NORTH ROSE WOLCOTT CENTRAL SCHOOL DISTRICT

WOLCOTT, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2015

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Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

We have audited the North Rose-Wolcott Central School District, New York's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2015. The North Rose-Wolcott Central School District, New York's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the North Rose-Wolcott Central School District, New York's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the North Rose-Wolcott Central School District, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the North Rose-Wolcott Central School District, New York's compliance.

Opinion on Each Major Federal Program

In our opinion, the North Rose-Wolcott Central School District, New York complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

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Report on Internal Control Over Compliance

Management of North Rose-Wolcott Central School District, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the North Rose-Wolcott Central School District, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the North Rose-Wolcott Central School District, New York's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited 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, 2015, and the related notes to the financial statements, which collectively comprise the North Rose-Wolcott Central School District, New York's basic financial statements. We issued our report thereon dated October 9, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information 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. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Raymond F. Wager, CPA, PC

November 17, 2015

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Grantor / Pass - Through Agency Federal Award Cluster / Program	CFDA Number	Grantor Number	Pass-Through Agency Number	Total Expenditures
U.S. Department of Education:				
Direct Programs:				
Innovative Programs Fund for the Improvement of Education	84.215	5215E130381	N/A	$ 70,901
Innovative Programs Fund for the Improvement of Education	84.215	5215E140381	N/A	283,759
Indirect Programs:				
Passed Through NYS Education Department -				
Race to the Top - ARRA	84.395	N/A	5500-14-3590	12,981
Title IIA - Teacher Training	84.367	N/A	0147-15-3590	83,833
Title VII - McKinney - Vento	84.196	N/A	0212-15-4070	26,182
Title I, Part A Cluster -				
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-14-3590	4,577 *
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-15-3590	306,676 *
Special Education Cluster IDEA -				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-15-1040	345,624
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-15-1040	16,172
Passed Through Lyons Central School District -				
21st Century	84.287	N/A	N/A	220,587 *
Title IIB - Math	84.366	N/A	N/A	10,364
School Climate Transformation Grant	84.184	N/A	N/A	21,526
Passed Through Sodus Central School District -				
Title IIB - Math	84.366	N/A	N/A	609
Total U.S. Department of Education				**$ 1,403,791**
U.S. Department of Agriculture:				
Indirect Programs:				
Passed Through NYS Education Department (Child Nutrition Services) -				
Nutrition Cluster -				
National School Lunch Program	10.555	N/A	011701	$ 314,758
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	011701	41,096
National School Snack Program	10.555	N/A	011701	31,460
National School Breakfast Program	10.553	N/A	011701	116,243
Summer Food Service Program	10.559	N/A	011701	44,870
Total U.S. Department of Agriculture				**$ 548,427**
TOTAL EXPENDITURES OF FEDERAL AWARDS				**$ 1,952,218**

* Major Programs

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

June 30, 2015

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs administered by the North Rose-Wolcott Central School District, an entity as defined in Note 1 to North Rose-Wolcott Central School District's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2 - Basis of Accounting

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program.

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these federal financial reports are prepared from records that are maintained for each program. These records are periodically reconciled to the general ledger, which is the source of the basic financial statements.

Note 3 - Indirect Costs

Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented.

Note 4 - Matching Costs

Matching costs, i.e., the North Rose-Wolcott Central School District's share of certain program costs, are not included in the reported expenditures.

Note 5 - Non-Monetary Federal Program

The North Rose-Wolcott Central School District is the recipient of a federal financial award program that does not result in cash receipts or disbursements termed a "non-monetary program". This program Surplus Food Distribution (CFDA Number 10.555), and the fair market value of the food commodities received during the fiscal year is presented in the accompanying Schedule of Expenditures of Federal Awards and was considered in the North Rose-Wolcott Central School District's single audit.

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

June 30, 2015

I. Summary of the Auditor's Results

Financial Statements

a) Type of auditor's report issued	Unmodified.
b) Internal control over financial reporting	
1. Material weaknesses identified	No.
2. Significant deficiency(ies) identified	No.
c) Noncompliance material to financial statements noted	No.

Federal Awards

a) Internal control over major programs	
1. Material weaknesses identified	No.
2. Significant deficiency(ies) identified	No.
b) Type of auditor's report issued on compliance for major programs	Unmodified.
c) Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133	No.

d) Identification of major programs

CFDA Number(s)	Name of Federal Program or Cluster
CFDA #84.287	21st Century Grant
Title I Part A Cluster (as defined by OMB Circular No. A-133)	
CFDA #84.010	Title I – Grants to Local Educational Agencies

e) Dollar threshold used to distinguish between Type A and Type B programs	$300,000.
f) Auditee qualifies as low-risk auditee	Yes.

II. Financial Statement Findings

There were no current year findings and there were no prior year findings.

III. Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs and there were no prior year findings or questioned costs.