

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

November 14, 2024

6:00 PM

Large Group Instruction Room at the District Office

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 14, 2024.

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

2. Presentations:

- Student Presentation – Leavenworth Middle School
- School Improvement Plans
 - Elementary School – SLT Members
- Superintendent Update – Michael Pullen

3. Reports and Correspondence:

- Board of Education Building Liaisons
 - Elementary School – Lesley Haffner
 - Middle School – Travis Kerr
 - High School – John Boogaard
 - Cougar Ops – Shelly Cahoon
- Four County Board of Directors – Linda Eygnor
- Four County Legislative Committee – Linda Eygnor
- Handbook Committee – Lucinda Collier, Linda Eygnor, Lesley Haffner
- Audit Committee – John Boogaard, Shelly Cahoon, Travis Kerr
- District Safety Committee – Travis Kerr
- Personnel & Negotiations Committee – Tina Reed, John Boogaard, Lucinda Collier
- Superintendent's Annual Evaluation Ad Hoc Committee – Tina Reed, Lesley Haffner, John Boogaard
- Communication Ad Hoc Committee – Tina Reed, Linda Eygnor, Travis Kerr
- Policy Committee – Shelly Cahoon, Lesley Haffner, Tina Reed
 - First Reading: The following policies are being submitted for a first reading:

6000	PERSONNEL	
6121	Sexual Harassment in the Workplace	Revised
6130	Evaluation of Personnel	Delete
6214	Incidental Teaching	Delete
6215	Probation and Tenure	Delete
6218	Selection of Athletic Coaches	Delete
6550	Leaves of Absence	Delete
6570	Determination of Employment Status: Employee or Independent Contractor	Delete

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 24, 2024.

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 5, 11, 19, October 2, 3, 7, 8, 9, 10, 15, 16, 17, 18, 21, 22, 23, 24, 25, 28, 29, 30, November 1, 4, 6, 2024; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14292	14939	13764	12883	14893	13404	12304	12048	15011	15085
15170	15173	14288	12991	12433	15116	12901	14305	14349	14845
13254	13870	13784	14499	14888	13695	14401	14331	14687	15092
13725	14092	13178	15112	15111	15113	12767	12210	14668	13169
13014	13083	13910							
IEP Amendments									
15040	14693	14698	14732	14080	14786	15184	14657	13776	14228
15046	14872								

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. 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, 2024.

e. Basic Financial Statements - Corrective Action Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, accepts the Corrective Action Plan for the year ending June 30, 2024.

f. Budget Calendar for 2024-2025

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 2024-25 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

Andrew DiBlasi is recommending that the Tax Collector's Report 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 2024 unpaid school taxes to Wayne County for collection of payment.

i. Personnel Items:

1. Termination of Employment – Christopher Zerniak

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the termination of employment of Christopher Zerniak as a Bus Driver and all other positions held within the District, effective with the close of business on November 1, 2024.

2. Letter of Resignation – Zackery Wilhoit

Zackery Wilhoit, Teacher Aide, 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 Zackery Wilhoit as Teacher Aide, effective November 29, 2024.

3. Letter of Resignation – Joseph Dziekonski

Joseph Dziekonski, Cleaner, 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 Joseph Dziekonski as Cleaner, effective November 7, 2024.

4. Written Agreement between the Superintendent and an Employee of the District

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and an employee of the District, executed on October 31, 2024, and the resignation of such employee effective October 31, 2024.

5. Tenure Appointment – Marc Blankenberg

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 Marc Blankenberg on tenure in the Director of Health, PE and Athletics tenure area effective January 11, 2025.

6. Permanent Appointment – Gerald Fremouw

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 Gerald Fremouw as Automotive Mechanic, effective October 29, 2024.

7. Permanent Appointment – Emily Merry

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 Emily Merry as Senior Clerk Typist, effective October 22, 2024.

8. Permanent Appointment – Aubrey Liseno

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 Aubrey Liseno as Teacher Aide, effective December 12, 2024.

9. Permanent Appointment – Jennifer Mann

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 Jennifer Mann as Senior Account Clerk, effective December 5, 2024.

10. Permanent Appointment – Abigail Johnville

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 Abigail Johnville as Teacher Aide effective November 15, 2024.

11. Permanent Appointment – Crystal Shaft

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 Crystal Shaft as Teacher Aide, effective December 4, 2024.

12. Permanent Appointment – Jessica Hadcock

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 Hadcock as Teacher Aide, effective November 27, 2024.

13. Coaching and Athletic Department Appointments

Marc Blankenberg recommends the following individuals to fill coaching positions.

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 appointments for the 2024-25 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.

Position		Name	Step	Years	Salary
Girls Basketball Coach	Modified	Carrie Hoestermann	1	1	\$2,838
Wrestling Coach	JV	Eric Simpson	1	1	\$3,989
Boys Basketball Coach	Modified	Scott Peters	1	1	\$2,838 prorated 11/5/24-12/20/24
Boys Basketball Coach	Modified	Joe Slaski	1	1	\$2,838 prorated 11/5/24-12/20/24
Girls Basketball Coach	JV	Holden Nesbitt	1	1	\$3,989

14. 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 a fill co-curricular position for the 2024-25 school year.

Name	Bldg.	Title	Step	Year	Salary
Brian LaValley		Caring Cougars Advisor			Volunteer

15. Program Appointment

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 2024-2025 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Hannah Martindale	Grant Program Teacher Aide	\$15.50/hr.

16. Board Appointments and Other Designations:

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 serve in the stated positions for the 2024-2025 school year.

Position	2024-2025	2024-2025 effective November 4, 2024
Records Access Officer	Carrie Petrie	Andrew DiBlasi
Records Management Officer Foil Officer	Carrie Petrie	Andrew DiBlasi
Purchasing Agent	Carrie Petrie	Andrew DiBlasi
To certify payrolls	Carrie Petrie	Andrew DiBlasi
Hearing Official in the Child Nutrition Program	Carrie Petrie	Andrew DiBlasi
Request for Use of School Facilities	Carrie Petrie	Andrew DiBlasi

17. Correction 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 2024-25 school year.

Name	Bldg.	Title	Step	Year	Salary
Kurt Laird	MS	Bus Loader	4	10	\$1,948 <i>prorated effective 10/21/2024</i>

18. 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 2024-2025 school year.

Amber Cerio
Matthew Duncan

Rachel Guthrie
Jamie Smith Bundy

Brooke Angelo
Jonathan Metzger

Angel Harrison

Board Member Requests/Comments/Discussion:

-

Good News:

Informational Items:

- Claims Auditor 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.

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING MINUTES
OCTOBER 24, 2024 6:00 PM LARGE GROUP INSTRUCTION ROOM @ DISTRICT OFFICE**

PRESENT:

BOE Members: Lucinda Collier, Tina Reed, John Boogaard, Linda Eygnor, Lesley Haffner, Travis Kerr

Absent: Shelly Cahoon

Superintendent: Michael Pullen

District Clerk: Tina St. John

Approximately 16 students, staff and guests

1. Call to Order/Pledge of Allegiance

President, Lucinda Collier called the meeting to order at 6:30p.m.

Prior to approval of the agenda, a presentation by Assemblyman Brian Manktelow was added to the agenda.

Approval of the Agenda:

Motion for approval was made by Travis Kerr and seconded by Lesley Haffner with the motion approved 6-0.

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 24, 2024.

2. Presentations:

- Assemblyman Brian Manktelow
 - Assemblyman Manktelow presented a citation recognizing 10th grader, Parker Maybe for his efforts in cleaning and restoring gravestones. His work can be seen on his Facebook and YouTube sites – Gone Graving.

3. Public Access to the Board:

- No one addressed the Board.

4. Consent Agenda:

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Linda Eygnor and seconded by Tina Reed with the motion approved 6-0.

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 October 10, 2024.

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 August 20, 22, September 5, 9, 11, 12, 17, 18, 19, 2024; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

15141	14768	14991	15123	13791	13664	13866	15120	
IEP Amendments:								
12334	15159	15108	14884					

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. Execute Change Orders

WHEREAS, the Board of Education of the North-Rose Wolcott Central School District (the "District") is undertaking the process of implementing a capital improvement project (the "Project"); and

WHEREAS, the Board of Education is desirous of facilitating the timeliness and efficiency of the work associated with the Project and recognizes the occasional need to approve changes in the work of the Project as it is under construction; and

WHEREAS, the Board of Education believes that, for purposes of efficiency and economy, the Superintendent of Schools should be authorized to approve any change to construction contracts in an amount not to exceed \$35,000 without obtaining approval of the Board of Education

NOW, THEREFORE, BE IT RESOLVED that the Board of Education hereby authorizes the Superintendent of Schools to approve change orders and construction change directives for the Project as follows:

1. Change orders or construction change directives that result in a net decrease, or no change, in the Contract sum may be authorized and signed by the Superintendent;
2. Change orders and construction change directives that result in a net increase in the Contract Sum not to exceed \$35,000 may be authorized and signed by the Superintendent;
3. Change orders of construction change directives that result in a net increase of \$35,000 or more shall require the approval by the Board of Education; and

BE IT FURTHER RESOLVED that the Superintendent of Schools shall report as an information item the change orders and construction change directives that he has authorized in accordance with this Resolution to the Board of Education at its next regularly scheduled Board meeting.

e. Approval of Student Activity Club

Nicole Sinclair is recommending the formation of a student activity club named the Caring Cougars focused on developing life skills and real world skills while promoting inclusion and kindness. Caring Cougars which will manufacture various items in their Technology class that will be sold to fund other manufacturing activities and/or to build various items for our schools and the community. Members will be comprised of the current students enrolled within the New York State Alternative Assessment (NYSAA) program at the high school. Officers will be elected from this group and the NYSAA students will have input on the manufacturing activities and community projects, as well as other students in grades 9-12. Caring Cougars which will manufacture various items in their Technology class that will be sold to fund other manufacturing activities and/or to build various items for our schools and the community.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the creation of the Caring Cougars Club at the High School.

f. Personnel Items:

1. Letter of Resignation – John Craig

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 John Craig as Driver Trainee, effective October 8, 2024.

2. Create and Appoint LPN (School) – Samantha Steurys

RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education of

the North Rose-Wolcott Central School District creates the following 1.0 FTE position and approves the following appointment:

Position: LPN (School)

Appointment/Name: Samantha Steurrys

Assign./Loc: District

Civil Service Title and Status: LPN (School), Probationary

Probationary Period: October 28, 2024-October 27, 2025

Classification/Hourly Rate: Non-Exempt / \$22.50 per hour (minus applicable deductions)

Effective Date: October 24, 2024

3. 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 2024-25 school year.

Name	Bldg.	Title	Step	Year	Salary
Kurt Laird	MS	Bus Loader	4	10	\$1,948

4. Program Appointment

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 2024-2025 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Brenda Mitchell	Grant Program Teacher	\$35.00/hr.
Patty Weber	Grant Program Teacher	\$35.00/hr.
Nick Wojciek	Grant Program Teacher	\$35.00/hr.
Sara Casini	Grant Program Teacher	\$35.00/hr.
Tracy Migliore	Grant Program Teacher	\$35.00/hr.
Sarah Woodland	Grant Program Teacher Assistant	\$16.74/hr.
Heather Dennis	Grant Program Teacher Assistant	\$20.00/hr.
Tina Guerra	Grant Program Teacher Assistant	\$20.00/hr.
Carol Hull	Grant Program Teacher Aide	\$21.80/hr.
Makayla Ritchie	Grant Program Teacher Aide	\$15.86/hr.
Zackery Wilhoit	Grant Program Teacher Aide	\$15.86/hr.
Bobby Jo Mendenhall	Grant Program Teacher Aide	\$17.86/hr.

5. Written Agreement between the Superintendent and the North Rose-Wolcott Administrators' Association and an Employee of the District

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and the North Rose-Wolcott Administrators' Association and an Employee of the District, executed on October 18, 2024.

6. Written Agreement between the Superintendent and the North Rose-Wolcott Service Employees Association and an Employee of the District

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and the North Rose-Wolcott Service Employees Association and an Employee of the District, executed on October 17, 2024.

7. Written Agreement between the Superintendent and the North Rose-Wolcott Service Employees Association and an Employee of the District

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and the North Rose-Wolcott Service Employees Association and an Employee of the District, executed on October 17, 2024.

Board Member Requests/Comments/Discussion:

- New York State School Board Convention in NYC on October 21 & 22, 2024. Mrs. Collier recognized Mr. Pullen for his presentation along with CLPS Consultants on reducing risk and creating safer school environments. She expressed how extremely proud the Board of Education is of his accomplishments in creating a safer school.

Good News:

Informational Items:

EXECUTIVE SESSION:

A motion was requested to enter executive session to discuss the employment history of a specific employee.

The motion was made by Linda Eygnor and seconded by Travis Kerr with motion approved 6-0.

Time entered: 6:38p.m.

Return to regular session at 7:59p.m.

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Linda Eygnor and seconded by Lesley Haffner with motion approved 6-0.

Time adjourned: 8:00p.m.

Tina St. John, Clerk of the Board of Education

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

November 1, 2024

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, 2024, 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 November 1, 2024 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:

Prior Year Deficiencies Pending Corrective Action:

School Lunch Fund –

Federal Regulation #7 CFR Part 210.14(b) recommends the fund balance of the School Lunch Fund not exceed three months average expenditures. As of June 30, 2024, the fund balance of the District's School Lunch Fund totaled \$621,403 and exceeded three months average expenditures.

We recommend the District continue to closely monitor the School Lunch program and make every effort to comply with the Federal Regulation.

Bidding/Quoting Procedures –

During the course of our examination, we reviewed one transaction involving a purchase over the bidding threshold that did not have the statement of non-collusion available for our review. We also reviewed one transaction involving a purchase over the quoting threshold that did not receive the correct number of quotes.

We recommend a continued effort be made to comply with Sections 103 and 104(b) of the General Municipal Law as well as following the District's procurement policy.

Current Year Deficiency in Internal Control:

Closing Procedures –

As part of the closing procedures, outstanding encumbrances should be reviewed and if determined to be doubtful, liquidated prior to the official closing of the books. This process was not completed resulting in adjustments being required to liquidate the encumbrances to the correct amounts.

We recommend every effort be made to review and liquidate encumbrances in a more timely manner in order to avoid delays in the closing and audit process.

Other Item:

The following item is not considered to be a deficiency in internal control; however, we consider it an other item which we would like to communicate to you as follows:

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.

Prior Year Recommendation:

The prior year recommendations have been noted above.

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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
November 1, 2024

**NORTH ROSE – WOLCOTT
CENTRAL SCHOOL DISTRICT**

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS

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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, 2024, 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, 2024, 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024 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
November 1, 2024

North Rose-Wolcott Central School District

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2024

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, 2024. 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 \$48,848,901 (net position), an increase of \$4,274,904 from the prior year.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$14,966,457, a decrease of \$3,965,386 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 \$35,753,197, or 86% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions, accounted for \$5,586,123, or 14% 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, 2024 than the year before, increasing to \$4,274,904, as shown in the table below.

	<u>Governmental Activities</u>		<u>Total Variance</u>
<u>ASSETS:</u>	<u>2024</u>	<u>2023</u>	
Current and Other Assets	\$ 24,872,786	\$ 21,278,490	\$ 3,594,296
Capital Assets	65,774,018	58,177,835	7,596,183
Total Assets	\$ 90,646,804	\$ 79,456,325	\$ 11,190,479
 <u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	<u>\$ 10,083,999</u>	<u>\$ 12,724,733</u>	<u>\$ (2,640,734)</u>
 <u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 37,429,775	\$ 41,592,885	\$ (4,163,110)
Other Liabilities	10,261,432	2,350,959	7,910,473
Total Liabilities	\$ 47,691,207	\$ 43,943,844	\$ 3,747,363
 <u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	<u>\$ 4,190,695</u>	<u>\$ 3,663,217</u>	<u>\$ 527,478</u>
 <u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 41,450,277	\$ 38,746,441	\$ 2,703,836
<u>Restricted For,</u>			
Capital Projects	4,423,552	-	4,423,552
Employment Retirement System	1,752,983	1,668,973	84,010
Capital Reserve	7,246,673	6,850,198	396,475
Debt Service Reserve	1,940,372	1,633,917	306,455
Other Purposes	2,467,203	3,344,709	(877,506)
Unrestricted	(10,432,159)	(7,670,241)	(2,761,918)
Total Net Position	\$ 48,848,901	\$ 44,573,997	\$ 4,274,904

Key Variances

- Capital Assets increased \$7,596,183 as a result of the completion of capital project work.
- Other Liabilities increased \$7,910,473 as a result of temporary financing for new capital projects.

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. The remaining balance is unrestricted net position which is a deficit of \$10,432,159.

Changes in Net Position

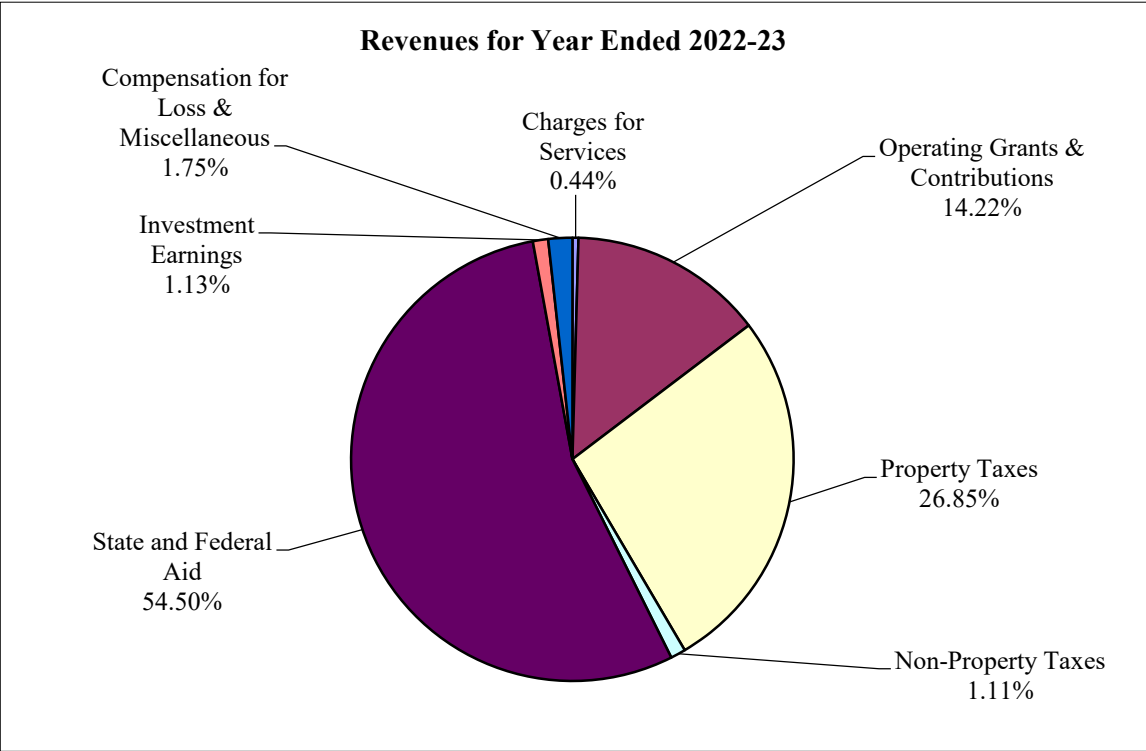
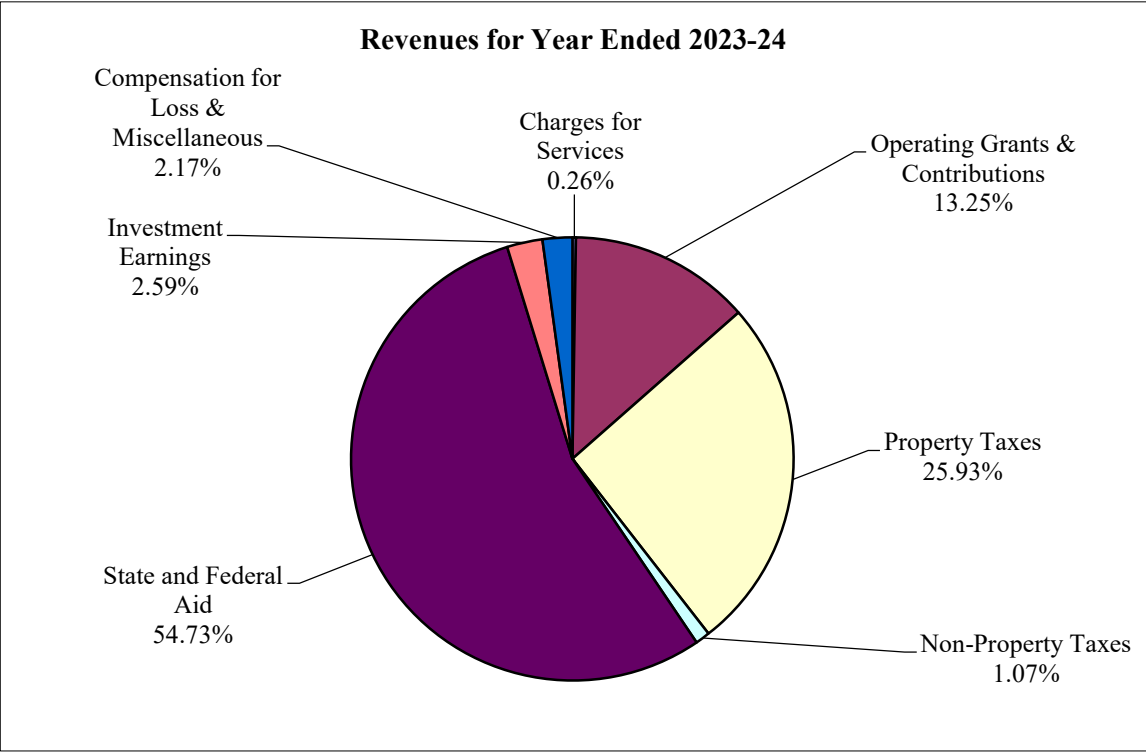
The District's total revenue increased 7% to \$41,339,320. State and federal aid 55% and property taxes 26% accounted for most of the District's revenue. The remaining 19% of the revenue comes from operating grants, charges for services, non property taxes, investment earnings, compensation for loss, and miscellaneous revenues.

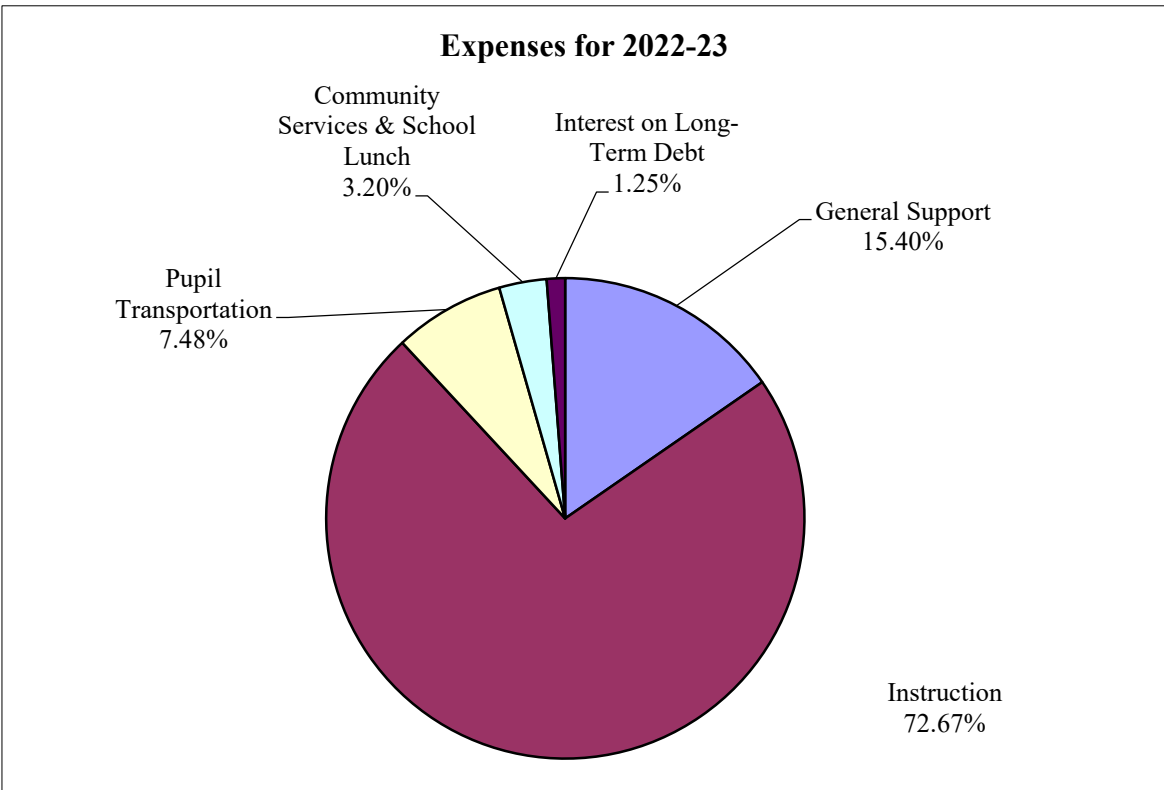
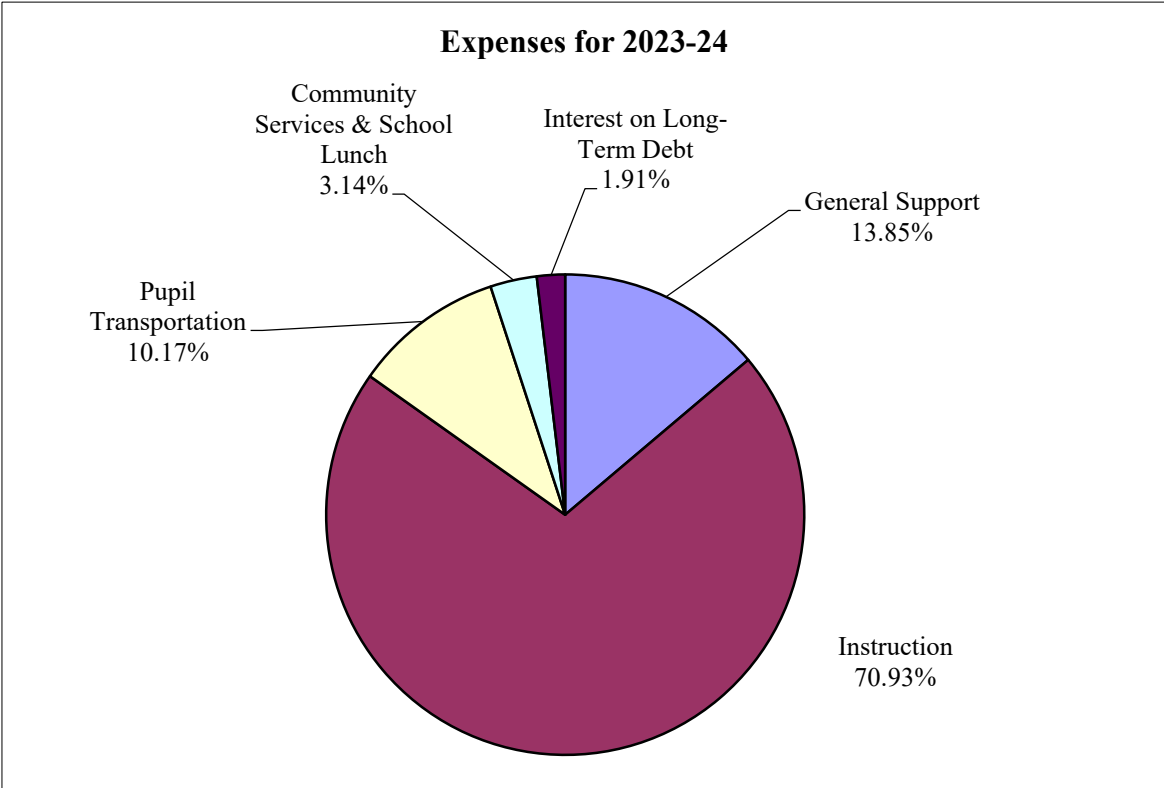
The total cost of all the programs and services increased 9% to \$37,064,416. The District's expenses are predominately related to education and caring for the students, or Instruction 71%. General support, which included expenses associated with the operation, maintenance and administration of the District, accounted for 14% of the total costs. The remaining 15% of the expenditures comes from pupil transportation, community services, school lunch, and interest on long-term debt. See table below:

	Governmental Activities		Total Variance
	<u>2024</u>	<u>2023</u>	
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 108,004	\$ 172,142	\$ (64,138)
Operating Grants & Contributions	5,478,119	5,507,924	(29,805)
Total Program	\$ 5,586,123	\$ 5,680,066	\$ (93,943)
<u>General -</u>			
Property Taxes	\$ 10,719,991	\$ 10,395,460	\$ 324,531
Non Property Taxes	444,183	430,874	13,309
State and Federal Aid	22,625,304	21,102,975	1,522,329
Investment Earnings	1,071,755	438,952	632,803
Compensation for Loss	41,175	211,078	(169,903)
Miscellaneous	850,789	461,907	388,882
Total General	\$ 35,753,197	\$ 33,041,246	\$ 2,711,951
TOTAL REVENUES	\$ 41,339,320	\$ 38,721,312	\$ 2,618,008
<u>EXPENSES:</u>			
General Support	\$ 5,134,148	\$ 5,251,140	\$ (116,992)
Instruction	26,289,633	24,784,888	1,504,745
Pupil Transportation	3,768,964	2,550,118	1,218,846
Community Services	59,108	60,617	(1,509)
School Lunch	1,106,476	1,032,235	74,241
Interest	706,087	425,769	280,318
TOTAL EXPENSES	\$ 37,064,416	\$ 34,104,767	\$ 2,959,649
INCREASE IN NET POSITION	\$ 4,274,904	\$ 4,616,545	
NET POSITION, BEGINNING OF YEAR	44,573,997	39,957,452	
NET POSITION, END OF YEAR	\$ 48,848,901	\$ 44,573,997	

Key Variances

- State and Federal Aid increased \$1,522,329 as a result of expensed based state aid categories.
- Instruction increased \$1,504,745 as a result of increase in salaries and tuition costs.
- Pupil Transportation increased \$1,218,846 as a result of additional salaries expenses and contracted transportation.





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 \$14,966,457, which is less than last year's ending fund balance of \$18,931,843.

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 \$14,839,809. Fund balance for the General Fund decreased by \$33,323 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2024</u>	<u>2023</u>	<u>Total Variance</u>
Nonspendable	\$ 810,961	\$ 1,953,614	\$ (1,142,653)
Restricted	11,386,787	10,630,894	755,893
Assigned	1,222,470	929,834	292,636
Unassigned	1,419,591	1,358,790	60,801
Total General Fund Balances	<u>\$ 14,839,809</u>	<u>\$ 14,873,132</u>	<u>\$ (33,323)</u>

The District appropriated funds from the following reserves for the 2024-25 budget:

	<u>Total</u>
Unemployment Costs	\$ 25,000
Retirement Contribution	350,000
Teachers' Retirement Contribution	175,000
Debt	475,000
Employee Benefit Accrued Liability	20,000
Total	<u>\$ 1,045,000</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$6,145,816. This change is attributable to \$779,834 of carryover encumbrances from the 2022-23 school year, \$75,700 for bus lift repair, \$4,250,000 for CIP project, \$8,545 for insurance recoveries, \$18,790 for surplus equipment, \$285,279 for consulting cost for capital project, and \$727,668 for bus purchase.

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

Revenue Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
Miscellaneous	\$285,279	Due to additional refunds of prior year expenses

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
General Support	\$425,624	Due to various contractual expenses that were more than anticipated
Pupil Transportation	\$283,709	Due to unanticipated contracted transportation costs
Transfers-Out	\$5,031,681	Transfer to Capital reserve for upcoming capital project

Revenue Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Use of Money and Property	\$635,937	Due to higher interest rates
Miscellaneous	\$261,451	Higher than expected refund of prior year expenses
Expenditure Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
General Support	\$448,380	Due mainly to lower operational costs than expected
Instructional	\$1,786,681	Reduced expenditures due to temporary grant funding
Pupil Transportation	\$265,429	Due to lower fuel and other supply costs than expected
Employee Benefits	\$1,722,462	Due to lower than expected health insurance and retirement costs

Capital Asset and Debt Administration

Capital Assets

By the end of the 2024 fiscal year, the District had invested \$65,244,380 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>2024</u>	<u>2023</u>
<u>Capital Assets</u>		
Land	\$ 190,188	\$ 190,188
Work in Progress	45,962,792	37,372,829
Buildings and Improvements	16,979,215	17,646,568
Machinery and Equipment	2,112,185	2,423,110
Total Capital Assets	<u>\$ 65,244,380</u>	<u>\$ 57,632,695</u>
<u>Lease Assets</u>		
Equipment	\$ 529,638	\$ 545,140
Total Lease Assets	<u>\$ 529,638</u>	<u>\$ 545,140</u>

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

Long-Term Debt

At year end, the District had \$37,429,775 in general obligation bonds and other long-term debt outstanding as follows:

<u>Type</u>	<u>2024</u>	<u>2023</u>
Serial Bonds	\$ 16,455,000	\$ 19,130,000
Lease Liability	6,449	16,555
Unamortized Bond Premium	527,646	580,411
OPEB	16,900,477	16,903,825
Net Pension Liability	2,408,487	3,893,933
Retainage Payable	395,895	365,658
Retirement Incentives	680,000	652,000
Compensated Absences	55,821	50,503
Total Long-Term Obligations	<u>\$ 37,429,775</u>	<u>\$ 41,592,885</u>

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

Factors Bearing on the District's Future

The North Rose – Wolcott School District has continued with the economic affect provided by federal funding opportunities following the 2020 pandemic. In addition, the economic climate has resulted in significant increases in the consumer price index (CPI). The District continues to monitor these economic factors and maintains a conservative approach to 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, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 20,827,935
Accounts receivable	3,652,096
Inventories	12,978
Prepaid items	379,777
Capital Assets:	
Land	190,188
Work in progress	45,962,792
Other capital assets (net of depreciation)	19,621,038
TOTAL ASSETS	<u>\$ 90,646,804</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 10,083,999</u>
 LIABILITIES	
Accounts payable	\$ 194,673
Accrued liabilities	392,632
Unearned revenues	88,810
Due to other governments	19
Due to teachers' retirement system	1,112,886
Due to employees' retirement system	155,844
Bond anticipation notes payable	8,063,303
Other Liabilities	253,265
Long-Term Obligations:	
Due in one year	1,971,955
Due in more than one year	35,457,820
TOTAL LIABILITIES	<u>\$ 47,691,207</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 4,190,695</u>
 NET POSITION	
Net investment in capital assets	\$ 41,450,277
Restricted For:	
Capital projects	4,423,552
Debt service	1,940,372
Reserve for employee retirement system	1,752,983
Capital reserves	7,246,673
Other purposes	2,467,203
Unrestricted	(10,432,159)
TOTAL NET POSITION	<u><u>\$ 48,848,901</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, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Net Position</u>
				<u>Governmental</u>
				<u>Activities</u>
<u>Primary Government -</u>				
General support	\$ 5,134,148	\$ -	\$ -	\$ (5,134,148)
Instruction	26,289,633	60,946	4,435,588	(21,793,099)
Pupil transportation	3,768,964	-	-	(3,768,964)
Community services	59,108	-	-	(59,108)
School lunch	1,106,476	47,058	1,042,531	(16,887)
Interest	706,087	-	-	(706,087)
Total Primary Government	\$ 37,064,416	\$ 108,004	\$ 5,478,119	\$ (31,478,293)
General Revenues:				
Property taxes				\$ 10,719,991
Non property taxes				444,183
State and federal aid				22,625,304
Investment earnings				1,071,755
Compensation for loss				41,175
Miscellaneous				850,789
Total General Revenues				\$ 35,753,197
Changes in Net Position				\$ 4,274,904
Net Position, Beginning of Year				44,573,997
Net Position, End of Year				\$ 48,848,901

(See accompanying notes to financial statements)

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2024

	General	Special	Capital	Nonmajor	Total
	Fund	Aid	Projects	Governmental	Governmental
ASSETS		Fund	Fund	Funds	Funds
Cash and cash equivalents	\$ 12,704,346	\$ 15,933	\$ 5,572,663	\$ 2,534,993	\$ 20,827,935
Receivables	1,837,632	1,739,779	-	74,685	3,652,096
Inventories	-	-	-	12,978	12,978
Due from other funds	1,857,573	191,855	-	24,607	2,074,035
Prepaid items	379,777	-	-	-	379,777
TOTAL ASSETS	\$ 16,779,328	\$ 1,947,567	\$ 5,572,663	\$ 2,647,263	\$ 26,946,821

LIABILITIES AND FUND BALANCES

Liabilities -

Accounts payable	\$ 192,439	\$ 2,234	\$ -	\$ -	\$ 194,673
Accrued liabilities	19,227	3,025	-	1,322	23,574
Notes payable - bond anticipation notes	-	-	8,063,303	-	8,063,303
Due to other funds	191,903	1,857,573	24,559	-	2,074,035
Due to other governments	-	-	-	19	19
Due to TRS	1,112,886	-	-	-	1,112,886
Due to ERS	155,844	-	-	-	155,844
Other liabilities	253,265	-	-	-	253,265
Compensated absences	13,955	-	-	-	13,955
Unearned revenue	-	84,735	-	4,075	88,810
TOTAL LIABILITIES	\$ 1,939,519	\$ 1,947,567	\$ 8,087,862	\$ 5,416	\$ 11,980,364

Fund Balances -

Nonspendable	\$ 810,961	\$ -	\$ -	\$ 12,978	\$ 823,939
Restricted	11,386,787	-	4,250,001	2,020,444	17,657,232
Assigned	1,222,470	-	173,553	608,425	2,004,448
Unassigned	1,419,591	-	(6,938,753)	-	(5,519,162)
TOTAL FUND BALANCE	\$ 14,839,809	\$ -	\$ (2,515,199)	\$ 2,641,847	\$ 14,966,457
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,779,328	\$ 1,947,567	\$ 5,572,663	\$ 2,647,263	

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.

65,774,018

Interest is accrued on outstanding bonds in the statement of net position but not in the funds.

(369,058)

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	(16,455,000)
Leases	(6,449)
Retainage payable	(395,895)
OPEB	(16,900,477)
Compensated absences	(41,866)
Retirement incentives	(680,000)
Unamortized bond premium	(527,646)
Deferred outflow - pension	5,926,986
Deferred outflow - OPEB	4,157,013
Net pension liability	(2,408,487)
Deferred inflow - pension	(1,442,512)
Deferred inflow - OPEB	(2,748,183)

Net Position of Governmental Activities

\$ 48,848,901

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, 2024

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Real property taxes and tax items	\$ 10,719,991	\$ -	\$ -	\$ -	\$ 10,719,991
Non-property taxes	444,183	-	-	-	444,183
Charges for services	60,946	-	-	-	60,946
Use of money and property	700,937	-	-	370,818	1,071,755
Sale of property and compensation for loss	41,175	-	-	-	41,175
Miscellaneous	761,730	-	-	24,951	786,681
State sources	22,537,592	1,519,136	-	180,356	24,237,084
Federal sources	87,712	2,916,452	-	862,175	3,866,339
Sales	-	-	-	47,058	47,058
TOTAL REVENUES	\$ 35,354,266	\$ 4,435,588	\$ -	\$ 1,485,358	\$ 41,275,212
EXPENDITURES					
General support	\$ 3,939,532	\$ -	\$ -	\$ -	\$ 3,939,532
Instruction	15,451,825	3,677,363	-	-	19,129,188
Pupil transportation	1,846,786	119,832	716,219	-	2,682,837
Community services	40,003	-	-	-	40,003
Employee benefits	5,938,083	776,696	-	110,424	6,825,203
Debt service - principal	2,685,106	-	-	-	2,685,106
Debt service - interest	406,732	-	-	-	406,732
Cost of sales	-	-	-	501,587	501,587
Other expenses	-	-	-	413,479	413,479
Capital outlay	-	-	8,681,039	-	8,681,039
TOTAL EXPENDITURES	\$ 30,308,067	\$ 4,573,891	\$ 9,397,258	\$ 1,025,490	\$ 45,304,706
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	\$ 5,046,199	\$ (138,303)	\$ (9,397,258)	\$ 459,868	\$ (4,029,494)
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ 125,000	\$ 138,303	\$ 5,066,219	\$ -	\$ 5,329,522
Transfers - out	(5,204,522)	-	-	(125,000)	(5,329,522)
Premium on obligations issued	-	-	-	64,108	64,108
TOTAL OTHER FINANCING SOURCES (USES)	\$ (5,079,522)	\$ 138,303	\$ 5,066,219	\$ (60,892)	\$ 64,108
NET CHANGE IN FUND BALANCE	\$ (33,323)	\$ -	\$ (4,331,039)	\$ 398,976	\$ (3,965,386)
FUND BALANCE, BEGINNING OF YEAR					
	14,873,132	-	1,815,840	2,242,871	18,931,843
FUND BALANCE, END OF YEAR	\$ 14,839,809	\$ -	\$ (2,515,199)	\$ 2,641,847	\$ 14,966,457

(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, 2024

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS

\$ (3,965,386)

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	\$ 8,681,039
Additions to Assets, Net	310,552
Depreciation and Amortization	<u>(1,395,408)</u>

7,596,183

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	\$ 2,685,106
Unamortized Bond Premium	<u>52,765</u>

2,737,871

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

(352,120)

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

(30,237)

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.

(556,510)

(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	(796,958)
Employees' Retirement System	(325,950)

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	\$ (3,989)
Retiree Incentives	<u>(28,000)</u>

(31,989)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 4,274,904

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2024

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 265,406
TOTAL ASSETS	\$ 265,406
NET POSITION	
Restricted for individuals, organizations and other governments	\$ 265,406
TOTAL NET POSITION	\$ 265,406

Statement of Changes in Fiduciary Net Position

For The Year Ended June 30, 2024

	Custodial Funds
ADDITIONS	
Dental coverage	\$ 27,577
Library taxes	223,100
Student activity	58,863
TOTAL ADDITIONS	\$ 309,540
DEDUCTIONS	
Student activity	\$ 63,904
Library taxes	223,100
Dental coverage	23,649
TOTAL DEDUCTIONS	\$ 310,653
CHANGE IN NET POSITION	\$ (1,113)
NET POSITION, BEGINNING OF YEAR	266,519
NET POSITION, END OF YEAR	\$ 265,406

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2024

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 for various student organizations in the fiduciary 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 \$6,285,379 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$1,608,376.

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.

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.

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

b. **Nonmajor Governmental Funds** - 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 Funds** - 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, 2023. Taxes are collected during the period September 1 to October 31, 2023.

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 VI 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. The range of estimated useful lives and capitalization threshold 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	\$ 5,000	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 5 and 10 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 that time.

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	\$ 164,366
Unemployment Costs	34,126
Retirement Contribution - TRS	775,112
Tax Certiorari	42,864
Repair	277,608
Scholarships	80,072
Liability	803,833
Employee Benefit Accrued Liability	<u>289,222</u>
Total Net Position - Restricted for Other Purposes	<u>\$ 2,467,203</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 \$10,432,159 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	\$ 12,978
Prepaid Items	379,777
Noncurrent Receivables	431,184
Total Nonspendable Fund Balance	<u>\$ 823,939</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>
2022 Capital Building Reserve	\$ 15,000,000	\$ 9,166,197	\$ 5,113,515
2023 Bus Purchase Reserve	\$ 6,000,000	\$ 2,718,591	\$ 2,133,158

Reserve for Debt Service - According to General Municipal Law §6-1, the Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of the sale. Also, earnings on project monies invested together with unused proceeds are reported here.

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.

Repair Reserve - According to General Municipal Law §6-d, must be used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually. The Board of Education, without voter approval, may establish a repair reserve fund by a majority vote of its members. Voter approval is required to fund this reserve (Opinion of the New York State Comptroller 81-401). Expenditures from this reserve may be made only after a public hearing has been held, except in emergency situations. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years.

(I.) (Continued)

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 §6-r 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.

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.

(I.) (Continued)

Restricted fund balances include the following:

	<u>Total</u>
<u>General Fund -</u>	
Workers' Compensation	\$ 164,366
Unemployment Costs	34,126
Retirement Contribution - ERS	1,752,983
Retirement Contribution - TRS	775,112
Tax Certiorari	42,864
Repair	277,608
Liability	803,833
Capital Reserves	7,246,673
Employee Benefit Accrued Liability	289,222
<u>Capital Projects Fund -</u>	
Capital Improvements	4,250,001
<u>Debt Service Fund -</u>	
Debt Service	1,940,372
<u>Miscellaneous Special Revenue Fund -</u>	
Scholarships	80,072
Total Restricted Fund Balance	<u><u>\$ 17,657,232</u></u>

The District appropriated and/or budgeted funds from the following reserves for the 2024-25 budget:

	<u>Total</u>
Unemployment Costs	\$ 25,000
Retirement Contribution	350,000
Teachers' Retirement Contribution	175,000
Debt	475,000
Employee Benefit Accrued Liability	20,000
Total	<u><u>\$ 1,045,000</u></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, 2024.

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.

(I.) (Continued)

Management has determined significant encumbrances for the General Fund to be in excess of \$48,000, \$17,000 in the Capital Projects Fund, \$7,000 in the School Lunch Fund and \$9,500 in the Special Aid Fund. The District reports the following significant encumbrances:

General Fund -

General Support	\$ 552,110
Instruction	\$ 299,824
Pupil Transportation	\$ 103,703

Capital Projects Fund -

Capital Improvements	\$ 2,127,686
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School Lunch Fund -

Cost of Sales	\$ 115,792
Other Expenses	\$ 105,052

Special Aid Fund -

Instructional	\$ 562,779
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Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 972,470
General Fund - Appropriated for Taxes	250,000
Capital Projects Fund - Year End Equity	173,553
School Lunch Fund - Year End Equity	608,425
Total Assigned Fund Balance	<u>\$ 2,004,448</u>

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.

(I.) (Continued)

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, 2024, the District implemented the following new standards issued by GASB:

GASB has issued Statement No. 99, *Omnibus 2022 (financial guarantees and derivative instruments)*.

GASB has issued Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*.

V. Future Changes in Accounting Standards

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

GASB has issued Statement No. 102, *Certain Risk Disclosures*, which will be effective for fiscal years beginning after June 15, 2024.

GASB has issued Statement No. 103, *Financial Reporting Model Improvements*, which will be effective for fiscal years beginning after June 15, 2025.

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. 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.

(II.) (Continued)

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 2023-24 fiscal year, the budget was increased by \$75,700 for a bus lift repair, \$727,668 for Bus Purchases, \$18,790 for equipment purchases, \$8,545 for insurance recoveries, \$4,250,000 for the capital improvement project, \$285,279 for consulting costs for capital project, and \$779,834 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.

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.

C. Deficit Fund Balance – Capital Projects Fund

The Capital Projects Fund had a deficit fund balance of \$2,515,199 at June 30, 2024, which is a result of bond anticipation notes which are used as a temporary means of financing capital projects. These proceeds are not recognized as revenue but merely serve to provide cash to meet expenditures. This results in the creation of a fund deficit which will remain until the notes are replaced by permanent financing (i.e., bonds, grants-in-aid, or redemption from current appropriations).

III. 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		1,369,559
Collateralized within Trust Department or Agent		2,384,482
Total	\$	<u>3,754,041</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 \$17,657,232 within the governmental funds and \$265,406 in the fiduciary funds.

IV. 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 \$16,800,174, which consisted of \$2,758,589 in repurchase agreements, \$11,511,479 in U.S. Treasury Securities, \$329,283 in FDIC insured deposits and \$2,200,823 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	\$ 11,586,434	\$ 11,586,434	CLASS
Capital	\$ 5,148,067	\$ 5,148,067	CLASS
Special Revenue	\$ 65,673	\$ 65,673	CLASS

V. Receivables

Receivables at June 30, 2024 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>Nonmajor Funds</u>	
Accounts Receivable	\$ 113,861	\$ 137,729	\$ 7,118	\$ 258,708
Due From State and Federal	544,143	1,602,050	67,567	2,213,760
Due From Other Governments	1,179,628	-	-	1,179,628
Total Receivables	\$ 1,837,632	\$ 1,739,779	\$ 74,685	\$ 3,652,096

District management has deemed the amounts to be fully collectible.

VI. Interfund Receivables, Payables, Revenues and Expenditures

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2024 were as follows:

	<u>Interfund</u>			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 1,857,573	\$ 191,903	\$ 125,000	\$ 5,204,522
Special Aid Fund	191,855	1,857,573	138,303	-
Capital Projects Fund	-	24,559	5,066,219	-
Nonmajor Funds	24,607	-	-	125,000
Total	\$ 2,074,035	\$ 2,074,035	\$ 5,329,522	\$ 5,329,522

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.

VII. Capital Assets and Lease Assets

A. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance 7/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2024</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 190,188	\$ -	\$ -	\$ 190,188
Work in progress	37,372,829	8,711,276	121,313	45,962,792
<i>Total Nondepreciable</i>	<u>\$ 37,563,017</u>	<u>\$ 8,711,276</u>	<u>\$ 121,313</u>	<u>\$ 46,152,980</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 44,898,299	\$ 121,313	\$ 147,291	\$ 44,872,321
Machinery and equipment	8,076,668	357,074	1,773,705	6,660,037
<i>Total Depreciated Assets</i>	<u>\$ 52,974,967</u>	<u>\$ 478,387</u>	<u>\$ 1,920,996</u>	<u>\$ 51,532,358</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 27,251,731	\$ 788,472	\$ 147,097	\$ 27,893,106
Machinery and equipment	5,653,558	411,426	1,517,132	4,547,852
<i>Total Accumulated Depreciation</i>	<u>\$ 32,905,289</u>	<u>\$ 1,199,898</u>	<u>\$ 1,664,229</u>	<u>\$ 32,440,958</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 20,069,678</u>	<u>\$ (721,511)</u>	<u>\$ 256,767</u>	<u>\$ 19,091,400</u>
Total Capital Assets	<u>\$ 57,632,695</u>	<u>\$ 7,989,765</u>	<u>\$ 378,080</u>	<u>\$ 65,244,380</u>

B. Lease Assets

A summary of the lease activity during the year ended June 30, 2024 is as follows:

<u>Type</u>	<u>Balance 7/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2024</u>
<u>Lease Assets:</u>				
Equipment	\$ 1,427,158	\$ 180,008	\$ 11,205	\$ 1,595,961
<i>Total Lease Assets</i>	<u>\$ 1,427,158</u>	<u>\$ 180,008</u>	<u>\$ 11,205</u>	<u>\$ 1,595,961</u>
<u>Less Accumulated Amortization -</u>				
Equipment	\$ 882,018	\$ 195,510	\$ 11,205	\$ 1,066,323
<i>Total Accumulated Amortization</i>	<u>\$ 882,018</u>	<u>\$ 195,510</u>	<u>\$ 11,205</u>	<u>\$ 1,066,323</u>
Total Lease Assets, Net	<u>\$ 545,140</u>	<u>\$ (15,502)</u>	<u>\$ -</u>	<u>\$ 529,638</u>

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

Depreciated capital assets, net	\$ 19,091,400
Amortized lease assets, net	529,638
Total Other Capital Assets, net	<u>\$ 19,621,038</u>

(VII.) (Continued)

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	\$ 227,981	\$ -	\$ 227,981
Instruction	729,531	195,510	925,041
Pupil Transportation	190,276	-	190,276
School Lunch	52,110	-	52,110
Total Depreciation and Amortization Expense	\$ 1,199,898	\$ 195,510	\$ 1,395,408

VIII. **Short-Term Debt**

Transactions in short-term debt for the year are summarized below:

	<u>Maturity</u>	<u>Interest Rate</u>	<u>Balance 7/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2024</u>
BAN - Construction	7/26/2024	4.75%	\$ -	\$ 8,063,303	\$ -	\$ 8,063,303
Total Short-Term Debt			\$ -	\$ 8,063,303	\$ -	\$ 8,063,303

A summary of the short-term interest expense for the year is as follows:

Interest Paid	\$ -
Plus: Interest Accrued in the Current Year	355,345
Total Short-Term Interest Expense	\$ 355,345

IX. **Long-Term Debt Obligations**

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

	<u>Balance 7/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2024</u>	<u>Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 19,130,000	\$ -	\$ 2,675,000	\$ 16,455,000	\$ 1,505,000
Lease Liability	16,555	-	10,106	6,449	4,340
Unamortized Bond Premium	580,411	-	52,765	527,646	52,765
Total Bonds and Notes Payable	\$ 19,726,966	\$ -	\$ 2,737,871	\$ 16,989,095	\$ 1,562,105
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 3,893,933	\$ -	\$ 1,485,446	\$ 2,408,487	\$ -
OPEB	16,903,825	-	3,348	16,900,477	-
Retainage Payable	365,658	30,237	-	395,895	395,895
Retirement Incentives	652,000	28,000	-	680,000	-
Compensated Absences	50,503	5,318	-	55,821	13,955
Total Other Liabilities	\$ 21,865,919	\$ 63,555	\$ 1,488,794	\$ 20,440,680	\$ 409,850
Total Long-Term Obligations	\$ 41,592,885	\$ 63,555	\$ 4,226,665	\$ 37,429,775	\$ 1,971,955

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

(IX.) (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 6/30/2024</u>
Serial Bonds					
Construction	\$ 20,810,000	2021	2034	2.00%	\$ 16,455,000
Total Serial Bonds					\$ 16,455,000
Leases					
Xerox Printer/Copier	\$ 42,122	2020	2025	3.23%	\$ 2,959
Xerox Printer/Copier	\$ 6,863	2022	2027	1.37%	3,490
Total Leases					\$ 6,449

The following is a summary of debt service requirements:

	Serial Bonds		Leases	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,505,000	\$ 329,100	\$ 4,340	\$ 53
2026	1,535,000	299,000	1,401	20
2027	1,565,000	268,300	708	3
2028	1,595,000	237,000	-	-
2029	1,625,000	205,100	-	-
2030-34	8,630,000	524,600	-	-
Total	\$ 16,455,000	\$ 1,863,100	\$ 6,449	\$ 76

Interest on long-term debt for June 30, 2024 was composed of:

Interest Paid	\$ 406,732
Less: Interest Accrued in the Prior Year	(16,938)
Less: Unamortized Bond Premium	(52,765)
Plus: Interest Accrued in the Current Year	13,713
Total Long-Term Interest Expense	\$ 350,742

X. Deferred Inflows/Outflows of Resources

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

	Deferred Outflows	Deferred Inflows
Pension	\$ 5,926,986	\$ 1,442,512
OPEB	4,157,013	2,748,183
Total	\$ 10,083,999	\$ 4,190,695

XI. 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 NYSTRS, 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 6 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.

(XI.) (Continued)

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2024:

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2024	\$ 429,410	\$ 1,112,886

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

At June 30, 2024, 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, 2024 for ERS and June 30, 2023 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, 2024	June 30, 2023
Net pension assets/(liability)	\$ (1,800,100)	\$ (608,387)
District's portion of the Plan's total net pension asset/(liability)	0.0122256%	0.053200%

For the year ended June 30, 2024, the District recognized pension expenses of \$790,027 for ERS and \$1,776,503 for TRS. At June 30, 2024 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	\$ 579,811	\$ 1,475,178	\$ 49,084	\$ 3,646
Changes of assumptions	680,577	1,309,840	-	285,472
Net difference between projected and actual earnings on pension plan investments	-	310,996	879,339	-
Changes in proportion and differences between the District's contributions and proportionate share of contributions	149,569	285,246	162,393	62,578
Subtotal	\$ 1,409,957	\$ 3,381,260	\$ 1,090,816	\$ 351,696
District's contributions subsequent to the measurement date	155,844	979,925	-	-
Grand Total	\$ 1,565,801	\$ 4,361,185	\$ 1,090,816	\$ 351,696

(XI.) (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, 2024. 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>
2024	\$ -	\$ 270,855
2025	(322,066)	(262,608)
2026	344,725	2,512,382
2027	521,365	240,188
2028	(224,883)	173,083
Thereafter	-	95,664
Total	\$ 319,141	\$ 3,029,564

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, 2024	June 30, 2023
Actuarial valuation date	April 1, 2023	June 30, 2022
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	2.90%	2.40%
COLA's	1.50%	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-2021. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2021.

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, 2024 are summarized as follows:

(XI.) (Continued)

Long Term Expected Rate of Return		
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2024	June 30, 2023
<u>Asset Type -</u>		
Domestic equity	4.00%	6.80%
International equity	6.65%	7.60%
Global equity	0.00%	7.20%
Private equity	7.25%	10.10%
Real estate	4.60%	6.30%
Opportunistic portfolios	5.25%	0.00%
Real assets	5.79%	0.00%
Global bonds	0.00%	1.60%
Cash	0.25%	0.30%
Private debt	0.00%	6.00%
Real estate debt	0.00%	3.20%
High-yield bonds	0.00%	4.40%
Domestic fixed income	0.00%	2.20%
Fixed income	1.50%	0.00%
Credit	5.40%	0.00%

The real rate of return is net of the long-term inflation assumption of 2.9% for ERS and 2.4% for TRS.

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.

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-percentage-point 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:

(XI.) (Continued)

		Current	
	1% Decrease	Assumption	1% Increase
<u>ERS</u>	<u>(4.90%)</u>	<u>(5.90%)</u>	<u>(6.90%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (5,659,698)	\$ (1,800,100)	\$ 1,423,465

		Current	
	1% Decrease	Assumption	1% Increase
<u>TRS</u>	<u>(5.95%)</u>	<u>(6.95%)</u>	<u>(7.95%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (9,266,048)	\$ (608,387)	\$ 6,673,080

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, 2024	June 30, 2023
Employers' total pension liability	\$ 240,696,851	\$ 138,365,121,961
Plan net position	225,972,801	137,221,536,942
Employers' net pension asset/(liability)	<u>\$ (14,724,050)</u>	<u>\$ (1,143,585,019)</u>
Ratio of plan net position to the employers' total pension asset/(liability)	93.88%	99.20%

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, 2024 represent the projected employer contribution for the period of April 1, 2024 through June 30, 2024 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2024 amounted to \$155,844.

For TRS, employer and employee contributions for the fiscal year ended June 30, 2024 are paid to the System in September, October and November 2024 through a state aid intercept. Accrued retirement contributions as of June 30, 2024 represent employee and employer contributions for the fiscal year ended June 30, 2024 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, 2024 amounted to \$1,112,886.

XII. 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, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	151
Active Employees	<u>168</u>
Total	<u>319</u>

B. Total OPEB Liability

The District’s total OPEB liability of \$16,900,477 was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.40 percent
Salary Increases	2.40 percent, average, including inflation
Discount Rate	3.93 percent
Healthcare Cost Trend Rates	Initial rate of 6.40% Pre-65 and 5.80% Post-65 decreasing to an ultimate rate of 3.80%
Retirees' Share of Benefit-Related Costs	Varies depending on contract

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.

(XII.) (Continued)

C. Changes in the Total OPEB Liability

Balance at June 30, 2023	<u>\$ 16,903,825</u>
<u>Changes for the Year -</u>	
Service cost	\$ 769,028
Interest	627,815
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(446,796)
Benefit payments	<u>(953,395)</u>
Net Changes	<u>\$ (3,348)</u>
Balance at June 30, 2024	<u>\$ 16,900,477</u>

Changes of assumptions and other inputs reflect the discount rate at 3.65 percent in 2023 and 3.93 percent in 2024.

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 (2.93 percent) or 1-percentage-point higher (4.93 percent) than the current discount rate:

	1% Decrease	Discount	1% Increase
	<u>(2.93%)</u>	<u>Rate</u>	<u>(3.93%)</u>
		<u>(3.93%)</u>	<u>(4.93%)</u>
Total OPEB Liability	\$ 18,562,606	\$ 16,900,477	\$ 15,414,065

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	1% Increase
	<u>(4.80%)</u>	<u>Cost Trend Rates</u>	<u>(6.80%)</u>
	<u>Decreasing</u>	<u>Decreasing</u>	<u>Decreasing</u>
	<u>to 2.80%</u>	<u>to 3.80%</u>	<u>to 4.80%</u>
Total OPEB Liability	\$ 14,678,223	\$ 16,900,477	\$ 19,592,588

(XII.) (Continued)

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

For the year ended June 30, 2024, the District recognized OPEB expense of \$1,509,905. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,384,183	\$ 1,059,693
Changes of assumptions	1,772,830	1,688,490
Total	<u>\$ 4,157,013</u>	<u>\$ 2,748,183</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>	
2025	\$ 113,062
2026	113,062
2027	198,195
2028	170,205
2029	205,221
Thereafter	609,085
Total	<u>\$ 1,408,830</u>

XIII. 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.

(XIII.) (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, 2024, the North Rose - Wolcott Central School District incurred premiums or contribution expenditures totaling \$154,220.

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, 2023, 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 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Beginning liabilities	\$ -	\$ -
Incurred claims	23,649	24,092
Claims payments	(23,649)	(24,092)
Ending Liabilities	<u>\$ -</u>	<u>\$ -</u>

The Plan has available fund balance totaling \$195,913 at June 30, 2024.

(XIII.) (Continued)

The following statistical information is presented:

	Contribution	Actual Claim
<u>Year</u>	<u>Revenue</u>	<u>Expense</u>
2024	\$ 27,577	\$ 23,649
2023	\$ 24,017	\$ 24,092
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

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. The claim and judgment expenditures of this program for the 1899-24 fiscal year totaled \$13,768. The balance of the fund at June 30, 2024 was \$34,126 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2024, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

XIV. Commitments and Contingencies

A. Litigation

There are three pending claims filed against the District for 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.

XV. 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 \$25,487. The District received payment in lieu of tax (PILOT) payment totaling \$16,135 to help offset the property tax reduction. The total net tax abated was \$9,352.

XVI. Subsequent Event

On July 25, 2024 the District borrowed a Bond Anticipation Note for the construction capital project in the amount of \$8,063,303 at 4.50% which matures on July 25, 2025.

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, 2024

TOTAL OPEB LIABILITY							
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 769,028	\$ 604,437	\$ 696,658	\$ 680,683	\$ 591,681	\$ 795,971	\$ 748,152
Interest	627,815	432,548	292,260	327,870	459,858	452,666	436,865
Differences between expected and actual experiences	-	3,086,168	-	(1,468,774)	-	(855,177)	174,256
Changes of assumptions or other inputs	(446,796)	1,645,365	(1,367,418)	(71,894)	1,397,174	(1,301,113)	-
Benefit payments	(953,395)	(950,044)	(736,099)	(841,366)	(837,582)	(839,718)	(920,401)
Net Change in Total OPEB Liability	\$ (3,348)	\$ 4,818,474	\$ (1,114,599)	\$ (1,373,481)	\$ 1,611,131	\$ (1,747,371)	\$ 438,872
Total OPEB Liability - Beginning	\$ 16,903,825	\$ 12,085,351	\$ 13,199,950	\$ 14,573,431	\$ 12,962,300	\$ 14,709,671	\$ 14,270,799
Total OPEB Liability - Ending	<u>\$ 16,900,477</u>	<u>\$ 16,903,825</u>	<u>\$ 12,085,351</u>	<u>\$ 13,199,950</u>	<u>\$ 14,573,431</u>	<u>\$ 12,962,300</u>	<u>\$ 14,709,671</u>
 Covered Employee Payroll	 \$ 9,298,034	 \$ 9,298,034	 \$ 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	 181.76%	 181.80%	 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, 2024

NYSERS Pension Plan										
	<u>2024</u>	<u>2023</u>	<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)	0.0122%	0.0133%	0.0092%	0.0090%	0.0087%	0.0086%	0.0083%	0.0083%	0.0092%	0.0089%
Proportionate share of the net pension liability (assets)	\$ 1,800,100	\$ 2,857,213	\$ (754,464)	\$ 8,938	\$ 2,301,416	\$ 605,884	\$ 267,424	\$ 784,364	\$ 1,478,299	\$ 300,991
Covered-employee payroll	\$ 3,739,959	\$ 3,765,177	\$ 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	48.132%	75.885%	-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	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%
NYSTRS Pension Plan										
	<u>2024</u>	<u>2023</u>	<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)	0.0532%	0.0540%	0.0577%	0.0607%	0.0617%	0.0606%	0.0570%	0.0596%	0.0603%	0.0608%
Proportionate share of the net pension liability (assets)	\$ 608,387	\$ 1,036,720	\$ (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	\$ 10,040,220	\$ 9,826,229	\$ 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	6.059%	10.551%	-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	99.20%	98.60%	113.20%	97.80%	102.20%	101.53%	100.66%	99.01%	110.46%	111.48%

Required Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District Contributions
For The Year Ended June 30, 2024

NYSERS Pension Plan										
	<u>2024</u>	<u>2023</u>	<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	\$ 429,410	\$ 384,704	\$ 400,845	\$ 372,976	\$ 343,679	\$ 333,898	\$ 347,875	\$ 360,552	\$ 438,621	\$ 475,431
Contributions in relation to the contractually required contribution	(429,410)	(384,704)	(400,845)	(372,976)	(343,679)	(333,898)	(347,875)	(360,552)	(438,621)	(475,431)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 3,739,959	\$ 3,765,177	\$ 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	11.48%	10.22%	14.41%	13.03%	12.96%	13.34%	14.13%	14.73%	17.57%	18.88%
NYSTRS Pension Plan										
	<u>2024</u>	<u>2023</u>	<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	\$ 1,112,886	\$ 1,117,163	\$ 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	(1,112,886)	(1,117,163)	(1,033,580)	(1,026,974)	(1,014,088)	(1,208,884)	(1,060,414)	(1,143,568)	(1,302,496)	(1,665,618)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 10,040,220	\$ 9,826,229	\$ 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	11.08%	11.37%	10.71%	10.41%	9.77%	11.64%	10.39%	12.25%	14.01%	18.09%

(See Independent Auditors' Report)

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, 2024

	<u>Original</u>	<u>Amended</u>	<u>Current</u>	<u>Over (Under)</u>
	<u>Budget</u>	<u>Budget</u>	<u>Year's</u>	<u>Revised</u>
			<u>Revenues</u>	<u>Budget</u>
REVENUES				
Local Sources -				
Real property taxes	\$ 10,668,559	\$ 9,684,027	\$ 9,681,831	\$ (2,196)
Real property tax items	36,006	1,020,538	1,038,160	17,622
Non-property taxes	440,000	440,000	444,183	4,183
Charges for services	48,250	48,250	60,946	12,696
Use of money and property	65,000	65,000	700,937	635,937
Sale of property and compensation for loss	-	27,335	41,175	13,840
Miscellaneous	215,000	500,279	761,730	261,451
State Sources -				
Basic formula	19,109,692	19,109,692	18,256,870	(852,822)
Lottery aid	1,690,000	1,690,000	2,566,666	876,666
BOCES	1,463,891	1,463,891	1,608,376	144,485
Textbooks	62,419	62,419	64,541	2,122
All Other Aid -				
Computer software	34,724	34,724	34,419	(305)
Library loan	6,906	6,906	6,720	(186)
Federal Sources	100,000	100,000	87,712	(12,288)
TOTAL REVENUES	<u>\$ 33,940,447</u>	<u>\$ 34,253,061</u>	<u>\$ 35,354,266</u>	<u>\$ 1,101,205</u>
Other Sources -				
Transfer - in	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 34,065,447</u>	<u>\$ 34,378,061</u>	<u>\$ 35,479,266</u>	<u>\$ 1,101,205</u>
Appropriated reserves	<u>\$ 495,000</u>	<u>\$ 5,472,668</u>		
Appropriated fund balance	<u>\$ 150,000</u>	<u>\$ 225,700</u>		
Prior year encumbrances	<u>\$ 779,834</u>	<u>\$ 779,834</u>		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u><u>\$ 35,490,281</u></u>	<u><u>\$ 40,856,263</u></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, 2024

	<u>Original</u>	<u>Amended</u>	<u>Current</u>		<u>Unencumbered</u>
	<u>Budget</u>	<u>Budget</u>	<u>Year's</u>	<u>Encumbrances</u>	<u>Balances</u>
EXPENDITURES			<u>Expenditures</u>		
General Support -					
Board of education	\$ 56,791	\$ 60,346	\$ 29,481	\$ 110	\$ 30,755
Central administration	310,868	299,412	277,172	-	22,240
Finance	630,661	754,896	720,393	17,577	16,926
Staff	374,183	353,455	302,529	33,602	17,324
Central services	2,719,618	3,021,547	2,174,968	500,821	345,758
Special items	422,277	450,366	434,989	-	15,377
Instructional -					
Instruction, administration and improvement	1,328,968	1,275,053	1,057,967	2,160	214,926
Teaching - regular school	6,847,133	6,602,436	5,583,664	82,028	936,744
Programs for children with handicapping conditions	5,020,594	5,313,837	5,007,019	165,968	140,850
Occupational education	827,122	973,552	973,551	-	1
Teaching - special schools	198,003	56,969	40,972	-	15,997
Instructional media	1,923,835	1,780,958	1,456,696	39,121	285,141
Pupil services	1,482,374	1,535,525	1,331,956	10,547	193,022
Pupil Transportation	1,932,209	2,215,918	1,846,786	103,703	265,429
Community Services	237,739	100,639	40,003	16,833	43,803
Employee Benefits	7,819,116	7,660,545	5,938,083	-	1,722,462
Debt service - principal	2,675,000	2,685,106	2,685,106	-	-
Debt service - interest	406,500	406,732	406,732	-	-
TOTAL EXPENDITURES	<u>\$ 35,212,991</u>	<u>\$ 35,547,292</u>	<u>\$ 30,308,067</u>	<u>\$ 972,470</u>	<u>\$ 4,266,755</u>
Other Uses -					
Transfers - out	\$ 277,290	\$ 5,308,971	\$ 5,204,522	\$ -	\$ 104,449
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 35,490,281</u>	<u>\$ 40,856,263</u>	<u>\$ 35,512,589</u>	<u>\$ 972,470</u>	<u>\$ 4,371,204</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (33,323)</u>		
FUND BALANCE, BEGINNING OF YEAR	<u>14,873,132</u>	<u>14,873,132</u>	<u>14,873,132</u>		
FUND BALANCE, END OF YEAR	<u><u>\$ 14,873,132</u></u>	<u><u>\$ 14,873,132</u></u>	<u><u>\$ 14,839,809</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, 2024

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget	\$ 34,710,447
Prior year's encumbrances	779,834
Original Budget	\$ 35,490,281
Budget revisions -	
Bus lift repair	75,700
CIP project	4,250,000
Insurance recoveries	8,545
Surplus equipment	18,790
Consulting cost for capital project	285,279
Bus purchase	727,668
FINAL BUDGET	<u><u>\$ 40,856,263</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2024-25 voter approved expenditure budget	\$ 35,489,766
<u>Unrestricted fund balance:</u>	
Assigned fund balance	\$ 1,222,470
Unassigned fund balance	1,419,591
Total Unrestricted fund balance	<u>\$ 2,642,061</u>
<u>Less adjustments:</u>	
Appropriated fund balance	\$ 250,000
Encumbrances included in assigned fund balance	972,470
Total adjustments	<u>\$ 1,222,470</u>
General fund fund balance subject to Section 1318 of	
Real Property Tax Law	<u>1,419,591</u>
ACTUAL PERCENTAGE	<u><u>4.00%</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, 2024

<u>Project Title</u>	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Expenditures</u>			<u>Unexpended Balance</u>	<u>Methods of Financing</u>				<u>Fund Balance</u>
			<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>		<u>Obligations</u>	<u>Local Sources</u>	<u>State Sources</u>	<u>Total</u>	
2023-2024 Bus Purchase	\$ 918,668	\$ 918,668	\$ -	\$ 716,219	\$ 716,219	\$ 202,449	\$ -	\$ 716,219	\$ -	\$ 716,219	\$ -
Smart Schools	1,484,019	1,484,019	1,306,013	-	1,306,013	178,006	-	-	1,306,013	1,306,013	-
2022 Emergency Roof Project	300,000	300,000	169,295	2,034	171,329	128,671	-	300,000	-	300,000	128,671
2023-24 Capital Outlay	100,000	100,000	-	105,243	105,243	(5,243)	-	100,000	-	100,000	(5,243)
2017 - 2018 District-Wide Renovations / Additions	30,590,000	35,095,000	34,433,770	661,228	35,094,998	2	20,810,000	14,285,000	-	35,095,000	2
2021 Capital project	11,100,000	11,100,000	2,058,957	7,911,250	9,970,207	1,129,793	-	3,036,697	-	3,036,697	(6,933,510)
2023 Emergency Boiler	70,000	70,000	36,900	-	36,900	33,100	-	70,000	-	70,000	33,100
2022-2023 Capital Outlay	100,000	100,000	86,935	1,284	88,219	11,781	-	100,000	-	100,000	11,781
2023 Capital Improvement Project	16,863,000	16,863,000	-	-	-	16,863,000	-	4,250,000	-	4,250,000	4,250,000
TOTAL	\$ 61,525,687	\$ 66,030,687	\$ 38,091,870	\$ 9,397,258	\$ 47,489,128	\$ 18,541,559	\$ 20,810,000	\$ 22,857,916	\$ 1,306,013	\$ 44,973,929	\$ (2,515,199)

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2024

	Special			Total
	Revenue Funds			Nonmajor
	School	Miscellaneous	Debt	Governmental
	Lunch	Special Revenue	Service	Funds
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 539,108	\$ 80,072	\$ 1,915,813	\$ 2,534,993
Receivables	74,685	-	-	74,685
Inventories	12,978	-	-	12,978
Due from other funds	48	-	24,559	24,607
TOTAL ASSETS	<u>\$ 626,819</u>	<u>\$ 80,072</u>	<u>\$ 1,940,372</u>	<u>\$ 2,647,263</u>
LIABILITIES AND FUND BALANCES				
<u>Liabilities</u> -				
Accrued liabilities	\$ 1,322	\$ -	\$ -	\$ 1,322
Due to other governments	19	-	-	19
Unearned revenue	4,075	-	-	4,075
TOTAL LIABILITIES	<u>\$ 5,416</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,416</u>
<u>Fund Balances</u> -				
Nonspendable	\$ 12,978	\$ -	\$ -	\$ 12,978
Restricted	-	80,072	1,940,372	2,020,444
Assigned	608,425	-	-	608,425
TOTAL FUND BALANCE	<u>\$ 621,403</u>	<u>\$ 80,072</u>	<u>\$ 1,940,372</u>	<u>\$ 2,641,847</u>
TOTAL LIABILITIES AND				
FUND BALANCES	<u>\$ 626,819</u>	<u>\$ 80,072</u>	<u>\$ 1,940,372</u>	<u>\$ 2,647,263</u>

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended June 30, 2024

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Lunch Fund	Miscellaneous Special Revenue Fund	Debt Service Fund	
REVENUES				
Use of money and property	\$ -	\$ 3,471	\$ 367,347	\$ 370,818
Miscellaneous	18,516	6,435	-	24,951
State sources	180,356	-	-	180,356
Federal sources	862,175	-	-	862,175
Sales	47,058	-	-	47,058
TOTAL REVENUES	\$ 1,108,105	\$ 9,906	\$ 367,347	\$ 1,485,358
EXPENDITURES				
Employee benefits	\$ 110,424	\$ -	\$ -	\$ 110,424
Cost of sales	501,587	-	-	501,587
Other expenses	405,269	8,210	-	413,479
TOTAL EXPENDITURES	\$ 1,017,280	\$ 8,210	\$ -	\$ 1,025,490
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 90,825	\$ 1,696	\$ 367,347	\$ 459,868
OTHER FINANCING SOURCES (USES)				
Transfers - out	\$ -	\$ -	\$ (125,000)	\$ (125,000)
Premium on obligations issued	-	-	64,108	64,108
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (60,892)	\$ (60,892)
NET CHANGE IN FUND BALANCE	\$ 90,825	\$ 1,696	\$ 306,455	\$ 398,976
FUND BALANCE, BEGINNING OF YEAR	530,578	78,376	1,633,917	2,242,871
FUND BALANCE, END OF YEAR	\$ 621,403	\$ 80,072	\$ 1,940,372	\$ 2,641,847

(See Independent Auditors' Report)

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, 2024

Capital assets/right to use assets, net		\$ 65,774,018
Add:		
Unspent bond proceeds	<u>\$ 2</u>	2
Deduct:		
Bond payable	\$ 16,455,000	
Lease liability	6,449	
Unamortized bond premium	527,646	
Assets purchased with short-term financing	6,938,753	
Retainage payable	<u>395,895</u>	
		<u>24,323,743</u>
Net Investment in Capital Assets/Right to Use Assets		<u><u>\$ 41,450,277</u></u>

Supplementary Information
NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2024

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</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)	84.027	0032-24-1040	\$ 379,760
ARP - Special Education - Grants to States (IDEA, Part B)-COVID-19	84.027X	5532-22-1040	62,821
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-24-1040	32,780
ARP - Special Education - Preschool Grants (IDEA Preschool)-COVID-19	84.173X	5533-22-1040	4,221
Total Special Education Cluster IDEA			\$ 479,582
<u>Education Stabilization Funds -</u>			
ARPA Homeless I-COVID-19	84.425W	5212-21-3018	\$ 6,720
ARPA Homeless II-COVID-19	84.425W	5218-21-3590	12,900
ARPA Homeless II SL-COVID-19	84.425W	5219-21-3590	3,517
ARP - ESSER 3-COVID-19	84.425U	5880-21-3590	620,372
ARP SLR Summer Enrichment-COVID-19	84.425U	5882-21-3590	92,002
ARP ALR Comprehension	84.425U	5883-21-3590	157,205
ARP SLR Learning Loss-COVID-19	84.425U	5884-21-3590	437,141
Total Education Stabilization Funds			\$ 1,329,857
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-23-3590	1,873
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-24-3590	41,666
Title IV - Student Support and Academic Enrichment Program	84.424	0204-24-3590	15,156
Title VII - McKinney - Vento	84.196	0212-23-3018	33,207
Title VII - McKinney - Vento	84.196	0212-24-3018	72,188
Title I - Grants to Local Educational Agencies	84.010	0021-23-3590	10,205
Title I - Grants to Local Educational Agencies	84.010	0021-24-3590	339,170
Title I - School Improvement	84.010	0011-24-8206	183
<u>Passed Through Sodus Central School District -</u>			
Title IV - Student Support and Academic Enrichment Program	84.424	N/A	45,219
Title IIIA - English Language Acquisition	84.365	N/A	23,770
School Safety National Activities	84.184	N/A	10,786
Total U.S. Department of Education			\$ 2,402,862
<u>U.S. Department of Justice:</u>			
School Violence Prevention Program	16.710	15PBJA-21-GG04620-STOP	\$ 285,688
School Violence Prevention Program	16.839	15PBJA-23-GG-04338-STOP	30,751
Total U.S. Department of Justice			\$ 316,439

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</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 Health and Human Services:</u>			
Mental Health Awareness Training	93.243	N/A	\$ 147,896
<u>Passed through Sodus CSD -</u>			
Community Schools: Optimal Health Initiative	93.060	N/A	7,809
Community Schools: Optimal Health Initiative	93.060	N/A	41,446
Total U.S. Department of Health and Human Services			\$ 197,151
<u>U.S. Department of Agriculture:</u>			
<u>Passed Through NYS Education Department -</u>			
<u>Child Nutrition Cluster -</u>			
National School Lunch Program	10.555	651501060000	\$ 465,596
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	651501060000	65,464
National School Snack Program	10.555	651501060000	4,303
National Summer Food Service program	10.559	651501060000	22,737
National School Breakfast Program	10.553	651501060000	269,581
Total Child Nutrition Cluster			\$ 827,681
Pandemic EBT Administrative Costs	10.649	651501060000	34,494
Total U.S. Department of Agriculture			\$ 862,175
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,778,627



BUSINESS
ADVISORS
AND CPAS

**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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 1, 2024.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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
November 1, 2024



NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

Academics 🐾 Commitment 🐾 Excellence

11631 SALTER-COLVIN ROAD 🐾 WOLCOTT, NEW YORK 14590 🐾 P. 315.594.3141 🐾 F. 315.594.2352

Andrew J. DiBlasi
Director of Business
Operations and Finance

Michael L. Pullen
Superintendent of Schools

Megan C. Paliotti
Assistant Superintendent
for Instruction and School Improvement

TO: Mr. Michael Pullen, Superintendent
Board of Education

FROM: Andrew J. DiBlasi, Director of Business Operations and Finance

SUBJECT: Corrective Action Plan (CAP) in Response to Audit Management Letter for Year Ending
June 30, 2024

DATE: November 6, 2024

We have recently received our audit of the 2023-24 Basic Financial Statements along with their letter “Communicating Internal Control Related Matters” from our independent auditor, Mengel, Metzger, Barr & Company LLP (MMB). The auditors’ findings have been noted below followed by the district response.

Finding: School Lunch Fund –

Federal Regulations #7 CFR Part 210.14(b) recommends the fund balance of the School Lunch fund not exceed three months average expenditures. As of June 30, 2024, the fund balance of the District’s School Lunch Fund totaled \$621,403 and exceeded three months average expenditures.

We recommend the District continue to closely monitor the School Lunch program and make every effort to comply with the Federal Regulations.

Corrective Action Planned: *The District will continue to monitor the fund balance of the School Lunch Program. The continued increase in food and labor costs will be an ongoing concern for the program. Equipment will be inspected and replaced as necessary. Also, effective July 1, 2024 the allowable fund balance has increased to six (6) months average expenditures.*

Contact Person: Andrew DiBlasi, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2025

Finding: Bidding/Quoting Procedures –

During the course of our examination, we reviewed one transaction involving a purchase over the bidding threshold that did not have the statement of non-collusion available for our review. We also reviewed one transaction involving a purchase over the quoting threshold that did not receive the correct number of quotes.

We recommend a continued effort be made to comply with Sections 103 and 104(b) of the General Municipal law as well as following the District’s procurement policy.

Corrective Action Planned: *The Business Office will continue to be diligent in ensuring that purchasing law and district policy are followed when procuring products and services.*

Contact Person: Andrew DiBlasi, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2025

Finding: Closing Procedures –

As part of the closing procedures, outstanding encumbrances should be reviewed and if determined to be doubtful, liquidated prior to the official closing of the books. This process was not completed resulting in adjustment being required to liquidate the encumbrances to the correct amounts.

We recommend every effort be made to review and liquidate encumbrances in a timely manner in order to avoid delays in the closing and audit process.

Corrective Action Planned: *The Business Office will be sure to follow the normal and customary closing procedures moving forward.*

Contact Person: Andrew DiBlasi, Director of Business Operations and Finance

Anticipated Completion Date: June 30, 2025

No other deficiencies were noted

Other Item:

The following item is not considered to be a deficiency in internal control: however, we consider it an other item which we would like to communicate to you as follows:

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.

Corrective Action Planned: *The District will complete the procedural manual addressing the federal compliance requirements.*

Contact Person: Andrew DiBlasi, Director of Business Operations and Finance

Anticipated Completion Date: June 30, 2025

COUNTY OF WAYNE
Office of the County Treasurer
Post Office Box 8
Lyons, NY 14489-0008

North Rose-Wolcott School

Summary of Unpaid and Returned School Taxes for the 2024-25 School year

Town Of	Rate Per/M do not round off	Unpaid Taxes	Penalty(2%)	Returned
Butler	12.836316	\$71,513.84	\$1,430.28	\$72,944.12
Huron	16.284878	\$306,251.62	\$6,125.03	\$312,376.65
Lyons	18.184787	\$571.86	\$11.42	\$582.42
Rose	10.907867	\$166,969.26	\$3,339.39	\$170,308.64
Savannah	13.811225	\$22,447.82	\$448.96	\$22,896.78
Sodus	16.531618	\$7,136.46	\$142.73	\$7,279.19
Wolcott	12.836316	\$185,089.40	\$3,701.79	\$188,791.18
	Totals	\$759,980.26	\$15,199.60	\$775,179.86

Please complete both forms and return with IT printout of unpaid taxes on or before November 15, 2024.

To: Wayne County Treasurer
Attn: Cyndi Kommer
P.O. Box 8
16 William Street
Lyons, NY 14489-0008

Personnel

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE~~

Overview

~~The District is committed to creating and maintaining an environment which is free from discrimination and harassment. Sexual harassment is one form of workplace discrimination. This policy addresses sexual harassment in the workplace. It is just one component of the District's overall commitment to maintaining a discrimination and harassment-free educational and work environment.~~

~~Sexual harassment is a form of employee misconduct, a violation of District policy, and unlawful. Employees of every level who engage in sexual harassment, including supervisory personnel who engage in sexual harassment, who knowingly allow such behavior to continue, or fail to report suspected sexual harassment will be subject to remedial and/or disciplinary action by the District. Sexual harassment may also subject the District to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability.~~

~~The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of sexual harassment in the workplace. The District will promptly respond to reports of sexual harassment in the workplace, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections, and impose disciplinary measures and implement remedies when warranted.~~

~~Inquiries about this policy may be directed to the District's Civil Rights Compliance Officer(s) (CRCO(s)) and/or Title IX Coordinator(s).~~

Scope and Application

~~This policy applies to all instances of sexual harassment perpetrated against a "covered person," regardless of immigration status, by anyone in the workplace, including a co-worker, supervisor, or third-party such as a non-employee, paid or unpaid intern, vendor, building security, visitor, volunteer, parent, or student. For purposes of this policy, a "covered person" includes:~~

- ~~a) — Employees;~~
- ~~b) — Applicants for employment;~~
- ~~c) — Paid or unpaid interns; and~~
- ~~d) — Non-employees, which include anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or other person providing services pursuant to a contract in the workplace.~~

(Continued)

Personnel

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

~~Sexual harassment in the workplace can occur between any individuals, regardless of their sex or gender. Unlawful sexual harassment is not limited to the physical workplace itself. Sexual harassment can occur on school property and at school functions which, for purposes of this policy, 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. It can also occur while employees are traveling for District business. Calls, texts, emails, and social media usage can constitute unlawful workplace harassment, even if they occur away from school property, on personal devices, or during non-work hours. Accordingly, conduct or incidents of sexual harassment that create or foreseeably create a disruption within the District may be subject to this policy in certain circumstances.~~

~~Other District policies and documents such as regulations, procedures, collective bargaining agreements, and the District's *Code of Conduct* may address misconduct related to sexual harassment and may provide for additional, different, or more specific grievance procedures depending on a number of factors including, but not limited to, who is involved and where the alleged sexual harassment occurred. These documents must be read in conjunction with this policy. Applicable policies or documents may include: Policy #3420 — Non-Discrimination and Anti-Harassment in the District; and Policy #3421 — Title IX and Sex Discrimination.~~

~~The dismissal of a complaint under one policy or document does not preclude action under another related District policy or document.~~

~~What Constitutes Sexual Harassment~~

~~Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender.~~

~~Under New York State Human Rights Law, sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment need not be severe or pervasive to be unlawful, and can be any harassing conduct that consists of more than petty slights or trivial inconveniences.~~

~~Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:~~

- ~~a) — Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;~~
- ~~b) — Such conduct is made either explicitly or implicitly a term or condition of employment; or~~

(Continued)

Personnel

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

- e) — ~~Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.~~

~~A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.~~

~~Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called "quid pro quo" harassment.~~

~~Any covered person who feels harassed should report the conduct so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.~~

Examples of Sexual Harassment

~~The following describes some actions that may constitute unlawful sexual harassment and that are strictly prohibited:~~

- a) — ~~Physical acts of a sexual nature, such as:~~
- ~~1. — Touching, pinching, patting, kissing, hugging, grabbing, brushing against another person's body or poking another person's body; and~~
 - ~~2. — Rape, sexual battery, molestation or attempts to commit these assaults.~~
- b) — ~~Unwanted sexual advances or propositions, such as:~~
- ~~1. — Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments; and~~
 - ~~2. — Subtle or obvious pressure for unwelcome sexual activities.~~
- c) — ~~Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.~~

(Continued)

Personnel

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

- d) ~~Sex stereotyping, which occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.~~
- e) ~~Sexual or discriminatory displays or publications anywhere in the workplace, such as pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.~~
- f) ~~Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, and the status of being transgender, such as:~~
 - 1. ~~Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;~~
 - 2. ~~Sabotaging an individual's work; and~~
 - 3. ~~Bullying, yelling, or name-calling.~~

Prohibition of Retaliatory Behavior (Whistle-Blower Protection)

~~Unlawful retaliation can be any action that could discourage a covered person from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).~~

~~The District prohibits any retaliatory behavior directed against complainants, victims, witnesses, and/or any other individuals who participate in the investigation of a complaint of sexual harassment. Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:~~

- a) ~~Made a complaint of sexual harassment, either internally or with any anti-discrimination agency;~~
- b) ~~Testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;~~
- e) ~~Opposed sexual harassment by making an oral or informal complaint of harassment to a supervisor, building principal, other administrator, or the CRCO;~~

(Continued)

Personnel

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

- d) ~~Reported that another employee has been sexually harassed; or~~
- e) ~~Encouraged a fellow employee to report harassment.~~

~~Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.~~

Reporting Allegations of Sexual Harassment

~~Preventing sexual harassment is everyone's responsibility. The District cannot prevent or remedy sexual harassment unless it knows about it. Any covered person who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, building principal, other administrator, or the CRCO. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior.~~

~~Reports of sexual harassment may be made orally or in writing. A form for submission of a written complaint is posted on the District website, and all covered persons are encouraged to use this complaint form. Persons who are reporting sexual harassment on behalf of another person should use the complaint form and note that it is being submitted on another person's behalf.~~

~~District employees must comply with reporting requirements in any other applicable District policy or document. Applicable policies or documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; and Policy #3421 -- Title IX and Sex Discrimination.~~

~~Any person who believes they have been a target of sexual harassment may also seek assistance in other available forums, as explained in this policy.~~

Supervisory Responsibilities

~~All supervisors, building principals, and other administrators who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, are required to report such suspected sexual harassment to the CRCO. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.~~

(Continued)

Personnel

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors, building principals, and other administrators will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors, building principals, and other administrators will also be subject to discipline for engaging in any retaliation.

Investigating Complaints of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in oral or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. Disclosure may, however, be necessary to complete a thorough investigation of the charges and/or notify law enforcement officials. All persons involved, including complainants, witnesses, and alleged harassers will be accorded due process, as outlined below, and in accordance with any applicable collective bargaining agreements to protect their rights to a fair and impartial investigation.

The District will not tolerate retaliation against anyone who files complaints, supports another's complaint, or participates in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- a) Upon receipt of a complaint, the CRCO will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate.

If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

- b) All complaints of sexual harassment will be investigated regardless of the form in which those complaints are made. For oral complaints, the individual will be encouraged to complete the complaint form, which is available on the District website, in writing. If he or she refuses, a complaint form based on the oral report will be prepared. The complainant will be provided a copy of the completed complaint form.

(Continued)

Personnel

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

- e) ~~If documents, emails, or phone records are relevant to the investigation, take steps to obtain and preserve them.~~
- d) ~~Request and review all relevant documents, including all electronic communications.~~
- e) ~~Interview all parties involved, including any relevant witnesses. If a student is involved, the District will follow all applicable District policies and procedures regarding questioning students.~~
- f) ~~Create written documentation of the investigation (such as a letter, memo, or email), which contains the following:~~
 - 1. ~~A list of all documents reviewed, along with a detailed summary of relevant documents;~~
 - 2. ~~A list of names of those interviewed, along with a detailed summary of their statements;~~
 - 3. ~~A timeline of events;~~
 - 4. ~~A summary of prior relevant incidents, reported or unreported; and~~
 - 5. ~~The basis for the decision and final resolution of the complaint, together with any corrective action(s).~~
- g) ~~Keep the written documentation and associated documents in a secure and confidential location.~~
- h) ~~Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.~~
- i) ~~Inform the individual who reported of the right to file a complaint or charge externally as outlined in this policy.~~

~~— Additionally, other District policies and documents address sexual harassment. These policies and documents may include: Policy #3420 — Non-Discrimination and Anti-Harassment in the District; and Policy #3421 — Title IX and Sex Discrimination. All complaints will be handled in accordance with the applicable District policies and/or documents.~~

~~— The determination as to which District policies and/or documents are applicable is fact specific, and the CRCO may work with other District staff such as the District's Title IX Coordinator(s) to determine which District policies and/or documents are applicable to the specific facts of the complaint.~~

(Continued)

Personnel

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

~~— If an investigation reveals that sexual harassment has occurred, the District will take immediate corrective action as warranted. This action will be taken in accordance with applicable law and regulation, as well as any applicable District policy, regulation, procedure, collective bargaining agreement, third-party contract, or other document such as the District's *Code of Conduct*.~~

Annual Training

~~— The District will provide a sexual harassment prevention training program to all employees on an annual basis. The training will be interactive and will include:~~

- ~~a) — An explanation of sexual harassment consistent with guidance issued by the Department of Labor in consultation with the Division of Human Rights;~~
- ~~b) — Examples of conduct that would constitute unlawful sexual harassment;~~
- ~~c) — Information concerning the federal and state statutory provisions concerning sexual harassment and remedies available to victims of sexual harassment;~~
- ~~d) — Information concerning employees' rights of redress and all available forums for adjudicating complaints; and~~
- ~~e) — Information addressing conduct by supervisors and any additional responsibilities for such supervisors.~~

Notification

~~— The District will provide this policy to all employees in writing. The District will post this policy prominently throughout the District to the extent practicable.~~

~~At the time of hiring and at every annual sexual harassment prevention training program, the District will provide each employee a notice containing this policy and the information presented at the District's sexual harassment prevention training program.~~

~~This notice will be provided in English and in the language identified by the employee as his or her primary language, provided that the New York State Department of Labor Commissioner has published a template of the model materials in that language.~~

~~— The notice will be delivered in writing, either in print or digitally. The notice will either link to or include, as an attachment or printed copy, the policy and training materials.~~

(Continued)

SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

Legal Protections and External Remedies

Sexual harassment is not only prohibited by the District but is also prohibited by state, federal, and, where applicable, local law.

Aside from the District's internal process, individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, an individual may seek the legal advice of an attorney.

In addition to those outlined below, individuals may have additional legal protections.

State Human Rights Law (HRL)

The HRL, codified as N.Y. Executive Law, art. 15, Section 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects covered persons, regardless of immigration status. A complaint alleging violation of the HRL may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time within one year (three years beginning August 12, 2020) of the harassment. If an individual did not file with DHR, they can sue directly in state court under the HRL, within three years of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the District does not extend the time to file with DHR or in court. The one year or three years is counted from the date of the most recent incident of harassment.

Individuals do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate the complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring the District to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees, and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. Individuals may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

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Personnel

SUBJECT: — SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 USC Section 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An individual alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov, or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Title IX

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex in any federally funded education program or activity. The U.S. Department of Education's Office for Civil Rights (OCR) enforces Title IX of the Education Amendments Act of 1972.

For more information about how to file a complaint, contact OCR at 800-421-3481 (TDD 800-877-8339) or visit: <https://www2.ed.gov/about/offices/list/ocr/docs/howto.html>. The website contains information about filing the complaint online, by mail, or by email.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city, or town in which they live to find out if such a law exists.

Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

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SUBJECT: ~~SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)~~

~~Title VII of the Civil Rights Act of 1964, 42 USC § 2000e et seq.
Title IX of the Education Amendments Act of 1972, 20 USC § 1681 et seq.
29 CFR § 1604.11(a)
34 CFR Subtitle B, Chapter I
Civil Service Law § 75-b
New York State Human Rights Law, Executive Law § 290 et seq.
Labor Law § 201-g~~

NOTE: ~~Refer also to Policies #3420 — Non-Discrimination and Anti-Harassment in the District
#3421 — Title IX and Sex Discrimination
#6122 — Employee Grievances
#7551 — Sexual Harassment of Students~~

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE**Overview**

The District is committed to creating and maintaining an environment which is free from harassment and discrimination. This policy addresses sexual harassment and gender discrimination in the workplace. It is intended to inform covered individuals of: their right to work in an environment that is free from sexual harassment and discrimination; what sexual harassment and discrimination look like; how they can prevent and report sexual harassment and discrimination; how they are protected from retaliation after taking action; and the general process for investigating a claim of sexual harassment and discrimination that falls under this policy. This policy is just one component of the District's overall commitment to maintaining a harassment and discrimination-free educational and work environment.

Under New York State Human Rights Law (NYSHRL), it is illegal for an employer to discriminate based on age, race, creed, color, national origin, citizenship or immigration status, sexual orientation, gender identity or expression, military status, sex, disability, predisposing genetic characteristics, familial status, marital status, status as a victim of domestic violence, or criminal history. These different identities impact an individual's perception and understanding of the world. For example, an individual's race, ability, or immigration status may impact their experience with gender discrimination in the workplace. While this policy is focused on sexual harassment and gender discrimination, the process for reporting and investigating discrimination based on other protected classes is generally the same. However, the exact process may vary depending on a number of factors including, but not limited to, who is involved. Other District policies and documents such as regulations, procedures, collective bargaining agreements, and the District's *Code of Conduct* detail the specific process for reporting and investigating discrimination based on other protected identities.

Sexual harassment is a form of workplace discrimination that subjects individuals to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but the District recognizes that discrimination can be related to or affected by other identities beyond gender.

Discrimination of any kind, including sexual harassment, is unlawful, a violation of District policy, and may subject the District to liability for the harm experienced by targets of discrimination. All individuals are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace.

Harassers may also be individually subject to liability and supervisors who fail to report or act on harassment may be liable for aiding and abetting sexual harassment and discrimination. Employees at every level who engage in harassment or discrimination, including supervisory personnel who engage in harassment or discrimination or who allow such behavior to continue, will be subject to remedial and/or disciplinary action by the District.

(Continued)

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SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of sexual harassment in the workplace. The District will promptly respond to reports of sexual harassment in the workplace, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections, and impose disciplinary measures and implement remedies when warranted.

Inquiries about this policy may be directed to the District's Civil Rights Compliance Officer(s) (CRCO(s)) and/or Title IX Coordinator(s).

Scope and Application

This policy applies to all instances of sexual harassment and gender discrimination perpetrated against a "covered individual" by anyone in the workplace, including a co-worker, supervisor, or third-party such as a non-employee, paid or unpaid intern, vendor, building security, visitor, volunteer, parent, or student. For purposes of this policy, a "covered individual" includes:

- a) Employees;
- b) Applicants for employment;
- c) Paid or unpaid interns; and
- d) Non-employees, which include anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or other person providing services pursuant to a contract in the workplace. These non-employees include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are non-employees providing equipment repair, cleaning services, or any other service through a contract with the District.

Other District policies and documents such as regulations, procedures, collective bargaining agreements, and the District's *Code of Conduct* may address misconduct related to sexual harassment and may provide for additional, different, or more specific grievance procedures depending on a number of factors including, but not limited to, who is involved and where the alleged sexual harassment occurred. These documents must be read in conjunction with this policy.

The dismissal of a complaint under one policy or document does not preclude action under another related District policy or document.

(Continued)

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)**What Constitutes Sexual Harassment**

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating individuals differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression, and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Under NYSHRL, sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior. However, NYSHRL specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. Generally, any behavior in which a covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of District policy. The intent of the behavior, for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts.

Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- a) The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile, or offensive work environment. The impacted individual does not need to be the intended target of the sexual harassment;
- b) Employment depends implicitly or explicitly on accepting such unwelcome behavior; or

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

- c) Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of the behavior. These decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- a) Hostile work environment which includes, but is not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.
- b) Quid pro quo harassment which occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment.

Any covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

Examples of Sexual Harassment

The following describes some actions that may constitute unlawful sexual harassment and that are strictly prohibited. This list is just a sample of behaviors and should not be considered exhaustive. Any covered individual who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- a) Physical acts of a sexual nature, such as:
 - 1. Touching, pinching, patting, kissing, hugging, grabbing, brushing against another individual's body, or poking another individual's body; or
 - 2. Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy.
- b) Unwanted sexual comments, advances, or propositions, such as:
 - 1. Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits;

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

2. Subtle or obvious pressure for unwelcome sexual activities; or
 3. Repeated requests for dates or romantic gestures, including gift-giving.
- c) Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
- d) Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
1. Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
 2. Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
- e) Sexual or discriminatory displays or publications anywhere in the workplace, such as:
1. Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;
 2. This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- f) Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
1. Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 2. Sabotaging an individual's work;
 3. Bullying, yelling, or name-calling;
 4. Intentional misuse of an individual's preferred pronouns; or

(Continued)

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

5. Creating different expectations for individuals based on their perceived identities:
 - (a) Dress codes that place more emphasis on women's attire;
 - (b) Leaving parents/caregivers out of meetings.

Who Can be a Target of Sexual Harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. This policy applies to all instances of sexual harassment perpetrated against a "covered individual" by anyone in the workplace, including a co-worker, supervisor, or third-party such as a non-employee, paid or unpaid intern, vendor, building security, visitor, volunteer, parent, or student.

Sexual harassment does not happen in a vacuum and discrimination experienced by an individual can be impacted by biases and identities beyond an individual's gender. For example:

- a) Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- b) An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- c) Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

Where Can Sexual Harassment Occur?

Unlawful sexual harassment is not limited to the physical workplace itself. Sexual harassment can occur on school property and at school functions which, for purposes of this policy, 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. It can occur while covered individuals are traveling for District business or at District or industry-sponsored events or parties. Calls, texts, emails, and social media usage by covered individuals can constitute unlawful workplace harassment, even if they occur away from school property, on personal devices, or during non-work hours. Accordingly, conduct or incidents of sexual harassment that create or foreseeably create a disruption within the District may be subject to this policy in certain circumstances.

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SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

Sexual harassment can occur when covered individuals are working remotely. Any behaviors outlined above that leave a covered individual feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the covered individual is working remotely when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a covered individual from making a formal complaint or supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. Adverse actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- a) Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- b) Publicly releasing personnel files;
- c) Refusing to provide a reference or providing an unwarranted negative reference;
- d) Labeling an employee as "difficult" and excluding them from projects to avoid "drama";
- e) Undermining an individual's immigration status; or
- f) Reducing work responsibilities, passing over for a promotion, or moving an individual's desk to a less desirable office location.

Retaliation is unlawful under federal, state, and (where applicable) local law. The NYSHRL protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- a) Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- b) Testified or assisted in a proceeding involving sexual harassment or discrimination under the NYSHRL or any other anti-discrimination law;

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

- c) Opposed sexual harassment or discrimination by making a verbal or informal complaint, or by simply informing a supervisor, building principal, other administrator, or the CRCO of suspected harassment;
- d) Reported that a covered individual has been sexually harassed or discriminated against; or
- e) Encouraged a covered individual to report harassment.

The District prohibits all retaliation. Any individual that reports an incident of sexual harassment or discrimination, provides information, or otherwise assists in any investigation of a sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment or discrimination if they believe it has occurred. Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of sexual harassment or discrimination.

Any District employee who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up to and including termination. All covered individuals who believe they have been subject to retaliation should inform a supervisor, building principal, other administrator, or the CRCO.

All employees and covered individuals who believe they have been a target of retaliation may also seek relief from government agencies, as explained in this policy.

Reporting Allegations of Sexual Harassment

Anyone who experiences, witnesses, or becomes aware of potential instances of sexual harassment is encouraged to report the behavior to a supervisor, building principal, other administrator, or the CRCO. Covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough or conversely because they do not want to see someone fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and could include education counseling, suspension, or termination.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is posted on the District's website if a covered individual would like to use it, but the complaint form is not required. Individuals who are reporting sexual harassment on behalf of another individual may use the complaint form and note that it is being submitted on another individual's behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another individual is also acceptable.

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

Reports may be made to a CRCO in person, by using the contact information for a CRCO, or by any other means that results in a CRCO receiving the person's verbal or written report. This report may be made at any time (including during non-business hours) by using the telephone number or email address, or by mail to the office address, listed for a CRCO.

Reports of sexual harassment may also be made to any other District employee including a supervisor or building principal. All reports of discrimination and/or harassment must be immediately forwarded to the CRCO. Reports may also be forwarded to other District employees depending on the allegations.

District employees must comply with reporting requirements in any other applicable District policy or document.

Covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained in this policy.

Supervisory Responsibilities

Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors, building principals, other administrators, and the CRCOs have a special responsibility to make sure employees feel safe at work and that workplaces are free from harassment and discrimination. All supervisors, building principals, and other administrators who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report the suspected sexual harassment to the CRCO. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

Supervisors, building principals, and other administrators should not be passive and wait for a covered individual to make a claim of harassment. If they observe such behavior, they must act.

Supervisors, building principals, and other administrators can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors, building principals, and other administrators, can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

While supervisors, building principals, and other administrators have a responsibility to report harassment and discrimination, they must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about

(Continued)

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Supervisors, building principals, and other administrators must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

Bystander Intervention

Any individual witnessing harassment as a bystander is encouraged to report it. A supervisor, building principal, or other administrator that is a bystander to harassment is **required** to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

- a) A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
- b) A bystander who feels unsafe interrupting on their own can ask a third-party to help intervene in the harassment;
- c) A bystander can record or take notes on the harassment incident to benefit a future investigation;
- d) A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
- e) If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace.

Grievance Process for Complaints of Sexual Harassment in the Workplace

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, equitable, and started and completed as soon as possible. Investigations will be kept confidential to the extent possible. Disclosure may, however, be necessary to complete a thorough investigation of the charges and/or notify law enforcement officials. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

The CRCO will generally oversee the District's investigation of all complaints of discrimination and/or harassment. In the event an anonymous complaint is filed, the District will respond to the extent possible.

District employees may be required to cooperate as needed in an investigation of suspected sexual harassment. The District recognizes that participating in a harassment investigation can be uncomfortable and has the potential to retraumatize a covered individual. Individuals receiving claims and leading investigations will handle complaints and questions with sensitivity toward participants.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, the CRCO:

- a) Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate.

If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

- b) Will investigate all complaints of sexual harassment regardless of how those complaints are reported and treat all complaints with equal priority. For verbal complaints, the individual will be encouraged to complete, in writing, the complaint form. If the individual reporting prefers not to fill out the complaint form, a complaint form or equivalent documentation based on the verbal reporting will be prepared. The individual reporting the harassment will be provided a copy of the completed complaint form.
- c) Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails, or phone records that may be relevant to the investigation. The CRCO will consider and implement appropriate document request, review, and preservation measures, including for electronic communications.
- d) Will seek to interview all parties involved, including any relevant witnesses. If a student is involved, the District will follow all applicable District policies and procedures regarding questioning students.
- e) Will create written documentation of the investigation (such as a letter, memo, or email), which contains the following:

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

1. A list of all documents reviewed, along with a detailed summary of relevant documents;
 2. A list of names of those interviewed, along with a detailed summary of their statements;
 3. A timeline of events;
 4. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
 5. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- f) Will keep the written documentation and associated documents in a secure and confidential location.
- g) Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document. Any corrective action taken will be in accordance with applicable law and regulation, as well as any applicable District policy, regulation, procedure, collective bargaining agreement, third-party contract, or other document such as the District's *Code of Conduct*.
- h) Will inform the individual(s) who reported the harassment of the right to file a complaint or charge externally as outlined in this policy.

Other District policies and documents address sexual harassment. All complaints will be handled in accordance with the applicable District policies and/or documents.

The determination as to which District policies and/or documents are applicable is fact specific, and the CRCO may work with other District staff such as the District's Title IX Coordinator(s) to determine which District policies and/or documents are applicable to the specific facts of the complaint.

Annual Training

The District will provide a sexual harassment prevention training program to all employees on an annual basis. The training will be interactive and will include:

- a) An explanation of sexual harassment consistent with guidance issued by the Department of Labor in consultation with the Division of Human Rights;
- b) Examples of conduct that would constitute unlawful sexual harassment;

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

- c) Information concerning the federal and state statutory provisions concerning sexual harassment and remedies available to victims of sexual harassment;
- d) Information concerning employees' rights of redress and all available forums for adjudicating complaints; and
- e) Information addressing conduct by supervisors and any additional responsibilities for such supervisors.

Notification

The District will provide this policy to all employees in-person or digitally through email upon hiring and will be posted prominently in all work locations. In addition to sending the policy through email, this policy will also be available on the District's website.

At the time of hiring and at every annual sexual harassment prevention training program, the District will provide each employee a notice containing this policy and the information presented at the District's sexual harassment prevention training program.

This notice will be provided in English and in the language identified by the employee as their primary language, provided that the New York State Department of Labor Commissioner has published a template of the model materials in that language.

The notice will be delivered in writing, either in print or digitally. The notice will either link to or include, as an attachment or printed copy, the policy and training materials.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by the District, but it is also prohibited by state, federal, and, where applicable, local law.

The District's internal process outlined in the policy above is one way for covered individuals to report sexual harassment. Covered individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, covered individuals may also seek the legal advice of an attorney.

In addition to those outlined below, individuals may have other legal protections.

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Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)New York State Division of Human Rights (NYSDHR)

The NYSHRL, NY Executive Law, Art. 15, Section 290 et seq., applies to all employers in New York State and protects covered individuals, regardless of immigration status. A complaint alleging violation of the NYSHRL may be filed either with the NYSDHR or in New York State Supreme Court.

Complaints of sexual harassment filed with NYSDHR may be submitted any time **within three years** of the harassment. If an individual does not file a complaint with NYSDHR, they can bring a lawsuit directly in state court under the NYSHRL, **within three years** of the alleged sexual harassment. An individual may not file with NYSDHR if they have already filed a NYSHRL complaint in state court.

Complaining internally to the District does not extend the time to file with NYSDHR or in court. The three years are counted from the date of the most recent incident of harassment.

Individuals do not need an attorney to file a complaint with NYSDHR, and there is no cost to file with NYSDHR.

NYSDHR will investigate the complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If sexual harassment is found at the hearing, NYSDHR has the power to award relief. Relief varies, but it may include requiring the employer to take action to stop the harassment, or repair the damage caused by the harassment, including paying of monetary damages, punitive damages, attorney's fees, and civil fines.

NYSDHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. Individuals may call (718) 741-8400 or visit: www.dhr.ny.gov.

Go to dhr.ny.gov/complaint for more information about filing a complaint with NYSDHR. The website has a digital complaint process that can be completed on a computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to NYSDHR. The website also contains contact information for NYSDHR's regional offices across New York State.

Call the NYSDHR sexual harassment hotline at **1-800-HARASS-3 (1-800-427-2773)** for more information about filing a sexual harassment complaint. This hotline can also provide a referral to a volunteer attorney experienced in sexual harassment matters who can provide limited free assistance and counsel over the phone.

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Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)The United States Equal Employment Opportunity Commission

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 USC Section 2000e et seq. An individual can file a complaint with the EEOC anytime within 300 calendar days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred but does not file a lawsuit.

Individuals may obtain relief in mediation, settlement, or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An individual alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov, or via email at info@eeoc.gov. To file a complaint with the United States Equal Employment Opportunity Commission, please visit <https://www.eeoc.gov/filing-charge-discrimination>.

If an individual filed an administrative complaint with the NYSDHR, then NYSDHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

Title IX

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex in education programs and activities that receive federal financial assistance. The United States Department of Education's Office for Civil Rights (OCR) enforces Title IX of the Education Amendments Act of 1972.

For more information about how to file a complaint, contact OCR at 800-421-3481 (TDD 800-877-8339) or visit: <https://www2.ed.gov/about/offices/list/ocr/docs/howto.html>. The website contains information about filing the complaint online, by mail, or by email.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city, or town in which they live to find out if a law exists.

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Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.

Title VII of the Civil Rights Act of 1964, 42 USC Section 2000e et seq.
Title IX of the Education Amendments Act of 1972, 20 USC Section 1681 et seq.
29 CFR Section 1604.11(a)
34 CFR Subtitle B, Chapter I
Civil Service Law Section 75-b
New York State Human Rights Law, Executive Law Section 290 et seq.
Labor Law Sections 201-g and 740

NOTE: Refer also to Policies #3420 -- Non-Discrimination and Anti-Harassment in the District
#3421 -- Title IX and Sex Discrimination
#6122 -- Employee Grievances
#7551 -- Sexual Harassment of Students

Adopted: 1992
Revised: 1/9/07; 10/28/08; 1/9/18; 3/12/19; 3/9/23;

SUBJECT: ~~EVALUATION OF PERSONNEL~~**All Staff Members**

~~The administration shall undertake the continuous program of supervision and evaluation of all personnel, including support staff, in the School District. The primary purposes of the evaluation shall be to encourage and promote improved performance and to make decisions about the occupancy of positions.~~

Teachers and Administrators

~~The North Rose—Walcott Central School District is committed to supporting the development of effective teachers and administrators. To this end, the District shall provide procedures for the evaluation of all professional staff. The District plans for Annual Professional Performance Review (APPR) of teachers and principals will be developed an Annual Professional Performance Review (APPR) plan/educator evaluation plan in accordance with applicable laws, Commissioner's and regulations, and Rules of the Board of Regents.~~

~~The primary purposes of these evaluations are:~~

- ~~a) —To encourage and promote improved performance;~~
- ~~b) —To guide professional development efforts; and~~
- ~~c) —To provide a basis for evaluative judgments by applicable school officials.~~

Disclosure of APPR/Educator Evaluation Ratings

~~—The Commissioner is required to disclose professional performance review/evaluation data for teachers and building principals on the New York State Education Department website and in any other manner to make this data widely available to the public. The District will provide notice to parents or legal guardians of their right to obtain this information and the methods by which the data can be obtained.~~

Education Law Sections 3012-c, and 3012-d
Public Officers Law Sections 87 and 89 Article 6
8 NYCRR Subpart 30-3
8 NYCRR Sections 80.1.1 and 100.2(o)

Adopted: 1992
Revised: 11/12/03; 4/14/15; 12/12/17;

Personnel

SUBJECT: INCIDENTAL TEACHING

The Board will comply with all applicable laws and regulations regarding incidental teaching. Any updates to applicable laws and regulations, whether temporary or permanent, will supersede any conflicting language in this policy. As a result, different incidental teaching rules may apply in certain years.

Generally, the Superintendent may assign a teacher to teach a subject not covered by that teacher's certificate or license for a period not to exceed five classroom hours a week, when no certified or qualified teacher is available after extensive and documented recruitment efforts, and provided that approval of the Commissioner of Education District Superintendent is obtained.

Not later than 20 business days after this assignment, the Superintendent must submit for approval an application, in a form satisfactory to the Commissioner District Superintendent, containing the following information:

- a) Evidence of extensive recruitment of a teacher certified in the appropriate area;
- b) The name and certification status of the teacher given such assignment;
- c) The subject which the teacher is being assigned to teach on an incidental basis and the total number of classes in the subject being taught on an incidental basis;
- d) The qualifications of the teacher to teach such subject on an incidental basis;
- e) The specific reasons why an incidental assignment is necessary;
- f) The anticipated duration of the incidental teaching assignment; and
- g) The number of applications, approved or pending, for authorization to make incidental teaching assignments in the same certification area for which the current authorization is being sought.

To be approved, the application must demonstrate to the satisfaction of the Commissioner District Superintendent that an incidental teaching assignment is necessary, that the teacher assigned is the best qualified to teach the subject on an incidental basis, and that the requirements of Commissioner's regulations have been met.

The Commissioner District Superintendent will issue a determination within 20 business days of receipt of the District's application.

(Continued)

_____ Personnel

SUBJECT: ~~INCIDENTAL TEACHING (Cont'd.)~~

~~_____ In the event that If the application is disapproved, the Superintendent, within seven business days of receipt of the notice of disapproval, will terminate the incidental teaching assignment. In the event that If the application is approved, this approval will be deemed to have commenced on the date of the incidental teaching assignment and will terminate on the last day of the school year for which it is granted.~~

~~The Superintendent may renew an incidental teaching assignment, in accordance with the requirements of Commissioner's regulations, for any subsequent school year.~~

~~_____ In addition to submitting to the Commissioner the information noted above for initial approval of an incidental teaching assignment, a renewal application must provide a number of assurances, including that To obtain a renewal, the Superintendent, as soon as possible after learning that the continued assignment of an incidental teacher is necessary, must submit an application which, in addition to including the information noted above for the initial approval of an incidental teaching assignment, must provide assurances by the Superintendent that:~~

- ~~a) _____ The teacher who previously taught the course on an incidental basis has been offered the opportunity to continue to teach the course or has not been offered an opportunity because the Superintendent has evidence that the course was not taught in an acceptable manner;~~
- ~~b) _____ tThe teacher assigned a course on an incidental basis has completed, or has agreed to complete, within the prescribed time period, at least three semester hours of credit or the a satisfactory equivalent leading to certification in the subject area of the incidental assignment.; and~~
- ~~c) _____ The teacher assigned to teach the course will be reimbursed by the District for the tuition cost of any portion of the three semester hours of credit or the equivalent required that is taken by the teacher at the request of the District, and satisfactory evidence that the teacher has been reimbursed in the event the teacher who is assigned has previously taught the course on an incidental basis, under a previous renewed approval.~~

8 New York Code of Rules and Regulations (NYCRR) Section 80-5.3

Adopted: 1992
Revised: 7/12/00; 11/12/03;

Personnel

SUBJECT: PROBATION AND TENURE

~~The Board will comply with all applicable laws and regulations regarding probation and tenure. Any updates to applicable laws and regulations, whether temporary or permanent, will supersede any conflicting language in this policy. As a result, different probationary and tenure rules may apply for teachers or building principals in certain circumstances.~~

Probation

~~— Generally, teachers, all other members of the teaching staff, principals, administrators, supervisors, and all other members of the supervising staff will be appointed by the Board upon the recommendation of the Superintendent for a probationary period of four years.~~

~~The probationary period will not exceed three years for teachers previously appointed to tenure in any district or BOCES within the state, provided that the teacher was not dismissed from that district or BOCES as a result of charges brought pursuant to Education Law Section 3020-a or 3020-b and met the required annual professional performance review (APPR) rating in his or her final year of service there.~~

~~Additionally, up to two years of service as a regular substitute teacher may be applied toward probationary service. (This is sometimes referred to as Jarema Credit.)~~

~~— The probationary period will not exceed three years for principals, administrators, supervisors, or other members of the supervising staff appointed on or after June 1, 2020 who were previously appointed to tenure as an administrator within an authorized administrative tenure area in any district or BOCES within the state provided that the individual was not dismissed from that district or BOCES as a result of charges brought pursuant to Education Law Section 3020-a or 3020-b.~~

~~During the probationary period, a staff member will be given assistance in adjusting to the new position, but the essential qualifications for acceptable performance will be assumed because the staff member attained the required certification or license.~~

~~A staff member's appointment may be discontinued at any time during his or her their probationary period upon the recommendation of the Superintendent and by majority vote of the Board.~~

~~Any staff member not recommended for tenure appointment will be notified in writing by the Superintendent no later than 60 days before his or her their probationary period expires.~~

Tenure

~~The Board will comply with all applicable laws and regulations regarding tenure.~~

~~At the expiration of the probationary period or within six months prior, the Superintendent will make a written report to the Board recommending for appointment to tenure those who have been found competent, efficient, and satisfactory and, in the case of teachers and building principals, those who have received APPR ratings of effective or highly effective in at least three of the preceding four years, exclusive of any breaks in service.~~

(Continued)

Personnel

SUBJECT: — PROBATION AND TENURE (Cont'd.)

~~If a teacher or building principal receives an APPR rating of ineffective in their final probationary year after receiving APPR ratings of effective or highly effective in the preceding probationary years, they will not be eligible for tenure. However, the Board may extend that teacher's or building principal's probationary time by an additional year. The teacher or building principal may be eligible for immediate tenure if he or she they successfully appeals the ineffective rating.~~

~~The Board may then by a majority vote appoint to tenure any or all of the persons recommended by the Superintendent.~~

~~A teacher or building principal will remain on probationary status until the end of the school year in which he or she has they have received APPR ratings of effective or highly effective for at least three of the four preceding school years, exclusive of any breaks in service. During this time, the Board may grant tenure contingent upon a teacher's or building principal's receipt of a minimum APPR rating in the final year of his or her their probationary period. If the contingency is not met after all appeals are exhausted, the grant of tenure will be void and unenforceable and the teacher's or building principal's probationary period may be extended for an additional year in accordance with law.~~

Resolutions Making Appointments

~~Each Board resolution making a probationary appointment or an appointment on tenure will specify:~~

- ~~a) The name of the appointee;~~
- ~~b) The tenure area or areas in which the professional will devote a substantial portion of his or her their time;~~
- ~~c) The date probationary service or service on tenure commences in each area;~~
- ~~d) The expiration date of the appointment, if made on a probationary basis. For appointments of classroom teachers and building principals, the resolution must state that:~~
 - ~~1. To receive tenure, the individual must receive composite or overall APPR ratings of effective or highly effective in at least three of the four preceding years; and~~
 - ~~2. If the teacher or building principal receives an ineffective composite or overall APPR rating in his or her their final year of probation, he or she they will not be eligible for tenure at that time; and~~
- ~~e) The certification status of the appointee in reference to the position to which the individual is appointed.~~

(Continued)

~~Personnel~~

SUBJECT: ~~PROBATION AND TENURE (Cont'd.)~~

~~Education Law §§ 2509, 2573, 3012, 3014, and 3031~~
~~8 NYCRR § 301.3~~

~~NOTE: Refer also to Policy #6217 -- Professional Staff: Separation~~

Adopted: 2/9/16
Revised: 12/12/17; 3/23/23;

SUBJECT: SELECTION OF ATHLETIC COACHES

~~In accordance with Commissioner's regulations, the appointment of coaches for interscholastic athletics teams must meet certain criteria:~~

~~Specifically, certified physical education teachers may coach any sport, and teachers with coaching qualifications and experience certified in areas other than physical education may coach any sport provided they complete certain first aid and course requirements as enumerated in Commissioner's regulations.~~

~~Also, the Board of Education may employ as temporary coaches of interschool sport teams uncertified persons, including volunteers, with coaching qualifications and experience satisfactory to the Board, but only when certified physical education teachers or teachers certified in other areas with coaching qualifications and experience are not available. Uncertified persons, including volunteers, must first obtain a temporary coaching license, valid for one year, issued pursuant to the conditions as specified in Commissioner's regulations.~~

~~The temporary coaching license may be renewed once upon the completion of or enrollment in an approved course in philosophy, principles and organization of athletics; and candidates for any subsequent renewal of a temporary coaching license shall have completed or demonstrate evidence of satisfactory progress toward the completion of an approved education program for coaches pursuant to Commissioner's regulations.~~

~~The Superintendent or his/her designee will ensure that the appointment of athletic coaches is in compliance with all applicable laws and regulations; and a job description will be provided to all candidates for athletic coaching positions in the District.~~

Education Law Sections 3009(1) and 3010

8 New York Code of Rules and Regulations (NYCRR) Sections 80.18 and 135.4(e)(7)(i)(e)

Personnel

SUBJECT: ~~LEAVES OF ABSENCE~~

~~— In general, leaves of absence will be administered by the Superintendent. The Board reserves the right to grant leaves of absence for purposes or under conditions not contemplated or considered in the policy statement. Where a leave of absence is falsely requested or improperly used, the Board may undertake appropriate disciplinary action. The purpose or conditions of a leave of absence may not be altered except by permission of the Superintendent, as expressed in writing.~~

~~Leaves of Absence, Contractual, Et Al.~~

~~a) — Employees who are members of a negotiating unit:~~

~~Authorization is granted to approve requests for leaves of absence submitted in accordance with provisions of contracts in effect between the District and each bargaining unit.~~

~~b) — Employees who are not members of a negotiating unit:~~

~~Authorization is granted to approve requests for leaves of absence submitted by these employees where the requests are consistent with provisions of contracts in effect between the District and the bargaining unit most compatible with the employment status of the employee.~~

~~c) — Employees who are under contract to the District:~~

~~Authorization is granted to implement provisions for leaves of absence contained in each contract.~~

~~Leaves of Absence, Unpaid, Not Covered Above~~

~~a) — Subject to limitations enumerated in this policy statement, authorization is granted for the following unpaid leaves of absence:~~

- ~~1. — For a period of time not to exceed one school year for approved graduate study, this leave to include any required internship experience.~~
- ~~2. — At the expiration of a paid sick leave of absence, this leave may be extended for a period of time not longer than the end of the school year after the school year in which the paid leave of absence began.~~

~~b) — Unpaid leaves of absence cannot be used to extend vacation periods, to take vacations, to engage in other occupations, or to provide additional personal leaves, except that the Superintendent will have discretion, where circumstances warrant, to approve leaves of absence for those purposes.~~

~~c) — Unpaid leaves of absence will not be granted unless the services of a substitute employee, satisfactory in the discretion of the Superintendent, can be secured.~~

(Continued)

Personnel

SUBJECT: ~~LEAVES OF ABSENCE (Cont'd.)~~

- d) ~~Except where it interferes with an employee's legal or contractual rights, the timing of unpaid leaves of absence will be granted at the convenience of the District.~~

Other Leaves of Absence

Other leaves of absence include, but are not limited to, the following:

- a) ~~Emergency Service Volunteer Leave~~

~~Upon presentation of a written request from the American Red Cross and with the approval of the Superintendent, employees certified by the American Red Cross as disaster volunteers will be granted leave from work with pay for up to 20 days in any calendar year to participate in specialized disaster relief operations. This leave will be provided without loss of seniority, compensation, sick leave, vacation leave or other overtime compensation to which the volunteer is otherwise entitled.~~

- b) ~~Screenings for Cancer~~

~~Employees will be granted up to four hours of paid leave on an annual basis to undertake a screening for cancer. This leave will be excused leave and will not be charged against any other leave to which the employee is entitled.~~

- e) ~~Blood Donation~~

~~The District must either, at its option:~~

- ~~1. Grant three hours of unpaid leave of absence in any 12-month period to an employee who seeks to donate blood off-premises. The leave may not exceed three hours unless agreed to by the Superintendent or designee; or~~
- ~~2. Allow its employees without use of accumulated leave time to donate blood during work hours at least two times per year at a convenient time and place set by the Superintendent or designee, including allowing an employee to participate in a blood drive at the District.~~

~~Leave taken by employees at a District-designated donation alternative (such as a District-sponsored blood drive at the workplace) must be paid leave that is provided without requiring the employee to use accumulated vacation, personal, sick, or other leave time.~~

~~The District will not retaliate against an employee for requesting or obtaining a leave of absence under this section. Additional leaves for the purpose of blood donation under any other provision of law will not be prevented.~~

(Continued)

Personnel

SUBJECT: — LEAVES OF ABSENCE (Cont'd.)

d) — Bone Marrow Donation

Employees seeking to undergo a medical procedure to donate bone marrow will be granted leaves to do so, the combined length of the leaves to be determined by the physician, but may not exceed 24 work hours unless agreed to by the Superintendent or designee. The District will require verification for the purpose and length of each leave requested by the employee for this purpose.

The District will not retaliate against an employee for requesting or obtaining a leave of absence under this section. Additional leaves for the purpose of bone marrow donation under any other provision of law will not be prevented.

e) — Nursing Mothers (Breastfeeding/Lactation)

The District will provide reasonable unpaid break time or permit the use of paid break time or meal time each day to allow an employee to express breast milk for her their nursing child each time the employee has reasonable need to express breast milk for up to three years following childbirth. The District will make reasonable efforts to provide a room or other location in close proximity to the work area where the employee can express milk in privacy. The District will not discriminate against an employee who chooses to express breast milk in the workplace.

Upon employee request, the District will designate a room or other location to be used by the employee to express breast milk which will be in close proximity to the work area, well lit, shielded from view, and free from workplace or public intrusion. The location will, at a minimum, contain a chair, a working surface, nearby access to clean running water, and an electrical outlet. The location will not be a restroom or toilet stall. The District will provide access to refrigeration for the purposes of storing expressed milk.

If the sole purpose of the location is not dedicated for use by employees to express breast milk, the location will be made available to employees when needed and will not be used for any other purpose while in use. The District will provide notice to all employees as soon as practicable when the location has been designated for use by employees to express breast milk.

Reasonable unpaid break time is generally no less than 20 minutes and no more than 30 minutes dependent upon the proximity of the designated location for expressing breast milk. In most situations, the District is required to provide unpaid break time at least once every three hours if requested by the employee. At the employee's option, the District will allow the employee to work before or after her their normal shift to make up the amount of time used during the unpaid break time(s) so long as the additional time requested falls within the District's normal work hours.

(Continued)

Personnel

SUBJECT: LEAVES OF ABSENCE (Cont'd.)

~~The District will provide written notice to employees who are returning to work following the birth of a child of their right to take unpaid leave for the purpose of expressing breast milk. This notice may either be provided individually to affected employees or to all employees generally through publication of the notice in the employee handbook or posting of the notice in a central location.~~

~~Any employee wishing to avail herself of this benefit is required to give the District advance notice, preferably prior to her return to work, to allow the District an opportunity to establish a location and schedule leave time to accommodate employees as needed.~~

~~The District will provide a written notification regarding the rights of nursing employees to express breast milk in the workplace to each employee upon hire, annually thereafter, and to employees returning to work following the birth of a child. This notice will be based on a written policy developed by the Commissioner of Labor and will at a minimum:~~

- ~~1. Inform employees of their rights pursuant to law;~~
- ~~2. Specify how a request may be submitted to the District for a room or other location for use by an employee to express breast milk;~~
- ~~3. Require the District to respond to requests within a reasonable time frame that is not to exceed five business days.~~

~~The District will not discriminate or retaliate against an employee who chooses to express breast milk in the workplace.~~

f) Witnesses or Victims of Crimes

~~The District will grant an unpaid leave of absence to an employee, who is a victim of or a witness to a criminal offense, that is required or chooses to appear as a witness, consult with the district attorney, or exercise his or her their rights as provided in the Criminal Procedure Law, the Family Court Act, and the Executive Law.~~

~~To use this leave, the employee must provide notice of the need for leave at any time prior to the actual day of leave. The District is permitted to ask the party who sought the attendance or testimony of the employee to provide verification of the employee's service. Employees will not be penalized or discharged for absences by reason of a required appearance as a witness in a criminal proceeding, or consultation with the district attorney, or exercising his or her their rights as provided under the law.~~

~~(Continued)~~

Personnel

SUBJECT: LEAVES OF ABSENCE (Cont'd.)

g) Victims of Domestic Violence

Unless the absence would cause an undue hardship to the District, the District will provide reasonable accommodations to employees who are victims of domestic violence who must be absent from work for a reasonable time in accordance with law.

An employee availing themselves of this leave must provide the District with reasonable advance notice, unless providing this notice is not feasible. An employee unable to provide reasonable advance notice must, within a reasonable time after the absence, provide a certification to the District when requested.

To the extent allowed by law, the District will maintain the confidentiality of any information related to an employee's status as a victim of domestic violence.

h) Military Leave

The District will comply with state and federal laws regarding military leave and re-employment.

i) Jury Duty

As provided by law, any employee who is summoned to serve as a juror and who notifies the District to that effect prior to his or her term of service will not, on account of absence by reason of jury service, be subject to discharge or penalty. The District will ensure that all absences for this purpose are granted in accordance with law and the terms of any applicable collective bargaining agreement.

j) Voting

Employees who are registered voters and have four consecutive hours either between the opening of the polls and the beginning of their working shift, or between the end of their working shift and the closing of the polls, will be deemed to have sufficient time to vote and will therefore not be eligible for paid leave to vote in any election.

Employees who are registered voters, and do not have sufficient time outside of their working hours to vote in any election, may without loss of pay for up to two hours, take so much time off as will, when added to their voting time outside of their working hours, enable them to vote. The employee will be allowed time off for voting only at the beginning or the end of his or her working shift, as the District may designate, unless otherwise mutually agreed.

(Continued)

Personnel

SUBJECT: ~~LEAVES OF ABSENCE (Cont'd.)~~

~~Employees requiring working time off to vote must notify the District not more than ten or less than two working days before the day of the election.~~

~~The District must post a notice informing employees of their right to leave in order to vote not less than ten working days before an election and until polls close on election day. This notice will be conspicuously posted in a place where it can be seen by employees as they come and go to their place of work.~~

~~29 USC Section 207(r)218d
Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), 38 USC Sections
—4301-4333
Civil Service Law Sections 71-73 and 159-b
Education Law Sections 1709(16), 2509(6), 2573(12), 3005, 3005-a and 3005-b
Election Law Section 3-110
Executive Law Section 296(22)
General Municipal Law Sections 92, 92-c, and 92-d
Judiciary Law Sections 519 and 524
Labor Law Sections 202-a, 202-i, 202-j, 202-l, and 206-c
Military Law Sections 242 and 243
Penal Law Section 215.14~~

Adopted: 1992

Revised: 11/12/03; 1/9/07; 5/13/08; 4/9/13; 12/12/17; 3/24/20; 3/23/23;

Personnel

**SUBJECT: ~~DETERMINATION OF EMPLOYMENT STATUS: EMPLOYEE OR
INDEPENDENT CONTRACTOR~~**

~~— The District has the primary responsibility for determining whether an individual is rendering services as an employee or as an independent contractor. When making this determination, the District must consider the factors set forth in state regulations.~~

~~— A certification of the determination that an individual is an employee is required when the District initially reports to the New York State and Local Retirement System (NYSLRS) certain covered professionals, including — those persons providing services as an attorney, physician, engineer, architect, accountant, or auditor.~~

Definitions

~~— "Employee" means an individual performing services for the District for which the District has the right to control the means and methods of what work will be done and how the work will be done.~~

~~— "Independent contractor" means a consultant or other individual engaged to achieve a certain result for the District, but who is not subject to the direction of the employer District as to the means and methods of accomplishing the result. The District will not enter into agreements with independent contractors for instructional services except under the limited circumstance permitted by the New York State Education Department (NYSED).~~

Employees to be Reported to NYSLRS

~~— Only persons who are active members of NYSLRS and who have been assigned a registration number will be included in the reporting requirements. In the case of employees who are in the process of being registered to membership, all service, salary and deductions data, and mandatory contributions will be accumulated by the District and the accumulation will be included with the first monthly report which is due after the employee's registration number has been assigned. All persons employed by the District will be included in the reporting requirements. The District will provide the information deemed necessary by the retirement system for all employees except those who actively participate in another public retirement system or program. In the case of employees who are in the process of being registered to membership, all service, salary, and deduction data and mandatory contributions will be accumulated by the District and the accumulation will be included with the first monthly report which is due after the employee's registration or identification number has been assigned.~~

~~— An individual serving the District as an independent contractor or consultant is not an employee and should not be reported to the retirement system.~~

~~— The District has the primary responsibility for determining whether an individual is rendering services as an employee or as an independent contractor. When making this determination, the District must consider the factors set forth in state regulations.~~

(Continued)

Personnel

**SUBJECT: ~~DETERMINATION OF EMPLOYMENT STATUS: EMPLOYEE OR
INDEPENDENT CONTRACTOR (Cont'd.)~~**

~~— The District will also complete, as necessary, a Certification Form for Individuals Engaged in Certain Professions (Form RS2414) as promulgated by the Office of the New York State Comptroller. When making a determination as to an individual's status as an employee or independent contractor, no single factor will be considered to be conclusive of the issue. All factors will be considered in making an assessment of an individual's status when engaged to perform services.~~

Written Explanation by District: Employer Reporting of Certain Professions

~~— In the case of an individual whose service has been engaged by the District in the capacity of attorney, physician, engineer, architect, accountant, or auditor and the District has determined that the individual is rendering service as an employee and, therefore, may be eligible for credit with a retirement system, the District will submit to the retirement system, in a form prescribed by the Comptroller and certified by the Chief Fiscal Officer of the District, an explanation of the factors that led to the conclusion that the individual is an employee and not an independent contractor or consultant.~~

~~— When making a determination as to an individual's status as an employee or independent contractor, no single factor will be considered to be conclusive of the issue. All factors will be considered in making an assessment of an individual's status when engaged to perform services.~~

~~— The District will also complete, as necessary, a Certification Form for Individuals Engaged in Certain Professions (Form RS 2414) as promulgated by the Office of the New York State Comptroller.~~

Legal Services

Charging for Legal Services

~~— An attorney will not simultaneously be an independent contractor and an employee of the District for the purpose of providing legal services to the District.~~

~~— An attorney who is not an employee of the District will not seek to be or be considered, treated or otherwise reported by the District as an employee thereof for purposes of compensation, remuneration, health insurance, pension, and all associated employment-related benefits and emoluments.~~

Reports Regarding Attorneys

~~— The District will, on or before the 45th day after the commencement of its fiscal year, file with the State Education Department NYSED, the State Comptroller, and the Attorney General a report specifying:~~

- ~~a) All attorneys who provide legal services to the District or Board;~~
- ~~b) Whether the District or Board hired those attorneys as employees; and~~

(Continued)

Personnel

**SUBJECT: ~~DETERMINATION OF EMPLOYMENT STATUS: EMPLOYEE OR~~
~~INDEPENDENT CONTRACTOR (Cont'd.)~~**

e) ~~All remuneration and compensation paid for legal services.~~

~~Protection Against Fraud~~

~~Any person who knowingly makes any false statement, or falsifies or permits to be falsified any record or records of the retirement system in any attempt to defraud the system, or who receives certain benefits or payments in excess of statutory limits, as a result of those acts, will be guilty of criminal conduct, and will be punished under the laws of New York State.~~

~~Education Law §§ 525, 2050-2054~~

~~Retirement and Social Security Law §§ 11, 34, 311, and 334~~

~~2 NYCRR §§ 315.2 and 315.3~~

~~Adopted: 7/1/08~~

~~Revised: 4/9/13; 12/12/17;~~

Claims Audit Report NRW CSD Warrant 0027

11/1/2024

Summary of findings:

I checked all transactions in Warrant 0027 dated 11/1/2024 and found the following:

- 1) PO 25-00569 Brian Cole: The PO is dated 10/9/2024. The invoice is dated 8/21/2024.
- 2) PO 25-00211 Empire Tractor, Inc.: The PO is dated 8/7/2024. The invoice is dated 8/5/2024.
- 3) PO 25-00612 Lesley Haffner: The PO is dated 10/18/2024. The invoice is dated 10/13/2024.

November 01, 2024
12:18:36 pm

North Rose-Wolcott Central School Dist

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Warrant Report
Fiscal Year: 2025

Warrant: 0027-Payables 11/01/24

P.O. Number	Account	Description	TransPayment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					79,463.50	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					79,463.50	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					79,463.50	

Net Disbursement by Fund - All Payments

Fund Summary					
A					\$ 79,293.77
F					169.73
Total for All Funds					\$ 79,463.50
Bank Account Summary		Computer Checks	Cash Replacement	EFT's	Transactions
LYONS BANK GENERAL F		51 Checks (149490-149540)	0	0	60
LYONS BANK SPECIAL A		1 Check (003345)	0	0	1
Total for All Computer Checks					\$ 79,293.77
					169.73
					\$ 79,463.50

I hereby certify that I have audited the claims for the 52 checks and 0 electronic disbursements above, in the total amount of \$ 79,463.50. 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.

Date

Claims Auditor

Emily Merry, Claims Auditor

Claims Audit Report NRW CSD Warrant 0028

11/4/2024

Summary of findings:

I checked all transactions in Warrant 0028 dated 11/4/2024 and there were no findings to report.

November 04, 2024 12:39:20 pm	North Rose-Wolcott Central School Dist					Page 2
Warrant Report Fiscal Year: 2025 Warrant: 0028-Payables 11/04/25						
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					4,545.10	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					4,545.10	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					4,545.10	
Net Disbursement by Fund - All Payments						
Fund Summary						\$ 4,545.10
A						
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		
LYONS BANK GENERAL F	1 Check (149541)	0	0	5	\$ 4,545.10	

I hereby certify that I have audited the claims for the 1 checks and 0 electronic disbursements above, in the total amount of \$ 4,545.10 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.

11/4/2024
Date
Emily Merry
Claims Auditor

Emily Merry, Claims Auditor

Claims Audit Report NRW CSD Warrant 0029

11/8/2024

Summary of findings:

I checked all transactions in Warrant 0029 dated 11/8/2024 and found the following:

- 1) PO 25-00601 Easter Seals New York, Inc: The PO is dated 10/18/2024, but invoice SEP24-KS-NORTHROSE is dated 9/30/2024.
- 2) PO 25-00659 Ehrlich Rentokil Pest Control: The PO is dated 11/1/2024, but the invoice is dated 10/22/2024.
- 3) PO 25-00488 Livingston's Tree Service: The PO is dated 9/30/2024, but invoice 401 is dated 9/11/2024.
- 4) PO 25-00600 Rochester School For The Deaf: The PO is dated 10/18/2024, but invoice 4201-2085 is dated 9/15/2024. Authority to pay was granted 10/31/2024.
- 5) PO 25-00599 University of Rochester Pediatrics- NDBP: The PO is dated 10/28/2024, but invoice 202410-2820 is dated 10/14/2024.

November 08, 2024
10:41:58 am

North Rose-Wolcott Central School Dist
Warrant Report
Fiscal Year: 2025
Warrant: 0029-Payables 11/08/24

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P.O. Number	Account	Description	TransPayment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					168,142.08	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					168,142.08	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					168,142.08	

Not Disbursement by Fund - All Payments

Fund Summary					
A					\$ 158,814.01
C					10,981.75
F					218.04
H					128.28
Total for All Funds					\$ 168,142.08
Bank Account Summary					
LYONS BANK GENERAL F	35 Checks (149542-149576)	Cash Replacement	EFT's	Transactions	\$ 158,814.01
LYONS BANK SCHOOL LU	10 Checks (013274-013283)				10,981.75
LYONS BANK SPECIAL A	2 Checks (003346-003347)				218.04
H- CAPITAL FUND CHEC	1 Check (001073)				128.28
Total for All Computer Checks					\$ 168,142.08

I hereby certify that I have audited the claims for the 48 checks and 0 electronic disbursements above, in the total amount of \$ 168,142.08. 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.

11/8/2024
Date
Emily Merry
Claims Auditor

Emily Merry, Claims Auditor