fed Reimb-Surplus Food	45,000.00	0.00	45,000.00	0.00	45,000.00	
4190.040		Fed Reimbursement (Snack)	10,000.00	0.00	10,000.00	0.00	10,000.00	
4192.000		Sum Food Svs Prog for Chi	23,000.00	0.00	23,000.00	28,196.00		5,196.00
5031.000		Transfer from General Fun	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			1,001,000.00	0.00	1,001,000.00	29,451.16	976,744.84	5,196.00

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: CM MISC SPECIAL REVENUE FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCH-2401.000	SCH	Interest and Earnings	0.00	0.00	0.00	162.68		162.68
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	5,100.00		5,100.00
Total MISC SPECIAL REVENUE FUND			0.00	0.00	0.00	5,262.68	0.00	5,262.68

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
A22-4289.018	A22	21ST CENTURY-OTHER FEDERA	0.00	0.00	0.00	81,114.12		81,114.12
ACY-4289.000	ACY	Oth Fed-	0.00	0.00	0.00	2,580.00		2,580.00
ARC-4289.000	ARC	Oth Fed-	0.00	0.00	0.00	51,965.00		51,965.00
ARH-4289.000	ARH	Oth Fed-	0.00	0.00	0.00	1,310.14		1,310.14
ARL-4289.000	ARL	Oth Fed-	0.00	0.00	0.00	14,538.39		14,538.39
ARS-4289.000	ARS	Oth Fed-	0.00	0.00	0.00	51,740.00		51,740.00
BJA-4289.000	BJA	Oth Fed-	0.00	0.00	0.00	103,405.24		103,405.24
ESS-4289.000	ESS	Other Federal Aid	0.00	0.00	0.00	37,688.73		37,688.73
MHG-4289.000	MHG	Oth Federal Aid	0.00	0.00	0.00	109,063.45		109,063.45
OHI-4289.000	OHI	Oth Federal Aid	0.00	0.00	0.00	14,665.90		14,665.90
SVP-3289.100	SVP	Miscellaneous State Aid	0.00	0.00	0.00	4,194.96		4,194.96
TEC-3289.014	TEC	Learning Technology	0.00	0.00	0.00	11,010.00		11,010.00
X22-4289.000	X22	Other Federal Aid	0.00	0.00	0.00	48,379.29		48,379.29
Total SPECIAL AID FUND			0.00	0.00	0.00	531,655.22	0.00	531,655.22

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: TC CUSTODIAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SDP-2770.000	SDP	Unclassified Revenues	0.00	0.00	0.00	2,217.58		2,217.58
Total CUSTODIAL FUND			0.00	0.00	0.00	2,217.58	0.00	2,217.58

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	10,143.46		10,143.46
Total DEBT SERVICE			0.00	0.00	0.00	10,143.46	0.00	10,143.46

Selection Criteria

Criteria Name: Last Run
As Of Date: 08/31/2022
Suppress revenue accounts with no activity
Sort by: Fund
Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1 GENERAL SUPPORT							
1010	Board Of Education	41,980.00	0.00	41,980.00	729.30	2,140.70	39,110.00
1040	District Clerk	7,803.00	0.00	7,803.00	1,101.68	5,508.32	1,193.00
1060	District Meeting	5,241.00	500.00	5,741.00	0.00	2,600.00	3,141.00
1240	Chief School Administrator	283,265.00	456.00	283,721.00	46,022.64	221,318.71	16,379.65
1310	Business Administration	500,400.00	3,807.25	504,207.25	42,026.73	193,870.62	268,309.90
1320	Auditing	26,481.00	0.00	26,481.00	633.24	3,166.26	22,681.50
1325	Treasurer	570.00	0.00	570.00	105.00	0.00	465.00
1330	Tax Collector	15,851.00	400.00	16,251.00	6,106.32	4,531.68	5,613.00
1345	Purchasing	54,776.00	7,440.00	62,216.00	11,128.32	42,011.68	9,076.00
1420	Legal	109,710.00	4,500.00	114,210.00	9,141.36	11,212.14	93,856.50
1430	Personnel	106,464.00	0.00	106,464.00	10,526.56	50,888.44	45,049.00
1480	Public Information and Services	118,607.00	0.00	118,607.00	411.25	2,000.00	116,195.75
1620	Operation of Plant	1,762,172.00	28,049.20	1,790,221.20	223,519.23	1,105,014.90	461,687.07
1621	Maintenance of Plant	280,512.00	62,470.59	342,982.59	20,271.14	79,306.94	243,404.51
1670	Central Printing & Mailing	26,475.00	0.00	26,475.00	0.00	0.00	26,475.00
1680	Central Data Processing	349,879.00	-6,397.00	343,482.00	0.00	0.00	343,482.00
1910	Unallocated Insurance	148,625.00	0.00	148,625.00	50,771.89	5,313.00	92,540.11
1920	School Association Dues	11,274.00	0.00	11,274.00	0.00	300.00	10,974.00
1950	Assessments on School Property	22,550.00	0.00	22,550.00	0.00	0.00	22,550.00
1964	Refund on Real Property Taxes	1,025.00	0.00	1,025.00	0.00	0.00	1,025.00
1981	BOCES Administrative Costs	227,504.00	0.00	227,504.00	0.00	0.00	227,504.00
Subtotal of 1 GENERAL SUPPORT		4,101,164.00	101,226.04	4,202,390.04	422,494.66	1,729,183.39	2,050,711.99
2 INSTRUCTION							
2010	Curriculum Devel and Suprvsn	322,768.00	279.00	323,047.00	73,875.50	176,126.36	73,045.14
2020	Supervision-Regular School	803,370.00	1,857.03	805,227.03	110,043.36	562,629.51	132,554.16
2070	Inservice Training-Instruction	128,757.00	0.00	128,757.00	12,156.45	34,500.00	82,100.55
2110	Teaching-Regular School	6,592,468.00	106,767.54	6,699,235.54	18,986.82	5,017,618.80	1,662,629.92
2250	Prg For Sdnts w/Disabil-Med Elgble	5,158,791.00	3,900.18	5,162,691.18	4,401.31	2,310,986.72	2,847,303.15
2280	Occupational Education(Grades 9-12)	633,436.00	0.00	633,436.00	0.00	0.00	633,436.00
2330	Teaching-Special Schools	191,901.00	0.00	191,901.00	13,549.13	0.00	178,351.87
2610	School Library & AV	266,208.00	2,144.87	268,352.87	771.05	110,631.07	156,950.75
2630	Computer Assisted Instruction	1,268,795.00	81,292.49	1,350,087.49	36,083.09	230,126.19	1,083,878.21
2810	Guidance-Regular School	345,234.00	483.79	345,717.79	37,563.27	313,131.26	-4,976.74
2815	Health Svcs-Regular School	152,854.00	1,353.63	154,207.63	-12,377.91	136,693.97	29,891.57
2820	Psychological Svcs-Reg Schl	227,526.00	0.00	227,526.00	0.00	156,080.00	71,446.00
2825	Social Work Svcs-Regular School	63,875.00	0.00	63,875.00	0.00	53,952.00	9,923.00
2850	Co-Curricular Activ-Reg Schl	113,430.00	0.00	113,430.00	0.00	63,094.33	50,335.67
2855	Interscholastic Athletics-Reg Schl	493,281.00	8,364.54	501,645.54	27,370.62	181,365.18	292,909.74
Subtotal of 2 INSTRUCTION		16,762,694.00	206,443.07	16,969,137.07	322,422.69	9,346,935.39	7,299,778.99

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5 PUPIL TRANSPORTATION							
5510	District Transport Svcs-Med Elgble	1,488,966.00	107,650.08	1,596,616.08	87,171.34	1,110,188.82	399,255.92
5530	Garage Building	63,885.00	53,766.85	117,651.85	58,426.82	9,060.18	50,164.85
5581	Transportation from Boces	10,295.00	0.00	10,295.00	0.00	0.00	10,295.00
Subtotal of 5 PUPIL TRANSPORTATION		1,563,146.00	161,416.93	1,724,562.93	145,598.16	1,119,249.00	459,715.77
7 COMMUNITY SERVICES							
7310	Youth Program	142,036.00	0.00	142,036.00	0.00	0.00	142,036.00
8060	Civic Activities	82,978.00	5,027.59	88,005.59	4,276.38	5,267.59	78,461.62
Subtotal of 7 COMMUNITY SERVICES		225,014.00	5,027.59	230,041.59	4,276.38	5,267.59	220,497.62
9 UNDISTRIBUTED							
9010	State Retirement	450,543.00	0.00	450,543.00	39,502.88	266,888.50	144,151.62
9020	Teachers' Retirement	1,096,348.00	0.00	1,096,348.00	22,644.49	800,031.05	273,672.46
9030	Social Security	991,325.00	0.00	991,325.00	41,214.99	804,847.60	145,262.41
9040	Workers' Compensation	156,200.00	0.00	156,200.00	76,491.00	0.00	79,709.00
9045	Life Insurance	3,762.00	0.00	3,762.00	0.00	0.00	3,762.00
9050	Unemployment Insurance	54,500.00	0.00	54,500.00	0.00	0.00	54,500.00
9060	Hospital, Medical, Dental Insurance	4,664,736.00	0.00	4,664,736.00	1,018,126.79	0.00	3,646,609.21
9089	Other (specify)	64,035.00	0.00	64,035.00	12,600.00	0.00	51,435.00
9711	Serial Bonds-School Construction	3,071,200.00	0.00	3,071,200.00	0.00	0.00	3,071,200.00
9901	Transfer to Other Funds	92,000.00	0.00	92,000.00	0.00	0.00	92,000.00
9950	Transfer to Capital Fund	200,000.00	0.00	200,000.00	0.00	0.00	200,000.00
Subtotal of 9 UNDISTRIBUTED		10,844,649.00	0.00	10,844,649.00	1,210,580.15	1,871,767.15	7,762,301.70
Total GENERAL FUND		33,496,667.00	474,113.63	33,970,780.63	2,105,372.04	14,072,402.52	17,793,006.07

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		312,000.00	0.00	312,000.00	18,600.70	238,401.68	54,997.62
200 Equipment		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
400 Contractual SFSP		12,000.00	600.00	12,600.00	178.80	2,246.20	10,175.00
414 Food		465,000.00	0.00	465,000.00	2,167.51	339,832.49	123,000.00
419 Net Cost of Food Used		45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
450 Materials & Supplies SFSP		43,000.00	0.00	43,000.00	26.40	26,970.80	16,002.80
800 Employee Benefits		117,000.00	0.00	117,000.00	14,644.43	18,237.71	84,117.86
802 ERS		2,000.00	0.00	2,000.00	1,577.46	19,779.53	-19,356.99
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Subtotal of		1,001,000.00	600.00	1,001,600.00	37,195.30	645,468.41	318,936.29
Total SCHOOL LUNCH FUND		1,001,000.00	600.00	1,001,600.00	37,195.30	645,468.41	318,936.29

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
A22 21st Century Grant		500.00	81,114.12	81,614.12	15,156.17	65,423.25	1,034.70
A23 21st Century Grant		0.00	0.00	0.00	0.00	100.00	-100.00
ACY ARPA HCY II		12,900.00	0.00	12,900.00	0.00	0.00	12,900.00
ARC ARP SLR Comprehens		259,878.00	0.00	259,878.00	1,754.08	0.00	258,123.92
ARH ARPA Homeless Child & Yth		8,134.14	0.00	8,134.14	0.00	0.00	8,134.14
ARL ARP SLR Learning Loss		1,053,819.39	0.00	1,053,819.39	0.00	227,898.99	825,920.40
ARP American Rescue Plan Act		1,909,350.46	53,417.13	1,962,767.59	95,123.71	140,915.55	1,726,728.33
ARS ARP SLR Summer Enr		259,603.00	0.00	259,603.00	154,646.90	0.00	104,956.10
BJ1 STOP School Violence Gran		327,159.00	0.00	327,159.00	0.00	0.00	327,159.00
BJA STOP School Violence Gran		183,826.24	0.00	183,826.24	117,509.81	247,930.18	-181,613.75
C22 4 Year Old UPK Grant		2,885.22	8,531.01	11,416.23	2,388.74	5,638.03	3,389.46
C23 4 Year Old UPK Grant		609,588.00	0.00	609,588.00	4,932.24	463,052.61	141,603.15
E22 McKinney-Vento Baseline		2,323.64	7,249.34	9,572.98	416.00	3,889.34	5,267.64
E23 McKinney-Vento Baseline		125,000.00	0.00	125,000.00	0.00	1,179.40	123,820.60
ECF Emergency Connectivity Fu		-138,809.00	0.00	-138,809.00	0.00	0.00	-138,809.00
ESD Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	3,366.71	0.00	69,953.29
ESR CRRSA ESSER 2		281.62	0.00	281.62	0.00	0.00	281.62
ESS Ext Sch Day - Sodus		9,891.74	37,687.99	47,579.73	37,683.99	0.00	9,895.74
F22 McKinney-Vento Enhanced		0.14	2,031.86	2,032.00	0.00	2,031.86	0.14
G22 21st CCLC Elem		13,782.52	181,671.25	195,453.77	146,694.50	31,742.75	17,016.52
G23 21st CCLC Elem		0.00	0.00	0.00	0.00	5,268.39	-5,268.39
H22 July/Aug Summer School		97,654.65	26,572.65	124,227.30	0.00	26,572.65	97,654.65
H23 July/Aug Summer School		0.00	0.00	0.00	115,094.51	30,466.27	-145,560.78
I22 Section 611		40,558.99	2,949.23	43,508.22	2,949.23	2,085.00	38,473.99
I23 Section 611		365,261.00	0.00	365,261.00	23,718.08	268,544.90	72,998.02
J22 Section 619		5,291.03	0.00	5,291.03	0.00	0.00	5,291.03
J23 Section 619		19,927.00	0.00	19,927.00	0.00	9,105.39	10,821.61
LTG Learning Technology - So		61,992.00	0.00	61,992.00	572.90	0.00	61,419.10
M23 Title IV 2022-23		27,603.00	0.00	27,603.00	0.00	0.00	27,603.00
MH1 Mental Hlth Awareness Tra		125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
MHG Mental Hlth Awareness Tra		78,145.32	30,918.13	109,063.45	4,375.52	60,403.13	44,284.80
N22 Title I A&D Improv		5,354.79	380.36	5,735.15	0.00	1,232.52	4,502.63
N23 Title I A&D Improv		350,296.00	0.00	350,296.00	0.00	279,974.63	70,321.37
O22 Title IIA, Teach/Pr		84.17	0.00	84.17	0.00	0.00	84.17
O23 Title IIA, Teach/Pr		41,503.00	0.00	41,503.00	0.00	30,265.90	11,237.10
OH1 Optimal Health Initiative		52,800.00	0.00	52,800.00	0.00	0.00	52,800.00
OHI Optimal Health Initiative		14,665.90	0.00	14,665.90	14,665.90	29,937.47	-29,937.47
PP1 Primary Project		11,239.00	0.00	11,239.00	0.00	0.00	11,239.00
PPR Primary Project		1,074.55	0.00	1,074.55	0.00	8,354.41	-7,279.86
SR1 Sexual Risk Avoidance Edu		62,000.00	0.00	62,000.00	0.00	0.00	62,000.00

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SRA Sexual Risk Avoidance Edu		7,126.03	0.00	7,126.03	0.00	48,591.28	-41,465.25
SV1 School Violence Preventio		349,959.00	0.00	349,959.00	0.00	4,289.70	345,669.30
SVP School Violence Preventio		6,762.88	5,179.08	11,941.96	0.00	59,246.30	-47,304.34
TEC Learning Technology - So		0.00	11,010.00	11,010.00	0.00	11,010.00	0.00
V22 Section 4201		17,636.32	0.00	17,636.32	0.00	0.00	17,636.32
V23 Section 4201		90,000.00	0.00	90,000.00	0.00	85,200.00	4,800.00
W22 Title IIIA Newcomers		2,294.18	0.00	2,294.18	0.00	0.00	2,294.18
X22 Full Serv Comm Sch- Sodus		53,912.29	0.00	53,912.29	4,687.50	27,450.57	21,774.22
X23 Full Serv Comm Sch- Sodus		65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
Y22 Mental Hlth Demo Grant- S		103.78	0.00	103.78	0.00	2,948.50	-2,844.72
Z22 School Safety Grant-Sodus		11,977.45	0.00	11,977.45	0.00	328.35	11,649.10
Z23 School Safety Grant-Sodus		14,625.00	0.00	14,625.00	0.00	0.00	14,625.00
Total SPECIAL AID FUND		6,693,281.44	448,712.15	7,141,993.59	745,736.49	2,181,077.32	4,215,179.78

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
CAP CAPITAL PHASE							
CO22	2022 CAPITAL OUTLAY PROJECT	0.00	1,339.00	1,339.00	0.00	1,339.00	0.00
ER22	ES EMERGENCY ROOF PROJ 2022	0.00	152,000.00	152,000.00	46,500.00	125,400.00	-19,900.00
PR17	Capital Project Vote 2-28-17 \$30,590,000	0.00	2,171,457.88	2,171,457.88	0.00	2,174,433.88	-2,976.00
PR21	Capital Project Vote 12-16-21 \$11,100,00	0.00	903,220.48	903,220.48	12,500.00	890,720.48	0.00
Subtotal of CAP CAPITAL PHASE		0.00	3,228,017.36	3,228,017.36	59,000.00	3,191,893.36	-22,876.00
Total CAPITAL FUND		0.00	3,228,017.36	3,228,017.36	59,000.00	3,191,893.36	-22,876.00

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: TC CUSTODIAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SDP Self-Insured Dental Plan							
9089	Other Employee Benefits	0.00	0.00	0.00	2,694.97	0.00	-2,694.97
Subtotal of SDP Self-Insured Dental Plan		0.00	0.00	0.00	2,694.97	0.00	-2,694.97
Total CUSTODIAL FUND		0.00	0.00	0.00	2,694.97	0.00	-2,694.97

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2022

Fiscal Year: 2023

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901 Interfund Transfers		0.00	0.00	0.00	0.00	0.00	0.00
Total DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

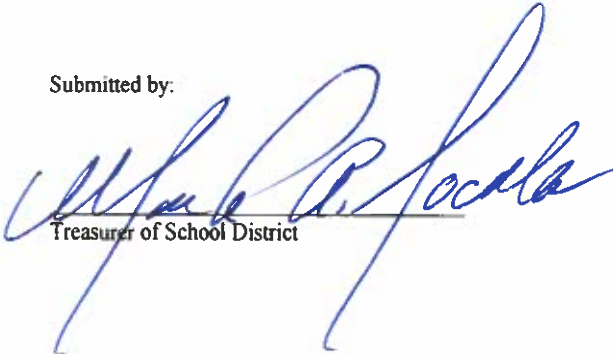
NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH ENDING SEPTEMBER 30, 2022

- 1 CASH SUMMARY REPORT (ALL FUNDS)
- 2 CASH ANALYSIS REPORT (ALL FUNDS)
- 3 REVENUE STATUS REPORTS
 - a) General Fund
 - b) School Lunch Fund
 - c) Miscellaneous Special Revenue Fund
 - d) Special Aid Fund
 - e) Capital Fund
 - f) Trust Custodial Fund
 - g) Debt Service Fund
- 4 BUDGET STATUS REPORTS
 - a) General Fund
 - b) School Lunch Fund
 - d) Special Aid Fund
 - e) Capital Fund
 - f) Trust Custodial Fund
 - g) Debt Service Fund

Submitted by:



Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
CASH SUMMARY
FOR THE PERIOD ENDING SEPTEMBER 30, 2022**

<u>CASH</u>	<u>GENERAL FUND</u>	<u>SCHOOL LUNCH FUND</u>	<u>MISC SPECIAL REVENUE FUND</u>	<u>SPECIAL AID FUND</u>	<u>CAPITAL FUND</u>	<u>TRUST CUSTODIAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>DISTRICT TOTALS</u>
Checking / Savings	\$ 5,071,332.70	\$ 433,089.89	\$ 19,497.37	\$ 12,043.06	\$ 169,960.05	\$ 194,186.99	\$ 1,665,124.93	\$ 7,565,234.99
Money Market	331,342.30	-	-	-	-	-	-	331,342.30
LIQUID Investments \ NYCLASS	7,332,738.23	-	63,865.45	-	3,492,517.76	-	-	10,889,121.44
Fund Totals	\$ 12,735,413.23	\$ 433,089.89	\$ 83,362.82	\$ 12,043.06	\$ 3,662,477.81	\$ 194,186.99	\$ 1,665,124.93	\$ 18,785,698.73
<u>RESERVE FUNDS</u>								
Workers' Compensation Reserve	\$ 151,473.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,473.04
Unemployment Insurance Reserve	31,448.98	-	-	-	-	-	-	31,448.98
ERS Retirement Contribution Reserve	1,257,449.16	-	-	-	-	-	-	1,257,449.16
Retirement Contribution Reserve - TRS Subfund	409,004.29	-	-	-	-	-	-	409,004.29
Liability Reserve	973,353.32	-	-	-	-	-	-	973,353.32
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	198,849.39	-	-	-	-	-	-	198,849.39
Capital Bus Reserve - 2019	1,774,886.80	-	-	-	-	-	-	1,774,886.80
Capital Building Reserve - 2022	2,260,081.19	-	-	-	-	-	-	2,260,081.19
Debt Service Reserve	-	-	-	-	-	-	1,665,124.93	1,665,124.93
Reserve Fund Totals	\$ 7,099,409.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,665,124.93	\$ 8,764,534.64

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANALYSIS OF CHANGE IN CASH
FOR THE PERIOD ENDING SEPTEMBER 30, 2022**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
Cash Balances - Beginning of Month	\$ 8,322,835.85	\$ 466,949.35	\$ 79,710.09	\$ 138,856.97	\$ 3,770,306.54	\$ 191,581.83	\$ 1,664,714.91	14,634,955.54
Add: Cash Receipts								
Taxes / Penalties / PILOTS/STAR Aid	4,912,976.69	-	-	-	-	-	-	4,912,976.69
State Aid	1,917,568.76	-	-	-	-	-	-	1,917,568.76
Medicaid Claims	-	-	-	-	-	-	-	-
BOCES - Pre-school Transp FY 2022	-	-	-	-	-	-	-	-
Emergency Connectivity Funds	-	-	-	-	-	-	-	-
Meal Sales / Catering / Vending Machines	-	7,167.97	-	-	-	-	-	7,167.97
Online Prepayments	-	705.00	-	-	-	-	-	705.00
Grant Aid	-	-	-	-	-	-	-	-
School Lunch Aid	-	9,712.00	-	-	-	-	-	9,712.00
Interest Earnings	12,907.41	-	117.73	-	6,638.77	-	410.02	20,073.93
Memorial Awards / Scholarships	-	-	3,535.00	-	-	-	-	3,535.00
Miscellaneous Receipts	14,020.45	26.10	-	-	-	4,456.06	-	18,502.61
Total Cash Receipts	\$ 6,857,473.31	\$ 17,611.07	\$ 3,652.73	\$ -	\$ 6,638.77	\$ 4,456.06	\$ 410.02	\$ 6,890,241.96
Less: Cash Disbursements								
Payroll Transfers & Disbursements	1,092,044.48	27,694.08	-	112,180.88	-	-	-	1,231,919.44
Check Disbursements	1,236,653.21	19,589.27	-	35,018.45	214,467.50	1,850.90	-	1,507,579.33
Debt Service Payments	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ 2,328,697.69	\$ 47,283.35	\$ -	\$ 147,199.33	\$ 214,467.50	\$ 1,850.90	\$ -	\$ 2,739,498.77
Net Transfers In (Out)	(116,198.24)	(4,187.18)	-	20,385.42	100,000.00	-	-	0.00
Cash Balances - End of Month	\$ 12,735,413.23	\$ 433,089.89	\$ 83,362.82	\$ 12,043.06	\$ 3,662,477.81	\$ 194,186.99	\$ 1,665,124.93	\$ 18,785,698.73
Bank Reconciliation								
Outstanding Checks	280,894.76	11,055.53	1,150.00	5,822.80	98,437.70	-	-	397,360.79
Items in Transit	(5.00)	(20.00)	-	-	-	-	-	(25.00)
Bank Statement Balances	\$ 13,016,302.99	\$ 444,125.42	\$ 84,512.82	\$ 17,865.86	\$ 3,760,915.51	\$ 194,186.99	\$ 1,665,124.93	\$ 19,183,034.52

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Tax Items	10,368,093.00	0.00	10,368,093.00	9,320,021.40	1,048,071.60	
1081.000		Oth. Paymts in Lieu of Ta	11,400.00	0.00	11,400.00	0.00	11,400.00	
1085.000		STAR Reimbursement	0.00	0.00	0.00	1,048,072.74		1,048,072.74
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	0.00	20,000.00	
1120.001		Sales Tax Revenue	440,000.00	0.00	440,000.00	0.00	440,000.00	
1335.000		Oth Student Fee/Charges (	3,000.00	0.00	3,000.00	0.00	3,000.00	
1489.010		Other Charges-AM Swim	0.00	0.00	0.00	5.00		5.00
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	876.50	1,623.50	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	2,336.00		1,586.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	645.00	1,355.00	
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	-0.30	40,000.30	
2401.000		Interest & Earnings	5,000.00	0.00	5,000.00	33,584.36		28,584.36
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	192.86		192.86
2680.000		Insurance Recoveries-Othe	0.00	0.00	0.00	2,500.00		2,500.00
2701.000		BOCES Svs Aprve for Aid-R	200,000.00	0.00	200,000.00	0.00	200,000.00	
2701.001		Refund PY exp-payables	5,000.00	0.00	5,000.00	565.79	4,434.21	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	76,928.31		76,928.31
2705.000		Gifts and Donations	0.00	0.00	0.00	3,330.00		3,330.00
2770.000		Other Unclassified Rev.(S	10,000.00	0.00	10,000.00	17,515.49		7,515.49
3101.000		Basic Formula Aid-Gen Aid	17,558,692.00	0.00	17,558,692.00	345,666.53	17,213,025.47	
3101.010		Basic Formula Aid-Excess	596,250.00	0.00	596,250.00	0.00	596,250.00	
3102.000		Lottery Aid (Sect 3609a E	1,375,000.00	0.00	1,375,000.00	1,673,939.86		298,939.86
3102.010		Lottery Grant	0.00	0.00	0.00	86,851.90		86,851.90
3103.000		BOCES Aid (Sect 3609a Ed	1,808,941.00	0.00	1,808,941.00	0.00	1,808,941.00	
3260.000		Textbook Aid (Incl Txtbk/	63,411.00	0.00	63,411.00	16,005.00	47,406.00	
3262.000		Computer Software Aid	34,724.00	0.00	34,724.00	0.00	34,724.00	
3263.000		Library A/V Loan Program	6,906.00	0.00	6,906.00	0.00	6,906.00	
4601.000		Medic.Ass'l-Sch Age-Sch Y	100,000.00	0.00	100,000.00	31,974.40	68,025.60	
5050.000		Interfund Trans. for Debt	100,000.00	0.00	100,000.00	0.00	100,000.00	
Total GENERAL FUND			32,751,667.00	0.00	32,751,667.00	12,661,010.84	21,645,162.68	1,554,506.52

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale of A Lunch	2,000.00	0.00	2,000.00	145.58	1,854.42	
1445.000		Other Cafeteria Sales	27,000.00	0.00	27,000.00	2,772.16	24,227.84	
2705.000		Gifts and Donations	0.00	0.00	0.00	26.10		26.10
2770.000		Misc Rev Local Sources (S	2,000.00	0.00	2,000.00	40.17	1,959.83	
2770.010		Vending Machine Sales	21,000.00	0.00	21,000.00	4,573.50	16,426.50	
3190.010		State Reimburse-Brk	10,000.00	0.00	10,000.00	816.00	9,184.00	
3190.020		State Reimburse-Lnch	8,000.00	0.00	8,000.00	798.00	7,202.00	
3190.060		Sum Food Svs Prog for Chi	1,000.00	0.00	1,000.00	930.00	70.00	
4190.010		Fed Reimbursement-Brk	260,000.00	0.00	260,000.00	22,464.00	237,536.00	
4190.020		Fed Reimbursement-Lnch	562,000.00	0.00	562,000.00	48,801.00	513,199.00	
4190.030		Fed Reimb-Surplus Food	45,000.00	0.00	45,000.00	0.00	45,000.00	
4190.040		Fed Reimbursement (Snack)	10,000.00	0.00	10,000.00	0.00	10,000.00	
4192.000		Sum Food Svs Prog for Chi	23,000.00	0.00	23,000.00	28,196.00		5,196.00
5031.000		Transfer from General Fun	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			1,001,000.00	0.00	1,001,000.00	109,562.51	896,659.59	5,222.10

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: CM MISC SPECIAL REVENUE FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCH-2401.000	SCH	Interest and Earnings	0.00	0.00	0.00	280.41		280.41
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	8,635.00		8,635.00
Total MISC SPECIAL REVENUE FUND			0.00	0.00	0.00	8,915.41	0.00	8,915.41

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
A22-4289.018	A22	21ST CENTURY-OTHER FEDERA	0.00	0.00	0.00	81,114.12		81,114.12
ACY-4289.000	ACY	Oth Fed-	12,900.00	0.00	12,900.00	2,580.00	10,320.00	
ARC-4289.000	ARC	Oth Fed-	259,878.00	0.00	259,878.00	51,965.00	207,913.00	
ARH-4289.000	ARH	Oth Fed-	8,134.14	0.00	8,134.14	1,310.14	6,824.00	
ARL-4289.000	ARL	Oth Fed-	1,053,819.39	0.00	1,053,819.39	14,538.39	1,039,281.00	
ARP-4289.000	ARP	Oth Fed-	1,909,350.46	0.00	1,909,350.46	0.00	1,909,350.46	
ARS-4289.000	ARS	Oth Fed-	259,603.00	0.00	259,603.00	51,740.00	207,863.00	
BJ1-4289.000	BJ1	Oth Fed-	327,159.00	0.00	327,159.00	0.00	327,159.00	
BJA-4289.000	BJA	Oth Fed-	183,826.24	0.00	183,826.24	103,405.24	80,421.00	
C23-3289.018	C23	UPK for 4YO	609,469.00	0.00	609,469.00	0.00	609,469.00	
E23-4289.018	E23	MKV BASELINE	125,000.00	0.00	125,000.00	0.00	125,000.00	
ESD-4289.000	ESD	Other Federal Aid	73,320.00	0.00	73,320.00	0.00	73,320.00	
ESS-4289.000	ESS	Other Federal Aid	0.00	0.00	0.00	37,688.73		37,688.73
I23-4256.018	I23	Indiv. w/Disab	365,261.00	0.00	365,261.00	0.00	365,261.00	
J23-4256.018	J23	Indiv. w/Disab	19,927.00	0.00	19,927.00	0.00	19,927.00	
LTG-3289.014	LTG	Learning Technology	61,992.00	0.00	61,992.00	0.00	61,992.00	
M23-4129.000	M23	ESEA-Title IV Safe & Drug	27,603.00	0.00	27,603.00	0.00	27,603.00	
MH1-4289.000	MH1	Oth Federal Aid	125,000.00	0.00	125,000.00	0.00	125,000.00	
MHG-4289.000	MHG	Oth Federal Aid	78,145.32	0.00	78,145.32	109,063.45		30,918.13
N22-4126.000	N22	ESEA-Title I, Title II	5,735.15	0.00	5,735.15	0.00	5,735.15	
N23-4126.000	N23	ESEA-Title I, Title II	350,296.00	0.00	350,296.00	0.00	350,296.00	
O23-4289.000	O23	Other Federal Aid	41,503.00	0.00	41,503.00	0.00	41,503.00	
OH1-4289.000	OH1	Oth Federal Aid	52,800.00	0.00	52,800.00	0.00	52,800.00	
OHI-4289.000	OHI	Oth Federal Aid	14,665.90	0.00	14,665.90	14,665.90		
PP1-3289.100	PP1	Miscellaneous State Aid	11,239.00	0.00	11,239.00	0.00	11,239.00	
SR1-4289.022	SR1	Other Federal Aid	62,000.00	0.00	62,000.00	0.00	62,000.00	
SRA-4289.022	SRA	Other Federal Aid	7,126.03	0.00	7,126.03	0.00	7,126.03	
SV1-3289.100	SV1	Miscellaneous State Aid	349,959.00	0.00	349,959.00	0.00	349,959.00	
SVP-3289.100	SVP	Miscellaneous State Aid	0.00	0.00	0.00	4,194.96		4,194.96
TEC-3289.014	TEC	Learning Technology	0.00	0.00	0.00	11,010.00		11,010.00
X22-4289.000	X22	Other Federal Aid	53,912.39	0.00	53,912.39	48,379.29	5,533.10	
X23-4289.000	X23	Other Federal Aid	65,000.00	0.00	65,000.00	0.00	65,000.00	
Z22-4289.021	Z22	Other Federal Aid	11,977.45	0.00	11,977.45	0.00	11,977.45	
Z23-4289.021	Z23	Other Federal Aid	14,625.00	0.00	14,625.00	0.00	14,625.00	

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total SPECIAL AID FUND			6,541,226.47	0.00	6,541,226.47	531,655.22	6,174,497.19	164,925.94

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
CAP-5031.080	CAP	Interfund Transfers	0.00	0.00	0.00	100,000.00		100,000.00
Total CAPITAL FUND			0.00	0.00	0.00	100,000.00	0.00	100,000.00

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: TC CUSTODIAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SDP-2770.000	SDP	Unclassified Revenues	0.00	0.00	0.00	6,673.64		6,673.64
Total CUSTODIAL FUND			0.00	0.00	0.00	6,673.64	0.00	6,673.64

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	17,192.25		17,192.25
Total DEBT SERVICE			0.00	0.00	0.00	17,192.25	0.00	17,192.25

Selection Criteria

Criteria Name: Last Run
As Of Date: 09/30/2022
Suppress revenue accounts with no activity
Sort by: Fund
Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1 GENERAL SUPPORT							
1010	Board Of Education	41,980.00	0.00	41,980.00	2,949.70	16,376.30	22,654.00
1040	District Clerk	7,803.00	0.00	7,803.00	1,779.72	4,957.48	1,065.80
1060	District Meeting	5,241.00	500.00	5,741.00	0.00	2,600.00	3,141.00
1240	Chief School Administrator	283,265.00	1,006.00	284,271.00	70,162.47	197,400.99	16,707.54
1310	Business Administration	500,400.00	3,470.25	503,870.25	88,823.56	384,787.55	30,259.14
1320	Auditing	26,481.00	0.00	26,481.00	949.86	2,849.64	22,681.50
1325	Treasurer	570.00	0.00	570.00	180.00	0.00	390.00
1330	Tax Collector	15,851.00	400.00	16,251.00	6,581.42	4,056.58	5,613.00
1345	Purchasing	54,776.00	7,440.00	62,216.00	15,678.88	43,800.12	2,737.00
1420	Legal	109,710.00	4,500.00	114,210.00	20,048.80	20,304.70	73,856.50
1430	Personnel	106,464.00	0.00	106,464.00	18,268.20	54,276.79	33,919.01
1480	Public Information and Services	118,607.00	0.00	118,607.00	11,767.98	99,946.90	6,892.12
1620	Operation of Plant	1,762,172.00	63,049.20	1,825,221.20	341,736.42	1,067,892.21	415,592.57
1621	Maintenance of Plant	280,512.00	27,470.59	307,982.59	50,150.94	70,010.16	187,821.49
1670	Central Printing & Mailing	26,475.00	0.00	26,475.00	0.00	0.00	26,475.00
1680	Central Data Processing	349,879.00	-6,397.00	343,482.00	27,368.69	173,554.87	142,558.44
1910	Unallocated Insurance	148,625.00	0.00	148,625.00	56,084.89	0.00	92,540.11
1920	School Association Dues	11,274.00	0.00	11,274.00	0.00	300.00	10,974.00
1950	Assessments on School Property	22,550.00	0.00	22,550.00	0.00	0.00	22,550.00
1964	Refund on Real Property Taxes	1,025.00	0.00	1,025.00	0.00	0.00	1,025.00
1981	BOCES Administrative Costs	227,504.00	0.00	227,504.00	19,126.81	172,141.25	36,235.94
Subtotal of 1 GENERAL SUPPORT		4,101,164.00	101,439.04	4,202,603.04	731,658.34	2,315,255.54	1,155,689.16
2 INSTRUCTION							
2010	Curriculum Devel and Suprvsn	322,768.00	-8,248.00	314,520.00	114,319.91	161,867.05	38,333.04
2020	Supervision-Regular School	803,370.00	9,496.03	812,866.03	168,504.79	512,947.44	131,413.80
2070	Inservice Training-Instruction	128,757.00	10,000.00	138,757.00	16,711.16	62,137.10	59,908.74
2110	Teaching-Regular School	6,592,468.00	56,463.04	6,648,931.04	516,621.22	4,846,901.77	1,285,408.05
2250	Prg For Sdnts w/Disabil-Med Elgble	5,158,791.00	94,177.18	5,252,968.18	389,256.54	4,060,858.65	802,852.99
2280	Occupational Education(Grades 9-12)	633,436.00	16,581.00	650,017.00	65,001.70	585,015.30	0.00
2330	Teaching-Special Schools	191,901.00	-6,905.00	184,996.00	13,562.73	122.40	171,310.87
2610	School Library & AV	266,208.00	1,940.87	268,148.87	16,851.77	149,150.27	102,146.83
2630	Computer Assisted Instruction	1,268,795.00	81,292.49	1,350,087.49	106,177.91	571,240.89	672,668.69
2810	Guidance-Regular School	345,234.00	13,838.79	359,072.79	69,831.00	284,179.42	5,062.37
2815	Health Svcs-Regular School	152,854.00	1,453.13	154,307.13	2,285.33	124,913.54	27,108.26
2820	Psychological Svcs-Reg Schl	227,526.00	-13,355.00	214,171.00	14,358.24	176,721.76	23,091.00
2825	Social Work Svcs-Regular School	63,875.00	0.00	63,875.00	4,496.00	49,456.00	9,923.00
2850	Co-Curricular Activ-Reg Schl	113,430.00	0.00	113,430.00	0.00	75,620.00	37,810.00
2855	Interscholastic Athletics-Reg Schl	493,281.00	8,364.54	501,645.54	47,455.00	183,155.20	271,035.34
Subtotal of 2 INSTRUCTION		16,762,694.00	265,099.07	17,027,793.07	1,545,433.30	11,844,286.79	3,638,072.98

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5 PUPIL TRANSPORTATION							
5510	District Transport Svcs-Med Elgble	1,488,966.00	107,650.08	1,596,616.08	203,839.26	1,030,914.35	361,862.47
5530	Garage Building	63,885.00	53,766.85	117,651.85	58,691.74	8,895.26	50,064.85
5581	Transportation from Boces	10,295.00	0.00	10,295.00	895.28	8,057.48	1,342.24
Subtotal of 5 PUPIL TRANSPORTATION		1,563,146.00	161,416.93	1,724,562.93	263,426.28	1,047,867.09	413,269.56
7 COMMUNITY SERVICES							
7310	Youth Program	142,036.00	0.00	142,036.00	0.00	6,800.00	135,236.00
8060	Civic Activities	82,978.00	5,027.59	88,005.59	5,862.06	5,267.59	76,875.94
Subtotal of 7 COMMUNITY SERVICES		225,014.00	5,027.59	230,041.59	5,862.06	12,067.59	212,111.94
9 UNDISTRIBUTED							
9010	State Retirement	450,543.00	0.00	450,543.00	68,375.67	246,577.89	135,589.44
9020	Teachers' Retirement	1,096,348.00	0.00	1,096,348.00	97,042.40	738,265.83	261,039.77
9030	Social Security	991,325.00	0.00	991,325.00	113,711.16	741,558.00	136,055.84
9040	Workers' Compensation	156,200.00	0.00	156,200.00	76,491.00	0.00	79,709.00
9045	Life Insurance	3,762.00	0.00	3,762.00	200.00	800.00	2,762.00
9050	Unemployment Insurance	54,500.00	0.00	54,500.00	0.00	0.00	54,500.00
9060	Hospital, Medical, Dental Insurance	4,664,736.00	-58,869.00	4,605,867.00	1,366,574.47	0.00	3,239,292.53
9089	Other (specify)	64,035.00	0.00	64,035.00	12,600.00	0.00	51,435.00
9711	Serial Bonds-School Construction	3,071,200.00	0.00	3,071,200.00	0.00	0.00	3,071,200.00
9901	Transfer to Other Funds	92,000.00	0.00	92,000.00	0.00	0.00	92,000.00
9950	Transfer to Capital Fund	200,000.00	0.00	200,000.00	100,000.00	0.00	100,000.00
Subtotal of 9 UNDISTRIBUTED		10,844,649.00	-58,869.00	10,785,780.00	1,834,994.70	1,727,201.72	7,223,583.58
Total GENERAL FUND		33,496,667.00	474,113.63	33,970,780.63	4,381,374.68	16,946,678.73	12,642,727.22

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		312,000.00	0.00	312,000.00	44,414.35	216,476.48	51,109.17
200 Equipment		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
400 Contractual SFSP		12,000.00	600.00	12,600.00	324.30	2,100.70	10,175.00
414 Food		465,000.00	0.00	465,000.00	18,756.59	324,861.89	121,381.52
419 Net Cost of Food Used		45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
450 Materials & Supplies SFSP		43,000.00	0.00	43,000.00	2,867.11	24,106.49	16,026.40
800 Employee Benefits		117,000.00	0.00	117,000.00	20,712.04	16,560.42	79,727.54
802 ERS		2,000.00	0.00	2,000.00	3,655.83	17,977.06	-19,632.89
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Total SCHOOL LUNCH FUND		1,001,000.00	600.00	1,001,600.00	90,730.22	602,083.04	308,786.74

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
A22 21st Century Grant		500.00	81,114.12	81,614.12	16,477.06	63,138.99	1,998.07
A23 21st Century Grant		0.00	0.00	0.00	0.00	100.00	-100.00
ACY ARPA HCY II		12,900.00	0.00	12,900.00	0.00	0.00	12,900.00
ARC ARP SLR Comprehens		259,878.00	0.00	259,878.00	1,754.08	0.00	258,123.92
ARH ARPA Homeless Child & Yth		8,134.14	0.00	8,134.14	1,380.62	0.00	6,753.52
ARL ARP SLR Learning Loss		1,053,819.39	0.00	1,053,819.39	22,744.34	205,109.08	825,965.97
ARP American Rescue Plan Act		1,909,350.46	53,417.13	1,962,767.59	112,707.83	127,807.88	1,722,251.88
ARS ARP SLR Summer Enr		259,603.00	0.00	259,603.00	161,171.42	0.00	98,431.58
BJ1 STOP School Violence Gran		327,159.00	0.00	327,159.00	0.00	118,924.32	208,234.68
BJA STOP School Violence Gran		183,826.24	0.00	183,826.24	152,833.94	96,159.63	-65,167.33
C22 4 Year Old UPK Grant		2,885.22	8,531.01	11,416.23	4,760.05	3,266.72	3,389.46
C23 4 Year Old UPK Grant		609,469.00	0.00	609,469.00	49,011.33	434,632.06	125,825.61
E22 McKinney-Vento Baseline		2,323.64	7,249.34	9,572.98	416.00	3,889.34	5,267.64
E23 McKinney-Vento Baseline		125,000.00	0.00	125,000.00	0.00	1,055.38	123,944.62
ECF Emergency Connectivity Fu		-138,809.00	0.00	-138,809.00	0.00	0.00	-138,809.00
ESD Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	3,366.71	0.00	69,953.29
ESR CRRSA ESSER 2		281.62	0.00	281.62	0.00	0.00	281.62
ESS Ext Sch Day - Sodus		9,891.74	37,687.99	47,579.73	37,683.99	0.00	9,895.74
F22 McKinney-Vento Enhanced		0.14	2,031.86	2,032.00	0.00	2,031.86	0.14
G22 21st CCLC Elem		13,782.52	181,671.25	195,453.77	149,422.30	23,806.30	22,225.17
G23 21st CCLC Elem		0.00	0.00	0.00	0.00	5,268.39	-5,268.39
H22 July/Aug Summer School		97,654.65	26,572.65	124,227.30	0.00	26,572.65	97,654.65
H23 July/Aug Summer School		0.00	0.00	0.00	138,016.37	15,569.90	-153,586.27
I22 Section 611		40,558.99	2,949.23	43,508.22	2,949.23	2,085.00	38,473.99
I23 Section 611		365,261.00	0.00	365,261.00	48,724.28	243,461.26	73,075.46
J22 Section 619		5,291.03	0.00	5,291.03	0.00	0.00	5,291.03
J23 Section 619		19,927.00	0.00	19,927.00	901.88	8,194.87	10,830.25
LTG Learning Technology - So		61,992.00	0.00	61,992.00	743.15	2,358.80	58,890.05
M23 Title IV 2022-23		27,603.00	0.00	27,603.00	0.00	0.00	27,603.00
MH1 Mental Hlth Awareness Tra		125,000.00	0.00	125,000.00	0.00	23,352.12	101,647.88
MHG Mental Hlth Awareness Tra		78,145.32	30,918.13	109,063.45	6,970.20	33,276.93	68,816.32
N22 Title I A&D Improv		5,354.79	380.36	5,735.15	784.43	476.73	4,473.99
N23 Title I A&D Improv		350,296.00	0.00	350,296.00	25,318.23	254,536.78	70,440.99
O22 Title IIA, Teach/Pr		84.17	0.00	84.17	0.00	0.00	84.17
O23 Title IIA, Teach/Pr		41,503.00	0.00	41,503.00	3,020.37	27,239.30	11,243.33
OH1 Optimal Health Initiative		52,800.00	0.00	52,800.00	2,378.70	26,643.37	23,777.93
OHI Optimal Health Initiative		14,665.90	0.00	14,665.90	14,665.90	0.00	0.00
PP1 Primary Project		11,239.00	0.00	11,239.00	811.74	7,518.97	2,908.29
PPR Primary Project		1,074.55	0.00	1,074.55	0.00	0.00	1,074.55
SR1 Sexual Risk Avoidance Edu		62,000.00	0.00	62,000.00	0.00	38,754.00	23,246.00

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SRA Sexual Risk Avoidance Edu		7,126.03	0.00	7,126.03	4,664.65	0.00	2,461.38
SV1 School Violence Preventio		349,959.00	0.00	349,959.00	8,228.03	122,834.10	218,896.87
SVP School Violence Preventio		6,762.88	5,179.08	11,941.96	2,834.13	2,344.95	6,762.88
TEC Learning Technology - So		0.00	11,010.00	11,010.00	9,590.00	0.00	1,420.00
V22 Section 4201		17,636.32	0.00	17,636.32	0.00	0.00	17,636.32
V23 Section 4201		90,000.00	0.00	90,000.00	0.00	85,200.00	4,800.00
W22 Title IIIA Newcomers		2,294.18	0.00	2,294.18	0.00	0.00	2,294.18
X22 Full Serv Comm Sch- Sodus		53,912.29	0.00	53,912.29	14,674.12	1,503.77	37,734.40
X23 Full Serv Comm Sch- Sodus		65,000.00	0.00	65,000.00	0.00	47,039.56	17,960.44
Y22 Mental Hlth Demo Grant- S		103.78	0.00	103.78	0.00	2,948.50	-2,844.72
Z22 School Safety Grant-Sodus		11,977.45	0.00	11,977.45	0.00	328.35	11,649.10
Z23 School Safety Grant-Sodus		14,625.00	0.00	14,625.00	0.00	0.00	14,625.00
Total SPECIAL AID FUND		6,693,162.44	448,712.15	7,141,874.59	999,005.08	2,057,429.86	4,085,439.65

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
BUS CAPITAL BUS							
2023 2022-23		526,700.00	0.00	526,700.00	0.00	526,699.05	0.95
Subtotal of BUS CAPITAL BUS		526,700.00	0.00	526,700.00	0.00	526,699.05	0.95
CAP CAPITAL PHASE							
CO22 2022 CAPITAL OUTLAY PROJECT		0.00	1,339.00	1,339.00	0.00	1,339.00	0.00
CO23 2022-23 Cap Outlay		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
ER22 ES EMERGENCY ROOF PROJ 2022		0.00	152,000.00	152,000.00	160,400.00	12,500.00	-20,900.00
PR17 Capital Project Vote 2-28-17 \$30,590,000		0.00	2,171,457.88	2,171,457.88	2,129.80	2,172,304.08	-2,976.00
PR21 Capital Project Vote 12-16-21 \$11,100,00		0.00	903,220.48	903,220.48	110,937.70	1,929,553.78	-1,137,271.00
Subtotal of CAP CAPITAL PHASE		100,000.00	3,228,017.36	3,328,017.36	273,467.50	4,115,696.86	-1,061,147.00
Total CAPITAL FUND		626,700.00	3,228,017.36	3,854,717.36	273,467.50	4,642,395.91	-1,061,146.05

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: TC CUSTODIAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SDP Self-Insured Dental Plan							
9089	Other Employee Benefits	0.00	0.00	0.00	4,545.87	0.00	-4,545.87
Subtotal of SDP Self-Insured Dental Plan		0.00	0.00	0.00	4,545.87	0.00	-4,545.87
Total CUSTODIAL FUND		0.00	0.00	0.00	4,545.87	0.00	-4,545.87

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901900	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

NEW YORK

***COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT***

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 14, 2022

To the Board of Education
North Rose-Wolcott Central School District, New York

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North Rose-Wolcott Central School District, New York as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the North Rose-Wolcott Central School District, New York'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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 14, 2022 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 appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Current Year Deficiencies in Internal Control:

School Lunch Fund –

Federal regulation #7 CFR Part 210.09 recommends the School Lunch Fund balance not exceed three months average expenditures. As of June 30, 2022, the District's School Lunch Fund unassigned balance totaled \$447,455 and exceeded three months average expenditures in the amount of \$192,893.

We recommend the District closely monitor the School Lunch program and make every effort to comply with the federal regulation.

Fuel Depot –

During the course of our examination, we noted that the District does not reconcile fuel purchased to fuel usage.

We recommend the District take advantage of the reports that are available from the fueling system to reconcile fuel usage and consumption.

(Current Year Deficiencies in Internal Control) (Continued)

School Lunch Meal Tracking –

During the course of our examination, we noted one instance in which the number of meals claimed did not agree with the number of meals served, according to production records.

We recommend the District review the above item and take the necessary corrective action.

Other Items:

The following items are not considered to be deficiencies in internal control; however, we consider them other items which we would like to communicate to you as follows:

Cyber Risk Management –

The AICPA Center for Audit Quality recently issued a cyber security risk management document discussing cyber threats that face both public and private entities. The District's IT personnel routinely assesses cyber risk as part of their normal operating procedures. The District should document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

Federal Programs –

As a result of recent federal program changes, the District documents various federal program procedures through written questionnaires prepared by the Program Coordinators and the Business Office. Recent guidance from the New York State Education Department suggests federal recipients should enhance their written documentation into a written procedural manual that is more detailed and specific to each federal program compliance requirement.

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We believe that the implementation of these recommendations will provide the District with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, the Federal and State Oversight Agencies (for schools & single audits), the Board of Education, others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our appreciation to all staff for the courtesies extended to us during the course of our examination.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 14, 2022

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
NEW YORK**

LETTER OF COMMUNICATION

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 14, 2022

To the Board of Education
North Rose-Wolcott Central School District, New York

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Rose-Wolcott Central School District, New York for the year ended June 30, 2022, and have issued our report thereon dated October 14, 2022. Professional standards require that we provide you with the following information related to our audit.

A. Our Responsibility Under U.S. Generally Accepted Auditing Standards and OMB Uniform Guidance

As stated in our engagement letter dated April 6, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the North Rose-Wolcott Central School District, New York's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Uniform Guidance.

As part of obtaining reasonable assurance about whether the North Rose-Wolcott Central School District, New York's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Uniform Guidance, we examined, on a test basis, evidence about the North Rose-Wolcott Central School District, New York's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Uniform Guidance* applicable to each of its major federal programs for the purpose of expressing an opinion on the North Rose-Wolcott Central School District, New York's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the North Rose-Wolcott Central School District, New York's compliance with those requirements.

B. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management and the Board in our engagement letter dated April 6, 2022.

C. Significant Risks Identified

Professional standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The two risks which are always identified in an audit are management override of internal controls and revenue recognition. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

D. Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by North Rose-Wolcott Central School District, New York are described in Note 1 to the financial statements. The new accounting pronouncements which were implemented were GASB Statement No. 84, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, GASB Statement No. 93, *Replacement of Interbank Offered Rates, Paragraphs 13 and 14*, and GASB Statement No. 98, *The Annual Comprehensive Financial Report*. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized 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 effecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no individually sensitive disclosures affecting the financial statements.

E. Difficulties Encountered in Performing the Audit

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

F. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has been made aware of immaterial misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

G. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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.

H. Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 14, 2022.

I. 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 governmental unit’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.

J. 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 the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

K. Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced Business Official who reviews draft financial statements prior to issuance and accepts responsibility for them.

L. Other Matters

We applied certain limited procedures to the management’s discussion and analysis, schedule of changes in District’ total OPEB liability and related ratio, schedule of District’s proportionate share of the net pension liability, schedule of District contributions, and budget comparisons, 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 supplementary information accompanying the financial statements (as listed in the table of contents) 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.

* * *

This information is intended solely for the use of the Board of Education and management of the North Rose-Wolcott Central School District, New York and is not intended to be and should not be used by anyone other than these specified parties.

Rochester, New York
October 14, 2022

Mengel, Metzger, Barw & Co. LLP

**NORTH ROSE – WOLCOTT
CENTRAL SCHOOL DISTRICT**

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
North Rose-Wolcott Central School District, New York

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Rose-Wolcott Central School District, New York, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the North Rose-Wolcott Central School District, New York, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Rose-Wolcott Central School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

North Rose-Wolcott Central School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in District's total OPEB liability and related ratio, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4-13 and 51-55 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise North Rose-Wolcott Central School District's basic financial statements. The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information as listed in the table of contents and schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

As described in Note II to the financial statements, the District adopted GASB Statement No. 87, *Leases*. As a result, the beginning net position has been restated. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2022 on our consideration of North Rose-Wolcott Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Rose-Wolcott Central School District's internal control over financial reporting and compliance.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 14, 2022

North Rose-Wolcott Central School District

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2022

The following is a discussion and analysis of the North Rose-Wolcott Central School District's financial performance for the fiscal year ended June 30, 2022. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

Financial Highlights

At the close of the fiscal year, the total assets plus deferred outflows (what the district owns) exceeded its total liabilities plus deferred inflows (what the district owes) by \$39,957,452 (net position), an increase of \$7,548,291 from the prior year.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$18,590,583, an increase of \$2,278,715 in comparison with the prior year.

General revenues, which include Real Property Taxes, Non Property Taxes, State and Federal Aid, Investment Earnings, Compensation for Loss, and Miscellaneous, accounted for \$31,816,355, or 83% of all revenues. Program specific revenues in the form of Charges for Services, Operating Grants and Contributions, and Capital Grants and Contributions accounted for \$6,558,276, or 17% of total revenues.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the School District's basic financial statements. The School District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains individual fund statements and schedules in addition to the basic financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the School District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the School District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The *governmental* activities of the School District include instruction, pupil transportation, cost of food sales, general administrative support, community service, and interest on long-term debt.

The government-wide financial statements can be found on the pages immediately following this section as the first two pages of the basic financial statements.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School District can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the School District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The School District maintains six individual governmental funds; the General Fund, Special Aid Fund, School Lunch Fund, Miscellaneous Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, the special aid fund, and the capital projects fund, which are reported as major funds. The school lunch fund, the miscellaneous special revenue fund, and the debt service fund are aggregated into a single column and reported as non-major funds.

The School District adopts and voters approve an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund within the basic financial statements to demonstrate compliance with the budget.

The *Fiduciary Funds* are used to account for assets held by the School District in an agency capacity which accounts for assets held by the School District on behalf of others. Fiduciary funds are not reflected in the government-wide financial statement because the resources of these funds are *not* available to support the School District's programs.

The financial statements for the governmental and fiduciary funds can be found in the basic financial statement section of this report.

<u>Major Feature of the District-Wide and Fund Financial Statements</u>			
	Government-Wide Statements	Fund Financial Statements	
		<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Scope	Entire District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as special education, scholarship programs, and building maintenance	Instances in which the School District administers resources on behalf of someone else, such as student activities monies
Required financial statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures, and changes in fund balance	Statement of fiduciary net position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the basic financial statement section of this report.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the School District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively. Additional non-financial factors such as changes in the District's property tax base and the condition of the school buildings and facilities must also be considered to assess the District's overall health.

All of the District's services are reported in the government-wide financial statements as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes, federal and state aid, and investment earnings finance most of these activities.

Financial Analysis of the School District as a Whole

Net Position

The District's combined net position was more on June 30, 2022 than the year before, increasing to \$39,957,452, as shown in the table below.

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2022</u>	<u>2021</u>	<u>Variance</u>
<u>ASSETS:</u>			
Current and Other Assets	\$ 32,097,016	\$ 20,328,981	\$ 11,768,035
Capital Assets	54,776,993	53,298,455	1,478,538
Total Assets	<u>\$ 86,874,009</u>	<u>\$ 73,627,436</u>	<u>\$ 13,246,573</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	<u>\$ 8,241,097</u>	<u>\$ 8,880,375</u>	<u>\$ (639,278)</u>
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 35,016,284	\$ 40,453,286	\$ (5,437,002)
Other Liabilities	2,754,619	4,024,801	(1,270,182)
Total Liabilities	<u>\$ 37,770,903</u>	<u>\$ 44,478,087</u>	<u>\$ (6,707,184)</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	<u>\$ 17,386,751</u>	<u>\$ 6,413,352</u>	<u>\$ 10,973,399</u>
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 34,778,679	\$ 32,298,914	\$ 2,479,765
<u>Restricted For,</u>			
Capital Projects	5,424,913	-	5,424,913
Employment Retirement System	1,251,840	1,549,529	(297,689)
Capital Reserve	4,016,970	4,276,068	(259,098)
Debt Service Reserve	1,666,603	1,705,333	(38,730)
Other Purposes	1,873,621	1,678,996	194,625
Unrestricted	(9,055,174)	(9,892,468)	837,294
Total Net Position	<u>\$ 39,957,452</u>	<u>\$ 31,616,372</u>	<u>\$ 8,341,080</u>

Key Variances

- Long term liabilities as expected relating to actuarial obligations for post employment benefits
- Net position increase mainly related to Capital project activity

The District's financial position is the product of many factors.

By far, the largest component of the School District's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The School District uses these capital assets to provide services to the students and consequently, these assets are not available for future spending. Although the School District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

There are five restricted net asset balances, Capital Projects, Reserve for ERS, Capital Reserves, Debt Service Reserve, and Other Purposes, which consist of \$13,107,247 of the total net position. The remaining balance is unrestricted net position which is a deficit of \$9,055,174.

Changes in Net Position

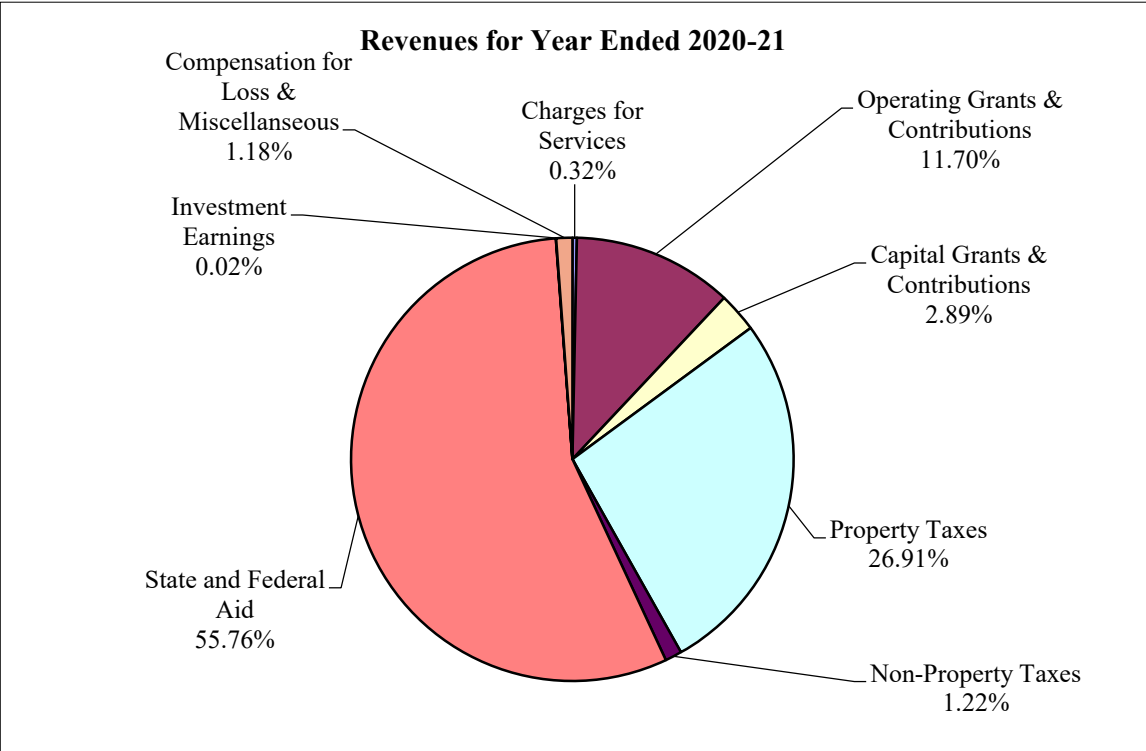
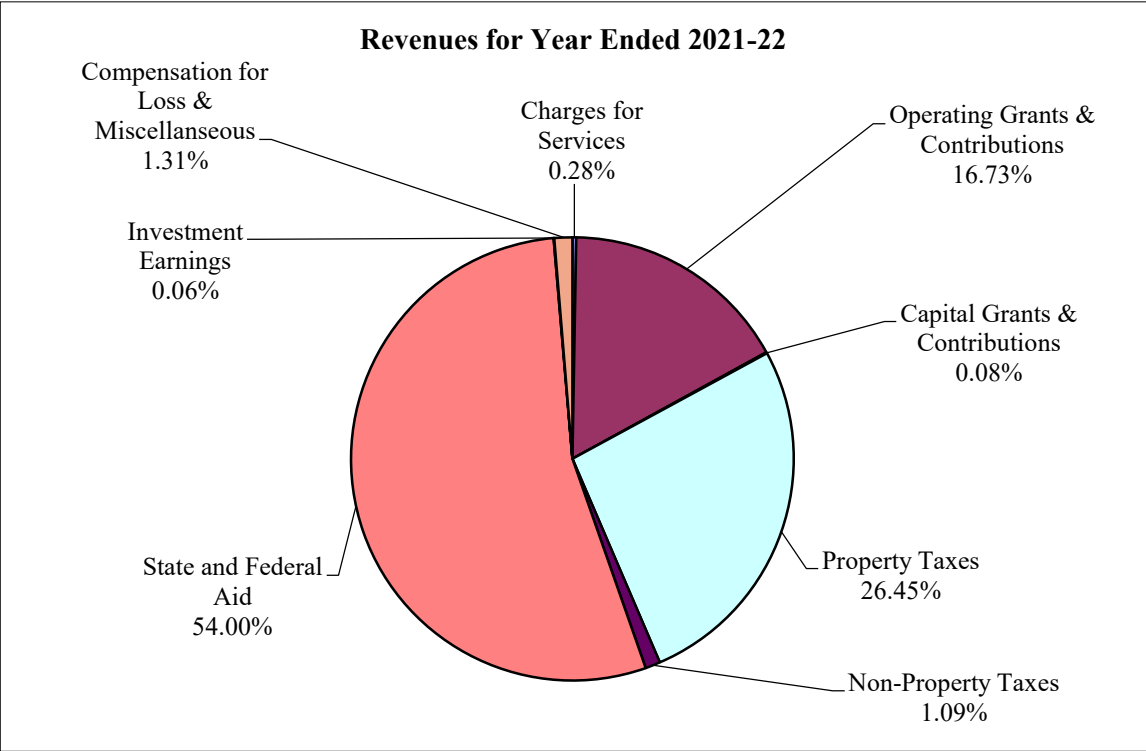
The District’s total revenue increased 3% to \$38,374,631. State and federal aid 54% and property taxes 26% accounted for most of the District’s revenue. The remaining 20% of the revenue comes from operating grants, capital grants, charges for services, non property taxes, investment earnings, compensation for loss, and miscellaneous revenues.

The total cost of all the programs and services decreased 12% to \$30,826,340. The District’s expenses are predominately related to education and caring for the students, or Instruction 71%. General support, which included expenses associated with the operation, maintenance and administration of the District, accounted for 17% of the total costs. The remaining 12% of the expenditures comes from pupil transportation, community services, school lunch, and interest on long-term debt. See table below:

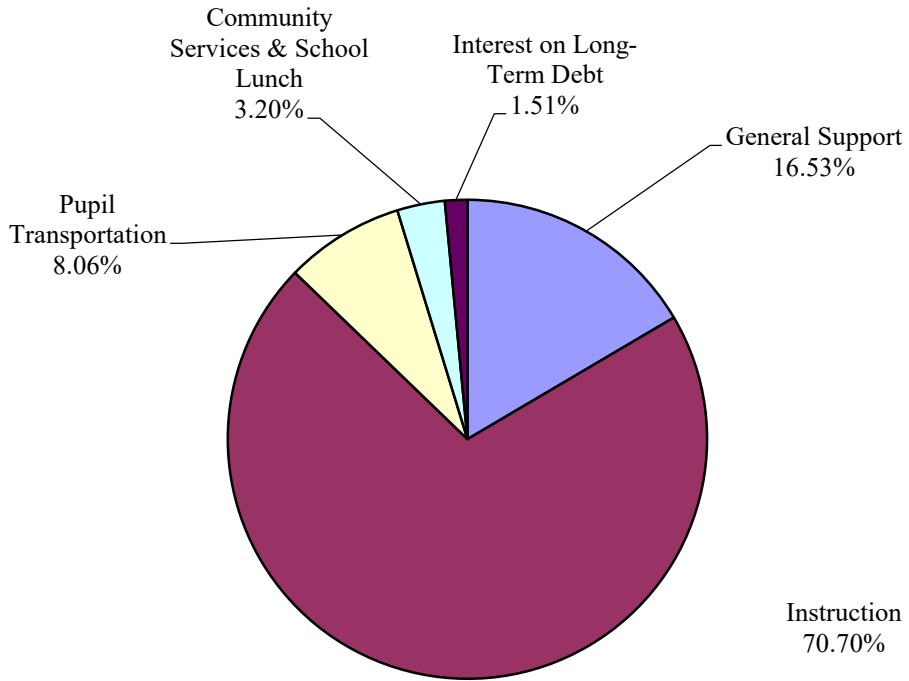
	<u>Governmental Activities</u>		<u>Total</u>
	<u>2022</u>	<u>2021</u>	<u>Variance</u>
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 105,800	\$ 120,648	\$ (14,848)
Operating Grants & Contributions	6,419,981	4,345,532	2,074,449
Capital Grants & Contributions	32,495	1,071,257	(1,038,762)
Total Program	\$ 6,558,276	\$ 5,537,437	\$ 1,020,839
<u>General -</u>			
Property Taxes	\$ 10,148,482	\$ 9,991,488	\$ 156,994
Non Property Taxes	419,695	453,043	(33,348)
State and Federal Aid	20,724,753	20,703,109	21,644
Investment Earnings	21,982	8,015	13,967
Compensation for Loss	23,901	25,092	(1,191)
Miscellaneous	477,542	408,722	68,820
Total General	\$ 31,816,355	\$ 31,589,469	\$ 226,886
TOTAL REVENUES	\$ 38,374,631	\$ 37,126,906	\$ 1,247,725
<u>EXPENSES:</u>			
General Support	\$ 5,094,145	\$ 5,122,019	\$ (27,874)
Instruction	21,794,594	25,783,955	(3,989,361)
Pupil Transportation	2,484,456	2,104,416	380,040
Community Services	123,079	75,757	47,322
School Lunch	864,796	1,456,928	(592,132)
Interest	465,270	431,780	33,490
TOTAL EXPENSES	\$ 30,826,340	\$ 34,974,855	\$ (4,148,515)
INCREASE IN NET POSITION	\$ 7,548,291	\$ 2,152,051	
NET POSITION, BEGINNING OF YEAR	32,409,161	29,464,321	
NET POSITION, END OF YEAR	\$ 39,957,452	\$ 31,616,372	
GASB 87 Restatement		792,789	
2021 RESTATED NET POSITION		\$ 32,409,161	

Key Variances

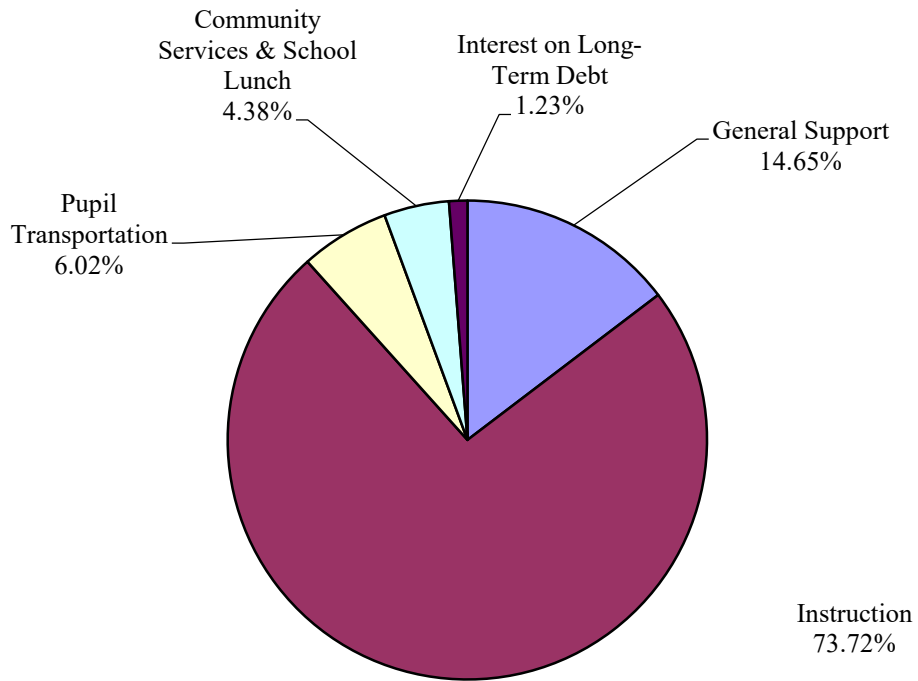
- Instructional expenditures larger in prior year for CARES Act expenses in 2022-21
- 2021-22 Program revenues received relating to 2020-21 expenditures



Expenses for 2021-22



Expenses for 2020-21



Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$18,590,583, which is more than last year's ending fund balance of \$16,311,868.

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$10,936,578. Fund balance for the General Fund increased by \$149,891 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2022</u>	<u>2021</u>	<u>Total Variance</u>
Nonspendable	\$ 1,916,464	\$ 1,696,125	\$ 220,339
Restricted	7,067,934	7,430,109	(362,175)
Assigned	674,114	370,695	303,419
Unassigned	1,278,066	1,289,758	(11,692)
Total General Fund Balances	<u>\$ 10,936,578</u>	<u>\$ 10,786,687</u>	<u>\$ 149,891</u>

The District appropriated funds from the following reserves for the 2022-23 budget:

	<u>Total</u>
Unemployment Costs	\$ 50,000
Retirement Contribution	425,000
Teachers' Retirement Contribution	50,000
Employee Benefit Accrued Liability	20,000
Total	<u>\$ 545,000</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$3,889,061. This change is attributable to \$370,695 of carryover encumbrances from the 2020-21 school year, \$24,839 for Chromebooks, \$3,515 for donations, \$3,736 for classroom damages, \$3,036,697 for capital improvement project, \$149,579 for bus lift purchase and repair, and \$300,000 for emergency roof repair.

The key factors for budget variances in the general fund are listed below along with explanations for each.

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
Central Services	\$276,470	Increased legal expenses for personnel issues and potential litigation concerning construction.
Pupil Transportation	\$308,589	Due mainly to significant increase in fuel costs.
Employee Benefits	(\$383,079)	Actual expenditures lower than expected for health and retirement costs allowing for transfers to fund other areas.
Transfers-Out	\$3,336,697	Appropriated for the transfer of \$3,036,697 from capital reserve to 2021 Capital Project and \$300K appropriated from ERS reserve.

Expenditures Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Teaching-Regular Schools	\$563,890	Reduced salary expenditures due to temporary grant funding.
Programs for Children with Handicapping Conditions	\$946,685	Variance resulting from vacant positions and reduced out of district placements
Instructional Media	\$541,981	Variance due mainly to lower than expected BOCES technology purchases.
Employee Benefits	\$861,158	Actual expenditures lower than expected for health and retirement costs.

Capital Asset and Debt Administration

Capital Assets

By the end of the 2022 fiscal year, the District had invested \$54,089,267 in a broad range of capital assets, including land, work in progress, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2022</u>	<u>2021</u>
<u>Capital Assets</u>		
Land	\$ 190,188	\$ 190,188
Work in Progress	33,238,235	31,351,446
Buildings and Improvements	18,424,721	19,386,368
Machinery and Equipment	2,236,123	2,370,454
Total Capital Assets	<u>\$ 54,089,267</u>	<u>\$ 53,298,456</u>
<u>Lease Assets</u>		
Equipment	\$ 687,727	\$ 820,933
Total Lease Assets	<u>\$ 687,727</u>	<u>\$ 820,933</u>

More detailed information can be found in the notes to the financial statements.

Long-Term Debt

At year end, the District had \$35,016,284 in general obligation bonds and other long-term debt outstanding as follows:

<u>Type</u>	<u>2022</u>	<u>2021</u>
Serial Bonds	\$ 21,720,000	\$ 24,280,000
Lease Liability	26,214	28,144
Unamortized Bond Premium	633,176	685,941
OPEB	12,085,351	13,199,950
Net Pension Liability	-	1,686,422
Retirement Incentives	505,000	548,000
Compensated Absences	46,543	52,973
Total Long-Term Obligations	\$ 35,016,284	\$ 40,481,430

More detailed information can be found in the notes to the financial statements.

Factors Bearing on the District's Future

The North Rose-Wolcott Central School District, along with other district statewide, have been dealing with changes in federal funding opportunities due to the ongoing pandemic. In addition, the economic climate over the last year has seen a drop in the financial markets and a significant increase in the Consumer Price Index (CPI). The District is monitoring these situations and will continue to take a conservative approach to preparing and managing the current and future budgets.

Contacting the School District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following:

North Rose - Wolcott Central School District
11631 Salter Colvin Road
Wolcott, New York 14590

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 16,267,928
Accounts receivable	4,514,051
Inventories	35,690
Prepaid items	519,119
Net pension asset	10,760,228
Capital Assets:	
Land	190,188
Work in progress	33,238,234
Other capital assets (net of depreciation)	21,348,571
TOTAL ASSETS	<u>\$ 86,874,009</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 8,241,097</u>
 LIABILITIES	
Accounts payable	\$ 1,056,505
Accrued liabilities	44,463
Unearned revenues	265,156
Due to other governments	15
Due to teachers' retirement system	1,033,580
Due to employees' retirement system	106,728
Other Liabilities	248,172
Long-Term Obligations:	
Due in one year	2,664,140
Due in more than one year	32,352,144
TOTAL LIABILITIES	<u>\$ 37,770,903</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 17,386,751</u>
 NET POSITION	
Net investment in capital assets	\$ 34,778,679
Restricted For:	
Capital projects	5,424,913
Debt service	1,666,603
Reserve for employee retirement system	1,251,840
Capital reserves	4,016,970
Other purposes	1,873,621
Unrestricted	(9,055,174)
TOTAL NET POSITION	<u><u>\$ 39,957,452</u></u>

(See accompanying notes to financial statements)

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Activities

For The Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary Government -					
General support	\$ 5,094,145	\$ -	\$ -	\$ -	\$ (5,094,145)
Instruction	21,794,594	80,040	5,488,504	32,495	(16,193,555)
Pupil transportation	2,484,456	-	-	-	(2,484,456)
Community services	123,079	-	-	-	(123,079)
School lunch	864,796	25,760	931,477	-	92,441
Interest	465,270	-	-	-	(465,270)
Total Primary Government	\$ 30,826,340	\$ 105,800	\$ 6,419,981	\$ 32,495	\$ (24,268,064)
General Revenues:					
					\$ 10,148,482
Property taxes					419,695
Non property taxes					20,724,753
State and federal aid					21,982
Investment earnings					23,901
Compensation for loss					477,542
Miscellaneous					<u>31,816,355</u>
Total General Revenues					\$ 31,816,355
Changes in Net Position					\$ 7,548,291
Net Position, Beginning of Year (restated)					<u>32,409,161</u>
Net Position, End of Year					<u>\$ 39,957,452</u>

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2022

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 9,467,125	\$ 677,072	\$ 4,039,996	\$ 2,083,735	\$ 16,267,928
Receivables	1,713,527	1,310,611	1,306,013	183,900	4,514,051
Inventories	-	-	-	35,690	35,690
Due from other funds	1,402,258	31,492	301,641	2,693	1,738,084
Prepaid items	514,272	-	-	4,847	519,119
TOTAL ASSETS	<u>\$ 13,097,182</u>	<u>\$ 2,019,175</u>	<u>\$ 5,647,650</u>	<u>\$ 2,310,865</u>	<u>\$ 23,074,872</u>
LIABILITIES AND FUND BALANCES					
Liabilities -					
Accounts payable	\$ 408,072	\$ 377,446	\$ 220,128	\$ 50,859	\$ 1,056,505
Accrued liabilities	16,368	8,045	-	-	24,413
Due to other funds	333,233	1,402,192	2,609	50	1,738,084
Due to other governments	-	-	-	15	15
Due to TRS	1,033,580	-	-	-	1,033,580
Due to ERS	106,728	-	-	-	106,728
Other liabilities	248,172	-	-	-	248,172
Compensated absences	11,636	-	-	-	11,636
Unearned revenue	2,815	231,492	-	30,849	265,156
TOTAL LIABILITIES	<u>\$ 2,160,604</u>	<u>\$ 2,019,175</u>	<u>\$ 222,737</u>	<u>\$ 81,773</u>	<u>\$ 4,484,289</u>
Fund Balances -					
Nonspendable	\$ 1,916,464	\$ -	\$ -	\$ 40,537	\$ 1,957,001
Restricted	7,067,934	-	5,424,913	1,741,100	14,233,947
Assigned	674,114	-	-	447,455	1,121,569
Unassigned	1,278,066	-	-	-	1,278,066
TOTAL FUND BALANCE	<u>\$ 10,936,578</u>	<u>\$ -</u>	<u>\$ 5,424,913</u>	<u>\$ 2,229,092</u>	<u>\$ 18,590,583</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 13,097,182</u>	<u>\$ 2,019,175</u>	<u>\$ 5,647,650</u>	<u>\$ 2,310,865</u>	

**Amounts reported for governmental activities in the
Statement of Net Position are different because:**

Capital assets/right to use assets used in governmental activities are not financial resources and therefore are not reported in the funds.	54,776,993
Interest is accrued on outstanding bonds in the statement of net position but not in the funds.	(20,050)
The following long-term obligations are not due and payable in the current period and therefore are not reported in the governmental funds:	
Serial bonds payable	(21,720,000)
Leases	(26,214)
OPEB	(12,085,351)
Compensated absences	(34,907)
Retirement incentives	(505,000)
Unamortized bond premium	(633,176)
Net pension asset	10,760,228
Deferred outflow - pension	7,288,313
Deferred outflow - OPEB	952,784
Deferred inflow - pension	(13,842,209)
Deferred inflow - OPEB	(3,544,542)
Net Position of Governmental Activities	<u>\$ 39,957,452</u>

(See accompanying notes to financial statements)

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For The Year Ended June 30, 2022

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Real property taxes and tax items	\$ 10,148,482	\$ -	\$ -	\$ -	\$ 10,148,482
Non-property taxes	419,695	-	-	-	419,695
Charges for services	80,040	-	-	-	80,040
Use of money and property	15,615	-	-	6,367	21,982
Sale of property and compensation for loss	23,901	-	-	-	23,901
Miscellaneous	461,768	-	-	15,774	477,542
State sources	20,614,278	1,194,122	32,495	19,417	21,860,312
Federal sources	110,475	4,294,382	-	912,060	5,316,917
Sales	-	-	-	25,760	25,760
TOTAL REVENUES	\$ 31,874,254	\$ 5,488,504	\$ 32,495	\$ 979,378	\$ 38,374,631
EXPENDITURES					
General support	\$ 4,324,228	\$ -	\$ -	\$ -	\$ 4,324,228
Instruction	13,851,437	3,856,601	-	-	17,708,038
Pupil transportation	1,420,599	29,567	480,033	-	1,930,199
Community services	114,682	-	-	-	114,682
Employee benefits	5,451,637	607,482	-	94,654	6,153,773
Debt service - principal	2,568,793	-	-	-	2,568,793
Debt service - interest	518,916	-	-	-	518,916
Cost of sales	-	-	-	448,194	448,194
Other expenses	-	-	-	312,228	312,228
Capital outlay	-	-	2,023,728	-	2,023,728
TOTAL EXPENDITURES	\$ 28,250,292	\$ 4,493,650	\$ 2,503,761	\$ 855,076	\$ 36,102,779
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,623,962	\$ 994,854	\$ (2,471,266)	\$ 124,302	\$ 2,271,852
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ 45,000	\$ 81,493	\$ 3,436,697	\$ 881	\$ 3,564,071
Transfers - out	(3,519,071)	-	-	(45,000)	(3,564,071)
Proceeds from obligations	-	-	6,863	-	6,863
TOTAL OTHER FINANCING SOURCES (USES)	\$ (3,474,071)	\$ 81,493	\$ 3,443,560	\$ (44,119)	\$ 6,863
NET CHANGE IN FUND BALANCE	\$ 149,891	\$ 1,076,347	\$ 972,294	\$ 80,183	\$ 2,278,715
FUND BALANCE, BEGINNING OF YEAR	10,786,687	(1,076,347)	4,452,619	2,148,909	16,311,868
FUND BALANCE, END OF YEAR	\$ 10,936,578	\$ -	\$ 5,424,913	\$ 2,229,092	\$ 18,590,583

(See accompanying notes to financial statements)

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For The Year Ended June 30, 2022

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS \$ 2,278,715

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following are the amounts by which capital outlays and additions of assets in excess depreciation in the current period:

Capital Outlay	\$ 2,023,728	
Additions to Assets, Net	277,266	
Depreciation and amortization	<u>(1,643,389)</u>	
		657,605

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position. The following details these items as they effect the governmental activities:

Debt Repayments	\$ 2,568,793	
Proceeds from lease obligations	(6,863)	
Unamortized Bond Premium	<u>52,765</u>	
		2,614,695

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 881

The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. 146,158

(Increase) decrease in proportionate share of net pension asset/liability reported in the Statement of Activities do not provide for or require the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds

Teachers' Retirement System		1,501,684
Employees' Retirement System		300,730

In the Statement of Activities, vacation pay, teachers' retirement incentive and judgments and claims are measured by the amount accrued during the year. In the governmental funds, expenditures for these items are measured by the amount actually paid. The following provides the differences of these items as presented in the governmental activities:

Compensated Absences	\$ 4,823	
Retiree Incentives	<u>43,000</u>	
		<u>47,823</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 7,548,291**

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 275,152
TOTAL ASSETS	<u>\$ 275,152</u>
 NET POSITION	
Restricted for individuals, organizations and other governments	\$ 275,152
TOTAL NET POSITION	<u><u>\$ 275,152</u></u>

Statement of Changes in Fiduciary Net Position

For The Year Ended June 30, 2022

	Custodial Funds
ADDITIONS	
Dental coverage	\$ 28,799
Library taxes	188,100
Student activity	58,062
TOTAL ADDITIONS	<u>\$ 274,961</u>
 DEDUCTIONS	
Student activity	\$ 64,089
Library taxes	188,100
Dental coverage	28,161
TOTAL DEDUCTIONS	<u>\$ 280,350</u>
 CHANGE IN NET POSITION	\$ (5,389)
 NET POSITION, BEGINNING OF YEAR	<u>280,541</u>
 NET POSITION, END OF YEAR	<u><u>\$ 275,152</u></u>

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2022

I. Summary of Significant Accounting Policies

The financial statements of the North Rose - Wolcott Central School District, New York (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The North Rose - Wolcott Central School District is governed by the laws of New York State. The District is an independent entity governed by an elected Board of Education consisting of seven members. The President of the Board serves as the chief fiscal officer and the Superintendent is the chief executive officer. The Board is responsible for, and controls all activities related to public school education within the District. Board members have authority to make decisions, power to appoint management, and primary accountability for all fiscal matters.

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Units* and GASB Statement 61, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities included in the District's reporting entity.

1. Extraclassroom Activity Funds

The extraclassroom activity funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The extraclassroom activity funds are independent of the District with respect to its financial transactions, and the designation of student management. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the District's business office. The District accounts for assets held as an agency for various student organizations in an agency fund.

B. Joint Venture

The District is a component of the Wayne - Finger Lakes (BOCES). The BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

(I.) (Continued)

BOCES are organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New York State Education Law. All BOCES property is held by the BOCES Board as a corporation (§1950(6)). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the New York State General Municipal Law.

A BOCES' budget is comprised of separate budgets for administrative, program, and capital costs. Each component school district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, Section 1950(4)(b)(7). In addition, component districts pay tuition or a service fee for programs in which its students participate.

During the year, the District was billed \$5,142,562 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$1,599,855.

Financial statements for the BOCES are available from the BOCES administrative office.

C. Basis of Presentation

1. Districtwide Statements

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital specific grants.

The Statement of Activities presents a comparison between program expenses and revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

2. Fund Statements

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category (governmental and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

(I.) (Continued)

The District reports the following governmental funds:

a. **Major Governmental Funds**

General Fund - This is the District's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Capital Projects Fund - Used to account for the financial resources used for acquisition, construction, or major repair of capital facilities and bus purchases.

Special Aid Fund - This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

b. **Nonmajor Governmental** - The other funds which are not considered major are aggregated and reported as nonmajor governmental funds as follows:

School Lunch Fund - Used to account for transactions of the District's lunch, breakfast and milk programs.

Debt Service Fund - This fund accounts for the accumulation of resources and the payment of principal and interest on long-term obligations for governmental activities.

Miscellaneous Special Revenue Fund – used to account for and report those revenues that are restricted or committed to expenditures for specified purposes.

c. **Fiduciary** - Fiduciary activities are those in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the District-wide financial statements, because their resources do not belong to the District, and are not available to be used.

Custodial Funds - These funds are strictly custodial in nature and do not involve the measurement of results of operations. Assets are held by the District as agent for various student groups or extraclassroom activity.

D. **Measurement Focus and Basis of Accounting**

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

(I.) (Continued)

The District-Wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 10, 2021. Taxes are collected during the period September 1 to November 2, 2021.

Uncollected real property taxes are subsequently enforced by the County in which the District is located. The County pays an amount representing uncollected real property taxes transmitted to the County for enforcement to the District no later than the following April 1.

F. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these notes.

G. Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

In the District-wide statements, the amounts reported on the Statement of Net Position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds.

(I.) (Continued)

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the District's practice to settle these amounts at a net balance based upon the right of legal offset.

Refer to Note VIII for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenues activity.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

I. Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

New York State Law governs the District's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts. Investments are stated at fair value.

J. Receivables

Receivables are shown net of an allowance for uncollectible accounts, when applicable.

In addition, the District will report a receivable relating to a lease arrangement. The receivable is recorded at the present value of the future payments and recognized over the life of the lease.

No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

(I.) (Continued)

K. Inventory and Prepaid Items

Inventories of food and/or supplies for school lunch are recorded at cost on a first-in, first-out basis or, in the case of surplus food, at stated value which approximates market. Purchases of inventoriable items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

Prepaid items represent payments made by the District for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

A non-spendable fund balance for these non-liquid assets (inventories and prepaid items) has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

L. Capital Assets

In the District-wide financial statements, capital assets are accounted for at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$2,000 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

<u>Class</u>	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$ 50,000	SL	15-50 Years
Machinery and Equipment	\$ 2,000	SL	5-20 Years

The investment in infrastructure type assets have not been segregated for reporting purposes since all costs associated with capital projects are consolidated and reported as additions to buildings and improvements.

M. Right To Use Assets

The District-wide financial statements, right-to-use-assets are reported within the major class of the underlying asset and valued at the future minimum lease payment. Amortization is between 3 and 5 years based on the contract terms and/or estimated replacement of the assets.

(I.) (Continued)

N. Unearned Revenue

The District reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position, unearned revenue arises when resources are received by the District before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the District has legal claim to resources, the liability for unearned revenue is removed and revenue is recognized.

O. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

P. Vested Employee Benefits

1. Compensated Absences

Compensated absences consist of unpaid accumulated annual sick leave, vacation, and sabbatical time.

Sick leave eligibility and accumulation is specified in negotiated labor contracts, and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave.

Certain District employees are granted vacation in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

Consistent with GASB Statement 16, Accounting for Compensated Absences, the liability has been calculated using the vesting/termination method and an accrual for that liability is included in the District-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year end.

In the funds' statements only the amount of matured liabilities is accrued within the General Fund based upon expendable and available financial resources. These amounts are expensed on a pay-as-you-go basis.

(I.) (Continued)

Q. Other Benefits

District employees participate in the New York State Employees' Retirement System and the New York State Teachers' Retirement System.

In addition to providing pension benefits, the District provides post-employment health coverage to retired employees in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits may be shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

R. Short-Term Debt

The District may issue Bond Anticipation Notes (BAN), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that a BAN issued for capital purposes be converted to long-term financing within five years after the original issue date.

S. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities, and long-term obligations are reported in the district-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, other postemployment benefits payable and compensated absences that will be paid from governmental funds are reported as a liability in the funds' financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Long-term obligations represent the District's future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Position.

T. Equity Classifications

1. District-Wide Statements

In the District-wide statements there are three classes of net position:

- a. **Net Investment in Capital Assets** - consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, constructions or improvements of those assets.
- b. **Restricted Net Position** - reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

(I.) (Continued)

On the Statement of Net Position the following balances represent the restricted for other purposes:

	<u>Total</u>
Workers' Compensation	\$ 150,797
Unemployment Costs	31,309
Retirement Contribution - TRS	407,180
Tax Certiorari	42,864
Scholarships	74,497
Liability	969,012
Employee Benefit Accrued Liability	197,962
Total Net Position - Restricted for Other Purposes	<u><u>\$ 1,873,621</u></u>

c. **Unrestricted Net Position** - reports the balance of net position that does not meet the definition of the above two classifications . The reported deficit of \$9,055,174 at year end is the result of full implementation of GASB #75 regarding retiree health obligations.

2. **Fund Statements**

In the fund basis statements there are five classifications of fund balance:

a. **Nonspendable Fund Balance** – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes:

	<u>Total</u>
Inventory in School Lunch	\$ 40,537
Prepaid Items	514,272
Noncurrent Receivables	1,402,192
Total Nonspendable Fund Balance	<u><u>\$ 1,957,001</u></u>

b. **Restricted Fund Balances** – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. All encumbrances of funds other than the general fund are classified as restricted fund balance. The District has established the following restricted fund balances:

(I.) (Continued)

Capital Reserve - According to Education Law §3651, must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, its probable term and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. The Reserve is accounted for in the General Fund under restricted fund balance. Year end balances are as follows:

<u>Name of Reserve</u>	<u>Maximum Funding</u>	<u>Total Funding Provided</u>	<u>Total Year to Date Balance</u>
2019 Capital Bus Reserve	\$ 2,000,000	\$ 1,761,869	\$ 1,766,970
2022 Capital Building Reserve	\$ 15,000,000	\$ 2,250,000	\$ 2,250,000

Employee Benefit Accrued Liability Reserve - According to General Municipal Law §6-p, must be used for the payment of accrued employee benefits due to an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.

Liability Reserve - According to General Municipal Law §1709(8) (c), must be used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and this reserve may not in total exceed 3% of the annual budget or \$15,000, whichever is greater.

Retirement Contribution Reserve - According to General Municipal Law §6-r, must be used financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board.

Teachers' Retirement Reserve – General Municipal Law §6r was amended to include a Teachers' Retirement Reserve (TRS) sub-fund. The reserve has an annual funding limit of 2% of the prior year TRS salaries and a maximum cumulative total balance of 10% of the previous year's TRS salary.

Unemployment Insurance Reserve - According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund.

(I.) (Continued)

Workers' Compensation Reserve - According to General Municipal Law §6-j, must be used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget.

Tax Certiorari Reserve - According to General Municipal Law §3651.1-a, must be used to establish a reserve fund for tax certiorari claims and to expend from the fund without voter approval. The monies held in the reserve shall not exceed the amount which might reasonably be deemed necessary to meet anticipated judgments and claims arising out of tax certiorari proceedings. Any resources deposited to the reserve which are not expended for tax certiorari proceeding in the year such monies are deposited must be returned to the General Fund on or before the first day of the fourth fiscal year after deposit of these monies.

Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments of expenditures are recorded for budgetary control purposes in order to reserve applicable appropriations, is employed as a control in preventing over-expenditure of established appropriations. Open encumbrances are reported as restricted fund balance in all funds other than the General Fund and the School Lunch Fund, since they do not constitute expenditures or liabilities and will be honored through budget appropriations in the subsequent year.

Restricted fund balances include the following:

	<u>Total</u>
<u>General Fund -</u>	
Workers' Compensation	\$ 150,797
Unemployment Costs	31,309
Retirement Contribution - ERS	1,251,840
Retirement Contribution - TRS	407,180
Tax Certiorari	42,864
Liability	969,012
Capital Reserves	4,016,970
Employee Benefit Accrued Liability	197,962
<u>Capital Fund -</u>	
Capital Outlay	5,424,913
<u>Debt Service Fund -</u>	
Debt Service	1,666,603
<u>Miscellaneous Special Revenue Fund -</u>	
Scholarships	74,497
Total Restricted Fund Balance	<u><u>\$ 14,233,947</u></u>

(I.) (Continued)

The District appropriated and/or budgeted funds from the following reserves for the 2022-23 budget:

	<u>Total</u>
Unemployment Costs	\$ 50,000
Retirement Contribution	425,000
Teachers' Retirement Contribution	50,000
Employee Benefit Accrued Liability	20,000
Total	<u>\$ 545,000</u>

c. **Committed** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balances as of June 30, 2022.

d. **Assigned Fund Balance** – Includes amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances represent purchase commitments made by the District’s purchasing agent through their authorization of a purchase order prior to year-end. The District assignment is based on the functional level of expenditures.

Management has determined significant encumbrances for the General Fund to be in excess of \$47,000, \$6,100 in the Capital Fund and \$7,100 in the Special Aid Fund. The District reports the following significant encumbrances:

<u>General Fund -</u>	
General Support	\$ 103,248
Instruction	204,421
Pupil Transportation	161,417
Total General Fund Significant Encumbrances	<u>\$ 469,086</u>
<u>Capital Projects Fund -</u>	
Capital Improvements	<u>\$ 3,228,017</u>
<u>Special Aid Fund -</u>	
Instructional	<u>\$ 448,712</u>

Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 474,114
General Fund - Appropriated for Taxes	200,000
School Lunch Fund - Year End Equity	447,455
Total Assigned Fund Balance	<u>\$ 1,121,569</u>

(I.) (Continued)

e. **Unassigned Fund Balance** –Includes all other general fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the school district and could report a surplus or deficit. In funds other than the general fund, the unassigned classification is used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted or assigned.

NYS Real Property Tax Law 1318 limits the amount of unexpended surplus funds a school district can retain to no more than 4% of the District’s budget for the general fund for the ensuing fiscal year. Nonspendable and restricted fund balance of the general fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances are also excluded from the 4% limitation.

3. **Order of Use of Fund Balance**

The District’s policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the general fund are classified as restricted fund balance. In the general fund, the remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

U. **New Accounting Standards**

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2022, the District implemented the following new standards issued by GASB:

GASB has issued Statement 87, *Leases*

GASB has issued Statement 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

GASB has issued Statement No. 92, *Omnibus 2020, Paragraphs 6, 7, 8, 9, 10, 12.*

GASB has issued Statement No. 93, *Replacement of Interbank Offered Rates, Paragraphs 13 and 14*

GASB has issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.*

GASB has issued Statement No. 98, *The Annual Comprehensive Financial Report*

(I.) (Continued)

GASB has issued Statement No. 99, *Omnibus 2022 (extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in GASB Statement 34, as amended, and terminology updates related to GASB Statement 53 and GASB Statement 63)*

V. Future Changes in Accounting Standards

GASB has issued Statement No. 91, *Conduit Debt Obligations*, which will be effective for reporting periods beginning after December 15, 2021.

GASB has issued Statement No. 93, *Replacement of Interbank Offered Rates, Paragraph 11b*, which will be effective for reporting periods beginning after December 15, 2021.

GASB has issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which will be effective for reporting periods beginning after June 15, 2022.

GASB has issued Statement No. 96, *Subscription Based Information Technology*, which will be effective for reporting periods beginning after June 15, 2022.

GASB has issued Statement No. 99, *Omnibus 2022 (leases, PPPs, and SBITAs)*, which will be effective for reporting periods beginning after June 15, 2022.

GASB has issued Statement No. 99, *Omnibus 2022 (financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement 53)*, which will be effective for reporting periods beginning after June 15, 2023.

GASB has issued Statement No. 100, *Accounting for Changes and Error Corrections-an Amendment of GASB Statement No. 62*, which will be effective for reporting periods beginning after June 15, 2023.

GASB has issued Statement No. 101, *Compensated Absences*, which will be effective for reporting periods beginning after December 15, 2023.

The District will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

II. Restatement of Net Position

For the year ended June 30, 2022, the District implemented GASB Statement No. 87, *Leases*. The District’s net position has been restated as follows:

	Government-Wide
	<u>Statements</u>
Net position beginning of year, as previously stated	\$ 31,616,372
Right to use assets	1,452,245
Accumulated amortization	(631,312)
Lease liability	(28,144)
Net position beginning of year, as restated	<u>\$ 32,409,161</u>

III. Changes in Accounting Principles

For the year ended June 30, 2022, the District implemented GASB Statement No. 87, *Leases*. The implementation of the statement changes the reporting for leases. See Note II for the financial statement impact of implementation of the Statement.

IV. Stewardship, Compliance and Accountability

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. An analysis of the District’s compliance with significant laws and regulations and demonstration of its stewardship over District resources follows.

A. Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the General Fund.

The voters of the District approved the proposed appropriation budget.

Appropriations are adopted at the program line item level.

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. During the 2021-22 fiscal year, the budget was increased by \$3,515 for donations, \$24,839 for Chromebooks, \$303,736 for repair and damages, \$3,036,697 for capital improvement, \$149,576 for bus lift purchases and repair, and \$370,695 in carryover encumbrances from the prior year.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year.

(IV.) (Continued)

Budgets are established and used for individual capital projects fund expenditures as approved by a special referendum of the District’s voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

B. Encumbrances

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year-end are presented as reservations of fund balance and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time, as the liability is incurred, or the commitment is paid.

V. Cash and Cash Equivalents

Credit Risk – In compliance with the State Law, District investments are limited to obligations of the United States of America, obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America, obligations of the State, time deposit accounts and certificates of deposit issued by a bank or trust company located in, and authorized to do business in, the State, and obligations used by other municipalities and authorities with the State.

Concentration of Credit Risk – To promote competition in rates and service costs, and to limit the risk of institutional failure, District deposits and investments are placed with multiple institutions. The District’s investment policy limits the amounts that may be deposited with any one financial institution.

Interest Rate Risk – The District has an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from rising interest rates.

The District’s aggregate bank balances, included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$	-
Collateralized with Securities held by the Pledging Financial Institution		1,722,855
Collateralized within Trust Department or Agent		2,622,899
Total	\$	<u>4,345,754</u>

Restricted cash represents cash where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year-end includes \$14,233,947 within the governmental funds and \$275,152 in the fiduciary funds.

VI. Investment Pool

The District participates in a multi-municipal cooperative investment pool agreement pursuant to New York State General Municipal Law Article 5-G, §119-O, whereby it holds a portion of the investments in cooperation with other participants. The investments are highly liquid and are considered to be cash equivalents.

Total investments of the cooperative as of year-end are \$11,865,078, which consisted of \$3,237,980 in repurchase agreements, \$6,263,575 in U.S. Treasury Securities, \$551,726 in FDIC insured deposits and \$1,811,797 in collateralized bank deposits, with various interest rates and due dates.

The following amounts are included as unrestricted and restricted cash:

<u>Fund</u>	<u>Bank Amount</u>	<u>Carrying Amount</u>	<u>Type of Investment</u>
General	\$ 8,005,021	\$ 8,005,021	CLASS
Capital	\$ 3,799,964	\$ 3,799,964	CLASS
Special Revenue	\$ 60,093	\$ 60,093	CLASS

VII. Receivables

Receivables at June 30, 2022 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

<u>Description</u>	<u>Governmental Activities</u>				<u>Total</u>
	<u>General Fund</u>	<u>Special Aid Fund</u>	<u>Capital Projects Fund</u>	<u>School Lunch Fund</u>	
Accounts Receivable	\$ 19,620	\$ 177,282	\$ -	\$ 2,440	\$ 199,342
Due From State and Federal	65,577	1,133,329	1,306,013	181,460	2,686,379
Due From Other Governments	1,628,330	-	-	-	1,628,330
Total Receivables	\$ 1,713,527	\$ 1,310,611	\$ 1,306,013	\$ 183,900	\$ 4,514,051

District management has deemed the amounts to be fully collectible.

VIII. Interfund Receivables, Payables, Revenues and Expenditures

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2022 were as follows:

	<u>Interfund</u>			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 1,402,258	\$ 333,233	\$ 45,000	\$ 3,519,071
Special Aid Fund	31,492	1,402,192	81,493	-
Capital Projects Fund	301,641	2,609	3,436,697	-
Non-Major Funds	2,693	50	881	45,000
Total	\$ 1,738,084	\$ 1,738,084	\$ 3,564,071	\$ 3,564,071

(VIII.) (Continued)

Interfund receivables and payables between governmental activities are eliminated on the Statement of Net Position. The District typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are not necessarily expected to be repaid within one year.

Transfers are used to finance certain special aid programs, support capital project expenditures, and debt service expenditures.

IX. Capital Assets and Lease Assets

A. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2022</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 190,188	\$ -	\$ -	\$ 190,188
Work in progress	31,351,446	2,023,728	136,939	33,238,235
<i>Total Nondepreciable</i>	<u>\$ 31,541,634</u>	<u>\$ 2,023,728</u>	<u>\$ 136,939</u>	<u>\$ 33,428,423</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 44,891,699	\$ -	\$ -	\$ 44,891,699
Machinery and equipment	7,724,465	522,098	382,935	7,863,628
<i>Total Depreciated Assets</i>	<u>\$ 52,616,164</u>	<u>\$ 522,098</u>	<u>\$ 382,935</u>	<u>\$ 52,755,327</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 25,505,331	\$ 961,647	\$ -	\$ 26,466,978
Machinery and equipment	5,354,011	512,829	239,335	5,627,505
<i>Total Accumulated Depreciation</i>	<u>\$ 30,859,342</u>	<u>\$ 1,474,476</u>	<u>\$ 239,335</u>	<u>\$ 32,094,483</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 21,756,822</u>	<u>\$ (952,378)</u>	<u>\$ 143,600</u>	<u>\$ 20,660,844</u>
Total Capital Assets	<u>\$ 53,298,456</u>	<u>\$ 1,071,350</u>	<u>\$ 280,539</u>	<u>\$ 54,089,267</u>

B. Lease Assets

A summary of the lease activity during the year ended June 30, 2022 is as follows:

<u>Type</u>	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2022</u>
<u>Lease Assets:</u>				
Equipment	\$ 1,452,245	\$ 39,120	\$ 4,876	\$ 1,486,489
<i>Total Lease Assets</i>	<u>\$ 1,452,245</u>	<u>\$ 39,120</u>	<u>\$ 4,876</u>	<u>\$ 1,486,489</u>
<u>Less Accumulated Amortization -</u>				
Equipment	\$ 631,312	\$ 168,913	\$ 1,463	\$ 798,762
<i>Total Accumulated Amortization</i>	<u>\$ 631,312</u>	<u>\$ 168,913</u>	<u>\$ 1,463</u>	<u>\$ 798,762</u>
Total Lease Assets, Net	<u>\$ 820,933</u>	<u>\$ (129,793)</u>	<u>\$ 3,413</u>	<u>\$ 687,727</u>

(IX.) (Continued)

C. Other capital assets (net depreciation and amortization):

Depreciated capital assets, net	\$	20,660,844
Amortized lease assets, net		<u>687,727</u>
Total Other Capital Assets, net	\$	<u><u>21,348,571</u></u>

D. Depreciation/Amortization expense for the period was charged to functions/programs as follows:

<u>Governmental Activities:</u>	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government Support	\$ 241,411	\$ -	\$ 241,411
Instruction	706,682	168,913	875,595
Pupil Transportation	486,267	-	486,267
School Lunch	40,116	-	40,116
Total Depreciation and Amortization Expense	<u><u>\$ 1,474,476</u></u>	<u><u>\$ 168,913</u></u>	<u><u>\$ 1,643,389</u></u>

X. **Long-Term Debt Obligations**

Long-term liability balances and activity for the year are summarized below:

	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2022</u>	<u>Due Within</u> <u>One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 24,280,000	\$ -	\$ 2,560,000	\$ 21,720,000	\$ 2,590,000
Lease Liability	28,144	6,863	8,793	26,214	9,739
Unamortized bond premium	685,941	-	52,765	633,176	52,765
Total Bonds and Notes Payable	<u>\$ 24,994,085</u>	<u>\$ 6,863</u>	<u>\$ 2,621,558</u>	<u>\$ 22,379,390</u>	<u>\$ 2,652,504</u>
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 1,686,422	\$ -	\$ 1,686,422	\$ -	\$ -
OPEB	13,199,950	-	1,114,599	12,085,351	-
Retirement Incentives	548,000	-	43,000	505,000	-
Compensated Absences	52,973	-	6,430	46,543	11,636
Total Other Liabilities	<u>\$ 15,487,345</u>	<u>\$ -</u>	<u>\$ 2,850,451</u>	<u>\$ 12,636,894</u>	<u>\$ 11,636</u>
Total Long-Term Obligations	<u><u>\$ 40,481,430</u></u>	<u><u>\$ 6,863</u></u>	<u><u>\$ 5,472,009</u></u>	<u><u>\$ 35,016,284</u></u>	<u><u>\$ 2,664,140</u></u>

The General Fund has typically been used to liquidate long-term liabilities such as compensated absences.

(X.) (Continued)

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount Outstanding 6/30/2022</u>
Serial Bonds					
Refunding	\$ 7,735,000	2016	2024	2.0%-4.0%	\$ 2,340,000
Construction	\$ 20,810,000	2021	2034	2.00%	19,380,000
Total Serial Bonds					\$ 21,720,000
Leases					
Xerox Printer/Copier	\$ 41,121	2020	2025	3.23%	\$ 20,016
Xerox Printer/Copier	\$ 6,863	2022	2027	1.37%	6,198
Total Leases					\$ 26,214

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>		<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 2,590,000	\$ 481,200	\$ 9,739	\$ 575
2024	2,675,000	406,500	10,032	280
2025	1,505,000	329,100	4,334	50
2026	1,535,000	299,000	1,401	19
2027	1,565,000	268,300	708	2
2028-32	8,295,000	859,700	-	-
2033-34	3,555,000	107,000	-	-
Total	\$ 21,720,000	\$ 2,750,800	\$ 26,214	\$ 926

Interest on long-term debt for June 30, 2022 was composed of:

Interest Paid	\$ 518,916
Less: Interest Accrued in the Prior Year	(20,931)
Less: Unamortized Bond Premium	(52,765)
Plus: Interest Accrued in the Current Year	20,050
Total Long-Term Interest Expense	\$ 465,270

XI. Deferred Inflows/Outflows of Resources

The following is a summary of the deferred inflows/outflows of resources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension	\$ 7,288,313	\$ 13,842,209
OPEB	952,784	3,544,542
Total	\$ 8,241,097	\$ 17,386,751

XII. Pension Plans

A. General Information

The District participates in the New York State Teacher's Retirement System (TRS) and the New York State and Local Employee's Retirement System (ERS). These are cost-sharing multiple employer public employee retirement systems. The Systems offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

B. Provisions and Administration

A 10-member Board of Trustees of the New York State Teachers' Retirement Board administers TRS. TRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the New York State Retirement and Social Security Law (NYSRSSL). Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York Public Schools and BOCES who elected to participate in TRS. Once a public employer elects to participate in the system, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYRS, 10 Corporate Woods Drive, Albany, New York 12211-2395 or by referring to the TRS Comprehensive Annual Financial report, which can be found on the System's website at www.nystrs.org.

ERS provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. NYSRSSL govern obligations of employers and employees to contribute, and benefits to employees. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to NYSERS, Office of the State Comptroller, 110 State Street, Albany, New York 12244 or by referring to the ERS Comprehensive Annual Report, which can be found at www.osc.state.ny.us/retire/publications/index.php.

C. Funding Policies

The Systems are noncontributory except for employees who joined after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 3.5 percent of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. For TRS, contribution rates are established annually by the New York State Teachers' Retirement Board pursuant to Article 11 of the Education Law. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year and each of the two preceding years.

(XII.) (Continued)

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2022:

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2022	\$ 400,845	\$ 1,033,580

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions

At June 30, 2022, the District reported the following asset/(liability) for its proportionate share of the net pension asset /(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2022 for ERS and June 30, 2021 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and ERS Systems in reports provided to the District.

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2022	June 30, 2021
Net pension assets/(liability)	\$ 754,464	\$ 10,005,764
District's portion of the Plan's total net pension asset/(liability)	0.0092294%	0.057740%

For the year ended June 30, 2022, the District recognized pension expenses of \$52,561 for ERS and (\$561,691) for TRS. At June 30, 2022 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 57,137	\$ 1,379,188	\$ 74,109	\$ 51,984
Changes of assumptions	1,259,115	3,291,105	21,246	582,806
Net difference between projected and actual earnings on pension plan investments	-	-	2,470,553	10,472,067
Changes in proportion and differences between the District's contributions and proportionate share of contributions	51,441	197,799	13,665	155,779
Subtotal	\$ 1,367,693	\$ 4,868,092	\$ 2,579,573	\$ 11,262,636
District's contributions subsequent to the measurement date	106,728	945,800	-	-
Grand Total	\$ 1,474,421	\$ 5,813,892	\$ 2,579,573	\$ 11,262,636

(XII.) (Continued)

District contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>ERS</u>	<u>TRS</u>
2022	\$ -	\$ (1,279,687)
2023	(176,875)	(1,511,444)
2024	(267,658)	(1,932,586)
2025	(634,370)	(2,514,001)
2026	(132,977)	496,625
Thereafter	-	346,549
Total	\$ (1,211,880)	\$ (6,394,544)

E. Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2022	June 30, 2021
Actuarial valuation date	April 1, 2021	June 30, 2020
Interest rate	5.90%	6.95%
Salary scale	4.50%	5.18%-1.95%
Decrement tables	April 1, 2016- March 31, 2020 System's Experience	July 1, 2015- June 30, 2020 System's Experience
Inflation rate	2.50%	2.40%
COLA's	1.30%	1.30%

For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2020. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2022 are summarized as follows:

(XII.) (Continued)

Long Term Expected Rate of Return		
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2022	June 30, 2021
<u>Asset Type -</u>		
Domestic equity	3.30%	6.80%
International equity	5.85%	7.60%
Global equity	0.00%	7.10%
Private equity	6.50%	10.00%
Real estate	5.00%	3.30%
Absolute return strategies *	4.10%	0.00%
Opportunistic portfolios	4.10%	0.00%
Real assets	5.58%	0.00%
Bonds and mortgages	0.00%	0.00%
Cash	-1.00%	0.00%
Inflation-indexed bonds	-1.00%	0.00%
Private debt	0.00%	5.90%
Real estate debt	0.00%	3.30%
High-yield fixed income securities	0.00%	3.80%
Domestic fixed income securities	0.00%	1.30%
Global fixed income securities	0.00%	0.08%
Short-term	0.00%	3.80%
Credit	3.78%	0.00%

The real rate of return is net of the long-term inflation assumption of 2.50% for ERS and 2.40% for TRS.

* Excludes equity-oriented long-only funds. For investment management purposes, these funds are included in domestic equity and international equity.

F. Discount Rate

The discount rate used to calculate the total pension liability was 5.90% for ERS and 6.95% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(XII.) (Continued)

G. Sensitivity of the Net Pension Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 5.90% for ERS and 6.95% for TRS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentagepoint lower (4.90% for ERS and 5.95% for TRS) or 1-percentage-point higher (6.90% for ERS and 7.95% for TRS) than the current assumption:

	1% Decrease (4.90%)	Current Assumption (5.90%)	1% Increase (6.90%)
<u>ERS</u>			
Employer's proportionate share of the net pension asset (liability)	\$ (1,941,981)	\$ 754,464	\$ 3,009,910
	1% Decrease (5.95%)	Current Assumption (6.95%)	1% Increase (7.95%)
<u>TRS</u>			
Employer's proportionate share of the net pension asset (liability)	\$ 1,049,959	\$ 10,005,764	\$ 17,532,468

H. Pension Plan Fiduciary Net Position

The components of the current year net pension asset/(liability) of the employers as of the respective valuation dates, were as follows:

	(In Thousands)	
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2022	June 30, 2021
Employers' total pension liability	\$ 223,874,888	\$ 130,819,415,417
Plan net position	232,049,473	148,148,457,363
Employers' net pension asset/(liability)	<u>\$ 8,174,585</u>	<u>\$ 17,329,041,946</u>
Ratio of plan net position to the employers' total pension asset/(liability)	103.65%	113.20%

I. Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2022 represent the projected employer contribution for the period of April 1, 2022 through June 30, 2022 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2022 amounted to \$106,728.

(XII.) (Continued)

For TRS, employer and employee contributions for the fiscal year ended June 30, 2022 are paid to the System in September, October and November 2022 through a state aid intercept. Accrued retirement contributions as of June 30, 2022 represent employee and employer contributions for the fiscal year ended June 30, 2022 based on paid TRS wages multiplied by the employer’s contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2022 amounted to \$1,033,580.

XIII. Postemployment Benefits

A. General Information About the OPEB Plan

Plan Description – The District’s defined benefit OPEB plan, provides OPEB for all permanent full-time general and public safety employees of the District. The plan is a single employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided – The District provides healthcare and life insurance benefits for retirees and their dependents. The benefit terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the District offices and are available upon request.

Employees Covered by Benefit Terms – At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	165
Active Employees	<u>199</u>
Total	<u><u>364</u></u>

B. Total OPEB Liability

The District’s total OPEB liability of \$12,085,351 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.60 percent
Salary Increases	2.60 percent, average, including inflation
Discount Rate	3.54 percent
Healthcare Cost Trend Rates	Initial rate of 5.30% decreasing to an ultimate rate of 4.1%
Retirees' Share of Benefit-Related Costs	Varies depending on contract

(XIII.) (Continued)

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Bond index.

Mortality rates were based on RP-2014 adjusted to 2006 total dataset mortality table generationally projected using scale MP-2019.

C. Changes in the Total OPEB Liability

Balance at June 30, 2021	<u>\$ 13,199,950</u>
<u>Changes for the Year -</u>	
Service cost	\$ 696,658
Interest	292,260
Changes in assumptions or other inputs	(1,367,418)
Benefit payments	<u>(736,099)</u>
Net Changes	<u>\$ (1,114,599)</u>
Balance at June 30, 2022	<u><u>\$ 12,085,351</u></u>

Changes of assumptions and other inputs reflect the discount rate at 2.16 percent in 2021 and 3.54 percent in 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 percent) or 1-percentage-point higher (4.54 percent) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
	<u>(2.54%)</u>	<u>(3.54%)</u>	<u>(4.54%)</u>
Total OPEB Liability	\$ 13,067,703	\$ 12,085,351	\$ 11,158,575

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	(4.3% Decreasing to 3.1%)	(5.3% Decreasing to 4.1%)	(6.3% Decreasing to 5.1%)
Total OPEB Liability	\$ 10,622,289	\$ 12,085,351	\$ 13,814,715

(XIII.) (Continued)

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$589,941. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 1,592,383	\$ 79,551
Changes of assumptions	1,952,159	873,233
Total	<u>\$ 3,544,542</u>	<u>\$ 952,784</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year</u>	
2023	\$ (398,977)
2024	(398,977)
2025	(398,977)
2026	(398,977)
2027	(313,844)
Thereafter	(682,006)
Total	<u>\$ (2,591,758)</u>

XIV. Risk Management

A. General Information

The District is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past two years.

B. Workers' Compensation

The District incurs costs related to the Wayne-Finger Lakes Area School Workers' Compensation Plan (Plan) sponsored by the Board of Cooperative Educational Services, of Ontario, Seneca, Yates, Cayuga and Wayne Counties and its component districts. The Plan's objectives are to furnish workers' compensation benefits to participating districts at a significant cost savings. Membership in the Plan may be offered to any component district of the Ontario, Seneca, Yates, Cayuga and Wayne Counties BOCES with the approval of the Board of Directors. Voluntary withdrawal from the Plan may be effective only once annually on the last day of the Plan year as may be established by the Board of Directors. Notice of the Intention to Withdraw must be given in writing to the Chairman of the Board of Directors and the Treasurer not less than one year prior to the end of the Plan year.

(XIV.) (Continued)

Plan membership is currently comprised of Wayne Finger Lakes BOCES and twenty-two districts. If a surplus of participants' assessments exists after the close of a Plan year, the Board may retain from such surplus an amount sufficient to establish and maintain a claim contingency fund. Surplus funds in excess of the amount transferred to or included in such contingency fund shall be applied in reduction of the next annual assessment or to the billing of Plan participants. All monies paid to the Treasurer by participants shall be commingled and administered as a common fund. No refunds shall be made to a participant and no assessments shall be charged to a participant other than the annual assessment. However, if it appears to the Board of Directors that the liabilities of the Plan will exceed its cash assets, after taking into account any "excess insurance", the Board shall determine the amount needed to meet such deficiency and shall assess such amount against all participants pro-rata per enrollee.

The Plan purchases, on an annual basis, stop-loss insurance to limit its exposure for claims paid.

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2022, the North Rose - Wolcott Central School District incurred premiums or contribution expenditures totaling \$150,540.

The Plan is audited on an annual basis and is available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2021, revealed that the Plan is funded.

C. Dental Coverage

The District self-insures for dental coverage for its employees. The District uses a third-party administrator who is responsible for processing claims and estimating liabilities. The expenditures as claims are presented for payment with a cap of \$1,000 per employee or employee dependent. Liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated.

A reconciliation of the claims recorded for 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Beginning liabilities	\$ -	\$ -
Incurred claims	28,161	34,438
Claims payments	<u>(28,161)</u>	<u>(34,438)</u>
Ending Liabilities	<u>\$ -</u>	<u>\$ -</u>

The Plan has available fund balance totaling \$192,059 at June 30, 2022.

(XIV.) (Continued)

The following statistical information is presented:

<u>Year</u>	<u>Contribution Revenue</u>	<u>Actual Claim Expense</u>
2022	\$ 28,799	\$ 28,161
2021	\$ 35,270	\$ 34,438
2020	\$ 42,133	\$ 30,656
2019	\$ 42,398	\$ 34,615
2018	\$ 46,352	\$ 40,102
2017	\$ 58,056	\$ 51,444
2016	\$ 62,058	\$ 55,321
2015	\$ 64,434	\$ 61,657
2014	\$ 80,007	\$ 65,820
2013	\$ 92,406	\$ 70,638

D. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self-insurance fund to pay these claims. There were no claim and judgment expenditures of this program for the 2021-22 fiscal year. The balance of the fund at June 30, 2022 was \$31,309 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2022, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

XV. Commitments and Contingencies

A. Litigation

There three pending claims filed against the District in which the outcome and any potential liability cannot be determined at this time.

B. Grants

The District has received grants, which are subject to audit by agencies of the State and Federal Governments. Such audits may result in disallowances and a request for a return of funds. Based on prior years' experience, the District's administration believes disallowances, if any, will be immaterial.

XVI. Tax Abatement

The County of Wayne IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result the district property tax revenue was reduced \$48,667. The District received payment in lieu of tax (PILOT) payment totaling \$11,414 to help offset the property tax reduction. The total net tax abated was \$37,253.

XVIII. COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School’s financial condition, liquidity, voter approved budgets, and future results of operations. Management is actively monitoring the global situation on its financial condition, budgets, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The School District was awarded three different stimulus packages known as Coronavirus Aid, Relief and Economic Security Act (CARES), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), and the American Rescue Plan Act (ARPA). New York State Required the CARES funds to be reported in the General fund, as an offset to state aid reductions, referred to as the Pandemic Adjustment, while the CRRSA and ARPA funds are required to be reported in the special aid fund.

The District Federal stimulus spending can be found in the Schedule of Expenditures of Federal Awards on pages 61-62 of this report.

Required Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Changes in District's Total OPEB Liability and Related Ratio
For The Year Ended June 30, 2022

TOTAL OPEB LIABILITY					
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 696,658	\$ 680,683	\$ 591,681	\$ 795,971	\$ 748,152
Interest	292,260	327,870	459,858	452,666	436,865
Differences between expected and actual experiences	-	(1,468,774)	-	(855,177)	174,256
Changes of assumptions or other inputs	(1,367,418)	(71,894)	1,397,174	(1,301,113)	-
Benefit payments	<u>(736,099)</u>	<u>(841,366)</u>	<u>(837,582)</u>	<u>(839,718)</u>	<u>(920,401)</u>
Net Change in Total OPEB Liability	\$ (1,114,599)	\$ (1,373,481)	\$ 1,611,131	\$ (1,747,371)	\$ 438,872
Total OPEB Liability - Beginning	\$ 13,199,950	\$ 14,573,431	\$ 12,962,300	\$ 14,709,671	\$ 14,270,799
Total OPEB Liability - Ending	\$ 12,085,351	\$ 13,199,950	\$ 14,573,431	\$ 12,962,300	\$ 14,709,671
 Covered Employee Payroll	 \$ 10,041,114	 \$ 10,041,114	 \$ 11,633,944	 \$ 11,633,944	 \$ 8,856,692
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 120.36%	 131.46%	 125.27%	 111.42%	 166.09%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

Required Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability
For The Year Ended June 30, 2022

NYSERS Pension Plan								
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.0092%	0.0090%	0.0087%	0.0086%	0.0083%	0.0083%	0.0092%	0.0089%
Proportionate share of the net pension liability (assets)	\$ (754,464)	\$ 8,938	\$ 2,301,416	\$ 605,884	\$ 267,424	\$ 784,364	\$ 1,478,299	\$ 300,991
Covered-employee payroll	\$ 2,782,104	\$ 2,863,032	\$ 2,651,631	\$ 2,502,579	\$ 2,462,626	\$ 2,447,489	\$ 2,496,220	\$ 2,517,708
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-27.118%	0.312%	86.792%	24.210%	10.859%	32.048%	59.222%	11.955%
Plan fiduciary net position as a percentage of the total pension liability	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%
NYSTRS Pension Plan								
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.0577%	0.0607%	0.0617%	0.0606%	0.0570%	0.0596%	0.0603%	0.0608%
Proportionate share of the net pension liability (assets)	\$ (10,005,764)	\$ 1,677,484	\$ (1,602,033)	\$ (1,094,946)	\$ (433,184)	\$ 638,309	\$ (6,261,497)	\$ (6,768,114)
Covered-employee payroll	\$ 9,651,022	\$ 9,866,625	\$ 10,382,386	\$ 10,384,736	\$ 10,209,070	\$ 9,333,046	\$ 9,296,560	\$ 9,206,922
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-103.676%	17.002%	-15.430%	-10.544%	-4.243%	6.839%	-67.353%	-73.511%
Plan fiduciary net position as a percentage of the total pension liability	113.20%	97.80%	102.20%	101.53%	100.66%	99.01%	110.46%	111.48%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

Required Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District Contributions
For The Year Ended June 30, 2022

NYSERS Pension Plan								
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 400,845	\$ 372,976	\$ 343,679	\$ 333,898	\$ 347,875	\$ 360,552	\$ 438,621	\$ 475,431
Contributions in relation to the contractually required contribution	<u>(400,845)</u>	<u>(372,976)</u>	<u>(343,679)</u>	<u>(333,898)</u>	<u>(347,875)</u>	<u>(360,552)</u>	<u>(438,621)</u>	<u>(475,431)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,782,104	\$ 2,863,032	\$ 2,651,631	\$ 2,502,579	\$ 2,462,626	\$ 2,447,489	\$ 2,496,220	\$ 2,517,708
Contributions as a percentage of covered-employee payroll	14.41%	13.03%	12.96%	13.34%	14.13%	14.73%	17.57%	18.88%
NYSTRS Pension Plan								
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,033,580	\$ 1,026,974	\$ 1,014,088	\$ 1,208,884	\$ 1,060,414	\$ 1,143,568	\$ 1,302,496	\$ 1,665,618
Contributions in relation to the contractually required contribution	<u>(1,033,580)</u>	<u>(1,026,974)</u>	<u>(1,014,088)</u>	<u>(1,208,884)</u>	<u>(1,060,414)</u>	<u>(1,143,568)</u>	<u>(1,302,496)</u>	<u>(1,665,618)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 9,651,022	\$ 9,866,625	\$ 10,382,386	\$ 10,384,736	\$ 10,209,070	\$ 9,333,046	\$ 9,296,560	\$ 9,206,922
Contributions as a percentage of covered-employee payroll	10.71%	10.41%	9.77%	11.64%	10.39%	12.25%	14.01%	18.09%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

Required Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
For The Year Ended June 30, 2022

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Current</u> <u>Year's</u> <u>Revenues</u>	<u>Over (Under)</u> <u>Revised</u> <u>Budget</u>
REVENUES				
Local Sources -				
Real property taxes	\$ 10,117,584	\$ 9,008,676	\$ 9,008,471	\$ (205)
Real property tax items	33,273	1,142,181	1,140,011	(2,170)
Non-property taxes	440,000	440,000	419,695	(20,305)
Charges for services	48,250	48,250	80,040	31,790
Use of money and property	25,000	25,000	15,615	(9,385)
Sale of property and compensation for loss	-	3,736	23,901	20,165
Miscellaneous	218,000	246,354	461,768	215,414
State Sources -				
Basic formula	18,780,448	18,780,448	16,820,055	(1,960,393)
Lottery aid	-	-	2,016,021	2,016,021
BOCES	1,785,358	1,785,358	1,599,855	(185,503)
Textbooks	64,403	64,403	64,600	197
All Other Aid -				
Computer software	34,724	34,724	34,546	(178)
Library loan	6,906	6,906	6,831	(75)
Other aid	-	-	72,370	72,370
Federal Sources	<u>150,000</u>	<u>150,000</u>	<u>110,475</u>	<u>(39,525)</u>
TOTAL REVENUES	<u>\$ 31,703,946</u>	<u>\$ 31,736,036</u>	<u>\$ 31,874,254</u>	<u>\$ 138,218</u>
Other Sources -				
Transfer - in	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 31,748,946</u>	<u>\$ 31,781,036</u>	<u>\$ 31,919,254</u>	<u>\$ 138,218</u>
Appropriated reserves	\$ 495,000	\$ 495,000		
Appropriated fund balance	\$ -	\$ 3,486,273		
Prior year encumbrances	\$ 370,695	\$ 370,695		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u>\$ 32,614,641</u>	<u>\$ 36,133,004</u>		

Required Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
For The Year Ended June 30, 2022

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Current</u> <u>Year's</u> <u>Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered</u> <u>Balances</u>
EXPENDITURES					
General Support -					
Board of education	\$ 47,867	\$ 101,509	\$ 85,882	\$ 500	\$ 15,127
Central administration	273,475	267,173	259,791	-	7,382
Finance	621,406	629,893	595,986	5,706	28,201
Staff	334,416	482,318	425,730	4,500	52,088
Central services	2,490,279	2,766,749	2,606,586	92,542	67,621
Special items	375,701	351,056	350,253	-	803
Instructional -					
Instruction, administration and improvement	1,238,317	1,171,199	1,029,154	2,136	139,909
Teaching - regular school	6,481,529	6,340,333	5,671,501	104,942	563,890
Programs for children with handicapping conditions	5,179,699	5,160,954	4,210,368	3,901	946,685
Occupational education	615,285	621,285	621,041	-	244
Teaching - special schools	204,598	184,098	129,028	-	55,070
Instructional media	1,604,974	1,613,863	988,443	83,439	541,981
Pupil services	1,373,755	1,397,417	1,201,902	10,003	185,512
Pupil Transportation	1,460,346	1,768,935	1,420,599	161,417	186,919
Community Services	221,808	231,418	114,682	5,028	111,708
Employee Benefits	6,695,874	6,312,795	5,451,637	-	861,158
Debt service - principal	2,475,000	2,568,793	2,568,793	-	-
Debt service - interest	703,042	609,249	518,916	-	90,333
TOTAL EXPENDITURES	<u>\$ 32,397,371</u>	<u>\$ 32,579,037</u>	<u>\$ 28,250,292</u>	<u>\$ 474,114</u>	<u>\$ 3,854,631</u>
Other Uses -					
Transfers - out	\$ 217,270	\$ 3,553,967	\$ 3,519,071	\$ -	\$ 34,896
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 32,614,641</u>	<u>\$ 36,133,004</u>	<u>\$ 31,769,363</u>	<u>\$ 474,114</u>	<u>\$ 3,889,527</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,891</u>		
FUND BALANCE, BEGINNING OF YEAR	<u>10,786,687</u>	<u>10,786,687</u>	<u>10,786,687</u>		
FUND BALANCE, END OF YEAR	<u><u>\$ 10,786,687</u></u>	<u><u>\$ 10,786,687</u></u>	<u><u>\$ 10,936,578</u></u>		

Note to Required Supplementary Information:

A reconciliation is not necessary since encumbrances are presented in a separate column on this schedule.

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Change From Adopted Budget To Final Budget
And The Real Property Tax Limit
For The Year Ended June 30, 2022

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget		\$ 32,243,946
Prior year's encumbrances		370,695
		370,695
Original Budget		\$ 32,614,641
Budget revisions -		
Chromebooks		24,839
Donation		3,515
Classroom damages		3,736
Capital improvement project		3,036,697
Bus lift purchase and repair		149,579
Emergency roof repair		300,000
		300,000
FINAL BUDGET		<u><u>\$ 36,133,007</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2022-23 voter approved expenditure budget		\$ 33,496,667
<u>Unrestricted fund balance:</u>		
Assigned fund balance	\$ 674,114	
Unassigned fund balance	1,278,066	
Total Unrestricted fund balance	\$ 1,952,180	
<u>Less adjustments:</u>		
Appropriated fund balance	\$ 200,000	
Encumbrances included in assigned fund balance	474,114	
Total adjustments	\$ 674,114	
General fund fund balance subject to Section 1318 of Real Property Tax Law		1,278,066
ACTUAL PERCENTAGE		<u><u>3.82%</u></u>

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
CAPITAL PROJECTS FUND
Schedule of Project Expenditures
For The Year Ended June 30, 2022

Project Title	Original Appropriation	Revised Appropriation	Expenditures			Unexpended Balance	Methods of Financing				Fund Balance	
			Prior Years	Current Year	Total		Obligations	Local Sources	State Sources	Transfers		Total
2006 - 2007 District-Wide Renovations / Additions	\$ 21,023,500	\$ 21,023,500	\$ 21,017,112	\$ -	\$ 21,017,112	\$ 6,388	\$ 15,101,386	\$ 2,000,000	\$ 1,115,964	\$ 2,801,293	\$ 21,018,643	\$ 1,531
2017 - 2018 Bus Purchases	462,441	462,441	458,199	-	458,199	4,242	-	461,520	-	-	461,520	3,321
2021 - 2022 Bus Purchases	480,033	480,033	-	480,033	480,033	-	-	480,033	-	-	480,033	-
Smart Schools	1,484,019	1,484,019	1,273,518	32,495	1,306,013	178,006	-	-	1,306,013	-	1,306,013	-
2021-22 Capital Outlay	100,000	100,000	-	97,581	97,581	2,419	-	100,000	-	-	100,000	2,419
Lease Projects	6,863	6,863	-	6,863	6,863	-	6,863	-	-	-	6,863	-
2022 Emergency Roof Project	300,000	300,000	-	-	-	300,000	-	300,000	-	-	300,000	300,000
Masonry Restoration	100,000	100,000	97,135	-	97,135	2,865	-	100,000	-	-	100,000	2,865
2017 - 2018 District-Wide Renovations / Additions	30,590,000	35,095,000	31,130,131	1,585,324	32,715,455	2,379,545	20,810,000	14,285,000	-	-	35,095,000	2,379,545
2021 Capital project	35,095,000	35,095,000	-	301,465	301,465	34,793,535	-	3,036,697	-	-	3,036,697	2,735,232
TOTAL	\$ 89,641,856	\$ 94,146,856	\$ 53,976,095	\$ 2,503,761	\$ 56,479,856	\$ 37,667,000	\$ 35,918,249	\$ 20,763,250	\$ 2,421,977	\$ 2,801,293	\$ 61,904,769	\$ 5,424,913

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

	Special			Total	
	Revenue Funds		Debt		Nonmajor
	School Lunch Fund	Miscellaneous Special Revenue Fund				Service Fund	Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 345,278	\$ 74,447	\$ 1,664,010	\$ 2,083,735	
Receivables	183,900	-	-	183,900	
Inventories	35,690	-	-	35,690	
Due from other funds	-	100	2,593	2,693	
Prepaid items	4,847	-	-	4,847	
TOTAL ASSETS	<u>\$ 569,715</u>	<u>\$ 74,547</u>	<u>\$ 1,666,603</u>	<u>\$ 2,310,865</u>	
LIABILITIES AND FUND BALANCES					
<u>Liabilities</u> -					
Accounts payable	\$ 50,859	\$ -	\$ -	\$ 50,859	
Due to other funds	-	50	-	50	
Due to other governments	15	-	-	15	
Unearned revenue	30,849	-	-	30,849	
TOTAL LIABILITIES	<u>\$ 81,723</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 81,773</u>	
<u>Fund Balances</u> -					
Nonspendable	\$ 40,537	\$ -	\$ -	\$ 40,537	
Restricted	-	74,497	1,666,603	1,741,100	
Assigned	447,455	-	-	447,455	
TOTAL FUND BALANCE	<u>\$ 487,992</u>	<u>\$ 74,497</u>	<u>\$ 1,666,603</u>	<u>\$ 2,229,092</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 569,715</u>	<u>\$ 74,547</u>	<u>\$ 1,666,603</u>	<u>\$ 2,310,865</u>	

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Combined Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended June 30, 2022

	Special Revenue Funds			Total
	School Lunch Fund	Miscellaneous Special Revenue Fund	Debt Service Fund	Nonmajor Governmental Funds
REVENUES				
Use of money and property	\$ -	\$ 97	\$ 6,270	\$ 6,367
Miscellaneous	9,323	6,451	-	15,774
State sources	19,417	-	-	19,417
Federal sources	912,060	-	-	912,060
Sales	25,760	-	-	25,760
TOTAL REVENUES	\$ 966,560	\$ 6,548	\$ 6,270	\$ 979,378
EXPENDITURES				
Employee benefits	\$ 94,654	\$ -	\$ -	\$ 94,654
Cost of sales	448,194	-	-	448,194
Other expenses	305,693	6,535	-	312,228
TOTAL EXPENDITURES	\$ 848,541	\$ 6,535	\$ -	\$ 855,076
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 118,019	\$ 13	\$ 6,270	\$ 124,302
OTHER FINANCING SOURCES (USES)				
Transfers - in	\$ 881	\$ -	\$ -	\$ 881
Transfers - out	-	-	(45,000)	(45,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 881	\$ -	\$ (45,000)	\$ (44,119)
NET CHANGE IN FUND BALANCE	\$ 118,900	\$ 13	\$ (38,730)	\$ 80,183
FUND BALANCE, BEGINNING OF YEAR	369,092	74,484	1,705,333	2,148,909
FUND BALANCE, END OF YEAR	\$ 487,992	\$ 74,497	\$ 1,666,603	\$ 2,229,092

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Net Investment in Capital Assets/Right to Use Assets
For The Year Ended June 30, 2022

Capital assets/right to use assets, net		\$ 54,776,993
Add:		
Unspent bond proceeds	<u>\$ 2,381,076</u>	2,381,076
Deduct:		
Bond payable	\$ 21,720,000	
Leases	26,214	
Unamortized bond premium	<u>633,176</u>	
		<u>22,379,390</u>
Net Investment in Capital Assets/Right to Use Assets		<u><u>\$ 34,778,679</u></u>

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027A	N/A	0032-22-1040	\$ 331,194
Special Education - Preschool Grants (IDEA Preschool)	84.173A	N/A	0033-22-1040	13,692
Total Special Education Cluster IDEA				\$ 344,886
<u>Education Stabilization Funds -</u>				
ARPA Homeless I	84.425W	N/A	5212-21-3018	\$ 395
ARP - ESSER 3	84.425U	N/A	5880-21-3590	456,936
ARP SLR Summer Enrichment	84.425U	N/A	5882-21-3590	225
ARP SLR Learning Loss	84.425U	N/A	5884-21-3590	245,282
CRRSA - ESSER 2	84.425D	N/A	5891-21-3590	1,076,347
Total Education Stabilization Funds				\$ 1,779,185
21st Century	84.287C	N/A	0187-22-7093	1,004,546
Title IIA - Supporting Effective Instruction State Grant	84.367A	N/A	0147-22-3590	53,125
Title IV - Student Support and Academic Enrichment Program	84.424A	N/A	0204-22-3590	24,213
Title VII - KcKinney - Vento	84.196A	N/A	0212-22-3064	23,969
Title VII - KcKinney - Vento	84.196A	N/A	0212-22-3018	58,182
Title I - Grants to Local Educational Agencies	84.010A	N/A	0021-22-3590	360,380
<u>Passed Through Lyons Central School District -</u>				
21st Century	84.287	N/A	N/A	131,086
<u>Passed Through Williamson Central School District -</u>				
Title III - Immigrant	84.365	N/A	N/A	1,094
<u>Passed Through Sodus Central School District -</u>				
Title IV - Student Support and Academic Enrichment Program	84.424A	N/A	N/A	57,249
Title IV - Student Support and Academic Enrichment Program	84.424A	N/A	N/A	11,088
Title IIIA - English Language Acquisition	84.365	N/A	N/A	706
School Safety National Activities	84.184	N/A	N/A	14,624
School Safety National Activities	84.184	N/A	N/A	2,648
Total U.S. Department of Education				\$ 3,866,981
<u>U.S. Department of Justice:</u>				
<u>Direct Program:</u>				
School Violence Prevention Program	16.710	N/A	15PBJA-21-GG04620-STOP	\$ 146,595
Total U.S. Department of Justice				\$ 146,595
<u>Federal Communications Commission:</u>				
<u>Indirect Program:</u>				
<u>Passed through Wayne Finger Lakes BOCES -</u>				
Emergency Connectivity	32.009	N/A	N/A	\$ 138,809
Total U.S. Department of Justice				\$ 138,809

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance Listing Number</u>	<u>Grantor Number</u>	<u>Pass-Through Agency Number</u>	<u>Total Expenditures</u>
U.S. Department of Health and Human Services:				
<u>Direct Program:</u>				
Mental Health Awareness Training	93.243	N/A	N/A	\$ 15,936
<u>Indirect Program:</u>				
<u>Passed through Sodus CSD -</u>				
Community Schools: Optimal Health Initiative	93.060	N/A	N/A	54,874
Optimal Health Initiative	93.137	N/A	N/A	38,134
Trauma Informed Community Schools Mental Health Awareness	93.423	N/A	N/A	19,229
<u>Passed through Lyons CSD -</u>				
Trauma Informed Community Schools Mental Health Awareness	93.423	N/A	N/A	13,824
<u>Passed through Wayne County DOH -</u>				
Wayne County Public Health				41,132
Total U.S. Department of Health and Human Services				\$ 183,129
U.S. Department of Agriculture:				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program	10.555	N/A	651501060000	\$ 555,783
National School Lunch Program-Non-Cash Assistance (Commoditie	10.555	N/A	651501060000	65,142
National School Snack Program	10.555	N/A	651501060000	8,898
Emergency Operational Costs	10.555	N/A	651501060000	704
National Summer Food Service program	10.559	N/A	651501060000	22,148
National School Breakfast Program	10.553	N/A	651501060000	257,582
Total Child Nutrition Cluster				\$ 910,257
Pandemic EBT Administratractive Costs	10.649	N/A	651501060000	1,803
Total U.S. Department of Agriculture				\$ 912,060
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 5,247,574

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance With
Government Auditing Standards**

Independent Auditors' Report

To the Board of Education
North Rose - Wolcott Central School District, New York

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North Rose-Wolcott Central School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 14, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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.

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, 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 *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Rose-Wolcott Central School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 14, 2022

NRW High School School
ECA Funds
Statement of Cash Receipts and Disbursements
For the Period Ending September 20, 2022

	Beginning Balance 7/1/2022	Receipts	Disbursements	Ending Balance 9/30/2022
Class of 2022	\$ 3.59	\$ -	\$ -	\$ 3.59
Class of 2023	\$ 3,711.74	\$ -	\$ -	\$ 3,711.74
Class of 2024	\$ 2,206.13	\$ -	\$ -	\$ 2,206.13
Class of 2025	\$ 55.55	\$ -	\$ -	\$ 55.55
Activities Account	\$ 3,605.73	\$ -	\$ -	\$ 3,605.73
Art Club	\$ 5,412.57	\$ -	\$ 178.88	\$ 5,233.69
AV Club	\$ -	\$ -	\$ -	\$ -
Band Fund	\$ 1,654.63	\$ -	\$ -	\$ 1,654.63
Choir	\$ 1,000.69	\$ -	\$ -	\$ 1,000.69
Cougar Cupboard	\$ 4,335.37	\$ -	\$ -	\$ 4,335.37
FBLA	\$ 509.40	\$ -	\$ -	\$ 509.40
Interact Club	\$ 1,120.47	\$ -	\$ -	\$ 1,120.47
Music Productions	\$ 6,545.94	\$ -	\$ -	\$ 6,545.94
NHS	\$ 656.48	\$ -	\$ -	\$ 656.48
Sales Tax	\$ 2,161.28	\$ -	\$ 1,025.37	\$ 1,135.91
School Store	\$ 2,950.84	\$ -	\$ -	\$ 2,950.84
Science Club	\$ 108.58	\$ -	\$ -	\$ 108.58
Student Council	\$ 6,760.31	\$ -	\$ 600.00	\$ 6,160.31
Varsity Club	\$ 2,754.36	\$ -	\$ -	\$ 2,754.36
Yearbook Club	\$ 1,736.82	\$ -	\$ -	\$ 1,736.82
Totals	\$ 47,290.48	\$ -	\$ 1,804.25	\$ 45,486.23

North Rose-Wolcott Central School District
Budget Calendar 2023-24

- 11/10/22** **Budget Calendar Adopted**
BOE reviews five-year financial projections and budgeting process.
- 11/21/22** **Budget Packets sent to buildings.**
- 12/8/22** **BOE adopts five-year financial projections.**
- January 2023** **Review enrollment projections and staffing needs for 2023-24; determine program needs related to instructional equipment, supplies, textbooks, and special projects.**
- Distribute Budget requisitions forms to staff.**
- Budget requisitions completed by staff and reviewed by principals**
- Instructional staff requisitions to District Office and reviewed by Superintendent.**
- 1/12/23** **Budget presentation to the Board of Education**
- 1/26/23** **Budget presentation to the Board of Education**
- 2/9/23** **Budget presentation to the Board of Education**
- 2/23/23** **Budget presentation to the Board of Education**
- 3/1/2023** **Submit Tax Levy limit to Office of NYS Comptroller**
- 3/7/2023** **Contact Vote Election Workers.**
- 3/9/23** **Budget presentation to the Board of Education**
- 3/23/23** **Budget presentation to the Board of Education**
Draft #1 of proposed spending plan and revenues presented to Board of Education.
Approve Legal Notice.
- 3/23-4/28/23** **Legal Notice of Annual Meeting and Vote/Election to FL Times and Lakeshore News.**
(Must be published 4 times in 7 weeks with first notice at least 45 days prior to Annual Meeting).

- 4/6/2023** **Budget Work Session**
-
- 4/13/2023** **Budget presentation to the Board of Education**
Board of Education adopts 2022-23 proposed spending plan.
Contact Board of Elections for list of absentee voters.
Vote workers approved by Board of Education.
Board of Education approves Property Tax Report Card.
- 4/14/23** **Transmit Property Tax Report Card to State Ed and local newspaper.**
Prepare Budget Brochure and send to printer after Board adoption of budget.
- 4/27/23** **Budget brochures made available to public (mailers).**
Budget Statement and required attachments made available to public.
-
- 5/4/23** **Budget Hearing**
- 5/5/23** **Budget Notice mailing**
-
- 5/16/23** **Annual Budget Vote, Election of Board Members**
Notify all candidates of the results of the vote.
Newly elected member names and addresses to Town Clerks.

NORTH ROSE WOLCOTT CSD

Trial Balance Report 2022

Date: 11/10/2022	Town/County				
Warrant	\$9,525,119.83				
Adjustments	\$-8,931.91				
Adjusted Warrant	\$9,516,187.92				
Full Payments	\$8,898,754.66				
Partial Payments	\$0.00				
Direct to County	\$0.00	<i>NOT Deposited in the bank</i>		Direct to Cty	\$0.00
Over Paid	\$0.00	<i>(to be refunded)</i>		Direct Penalties	\$0.00
Tax Collected	\$8,898,754.66	Collected	93.51 %	Total Direct	\$0.00
Tax Less Direct	\$8,898,754.66				
Service Charge	\$45.00	Service Charge Billed	\$-45.00		
Surcharge	\$0.00			Credit	\$0.00
Misc Coll.	\$4.61			Cash	\$546.11
Full/Partial Penalties	\$10,766.02			Check	\$8,909,024.18
Net Deposit	\$8,909,570.29			Total Deposit	\$8,909,570.29
	Does not include any overpayments shown above				Includes overpayments shown above
NOT Collected	\$617,433.26				

Balance Successful

This sheet should match your bank records.

Claims Audit Report NRW Warrant 23 10-17-22

Summary of findings:

I checked all transactions in Warrant 23.

All transactions were approved.

I found that Fuel delivery tickets were not signed at the time of delivery. PO23-00054 Sunoco two deliveries 7-8-22 and 9-28-22, neither signed. PO23-00053 Noco also delivery tickets not signed. I have observed that outside auditors have been calling out when fuel delivery tickets are not signed. The District should adopt procedures to insure the delivery tickets are checked and signed and dated at delivery and reconciled with the invoices and approved by Transportation Director.

Parodically employees involved in purchasing need to be reminded of the process. That the purchase order is permission to purchase an item and there is an approval process that all must go through to purchase goods and services for the district. Most of the time everyone complies, there are emergencies, but the process can still be followed for most emergencies. Documentation is important in all transactions.

North Rose-Wolcott Central School Dist						
October 27, 2022 11:23:31 am		Warrant Report Fiscal Year: 2023			Page 42	
Warrant: 0023-Payables 10/21/2022 + 10/28/2022						
P.O. Number	Account	Description	TransPayment	Invoice Amt. For This Check	Payment Amt.	Check Number Check Date
Total for assigned computer checks					1,559,794.43	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					1,559,794.43	
Total of credits associated with cash replacement checks issued					1,800.00	
Total for Warrant Report					1,557,994.43	
not Disbursement by Fund - All Payments						
Fund Summary						\$ 1,349,222.93
A						30,792.42
C						\$1,818.24
F						117,960.84
H						
Total for All Funds						\$ 1,559,794.43
Bank Account Summary		Computer Checks	Cash/Replacement	EPF's	Transactions	
LYONS BANK GENERAL F	112 Checks (145587-146898)	0	0	177	\$ 1,349,222.93	
LYONS BANK SCHOOL LIJ	16 Checks (012974-012983)	0	0	10	30,792.42	
LYONS BANK SPECIAL A	9 Checks (002958-002969)	2	0	16	\$1,818.24	
H-CAPITAL FUND CHEC	3 Checks (006892-006894)	0	0	3	117,960.84	
Total for All Computer Checks					\$ 1,559,794.43	

I hereby certify that I have audited the claims for the 134 checks and 0 electronic disbursements above, in the total amount of \$ 1,559,794.43 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

10-17-22
Date Claims Auditor

FileCp Ver: 22.10.28.2141 -- Vendor fiscal year to date amounts include payments on this warrant. Totals exclude expenses for prior year payables.

Russell Harris

NRW Middle School
Statement of Cash Receipts and Disbursements
For Quarter Ending September 30, 2022

	Beginning Balance 7/1/2022	Receipts	Disbursements	Cash Balance 9/30/2022
Musical	\$ 4,721.87	\$ -	\$ -	\$ 4,721.87
Honor's Trip Club	\$ 5,129.47	\$ -	\$ -	\$ 5,129.47
NJHS Cub	\$ 78.57	\$ -	\$ -	\$ 78.57
NYS Sales tax	\$ 956.31	\$ -	\$ -	\$ 956.31
Student Council	\$ 14,723.92	\$ 1,499.50	\$ -	\$ 16,223.42
Treasurer's Club	\$ 733.15	\$ -	\$ 200.00	\$ 533.15
Yearbook Club	\$ 6,589.75	\$ -	\$ -	\$ 6,589.75
Totals	\$ 32,933.04	\$ 1,499.50	\$ 200.00	\$ 34,232.54

NR-W Elementary School
Statement of Cash Receipts and Disbursements
For Quarter Ending September 30, 2022

	Beginning Balance 7/1/2022	Receipts	Disbursements	Cash Balance 9/30/2022
Student Council	\$ 2,869.55	\$ -	\$ -	\$ 2,869.55
Totals	\$ 2,869.55	\$ -	\$ -	\$ 2,869.55

NRW High School School
ECA Funds
Statement of Cash Receipts and Disbursements
For the Period Ending September 20, 2022

	Beginning Balance 7/1/2022	Receipts	Disbursements	Ending Balance 9/30/2022
Class of 2022	\$ 3.59	\$ -	\$ -	\$ 3.59
Class of 2023	\$ 3,711.74	\$ -	\$ -	\$ 3,711.74
Class of 2024	\$ 2,206.13	\$ -	\$ -	\$ 2,206.13
Class of 2025	\$ 55.55	\$ -	\$ -	\$ 55.55
Activities Account	\$ 3,605.73	\$ -	\$ -	\$ 3,605.73
Art Club	\$ 5,412.57	\$ -	\$ 178.88	\$ 5,233.69
AV Club	\$ -	\$ -	\$ -	\$ -
Band Fund	\$ 1,654.63	\$ -	\$ -	\$ 1,654.63
Choir	\$ 1,000.69	\$ -	\$ -	\$ 1,000.69
Cougar Cupboard	\$ 4,335.37	\$ -	\$ -	\$ 4,335.37
FBLA	\$ 509.40	\$ -	\$ -	\$ 509.40
Interact Club	\$ 1,120.47	\$ -	\$ -	\$ 1,120.47
Music Productions	\$ 6,545.94	\$ -	\$ -	\$ 6,545.94
NHS	\$ 656.48	\$ -	\$ -	\$ 656.48
Sales Tax	\$ 2,161.28	\$ -	\$ 1,025.37	\$ 1,135.91
School Store	\$ 2,950.84	\$ -	\$ -	\$ 2,950.84
Science Club	\$ 108.58	\$ -	\$ -	\$ 108.58
Student Council	\$ 6,760.31	\$ -	\$ 600.00	\$ 6,160.31
Varsity Club	\$ 2,754.36	\$ -	\$ -	\$ 2,754.36
Yearbook Club	\$ 1,736.82	\$ -	\$ -	\$ 1,736.82
Totals	\$ 47,290.48	\$ -	\$ 1,804.25	\$ 45,486.23

SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD**Appointments**

The Board is authorized to appoint individuals to positions which will facilitate the meeting of its responsibilities to the State, the School System, and the community. These appointments usually take place at the Annual Organizational Meeting.

The following will be appointed annually:

- a) District Clerk;
- b) District Treasurer;
- c) Deputy Treasurer;
- d) Tax Collector and Deputies;
- e) External (Independent) Auditor;
- f) Central Treasurer, Extraclassroom Activities Account;
- g) Faculty Auditor, Extraclassroom Activities Account;
- h) Audit Committee.

The following must be appointed but need not be reappointed annually:

- a) Census Enumerator and assistants if District conducts census;
- b) Director of School Health Services (district physician/nurse practitioner);
- c) Supervisors of Attendance;
- d) Committee on Special Education and Committee on Preschool Special Education;
- e) Records Access Officer;
- f) Records Management Officer;
- g) Asbestos Hazard Emergency Response Act (AHERA) Local Educational Agency (LEA) designee;

(Continued)

Bylaws

SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD (Cont'd.)

- h) ~~Compliance Officer (Title IX/Section 504/ADA) for discrimination and harassment issues~~ Civil Rights Compliance Officer(s) (coordinates the District's efforts to comply with civil rights laws such as Title VI, Section 504, the Americans with Disabilities Act, and the Age Discrimination Act);
- i) Title IX Coordinator(s) (coordinates the District's efforts to comply with Title IX; when appointing, District must "designate and authorize" the Title IX Coordinator(s));
- ij) Liaison for Homeless Children and Youth (McKinney-Vento Liaison);
- jk) Chemical Hygiene Officer;
- kl) Dignity Act Coordinator (one in each building);
- lm) Chief Emergency Officer.

The following may also be appointed:

- a) School Attorney;
- b) Claims Auditor/Deputy Claims Auditor;
- c) Internal Auditor;
- d) Insurance Advisor;
- e) Copyright Officer.

Designations

The following designations will be made by the Board at the Annual Organizational Meeting in July:

- a) Petty Cash Fund(s);
- b) Official Newspaper(s);
- c) Official Bank Depositories;
- d) Official Bank Signatories;
- e) Purchasing Agent;

(Continued)

Bylaws

SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD (Cont'd.)

- f) Certifier of Payrolls;
- g) Designated Educational Official (DEO) to receive court notification regarding a student's sentence/adjudication in certain criminal cases and juvenile delinquency proceedings;
- h) School Pesticide Representative;
- i) Reviewing Official, Hearing Official and Verification Official for participation in the federal Child Nutrition Program (the Hearing Official may not be the same person as the Reviewing and/or Verification Official).

Authorizations

The following authorizations will be made by the Board at the Annual Organizational meeting in July.

- a) Approval of attendance at conferences, conventions, workshops, and the like;
- b) Superintendent to approve budget transfers within limits prescribed by Commissioner's regulation Section 170.2 and Board guidelines;
- c) Superintendent to apply for Grants in Aid (state and federal) as appropriate;
- d) Establish mileage reimbursement rate;
- e) Other(s) as deemed appropriate/necessary.

McKinney-Vento Homeless Education Assistance Act, Section 722, as reauthorized by the No Child Left Behind Act of 2001

29 Code of Federal Regulations (CFR) Section 1910.1450

Education Law Sections 305(31), 1709 and 2503

8 New York Code of Rules and Regulations (NYCRR) Part 185

21 New York Code of Rules and Regulations (NYCRR) Parts 1401, 9760

1992 7120

Students

SUBJECT: AGE OF ENTRANCE

Commented [1]: This is not a required policy, but I believe nearly every district has such a policy. It is a good idea to define the permissible age of entry (here, five years old before December 1), as districts have some control over that cut-off date.

Kindergarten

Students who are legal residents of the School District and who reside with parents or guardians within the School District at the time of the opening day of school must be five years or more of age on December 1 in order to register for kindergarten.

A child who transfers into the School District at any time during the school year may be considered for admission to kindergarten by the Superintendent provided:

- a) The parents were not legal residents of the School District on the opening day of school, and
- b) The child has been registered and enrolled in kindergarten in the district in which his/her parents were legal residents.

Other Grades

Admission of children to other grades shall involve a consideration of both chronological age and the readiness of the children to do the work of those grades.

Proof of Age

A student's birth certificate or other satisfactory evidence of age shall be presented at the initial registration. ~~The child shall be entered under his/her legal name.~~

Commented [2]: Given recent changes to transgender student guidance, which allows students to be registered under the name of choice (regardless of their legal name), I do not recommend including this language.

Education Law Sections 3202, 3212

Attorney Recommendations

POLICY 7132

SUBJECT: FOREIGN EXCHANGE STUDENTS

The Board of Education believes that the attendance of foreign exchange students at the North Rose-Wolcott High School can enhance the education of North Rose-Wolcott students and can contribute to an improved understanding of other cultures and languages. To this end the Board of Education agrees to accept foreign exchange students, subject to the following terms and conditions.

- a) The District recognizes only those organizations designated as "Exchange-Visitor Programs" by the U.S. Department of State Bureau of Educational and Cultural Affairs, pursuant to federal regulations, as sponsoring organizations for the exchange of students. Any such organization must supply proof of designation prior to recognition.
- b) Foreign exchange students must have valid J-1 Visas. The District is not authorized to accept students with F-1 Visas as our schools are not designated as approved Student and Exchange Visitors Program (SEVP) schools.
- c) The District will accept no more than three exchange students in any academic year and no more than two exchange students shall be accepted from a single organization or from a single country.
- d) Each sponsoring organization must provide a written recommendation attesting to the scholarship, character, and English proficiency for each exchange student applicant. The High School Principal will review these recommendations prior to approving or disapproving admission.
- e) Each exchange student applicant must be in compliance with all laws, rules and regulations governing legal aliens.
- f) The application process for each applicant student must be completed at least 30 days prior to the student's departure from his/her native country.
- g) The designated program sponsored is responsible for the selection of the local host family. A representative from the program sponsored organization must have personally interviewed and visited the home of each host family before the school will agree to accept an exchange student.
- h) The District reserves the right to terminate the participation of any exchange student when it becomes evident that the experience is not serving the best interests of the exchange student or of the School District.

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Students

SUBJECT: CONTESTS FOR STUDENTS, STUDENT AWARDS AND SCHOLARSHIPS

Distribution of educational material, essay contests, and poster contests must be approved in advance by the building principals if the sponsoring organization wishes to involve students in the project on school time. Samples of informational material should accompany the request. Upon the judgment of the principal, the request may be forwarded to the Superintendent and the Board of Education for approval.

Student Awards and Scholarships

a) The School District shall obtain and grant to its students awards and scholarships. The Board of Education, having been entrusted by law, will hold in trust gifts, grants, bequests and legacies given or bequeathed to the North Rose-Wolcott Central School District and shall apply the same and/or their interest and proceeds according to the instruction of the donors and according to the procedures established by the administration.

Commented [1]: This is not a required policy, but many districts have such policies. It is generally a good idea to have these criteria as districts are approached by outside organizations fairly regularly for these purposes.

Commented [2]: This language comes directly from Education Law 1709(12-a). It is prudent to include this policy language if the District is overseeing any scholarships for students.

Education Law Section 1709(12-a)

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Instruction

SUBJECT: PATRIOTISM, CITIZENSHIP AND HUMAN RIGHTS EDUCATION

In order to promote a spirit of patriotic and civil service and obligation, as well as to foster in students of the District moral and intellectual qualities which are essential in preparing them to meet the obligations of citizenship, the Board requires students attending District schools, over the age of eight years, to attend instructional courses in patriotism, citizenship, and human rights issues, with particular attention to the study of the inhumanity of genocide, slavery (including the freedom trail and underground railroad), ~~and~~ the Holocaust, and the mass starvation in Ireland from 1845 to 1850.

The Board also directs that all students attending District schools in grades eight through 12 receive instruction in the history, meaning, significance and effect of the United States Constitution and amendments, the New York State Constitution and amendments, and the Declaration of Independence.

The curricula for such courses must include the subjects specified by the Board of Regents and be for the period of instruction, as mandated by the Regents, which is necessary in these subjects in each of the appropriate grades.

One week during each school year a uniform course of exercises shall be provided to teach students, in an age appropriate manner, the purpose, meaning and importance of the Bill of Rights Articles in the United States and New York State Constitutions. These exercises shall be in addition to the above required courses.

In addition, each School District that receives Federal Funds for a fiscal year shall hold an educational program on the United States Constitution on September 17th of each year for the students in the District to commemorate the September 17, 1787 signing of the Constitution, known as Constitution Day and Citizenship Day. However, when September 17 falls on a Saturday, Sunday, or holiday, this day shall be held during the preceding or following week.

The Board directs that the above named subjects, as mandated by law, be addressed in the instructional curricula provided by the District.

Education Law Section 801
Public Law 108-477 Section 111(b)

Adopted: 6/24/97
Revised: 1/9/07

Commented [1]: This is not a required policy. Many districts do not have this type of policy.

Most of the language in this policy comes directly from Education Law Section 801. Any modifications I made come from that provision of the law. This is a required part of the curriculum, but not required to include in policy.

Instruction

SUBJECT: RELIGIOUS EXPRESSION IN THE EDUCATIONAL PROGRAM

The Board of Education acknowledges the importance of religion to the understanding of society and the richness of the human experience. In approaching the teaching about religion in the school, the District will be guided by three concepts when making decisions about the appropriateness of activities for inclusion in the school program: the activity should have a secular purpose (i.e., be non-devotional in nature and focus on literature, history, or social customs); the activity should neither advance nor inhibit religion; and the activity must not foster an excessive entanglement of "government" with religion.

Nurturing the development of knowledge and respect for the rights of all cultural and religious groups is a continuing goal of the School District. Students, faculty and administration are reminded of the pluralism of religious beliefs and are urged to be conscious of and respect the sensitivity of others.

Opportunities to learn about cultural and religious traditions should be provided within the framework of the curriculum. Information about religious and cultural holidays and traditions focusing on how and when they are celebrated, their origins and histories should be part of this instruction. This educational opportunity should be handled with great care, sensitivity and respect for the feelings and beliefs of individuals.

An environment should be created and encouraged where students of various ethnic backgrounds feel comfortable in sharing comments about their religious and cultural traditions. No student should be singled out to share or participate in such discussions solely on the basis of that student's identification with the cultural/religious heritage being addressed. A student's preference not to share or participate in such discussions should be honored and respected without penalty.

School Activities Related to Religious Holidays or Themes

- a) School activities related to the teaching about religious holidays or themes must be consistent with, representative of, and congruent with the District's curriculum and only for an educational or instructional purpose.
- b) In planning school activities related to the teaching about religious holidays or themes, special effort must be made to ensure that the activity is not devotional and that students of all faiths can join without feeling they are betraying their own beliefs.
- c) In planning school activities related to the teaching about religious holidays or themes, age appropriate activities are encouraged within the framework of the curriculum. Teaching about religious and cultural holidays may include such special activities as parties and special foods, if they reinforce educational goals.

Symbols in the Schools

The purpose of using religious symbols should be to teach about religious concepts and traditions, and to convey historical or cultural content, not to promote or celebrate religious concepts, events or holidays.

Commented [1]: This policy is not required. I do not see many districts have these policies related to religious expression in the schools. This is a Constitutional issue and the law is clear on these issues.

As an FYI, schools are required to maintain a policy that provides for "Reasonable notice" of the right to be excused from performing or witnessing animal dissections on religious or moral grounds. I included language to this effect in this policy. But that is also included in current District Policy 8250.

For all of the above reasons, I do not believe this policy is necessary. But I included some suggested revisions should the Board decide to keep this policy.

Commented [2]: This is probably more detail than needed.

SUBJECT: RELIGIOUS EXPRESSION IN THE EDUCATIONAL PROGRAM (Cont'd.)**Music in the Schools**

The purpose of using religious music should be to teach musical concepts, to convey educational/historical and cultural content, ~~or to create aesthetic experiences in a setting which emphasizes artistic expression and educational value~~, not to promote or to celebrate a religious faith.

District Calendar

The days on which members of a religious group may be absent to observe a religious holiday (legal absence) will be noted on the school planning calendar and the District calendar distributed to parents/guardians. Out of respect for a student's observance of these holidays, teachers will be sensitive to the needs of the student by allowing them to make up all class work, homework, and tests without penalty. Parents/guardians are encouraged to notify the school prior to the absence in order to assist the staff in instructional planning and in meeting the needs of the student.

Student Prayer and Religious Discussion

The Establishment Clause of the First Amendment does not prohibit purely private religious speech by students. Students, therefore, have the same right to engage in individual or group prayer and religious discussion during the school day as they do to engage in other comparable activity. For example, students may read their Bibles or other scriptures, say grace before meals, and pray before tests to the same extent they may engage in comparable nondisruptive activities. ~~School authorities possess substantial discretion to impose rules of order and other pedagogical restrictions on student activities, but they may not structure or administer such rules to discriminate against religious activity or speech.~~

Generally, students may pray in a nondisruptive manner when not engaged in school activities or instruction, and subject other rules that normally pertain in the applicable setting. Specifically, students ~~in~~ informal settings, such as cafeterias and hallways, may pray and discuss their religious views with each other, subject to the same rules of order as apply to other student activities and speech. Students may also speak to, and attempt to persuade, their peers about religious topics just as they do with regard to political topics. School officials, however, should intercede to stop student speech that constitutes harassment aimed at a student or a group of students.

Students may also participate in ~~before or after~~ school events, with religious content on the same terms as they may participate in other noncurriculum activities on school premises. School officials may neither discourage no encourage participation in such an event.

The right to engage in voluntary prayer or religious discussion free from discrimination does not include the right to have a captive audience listen, or to compel other students to participate. Teachers and school administrators should ensure that no student is in any way coerced to participate in religious activity.

(Continued)

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3 of 3

Instruction

SUBJECT: RELIGIOUS EXPRESSION IN THE EDUCATIONAL PROGRAM (Cont'd.)

Graduation Prayer and Baccalaureates

Under current Supreme Court decisions, school officials may not mandate or organize prayer at graduation, nor organize religious baccalaureate ceremonies. If a school generally opens its facilities to private groups, it must make its facilities available on the same terms to organizers of privately sponsored religious baccalaureate services. A school may not extend preferential treatment to baccalaureate ceremonies and may, in some instances, be obliged to disclaim official endorsement of such ceremonies.

Curriculum Areas In Conflict With Religious Beliefs

Consistent with the Commissioner's regulations, District officials are permitted to excuse students from any study of health and hygiene that conflicts with the religious of the student's parents. The conflict must be certified by a proper religious representative. District officials will allow students who express a religious or moral objection to the performance or witnessing of animal dissections to complete an alternative project approved by their teacher instead without penalty. Parents must substantiate, in writing, their children's religious or moral objection to participation in the dissection of animals.

~~Students shall be given the option to be excused from participating in those parts of an activity, program, or area of instruction involving a religious theme which conflicts with their own religious beliefs or that of their parents/guardians in accordance with applicable law and regulations. Alternatives may be provided that are of comparable instructional value.~~

Released Time

Subject to applicable state laws, schools have the discretion to dismiss students to off-premises religious instruction during the regular school day, provided that schools do not encourage or discourage participation or penalize those who do not attend. Schools may not allow religious instruction by outsiders on school premises during the school day.

Implementation

Administrative regulations will be developed to implement the terms of this policy. Further, the District shall vigorously publicize and disseminate this policy and accompanying regulations in order to ensure community, faculty, student, and parental/guardian awareness.

Commented [3]: I don't believe regulations are necessary. This policy is very detailed.

United States Constitution, First Amendment
New York State Constitution, Article XI, Section 4
Equal Access Act, 20 United States Code (USC) Sections 4071- 4074
Education Law Sections 1709(1) and (3), 3204(5) and 3210
8 New York Code of Rules and Regulations (NYCRR) Sections 16.2 and 109.2

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Instruction

SUBJECT: USE OF COPYRIGHTED MATERIALS

It is the intent of the Board of Education to abide by the provisions of the United States Copyright Law (Title 17, United States Code, Sections 101, et seq.).

All employees and students are prohibited from copying materials not specifically allowed by the copyright law, fair use guidelines, licenses or contractual agreements, or the permission of the copyright proprietor.

Any person who willfully disregards the copyright policy shall be in violation of Federal Copyright Laws and District policy and shall assume all liability.

A copyright officer will be appointed by the Superintendent to provide information for all personnel regarding current copyright law and to maintain copyright records. The copyright officer will also serve as the designated agent registered with the U.S. Copyright Office to expeditiously respond to any notices of claimed copyright infringement.

~~Regulations and procedures shall be developed by the administration detailing what can and cannot be copied.~~ Appropriate copyright notices will be placed on or near all equipment used for duplication.

Commented [1]: This is not a required policy.

Although not required, I have seen issues related to copyright come up from teachers, parents, and the community. These have mostly been about questioning whether copyright law is violated.

Commented [2]: Is this happening?

Commented [3]: This is not necessary.

Digital Millennium Copyright Act (DMCA)
17 United States Code (USC) Sections 101 et seq ,
512 and 1201 et seq.

Adopted: 1992
Revised: 1/9/07