

Brockport Central School District

40 Allen Street, Brockport, New York 14420-2296

Mission Statement

We engage and empower each student to achieve excellence as a learner and citizen.

Board Members

Terry Ann Carbone (2024)

Jeffrey Harradine (2022)

David Howlett (2025)

Daniel Legault (2026)

Robert Lewis (2023)

Kathy Robertson (2024)

Michael Turbeville (2023)

December 7, 2021

6 p.m.

Hill School Cafetorium



Brockport Central School District

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We, the Board of Education, promise to:

- Put students first
- Focus on the goal
- Be respectful
- Recognize and value differences
- Engage in honest communication
- Honor and maintain confidentiality
- Speak with one voice
- Work hard and have fun

December 7, 2021
Regular Board Meeting 6 p.m.
Hill School Cafetorium

Call to Order
Pledge to the Flag
Fire Exits

Motion to Approve the Order of the Agenda

Approval of Minutes

- November 16, 2021 – Regular Board Meeting Minutes

Board Presentations:

- Brockport’s Best award presentation to Tina Colby, Hill Principal; Justin Jackson, Elementary teacher; Britni Zweibel, AIS teacher; and all Hill School Pioneers
- Summer School: Randall Yu, Ginther Assistant Principal and Kelly Keenan, Teacher Instructional Specialist

Communications – Public Comments:

Members of the audience wishing to speak must sign in no later than 5:55 p.m. A period of time, not to exceed 30 minutes, is set aside at regular meetings of the board for the purpose of hearing comments from interested individuals. Board of Education members will not engage in conversation or answer questions during this portion of the meeting.

- Each speaker is allowed up to five (5) minutes to present his/her remarks.
- Speakers must not give or defer their time slot to another person.
- All remarks must be addressed to the President of the Board, or the presiding officer. Please ensure remarks are respectful and dignified. Public comments must not single any individuals out by using names or identifiable information.

Board Reports:

Committee	Last Meeting	Next Meeting	Committee Member(s)
BOCES Board	November 17, 2021 6 p.m.	December 15, 2021	Mr. Gerald Maar (BCSD Liaison)
MCSBA Information Exchange	November 10, 2021 Noon	January 12, 2022 Noon	Trustee Robertson



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MCSBA Board Leadership Meeting	November 3, 2021 5:45 p.m.	January 5, 2022 5:45 p.m.	President Carbone Vice President Harradine
MCSBA Labor Relations Committee	November 17, 2021 Noon	January 19, 2022 Noon	Trustee Lewis
MCSBA Legislative Committee	December 1, 2021 Noon	January 5, 2022 Noon	President Carbone
MCSBA Executive Committee	December 1, 2021 5:45 p.m.	February 2, 2022 5:45 p.m.	President Carbone & Mr. Bruno
Diversity, Equity, and Inclusion (DEI) Committee	December 1, 2021 3:45 p.m.	January 5, 2022 3:45 p.m.	President Carbone Vice President Harradine Member Robertson Mr. Bruno

1. New Business

None

2. Policy Development

- 2.1 3290 Operation of Vehicles on District Property – first reading
- 2.2 3310 Public Access to Records – first reading
- 2.3 3410 Code of Conduct on School Property – first reading
- 2.4 3411 Unlawful Possession of a Weapon Upon School Grounds – first reading
- 2.5 3420 ID Badges – first reading
- 2.6 3510 Emergency Closings – first reading
- 2.7 3600 Legal Qualifications of Voters at School District – first reading

3. Instructional Planning & Services

- 3.1 Verbal – Rachel Kluth, Ed.D., Assistant to the Superintendent for Secondary Instruction
- 3.2 Approval of book: *The Stuff of Life* by Mark Schultz for Living Environment.
- 3.3 Verbal – Lynn Carragher, Assistant to the Superintendent for Inclusive Education and Instruction.
- 3.4 Approval of CSE Recommendations (3.4.1-3.4.8)
 - 3.4.1 On November 3, 9, 12, 17 and 18, 2021, the District Committee on Special Education reviewed students and made recommendations for placement.
 - 3.4.2 On November 9, 10 and 17, 2021, the District Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.4.3 On November 5, 8, 18, and 23, 2021, the Committee on Preschool Special Education reviewed students and made recommendations for placement.
 - 3.4.4 On November 8, 10, 15, 18, and 23, 2021, the Ginther Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.4.5 On November 9, 2021, the Barclay Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.4.6 On November 22, 2021, the Hill Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.4.7 On November 2, 3, 4, 9, 12, 15, and 23, 2021, the Oliver Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.4.8 On October 29, November 5, 8, 9, 10, 12, 17, 18, 19, and 22, 2021, the High School Subcommittee on Special Education reviewed students and made recommendations for placement.



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4. Personnel

CERTIFIED

4.1 Appointments

- 4.1.1 Celia Zielinski, to be appointed as a School Social Worker at Hill School and Oliver School effective January 14, 2022. Provisional certificate as a School Social Worker. Probationary period January 14, 2022 through January 13, 2026. This expiration date is tentative and conditional only. In order to be eligible for tenure the employee must meet all requirements of Education Law and corresponding regulations. Annual salary \$45,979 (prorated \$25,518).
- 4.1.2 Alexis Thorne, to be appointed as a School Social Worker at the High School effective December 8, 2021. Pending provisional certificate as a School Social Worker. Probationary period December 8, 2021 through December 7, 2025. This expiration date is tentative and conditional only. In order to be eligible for tenure the employee must meet all requirements of Education Law and corresponding regulations. Annual salary \$44,467 (prorated \$30,015).

4.2 Resignations

- 4.2.1 Katrina Martin, Speech Teacher at Ginther School, resigning effective December 15, 2021.

4.3 Substitutes

- 4.3.1 Chelsea Finnerty (Contracted Building Substitute, \$130/day)
- 4.3.2 Michael Greenblatt (Contracted Building Substitute, \$130/day)
- 4.3.3 Lorie Henry
- 4.3.4 Karlene Vandeusen, terminated, effective November 13, 2021
- 4.3.5 Joseph Sarratori

4.4 Teacher Immersion Fellowship Program Participants

None

4.5 Leaves of Absence

- 4.5.1 Rebecca Cucit, requesting an unpaid leave of absence effective December 6, 2021 through August 31, 2022.

4.6 Other

- 4.6.1 **UPDATE**, Gerri Hofstra, ~~JV Cheerleading Coach, Level C – Step 6, \$3609~~, **Varsity Cheerleading Coach Level B – Step 6 \$4373**.
- 4.6.2 Melissa Snider, JV Cheerleading Coach, Level C – Step 9, \$4052.
- 4.6.3 Ty Daly, Mod B Wrestling Coach, Level F – Step 1 \$2103.
- 4.6.4 Rachel Rathke, French Club Advisor, Level K – Step 1 \$694 (prorated \$426 Dec – June).
- 4.6.5 **UPDATE**, Samantha DiPerna, Friends of Rachel Advisor, Level L- Step 1 \$389 (~~prorated \$62 Oct 6 – Nov 18~~) (**prorated \$ 344 Oct 6 – June**).
- 4.6.6 Lauren Reinhardt, Hill Hawks Strings, Level L- Step 1, \$389.
- 4.6.7 Christine Howlett, Sign Language Club, Level L – Step 1, \$389 (prorated \$262 Dec – June).
- 4.6.8 Neil Czerniak, Play Director, Level J – Off Step 7, \$1258.96.
- 4.6.9 Neil Czerniak, Play Producer, Level K – Off Step 7, \$1095.85.
- 4.6.10 Neil Czerniak, Play Set Painter, Level L – Step 1, \$389.
- 4.6.11 Elizabeth Banner, Play Costumer, Level K – Off Step 4, \$1032.64
- 4.6.12 Elizabeth Banner, Play & Musical Props, Level L – Step 4, \$439.
- 4.6.13 Neil Czerniak, Musical Director, Level A – Off Step 4 \$4563.73.
- 4.6.14 Neil Czerniak, Musical Set Painter, Level L – Step 1, \$389.
- 4.6.15 Neil Czerniak, Musical Producer, Split position w/ Banner, Level K – Off Step 7, \$547.92
- 4.6.16 Elizabeth Banner, Musical Producer, Split position w/ Czerniak, Level K – Off Step 7, \$547.92.



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- 4.6.17 Elizabeth Banner, Musical Customer, Level K – Off Step 2, \$992.54.
- 4.6.18 Elizabeth Banner, Musical Vocal Director, Level F – Off Step 7, \$2138.85.
- 4.6.19 Shawn Halquist, Musical Music Director, Level F – Off Step 7, \$2138.85.
- 4.6.20 Jamie Porteus, Musical Chorographer, Level J – Off Step 5, \$1210.07.
- 4.6.21 Neil Czerniak, Technical Support Supervisor (OMS Musical), Level K – Off Step 5, \$1535.03.

CLASSIFIED

4.7 Appointments

- 4.7.1 **UPDATE** -- Nurjahan Khan, to be appointed as a probationary Teacher Aide at Oliver Middle School effective ~~November 17, 2021~~ **November 22, 2021**. Rate is set at \$12.50 per hour. Probationary period begins on ~~November 17, 2021~~ **November 22, 2021** and ends on ~~November 16, 2022~~ **November 21, 2022**.
- 4.7.2 **UPDATE** -- Courtney Carson, to be appointed as a provisional Office Clerk II (11 Months) at the High School effective ~~December 6, 2021~~ **November 29, 2021**. Rate is set at \$15.80 per hour. Probationary period is to be determined.
- 4.7.3 **UPDATE** -- Laura Alhart, to be appointed as a probationary Food Service Helper at the High School effective ~~November 17, 2021~~ **November 29, 2021**. Rate is set at \$12.50 per hour. Probationary period begins on ~~November 17, 2021~~ **November 29, 2021** and ends on ~~November 16, 2022~~ **November 28, 2022**.
- 4.7.4 **UPDATE** -- Amanda Mousaw, to be appointed as a probationary Teacher Aide at Oliver Middle School effective ~~November 29, 2021~~ **December 3, 2021**. Rate is set at \$12.50 per hour. Probationary period begins on ~~November 29, 2021~~ **December 3, 2021** and ends on ~~November 28, 2022~~ **December 2, 2022**.
- 4.7.5 Aaron White, to be appointed as a probationary Cleaner at Oliver Middle School effective December 12, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 12, 2021 and ends on December 11, 2022. (Pending fingerprint clearance.)
- 4.7.6 Nicole Wissinger, to be appointed as a probationary Custodian at Ginther School and Barclay School effective December 30, 2021. Rate is set at \$16.68 per hour. Probationary period begins on December 30, 2021 and ends on March 29, 2022.
- 4.7.7 Catherine Metz, to be appointed as a probationary Nurse Aide at Hill School effective December 13, 2021. Rate is set at \$13.10 per hour. Probationary period begins on December 13, 2021 and ends on March 12, 2022.
- 4.7.8 Sara Kaypak, to be appointed as a probationary Teacher Aide at the High School effective January 3, 2022. Rate is set at \$14.00 per hour. Probationary period begins on January 3, 2022 and ends on January 2, 2023. (Pending fingerprint clearance.)
- 4.7.9 Jennifer Manard, to be appointed as a probationary Teacher Aide at the High School effective December 13, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 13, 2021 and ends on December 12, 2022.
- 4.7.10 Lillian Pitcher, to be appointed as a probationary Food Service Helper at the High School effective December 16, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 16, 2021 and ends on December 15, 2022. (Pending fingerprint clearance.)
- 4.7.11 Spencer Grande, to be appointed as a probationary Cleaner at Ginther School effective December 28, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 28, 2021 and ends on December 27, 2022. (Pending fingerprint clearance.)
- 4.7.12 Darcy Kane, to be appointed as a probationary Food Service Helper at Oliver Middle School effective December 13, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 13, 2021 and ends on December 12, 2022. (Pending fingerprint clearance.)
- 4.7.13 Jaime Cushman, to be appointed as the Lead Automotive Mechanic position in the Transportation Department effective December 8, 2021. The annual stipend is \$2,000 (pro-rated for 2021-2022).



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- 4.7.14 Paul Poduslo, to be appointed as a probationary Teacher Aide at Oliver Middle School effective January 3, 2022. Rate is set at \$14.00 per hour. Probationary period begins on January 3, 2022 and ends on January 2, 2023. (Pending fingerprint clearance.)
- 4.7.15 Matthew Akyuz, to be appointed as a probationary Teacher Aide at Oliver Middle School effective December 13, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 13, 2021 and ends on December 12, 2022. (Pending fingerprint clearance.)
- 4.7.16 Sally Swanger, to be appointed as a probationary Food Service Helper at the High School effective December 13, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 13, 2021 and ends on December 12, 2022. (Pending fingerprint clearance.)
- 4.7.17 Janice Bradt, to be appointed as a probationary Teacher Aide at the High School effective December 8, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 8, 2021 and ends on December 7, 2022.

4.8 Resignations

- 4.8.1 Ariana Allen, Cleaner, Ginther School and Barclay School, resigning, effective November 21, 2021.
- 4.8.2 Nicole Wissinger, Cleaner, Ginther School, resigning effective December 29, 2021, pending board approval to the position of Custodian.
- 4.8.3 Catherine Metz, School Aide/Cafeteria Monitor, High School, resigning effective December 12, 2021, pending board approval to the position of Nurse Aide.
- 4.8.4 Amber Bruckman, Teacher Aide, High School, terminated effective November 29, 2021.

4.9 Substitutes

- 4.9.1 Kaitlyn Lepp, School Aide
- 4.9.2 Kathleen Mitchell, Food Service Helper
- 4.9.3 Tricia Becker, Bus Attendant (training for CDL)
- 4.9.4 Donald Litolff, Bus Attendant (training for CDL)
- 4.9.5 April Northrop, Bus Attendant (training for CDL)
- 4.9.6 Zachary Hursch, Bus Attendant, pending fingerprint clearance
- 4.9.7 Keith Pasly, Bus Attendant (training for CDL)
- 4.9.8 Thomas McDonough, Bus Attendant (training for CDL)
- 4.9.9 Natalie Mitchell, Bus Attendant (training for CDL)
- 4.9.10 Jaime Kieffer, Bus Attendant (training for CDL)
- 4.9.11 Kurt Fishbaugh, Cleaner
- 4.9.12 Hayden Watt, Student Cleaner
- 4.9.13 Indigo Pardun, Student Lifeguard
- 4.9.14 Cody Vohs, Bus Attendant (training for CDL)

4.10 Volunteers

None

4.11 College Participants

- 4.11.1 Holli Cotton, Student Teacher, (Dawn Siragusa)
- 4.11.2 Malcolm Rinzel, Field Experience, (John Akers)
- 4.11.3 Catherine Lauria, Practicum, (Maria Belpanno)

4.12 Leaves of Absence

- 4.12.1 Melinda Hagen, School District Tax Collector, effective December 17, 2021 through the anticipated date of February 7, 2022.

4.13 Other

- 4.13.1 **UPDATE** – Jenna Crosier, change from Provisional appointment to Probationary appointment as Payroll Clerk, effective November 19, 2021.



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4.13.2 **UPDATE** – Jaclyn Stalter, change from Provisional appointment to Probationary appointment as Office Clerk III, effective October 29, 2021.

4.13.3 Approval of the extension successor agreement for the Exempt Non-Supervisor Bargaining Unit – July 1, 2019 through June 30, 2025.

5. Financial

5.1 Verbal – Jill Reichhart, Director of Finance

5.2 Approval of STEM Program donation

5.3 Approval of Steam Roller donation

5.4 Approval of Basic Financial Statements, Management Letter and Corrective Action Plan for the year ended June 30, 2021

5.5 Approval of Brockport BEST Foundation Donation - \$250.00 Bookmobile Summer 2022 donation

5.6 Approval of Brockport BEST Foundation Donation - \$300.00 2D Shape Cookies & 3D Cone Trees

5.7 Approval of Brockport BEST Foundation Donation - \$600.00 Students in Action – Random Acts of Kindness

6. Physical Plant, Safety & Security, Transportation and Support Services

6.1 Verbal – Darrin Winkley, Assistant Superintendent for Business

6.2 Approval of Excess Equipment – CEPACS Department

7. Human Resources

7.1 Verbal – Jerilee DiLalla, Assistant Superintendent for Human Resources

8. Report of the Superintendent of Schools

8.1 Verbal – Sean C. Bruno, Superintendent of Schools

9. Board Operations

9.1 2021-22 Board of Education Meeting Schedule

9.2 2022-23 Budget Development Calendar

9.3 2021-22 MCSBA Calendar

10. Old Business

11. Other Items of Business

None

12. Round Table

13. Executive Session

13.1 It is anticipated that the Board will enter into Executive Session for the purpose of discussing the medical, financial, credit, or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal, or removal of a particular person or corporation.

14. Adjournment

Next Board of Education Meeting:

Tuesday, December 21, 2021, at 6 p.m., Hill Cafetorium

**Visitors must complete a health screening prior to attending the Board meeting found at www.bcsd.org (click on the Community tab and “BCSD Visitor/Vendor Health Screening”).*

Face coverings are required regardless of vaccination status.

**BROCKPORT CENTRAL SCHOOL BOARD
OF EDUCATION
November 16, 2021**

These are the minutes of the Regular Board Meeting held on November 16, 2021. The meeting was called to order at 6:01 p.m. by President Carbone.

The following Board Members were in attendance:

Terry Ann Carbone, President
Jeffrey Harradine, Vice President
Daniel Legault, Board Member (joined via zoom)
Kathy Robertson, Board Member
Michael Turbeville, Board Member

Also present were:

Sean Bruno, Superintendent of Schools
Lynn Carragher, Assistant to the Superintendent for Inclusive Education
Jerilee DiLalla, Assistant Superintendent for Human Resources
Rachel Kluth, Ed.D. Assistant to the Superintendent for Secondary Instruction
Jill Reichhart, Treasurer and Finance Director
Darrin Winkley, Assistant Superintendent for Business
Tammy Clarke, Deputy District Clerk
Laura Alhart
Tammy Bubb
Todd Hagreen
Heather Randall
Sophia Visconte
Tina Visconte

Excused:

David Howlett, Board Member
Robert Lewis, Board Member

ORDER OF THE AGENDA

Mr. Turbeville moved, seconded by Ms. Robertson, the Board approved the order of the agenda including hand carries: 4.7.8-4.7.9, 4.9.10-4.9.11 and amending 4.7.6 – correcting the spelling of last name to KHAN and removing 4.9.7. The motion carried 5-0.

MINUTES

Mr. Turbeville moved, seconded by Mr. Legault, the Board approved the November 2, 2021, Regular Board Meeting minutes. The motion carried 5-0.

BOARD PRESENTATIONS

- The book, The Stuff of Life by Mark Schultz was presented by Heather Randell, high school science teacher. It will be placed on an upcoming Board agenda.
- Todd Hagreen, Athletic Director, presented on Fall Athletics.

COMMUNICATION – PUBLIC COMMENT

- None

BOARD REPORTS

- Ms. Robertson reported there were issues with zoom at the Information Exchange meeting on November 10. Discussion included NYS Seal of Civic Readiness, which Dr. Rachel Kluth also updated board members on.
- Ms. Carbone attended the November 3 Board Leadership meeting which focused on the challenges at all school districts.

1. New Business

None

2. Policy Development

Mr. Harradine moved, seconded by Mr. Turbeville. The Board approved the second reading of policies 2.1-2.11. The motion carried 5-0.

- 2.1 3170 Research within the District
- 2.2 3180 District Website and Web Pages
- 2.3 3190 Use of Therapy Dogs in School
- 2.4 3210 Visitors to the School
- 2.5 3220 Public Participation at School Board Meetings
- 2.6 3231 Complaints About Policies
- 2.7 3240 Distribution of Promotional Materials to Students/Advertising in Schools
- 2.8 3250 Parent-Teacher-Student Association
- 2.9 3260 Booster Organizations
- 2.10 3280 Use of Facilities
- 2.11 3282 Staff Use of School Facilities/Internal Use

3. Instructional Planning & Services

- 3.1 Verbal – Rachel Kluth, Ed.D., Assistant to the Superintendent for Secondary Instruction
 - Dr. Kluth stated that Brockport's new 24/7 tutoring services for secondary students, provided by *Paper* has been launched. It is starting off very positive and students have been logging in to utilize tutoring help. Thank you to Mr. Pincelli, Mr. Roberts, and Mr. Smith for their help getting this up and running.
- 3.2 Verbal – Lynn Carragher, Assistant to the Superintendent for Inclusive Education and Instruction.
 - Ms. Carragher provided a COVID-19 update which included information on onsite PCR testing for students. This gives parents another resource and it is county funded.
 - Ms. Carragher also discussed the district's partnership with Genesee Mental Health which will include increasing services onsite.
- 3.3 Mr. Harradine moved, seconded by Ms. Robertson, the Board approved Consent Items (CSE) 3.3.1-3.3.8. the motion carried 5-0.
 - 3.3.1 On October 14, 29, November 2 and 5, 2021, the District Committee on Special Education reviewed students and made recommendations for placement.
 - 3.3.2 On October 22, 25, 26, 28, 29, November 1, 3, and 4, 2021, the District Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.3 On October 15, 25, 28, November 2 and 5, 2021, the Committee on Preschool Special Education reviewed students and made recommendations for placement.
 - 3.3.4 On October 21, 3, and 4, 2021, the Ginther Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.5 On October 29, and November 3, 2021, the Barclay Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.6 On October 29, and November 3, 2021, the Hill Subcommittee on Special Education reviewed students and made recommendations for placement.

- 3.3.7 On October 12, 13, 20, 29, and November 4, 2021, the Oliver Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.3.8 On October 21, 29, November 3 and 8, 2021, the High School Subcommittee on Special Education reviewed students and made recommendations for placement.

4. Personnel

Mr. Legault moved, seconded by Mr. Harradine, the Board approved Personnel 4.1-4.13 including hand carries: 4.7.8-4.7.9, 4.9.10-4.9.11, amending 4.7.6 – correcting the spelling of last name to KHAN and removing 4.9.7. The motion carried 5-0.

CERTIFIED

4.1 Appointments

- 4.1.1 Samantha DiPerna, to be appointed as a long-term substitute English teacher at the high school effective November 29, 2021 through June 30, 2022. Initial certificates in ELA grades 7-12, 5-6 extension ELA and students with disabilities grades 7-12. Annual salary \$37,100 (prorated \$ 26,341).

4.2 Resignations

- 4.2.1 Matthew Schultz, Director of Transportation to resign effective December 10, 2021.
- 4.2.2 Michael Zale, Business Teacher at the High School to resign effective December 31, 2021

4.3 Substitutes

- 4.3.1 Lea Calhoun
- 4.3.2 Zachary Grasso (Contracted Building Substitute, \$130/day)
- 4.3.3 Carter Mink (Contracted Building Substitute, \$130/day)
- 4.3.4 Hanna O'Donnell
- 4.3.5 Eleanor Pell
- 4.3.6 Justin Scheg (Contracted Building Substitute, \$130/day)

4.4 Teacher Immersion Fellowship Program Participants

None

4.5 Leaves of Absence

None

4.6 Other

- 4.6.1 **UPDATE** Ryan McDonell, extra teaching assignment (0.1 FTE) effective November 3, 2021 through June 30, 2022 ~~\$6,629.90~~, **\$5237.62**.
- 4.6.2 **UPDATE** Patricia Arnold, Mentor Teacher, ~~\$300 (prorated Sept – Nov)~~, **\$500 (prorated Sept – Jan)**.
- 4.6.3 **UPDATE** Rebecca Barrett, Mentor Teacher, ~~\$300 (prorated Sept – Nov)~~, **\$1000 (Sept – June)**.
- 4.6.4 Michael Casale, Mentor Teacher, \$800 (prorated Nov – June).
- 4.6.5 Nancy Postilli, substitute AIS Sunrise Teacher, effective November 17, 2021 through June 10, 2022, at a pay rate of \$53.00 per hour.
- 4.6.7 Justin Jackson, substitute AIS Sunrise Teacher, effective November 17, 2021 through June 10, 2022, at a pay rate of \$53.00 per hour.
- 4.6.8 Bryn Hayes, Mod B Basketball Coach, Level F-Step 2 \$2910.

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4.7 Appointments

- 4.7.1 **Offer Rescinded** -- Shannon Caton, to be appointed as a probationary Teacher Aide effective September 7, 2021. Rate is set at \$12.50 per hour. Probationary period begins on September 7, 2021 and ends on September 6, 2022.
- 4.7.2 Amanda Mousaw, to be appointed as a probationary Teacher Aide at Oliver Middle School effective November 29, 2021. Rate is set at \$12.50 per hour. Probationary period begins on November 29, 2021 and ends on November 28, 2022. (Pending fingerprint clearance.)

- 4.7.3 Jacob Coogan, to be appointed as a probationary Cleaner at Oliver Middle School effective November 29, 2021. Rate is set at \$12.50 per hour. Probationary period begins on November 29, 2021 and ends on November 28, 2022. (Pending fingerprint clearance.)
- 4.7.4 Laura Alhart, to be appointed as a probationary Food Service Helper at the High School effective November 17, 2021. Rate is set at \$12.50 per hour. Probationary period begins on November 17, 2021 and ends on November 16, 2022. (Pending fingerprint clearance.)
- 4.7.5 William Brawn, to be appointed as an interim Director of Transportation in the Transportation Department effective November 17, 2021. Rate is set at \$375 per day.
- 4.7.6 Nurjahan Khan, to be appointed as a probationary Teacher Aide at Oliver Middle School effective November 17, 2021. Rate is set at \$12.50 per hour. Probationary period begins on November 17, 2021 and ends on November 16, 2022. (Pending fingerprint clearance.)
- 4.7.7 **UPDATE:** Jordan Naughton, to be appointed as a probationary Microcomputer Maintenance Technician at the High School effective ~~November 18, 2021~~ **November 15, 2021**. Rate is set at \$15.25 per hour. Probationary period begins on ~~November 18, 2021~~ **November 15, 2021** and ends on ~~November 17, 2022~~ **November 14, 2022**.
- 4.7.8 **HAND CARRY:** Michael Connelly, to be appointed as a probationary Bus Driver in the Transportation Department effective November 17, 2021. Rate is set at \$19.02 per hour. Probationary period begins on November 17, 2021 and ends on November 16, 2022.
- 4.7.9 **HAND CARRY:** Jennifer Eckerd, to be appointed as a probationary Bus Attendant in the Transportation Department effective November 17, 2021. Rate is set at \$12.50 per hour. Probationary period begins on November 17, 2021 and ends on November 16, 2022.

4.8 Resignations

- 4.8.1 Lola Stockmaster, Teacher Aide, Oliver Middle School, resigning, effective November 5, 2021.
- 4.8.2 Christine Mickey, School Aide/Cafeteria Monitor, Oliver Middle School, resigning, effective November 2, 2021.
- 4.8.3 Sherry Hagmier, Teacher Aide, Oliver Middle School, resigning for the purpose of retirement, effective November 29, 2021.
- 4.8.4 Suzan DiRoma, Bus Attendant, Transportation Department, resigning for the purpose of retirement, effective December 1, 2021.
- 4.8.5 Chelsea Farrand, Bus Operations Supervisor, Transportation Department, resigning, effective November 23, 2021.

4.9 Substitutes

- 4.9.1 Lisa Baker, School Aide
- 4.9.2 Deanna Bartlett, Cleaner
- 4.9.3 Audrey Foos, School Aide
- 4.9.4 Frank Heinz, Bus Driver
- 4.9.5 Oriel Hodge, Student Cleaner
- 4.9.6 Anna Lancie, School Aide
- 4.9.7 ~~Debra O'Neill, Bus Driver~~ **PULLED FROM AGENDA**
- 4.9.8 Aiden Onofrechuk, Student Cleaner
- 4.9.9 Philiasophia Wood, Student Cleaner
- 4.9.10 **HAND CARRY:** Hillarie Aiello-Baylor, Bus Attendant
- 4.9.11 **HAND CARRY:** Susan Nashburn, Bus Attendant

4.10 Volunteers

None

4.11 College Participants

- 4.11.1 Kayla Usborne, Student Teaching, (Phillip Thore)
- 4.11.2 Kurt Eschner, Student Teaching, (Jennifer Fredericks)
- 4.11.3 Molly Nichols, Student Teaching, (Justin Jackson)
- 4.11.4 Kylee Rosbrook, Student Teaching, (Erin Reed)
- 4.11.5 Brooklyn Hill, Student Teaching, (Charles Kinsey)

4.12 Leaves of Absence

None

4.13 Other

- 4.13.1 UPDATE – Anthony DiNatale, change from Provisional appointment to Probationary appointment as Bus Operations Supervisor, effective November 17, 2021.
- 4.13.2 UPDATE – Lisa Juby, change from Provisional appointment to Probationary appointment as Bus Operations Supervisor, effective November 17, 2021.
- 4.13.3 Approval of the extension successor agreement for the United Public Service Employees Union – July 1, 2019 through June 30, 2025.

5. Financial

- 5.1 Verbal – Jill Reichhart, Director of Finance
- Ms. Reichhart reported on the November 10 Budget Committee meeting that focused on Transportation, Buildings & Grounds and Safety & Security 2022-2023 budgets.
 - An Audit Committee meeting is scheduled on November 17.
- 5.2 Mr. Harradine moved, seconded by Mr. Turbeville, RESOLVED, that the Board of Education approve the Treasurer’s Report for the months of June, July, August, and September 2021, as submitted and prepared by District Treasurer, Jill Reichhart. The motion carried 5-0.
- 5.3 Mr. Turbeville moved, seconded by Mr. Harradine, RESOLVED, that the Board of Education approve the Financial Report for the months of July, August, and September 2021, as submitted and prepared by District Treasurer, Jill Reichhart. The motion carried 5-0.

6. Physical Plant, Safety & Security, Transportation and Support Services

- 6.1 Verbal – Darrin Winkley, Assistant Superintendent for Business
- Mr. Winkley distributed the 2021 Capital Project Vote brochure that will be going out to the community this weekend. Thank you to Ms. Croce, Ms. Decker, Mr. Manchester, BOCES and all who had a hand in developing this. Presentations have been taking place to staff and outside groups.
 - Mr. Winkley discussed a COVID intermunicipal agreement with Monroe County and has an upcoming meeting with FEMA to discuss COVID reimbursements. There will be more information to follow.

7. Human Resources

- 7.1 Verbal – Jerilee DiLalla, Assistant Superintendent for Human Resources
- Ms. DiLalla stated the district is hosting a job fair November 22 from 9:00 am – 6:00 pm in the Technology and Training Center. Kudos to the HR department for their help in setting this up.

8. Report of the Superintendent of Schools

- 8.1 Verbal – Sean C. Bruno, Superintendent of Schools
- Mr. Bruno reported that the Monroe County Superintendents met with Dr. Mendoza and discussion focused on NYS testing item “Test to Stay”.
 - Mr. Bruno attended Class Acts and stated the students are amazing and thanked all involved.
 - Mr. Bruno stated the administrative team is phenomenal and thanked them for their hard work keeping our district safe.

9. Board Operations

- 9.1 2021-22 Board of Education Meeting Schedule
- 9.2 2022-23 Budget Development Calendar
- 9.3 2021-22 MCSBA Calendar

10. Old Business

- 10.1 Mr. Turbeville moved, seconded by Ms. Robertson, the Board approved the revised 2021-22 School Calendar. The motion carried 5-0.

11. Other Items of Business

None

12. Round Table

- Board members thanked everyone for their hard work.
- Mr. Harradine attended Castle Coffee at OMS and highly suggests it. It is an inviting calm place and is run by students. Warm beverages and tasty treats are served with a smile on Mondays, Tuesdays, Thursdays, and Fridays from 7:30 - 9:30 a.m. for staff members.

13. Executive Session

- 13.1 Mr. Turbeville moved, seconded by Ms. Robertson, the Board adjourned the regular meeting at 7:06 p.m. to enter into Executive Session for the purpose of discussing the medical, financial, credit, or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal, or removal of a particular person or corporation. The motion carried 5-0.

Mr. Turbeville moved, seconded by Mr. Legault, the Board entered into executive session at 7:30 p.m. The motion carried 5-0.

Mr. Turbeville moved, seconded by Mr. Legault, the Board adjourned executive session and entered into regular session at 8:25 p.m. The motion carried 5-0.

Regular Session

Mr. Harradine moved, seconded by Mr. Turbeville, the Board approved Dr. Pamela Kissel as the Interim Ginther Elementary Principal effective November 29, 2021 at the rate of \$500/day. The motion carried 5-0.

14. Adjournment

- 14.1 Mr. Harradine moved, seconded by Mr. Turbeville, the Board adjourned the meeting at 8:26 p.m. The motion carried 5-0.

Prepared by:

Tammy Clarke, Deputy District Clerk

Date

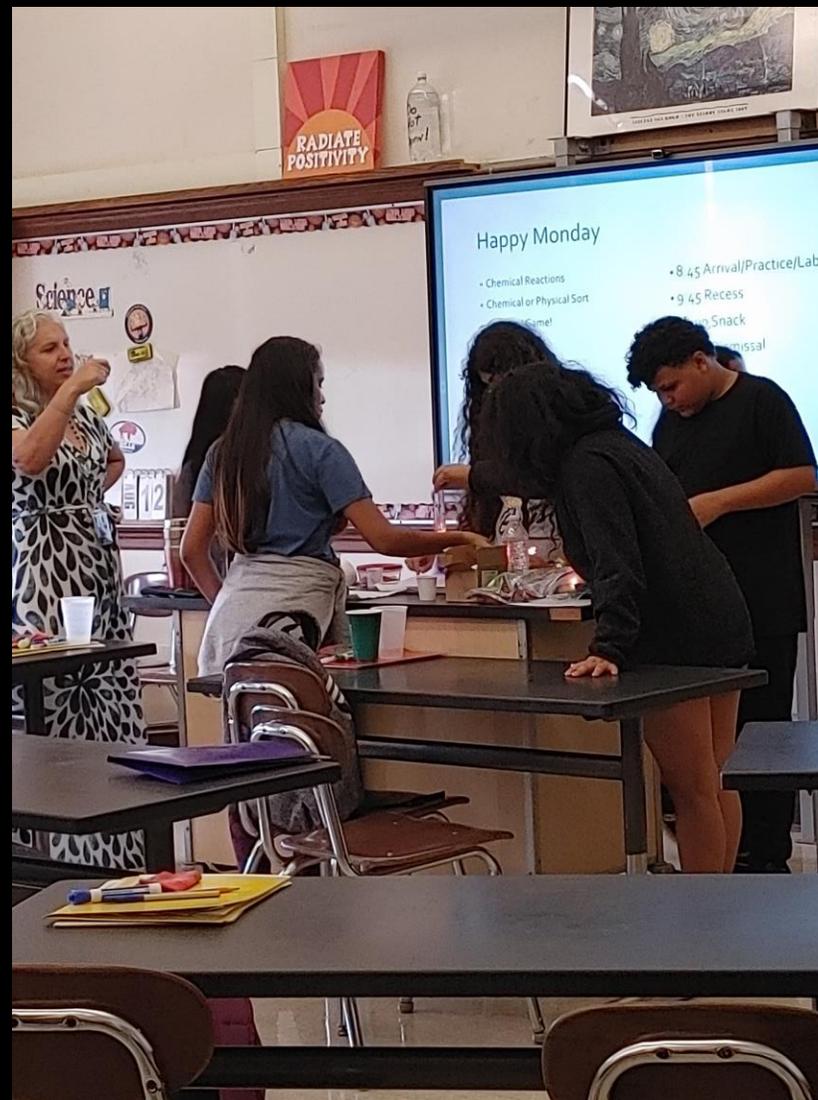
PRESENTATIONS TO THE BOARD



ELL Summer School 2021

Hosted by Brockport Central
School District in collaboration
with BOCES2

Coordinators: Kelly Keenan & Anne Henderson





Students came from:

Churchville Chili

Holley

Hilton

Brockport

Year 1: Wheatland

Goals of the Program

- Provide English Language exposure to students that many students will potentially not experience for the entire summer in their homes/communities
- Review/preview academic vocabulary and language
- Provide the opportunity to build background knowledge
- Provide opportunities for ELLs to socialize and build relationships with peers who share their experiences as non-native speakers
- Provide the opportunity for ELLs to operate in an “academic” environment without the pressure of a typical classroom (time limits, grades, testing, peers who they may not relate to, etc.)

Five principles of instruction for teaching ELLs

Principle 1

Focus on academic language, literacy, and vocabulary:

Teach the language and language skills required for content learning.



Principle 2

Link background knowledge and culture to learning:

Explicitly plan and incorporate ways to engage students in thinking about and drawing from their life experiences and prior knowledge.

Principle 3

Increase comprehensible input and language output:

Make meaning clear through visuals, demonstrations, and other means and give students multiple opportunities to produce language.

Five principles of instruction for teaching ELLs

Principle 4

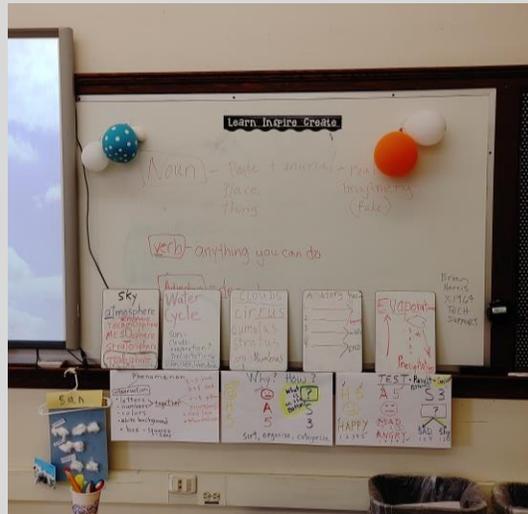
Promote classroom interaction:

Engage students in using English to accomplish academic tasks.

Principle 5

Stimulate higher order thinking and the use of learning strategies:

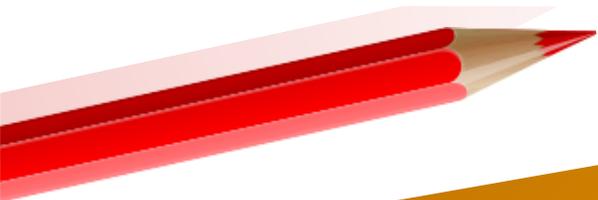
Explicitly teach thinking skills and learning strategies to develop English language learners as effective, independent learners.





Did we meet program goals?

- Daily attendance average: 85% attendance (worst day was 75% and best was 95%)
- Daily interaction of students
- Bookmobile
- Partner Reading
- Science based themes included:
Five Senses, The Beach, Weather and Clouds, Chemical Reactions (making elephant toothpaste!), Natural Disasters



Stay  ng Cool at
Brockport Elementary
Summer School!
2021



Literacy and
Numeracy Summer
School

Brockport Elementary

2021

Program Statement



We provide engaging, collaborative, and targeted intervention instruction with a focus on closing student gaps in fun and innovative ways.

Program Dates

- Orientation, PD, and classroom set-up: **July 14th and 15th**
Staff: 8am - 12pm.
- Summer School: **Monday - Thursday, July 19 – August 12**
Staff: 7:45 am - 12:15 pm
Students: 8 to 11 am.
- Classroom wrap-up: **August 12th** from
12:15 - 1:15



By the Numbers

- 27 Teachers
- 7+ Aides
- Office Aide
- School Nurse
- 251 Students Registered
(Over 700 Recommended)



Grade Level	Enrolled
K	30
1	47
2	43
3	52
4	32
5	30
6	17

Reading Cluster	Cluster Name	Enrolled
NR	Pre-A	16
A-C	Emergent	21
D-I	Early	46
J-P	Transitional	122
N-Z	Fluent	45

18 Students used the Orton-Gillingham approach as they did in their previous school year.

* Base on EOY F&P Scores *

Teacher Teams

- 7 of our 27 teachers were either building subs or LTS in the previous year.

Summer School Teams / Room Assignments (2021)

Team Members	Reading Cluster	Grade Range
Decoste/Meyers/Harradine (179) (180) (178)	Pre-K / Emergent (NR - C)	K-1
Erynn Hill / Lodato / Guignon (280) (279) (278)	Emergent / Early (C-F)	K-2
Kirchgraber / Rossier / Young (274) (273) (271)	Early (F-I)	1-2
Jackson / Aldrich / Cintron (276) (275) (277)	Transitional (J-M)	2-3
McCue / Grant / Horschel (103) (101) (100)	Transitional (J-M)	2-4
Purcell / Drisdorn / Brittany Hill (102) (107) (105)	Transitional (M-O)	3-5
Postilli / Shannon / Kita (177) (176) (175)	Transitional / Fluent (N-S)	4-6
Rota / Allen / Rice (106) (109) (104)	Fluent (S-V)	4-6
Casper / Zafutto / Schoeneck (170) (174) (173)	Orton-Gillingham Team	1-6

A special thanks to our elementary literacy coaches for providing valuable PD to our teachers.

PD Schedule

Summer School 2021 – PD Schedule

11:15 – 12:15*

Wednesday, July 14th:

8:00 - 8:30

Routines / Procedures

**PD sessions will range from 30-60 mins.*

8:30 - 11

Guided Reading / Word Work PD

Pre-A - Keenan

Emergent- Keenan

Early - Keenan

Transitional - Penders/Limbeck

Fluent - Penders/Limbeck

Thursday, July 15th:

8:00 – 9:00

Do the Math Resource -

Number Talks - Intro (San Giovanni Book)

Tuesday, July 20th:

Words Their Way - After spelling inventory

Thursday, July 22nd:

Microsoft products that support reading/writing/math

Monday, July 26 (Vick)

Number Talks / 8 mathematical practices

Tuesday, July 27th:

11:15 - 12:15

Next Step Guided Reading Assessment (running records)

Tuesday, August 10th

Summary Sheets

Final assessments

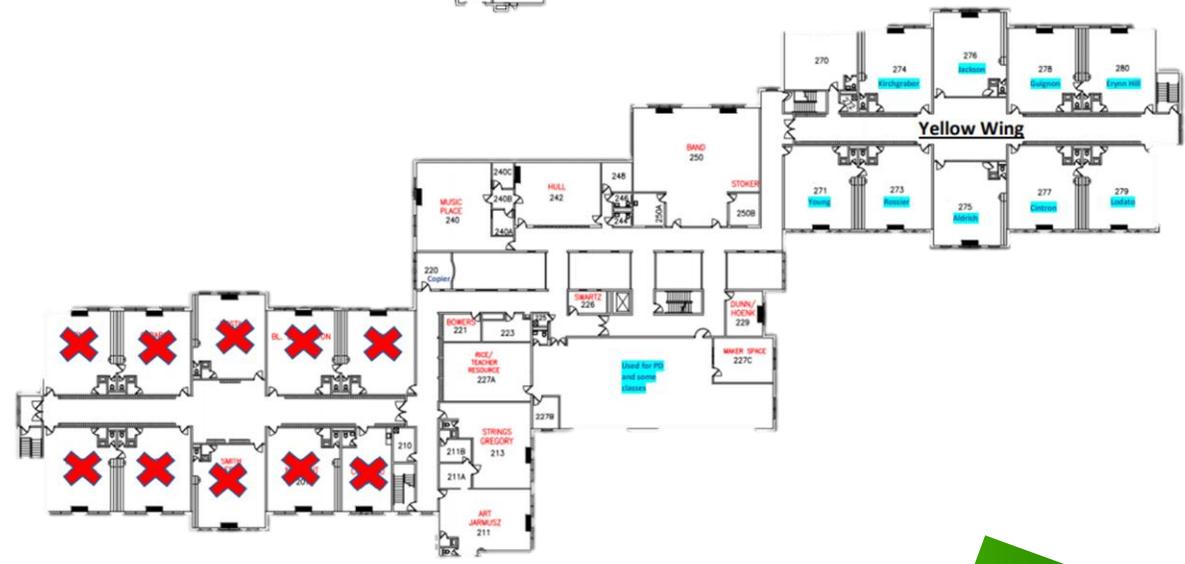
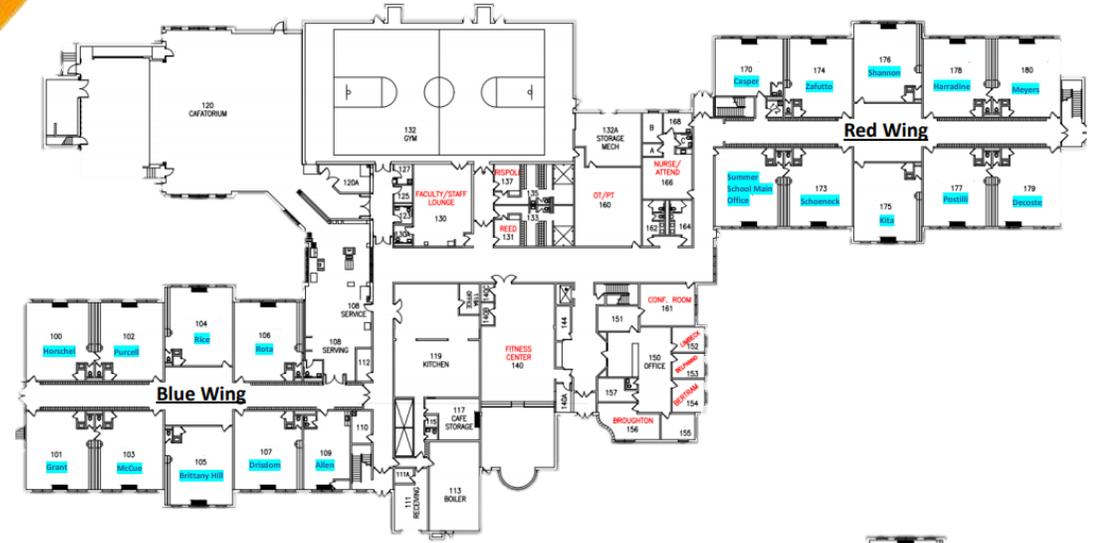
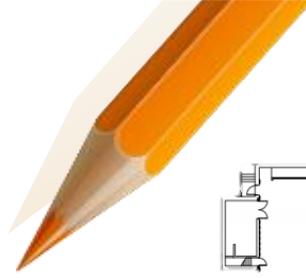


Other Shout-outs

Each teacher received their own classroom to maintain safe social distancing protocols.

Special thanks to:

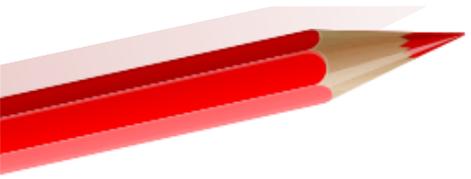
- Hill School Custodial Staff
- Buildings and Grounds
- Security
- Office of Instruction Secretary
- Transportation
- CEPACs





Daily Overview

120-minute Literacy Block / 60-Minute Math Block

- Targeted instruction to meet the various needs of our students
 - Direct instruction, guided practice, independent practice
 - Differentiated instruction in small groups
 - Guided Reading / Guided Writing / Math Workshop
 - Number Talks
 - Word Work
 - Next Step Guided Reading Assessment
 - Student's EOY F&P will be their initial benchmark and at the end of summer school will be reassessed by using Next Step Guided Reading Assessment (running record)
 - Students have already taken a math screener before starting summer school. They will take a similar screener at the end of the program.
- 

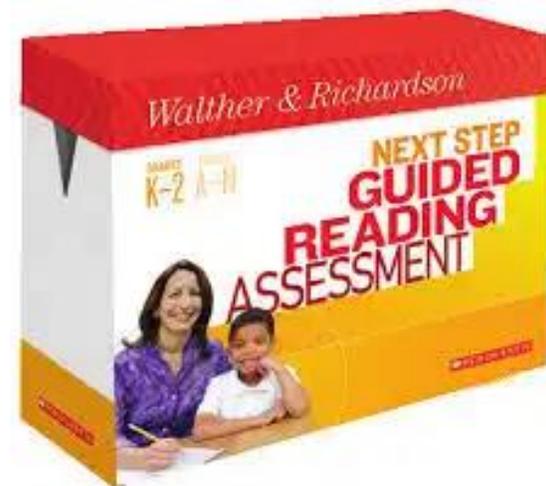
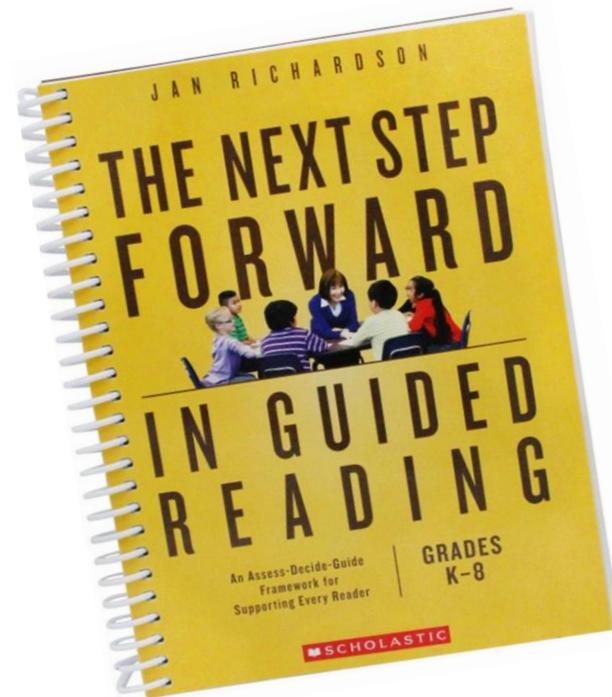
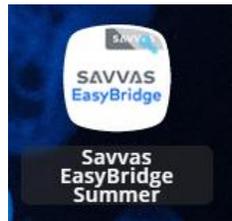
Bookmobile!

- Students were able to check-out books once a week.
- Math Kits available to all summer school students
 - K-2 kits
 - 3-6 kits



New Literacy Resources

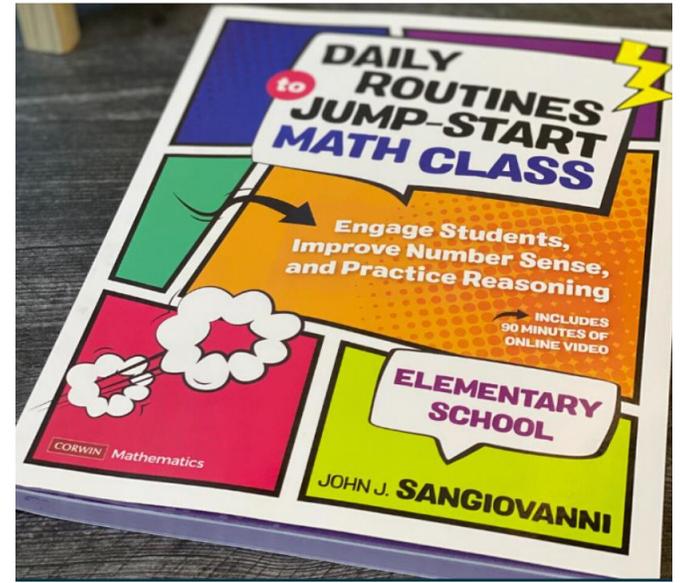
- Words Their Way (virtual subscription)
 - In your class link
- Next Step Forward in Guided Reading Lesson Plan
- Guided Reading Short Reading (Fiction)
- Next Step Guided Reading Assessment



New Math Resources



- Do the Math
- Daily Routines Jump-start (Math Class) – Number Talks



Math Focus

- Foundational Skills
- Number Sense
- Math Fluency
- Problem Solving

Standards for Student Mathematical Practice

- 1** Make sense of problems and persevere in solving them.
Keep on going!
- 2** Reason abstractly and quantitatively.
Write a story for the mathematical equation.
 $\frac{1}{2} \times 4$
DeJuan exercises $\frac{1}{2}$ hour a day for 4 days.
How many total hours does he exercise?
Think what makes sense.
- 3** Construct viable arguments and critique the reasoning of others.
Talk and explain.
- 4** Model with mathematics.
Show your thinking.
- 5** Use appropriate tools strategically.
Use the right tools.
- 6** Attend to precision.
Check your work.
- 7** Look for and make use of structure.
See the pattern or connection.
- 8** Look for and express regularity in repeated reasoning.
See the pattern or connection.

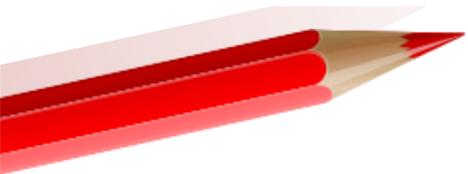
Assessments



Kindergarten / 1st Grade

2nd – 6th Grade

	Initial	End of SS <i>(last week)</i>	Initial	End of SS
ELA	EOY F&P Level (done)	Nxt Step GR Assessment	EOY F&P Level (done)	Nxt Step GR Assessment
Math	EOY # Sense Benchmark (done)	# Sense Benchmark	SS Math Screener (Done)	SS Math Screener

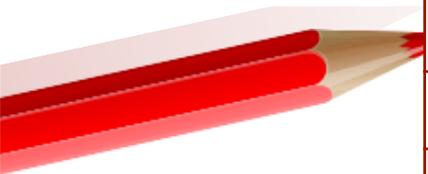


Student Data



% of Students Who Increased or Maintained Benchmark

Grade Level	ELA	Math
Kindergarten - (22 students)	81%	85%
1 st - (35 students)	60%	84%
2 nd - (34 students)	72%	68%
3 rd - (46 students)	78%	85%
4 th - (27 students)	79%	83%
5 th - (20 students)	94%	83%
6 th - (12 students)	70%	94%



Student Summary Sheet

- This is an informational summary sheet that will only go to the student's building administrator and next year's teacher.
- These may be used to assist with student placement.



Literacy and Numeracy Elementary Summer School

Student Summary Report

This report will summarize your student's progress through elementary school.

Student: _____ Summer School Teacher: _____

Your student attended _____ of 16 summer school sessions. Current Grade: _____

Assessments

Instructional Reading Level:

Beginning of Summer School: _____ End of Summer School: _____

Math Screener Results:

Beginning of Summer School: ___/___ End of Summer School: ___/___

Numeracy Benchmark (K-1 Only):

Beginning of Summer School: _____ End of Summer School: _____

Word Work Level:

Beginning of Summer School: _____ End of Summer School: _____

Additional Comments (Optional) :



Parent Communication / Progress Report



Literacy and Numeracy Elementary Summer School

Student Summary Sheet

This report will summarize your student's progress through elementary school.

Student: _____ Teacher: _____

Your student attended _____ of 16 summer school sessions. Current Grade: _____

Reading: _____

Instructional Reading Level:
Beginning of Summer School: _____ End of Summer School: _____

Writing: _____

Math: _____

Math Screener Results:
Beginning of Summer School: ____/____ End of Summer School: ____/____



Brockport Food shelf - Backpack Program

We had 8 students who received food bags during the previous school year.

We were able to partner with the Brockport Food Shelf and continue to provide bags to these families.



PBIS

A thought bubble graphic with a black outline. Inside the bubble, the words 'Respectful', 'Responsible', and 'Learner' are written in a curved path at the top. Below these words are three horizontal lines for writing. At the bottom of the bubble, the text 'Name:' is followed by a line for a name.



Brockport Elementary Summer School Retweeted
Brockport Elementary Summer School @BCSDSummer · Aug 12
Work hard, play hard! Last day of summer school! 🍌 😊



Thank You!

COMMUNICATIONS



1.0 NEW BUSINESS



2.0 POLICY



Adoption Date: 10/24/1968, Revised: 7/19/1994; 6/20/00; 1/5/10; 3/7/17
3000 - COMMUNITY RELATIONS

PARTICIPATION BY THE PUBLIC

2.1

3290 OPERATION OF VEHICLES ON DISTRICT PROPERTY

In order to insure safety for users of the facilities and area residents the Board, ~~in accordance with Section 1670 and Section 2002 of the Vehicle and Traffic, of Education~~ authorizes the Monroe County Sheriff's Department, the New York State Police, and the Brockport Village Police to enforce said statutes and the following regulations:

- a) Any person operating a motor vehicle on ~~School~~ Brockport Central School District property shall comply with all traffic rules and regulations established by the State of New York.
- b) No person shall operate a motor vehicle or motorcycle upon any ~~School~~ District driveway or road at a rate of speed in excess of 15 miles per hour. This does not apply to ambulances, fire or police vehicles when on emergency trips.
- c) No person shall operate, stand or park a motor vehicle or motorcycle on any ~~School~~ District property including driveways and roads unless such person is present for school business, school activities or approved recreational activities. Parking shall be in areas designated for this purpose.
- d) Snowmobiles, mini-bikes, all-terrain vehicles (ATV's) and other such vehicles are prohibited from being used on any school property. "School property" includes all walks, drives, fields, the Transportation Center and the Robert Ellis nature preserve.

All staff ~~and~~ student ~~and volunteer~~ ^{JD1} vehicles are to be registered with the Human Resource's Office, park in authorized areas only, obey New York State and Local Traffic Laws, and display a valid parking permit.

Noncompliance with this policy and/or violation of applicable laws may result in the revocation of driving privileges on ~~School~~ District property.

~~Regulations will be reviewed annually.~~

Policy References:

Vehicle and Traffic Law Section 1670

Adoption Date: 10/22/1974, Revised: 12/4/2012; 6/20/00; 1/20/04; 3/20/07; 6/19/07; 9/18/07; 2/28/17

3000 - COMMUNITY RELATIONS

DISTRICT RECORDS

3310 PUBLIC ACCESS TO RECORDS^[JD2]

2.2

Access to records of the Brockport Central School District shall be consistent with the rules and regulations established by the State Committee on Open Government and shall comply with all the requirements of the New York State Public Officers Law Section 87, also referred to as the "Freedom of Information Law Act (FOIL)," or "FOIL".

Records Access Officer

A Records Access Officer shall be designated by the Superintendent of Schools, subject to the approval of the Board of Education, who shall have the duty of coordinating the School District's response to public request for access to records. ~~The Records Access Officer is the Assistant Superintendent for Human Resources.~~^[H3]

Regulations ~~and procedures~~ pertaining to accessing District records shall be promulgated and maintained by the Superintendent as indicated in the School District Administrative Manual, and shall be consistent with the law and its corresponding regulations and requirements.

Fulfilling FOIL Requests

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

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

Requests for Records via E-mail

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

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

Notification

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

~~The District shall respond to a request within five (5) business days of the receipt of a request, as required by law. This initial response shall indicate whether the records are available and the amount of time required to compile the requested records in accordance with the law. Should all or part of the request need to be denied, the District shall respond in the manner set forth by the rules and regulations stipulated by the Committee on Open Government.~~

Policy References:

Education Law § 2116

Public Officers Law Article 6

21 NYCRR Part 1401

~~Education Law Section 2116~~

~~Public Officers Law Sections 87 and 89~~

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

Policy Cross References:

1510 – Regular Board Meetings

~~Adoption Date: 7/19/1994, Revised: 6/20/2000; 2/28/17~~

~~3000 – COMMUNITY RELATIONS~~

DISTRICT RECORDS

3320 – CONFIDENTIALITY OF COMPUTERIZED INFORMATION_{[JD4][JH5]}

~~The development of centralized computer banks of educational data gives rise to the question of the maintenance of confidentiality of such data while still conforming to the New York State Freedom of Information Law. The safeguarding of confidential data from inappropriate use is essential to the success of the District's operation. Access to confidential computerized data shall be limited only to authorized personnel of the School District.~~

~~It shall be a violation of the District's policy to release confidential computerized data to any unauthorized person or agency. Any employee who releases or otherwise makes improper use of such computerized data shall be subject to disciplinary action.~~

~~However, if the computerized information sought is available under the Freedom of Information Law and can be retrieved by means of existing computer programs, the District is required to disclose such information.~~

Policy References:

~~Family Educational Rights and Privacy Act of 1974~~

~~20 United States Code (USC) 1232(g)~~

~~34 Code of Federal Regulations (CFR) Part 99~~

~~Public Officers Law Section 84 et seq.~~ |

Adoption Date: 7/19/1994, Revised: 7/24/2012; 1/20/04; 11/7/06; 6/15/10;10/01/2013; 3/7/17
3000 - COMMUNITY RELATIONS

PUBLIC ORDER ON SCHOOL PROPERTY
3410 CODE OF CONDUCT ON SCHOOL PROPERTY

2.3

The Brockport Central School District has developed ~~and will amend, as appropriate,~~ a written Code of Conduct for the ~~maintenance of~~ Order on District School Property, ~~including school functions,~~ which shall govern the conduct of students, teachers and other school personnel, as well as visitors and/or vendors. ~~The Board of Education shall further provide for the enforcement of such Code of Conduct.~~

For purposes of this policy, and the implemented Code of Conduct, school property means in or within any building, structure, athletic playing field, playground, parking lot or land ~~contained within the real property boundary line of the District's elementary or secondary schools owned by the District,~~ or in or on a school bus; and a school function shall mean a school-sponsored extracurricular event or activity regardless of where such event or activity takes place, including those that take place in another state or country.

The District Code of Conduct has been developed in collaboration with student, teacher, administrator, and parent organizations, school safety personnel and other school personnel.

The Code of Conduct shall include, at a minimum, the following:

a) Provisions regarding conduct, dress and language deemed appropriate and acceptable on school property and at school functions, and conduct, dress and language deemed unacceptable and inappropriate on school property; provisions regarding acceptable civil and respectful treatment of teachers, school administrators, other school personnel, students and visitors on school property and at school functions; the appropriate range of disciplinary measures which may be imposed for violation of such Code; and the roles of teachers, administrators, other school personnel, the Board of Education and parents/persons in parental relation to the student;

b) Provisions prohibiting discrimination, bullying and/or harassment against any student, by employees or students on school property or at a school function, or off school property when the actions create or would foreseeably create a risk of substantial disruption within the school environment or where it is foreseeable that the conduct might reach school property, that creates a hostile environment by conduct, with or without physical contact, threats, intimidation or abuse, (verbal or non-verbal), of such a severe nature that:

1. ~~c)~~ Has or would have the effect of unreasonably and substantially interfering with a student's educational performance, opportunities or benefits, or mental, emotional, and/or physical well-being; or

[JD6]

2. Reasonably causes or would reasonably be expected to cause a student to fear for ~~his/her~~their physical safety.

3. Reasonably causes or would reasonably be expected to cause physical injury or emotional harm to a student; or

4. Occurs off school property and creates or would foreseeably create a risk of substantial disruption within the school environment, where it is foreseeable that the conduct, threats, intimidation, or abuse might reach school property.

When the term "bullying" is used, even if not explicitly stated, such term includes cyber bullying, meaning such harassment or bullying that occurs through any form of electronic communication.

Such conduct shall include, but is not limited to, threats, intimidation, or abuse based on a person's actual or perceived race, color, weight, national origin, ethnic group, religion, religious practices, disability, sexual orientation, gender as defined in Education Law Section 11(6), ~~or~~ sex or other protected classification; provided that nothing in this subdivision shall be construed to prohibit a denial of admission into, or exclusion from, a course of instruction based on a person's gender that would be permissible under Education Law Sections 3201-a or 2854(2) (a) and Title IX of the Education Amendments of 1972 (20 USC Section 1681, et seq.), or to prohibit, as

discrimination based on disability, actions that would be permissible under 504 of the Rehabilitation Act of 1973;

1. Standards and procedures to assure security and safety of students and school personnel;^[JD7]
2. Provisions for the removal from the classroom and from school property, including a school function, of students and other persons who violate the Code;
3. Provisions prescribing the period for which a disruptive student may be removed from the classroom for each incident, provided that no such student shall return to the classroom until the Principal (or ~~his/her~~^{their} designated ~~School~~ District administrator) makes a final determination pursuant to Education Law Section 3214(3-a)(c) or the period of removal expires, whichever is less;
4. Disciplinary measures to be taken for incidents on school property or at school functions involving the use of tobacco, the possession or use of illegal substances or weapons, the use of physical force, vandalism, violation of another student's civil rights, harassment and threats of violence;
5. Provisions for responding to acts of discrimination, bullying and/or harassment against students by employees or students on school property at a school function, or off school property when the actions create or would foreseeable create a risk of substantial disruption within the school environment or where it is foreseeable that the conduct might reach school property, pursuant to clause (b) of this subparagraph;
6. Provisions for detention, suspension and removal from the classroom of students, consistent with Education Law Section 3214 and other applicable federal, state and local laws, including provisions for school authorities to establish procedures to ensure the provision of continued educational programming and activities for students removed from the classroom, placed in detention, or suspended from school, which shall include alternative educational programs appropriate to individual student needs;
7. Procedures by which violations are reported and determined, and the disciplinary measures imposed and carried out;
8. Provisions ensuring the Code ~~of Conduct~~ and its enforcement are in compliance with state and federal laws relating to students with disabilities;
9. Provisions setting forth the procedures by which local law enforcement agencies shall be notified of Code violations which constitute a crime;
10. Provisions setting forth the circumstances under and procedures by which parents/persons in parental relation to the student shall be notified of Code violations;
11. Provisions setting forth the circumstances under and procedures by which a complaint in criminal court, a juvenile delinquency petition or person in need of supervision ("PINS") petition as defined in Articles 3 and 7 of the Family Court Act will be filed;

12. Circumstances under and procedures by which referral to appropriate human service agencies shall be made;
13. A minimum suspension period for any students who is -repeatedly ~~and are~~ substantially disruptive of the educational process or substantially interfere with the teacher's authority over the classroom, provided that the suspending authority may reduce such period on a case-by-case basis to be consistent with any other state and federal law. For purposes of this requirement, as defined in Commissioner's Regulations, "repeatedly ~~is and~~ substantially disruptive of the educational process or substantially interferes with the teacher's authority over the classroom" shall mean engaging in conduct which results in the removal of the student from the classroom by teacher(s) pursuant to the provisions of Education Law Section 3214(3-a) and the provisions set forth in the Code ~~of Conduct~~ on four (4) or more occasions during a semester, or three or more occasions during a trimester, as applicable;
14. A minimum suspension period for acts that would qualify the student to be defined as a violent student pursuant to Education Law Section 3214(2-a)(a). However, the suspending authority may reduce the suspension period on a case-by-case basis consistent with any other state and federal law;
15. A Bill of Rights and Responsibilities of Students which focuses upon positive student behavior and a safe and supportive school climate, which shall be written in plain-language, publicized and explained in an age-appropriate manner to all students on an annual basis; ~~and~~
16. Guidelines and programs for in-service education programs for all District staff members to ensure effective implementation of school policy on school conduct and discipline, including but not limited to, guidelines on promoting a safe and supportive school climate while discouraging, among other things, discrimination, bullying and/or harassment against students by students and/or school employees; and including safe and supportive school climate concepts in the curriculum and classroom management; ~~;~~
17. a provision prohibiting retaliation against any individual who, in good faith, reports or assists in the investigation of bullying, and/or discrimination; ~~;~~ and
18. The name(s), contact information and school building for each of the Dignity Act Coordinators.
- ~~16.~~19. _____

The District's Code of Conduct shall be adopted by the Board of Education only after at least one (1) public hearing that provided for the participation of school personnel, parents/persons in parental relation, students, and any other interested parties.

The Code of Conduct shall be reviewed on an annual basis, and updated as necessary in accordance with law. The District may establish a committee pursuant to Education Law Section 2801(5)(a) to facilitate review of its Code of Conduct and the District's response to Code of

Conduct violations. The ~~School~~ Board shall reapprove any updated Code of Conduct or adopt revisions only after at least one ~~(1)~~ public hearing that provides for the participation of school personnel, parents/persons in parental relation, students, and any other interested parties. The District shall file a copy of its Code of Conduct and any amendments with the Commissioner, in a manner prescribed by the Commissioner, no later than thirty ~~(30)~~ days after their respective adoptions.

The Board of Education shall ensure community awareness of its Code of Conduct by:

a) Posting the complete Code of Conduct on the ~~Internet-District~~ website, if any, including any annual updates and other amendments to the Code;

b) Providing copies of a summary of the Code of Conduct to all students in an age-appropriate version, written in plain language, ~~at a school assembly to be held at the beginning of each school year~~;

c) Providing a plain language summary of the Code of Conduct to all parents or persons in parental relation to students before the beginning of each school year and making the summary available thereafter upon request;

d) Providing each ~~existing~~ teacher with a copy of the complete Code of Conduct and a copy of any amendments to the Code as soon as practicable following initial adoption or amendment of the Code. ~~New teachers shall be provided a complete copy of the current Code upon their employment;~~ and

e) Making complete copies available for review by students, parents or persons in parental relation to students, other school staff and other community members.

Privacy Rights

As part of any investigation, the ~~d~~District has the right to search all school property and equipment including District computers. Rooms, desks, cabinets, lockers, computers, etc. are provided by the District for the use of staff and students, but the users do not have exclusive use of these locations or equipment and should not expect that materials stored therein will be private.

Policy References:

Education Law Sections 11(8) 801-a, 2801 and 3214

Family Court Act Articles 3 and 7

Vehicle and Traffic Law Section 142

8 New York Code of Rules and Regulations (NYCRR)

Section 100.2

Policy Cross References:

» [7310 - SCHOOL CONDUCT AND DISCIPLINE](#)

Adoption Date: 6/20/2000, Revised: 5/6/2014; 3/7/17
3000 - COMMUNITY RELATIONS

PUBLIC ORDER ON SCHOOL PROPERTY

2.4

3411 ~~UNLAWFUL~~ POSSESSION OF A WEAPON UPON SCHOOL GROUNDS

It ~~shall be unlawfulis prohibited~~ for any person to knowingly possess any air-gun, spring-gun or other instrument or weapon in which the propelling force is a spring, air, piston or CO2 cartridge, and any object that could be considered a reasonable facsimile of a weapon, upon school grounds or in any District building without the express written authorization of the Superintendent of Schools or ~~theirs/ter~~ designee.

The term "weapon" means a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or bodily injury.

Additionally, the possession of any weapon, as defined in the New York State Penal Code, on school property or in school buildings is prohibited, except by law enforcement personnel or upon written authorization of the Superintendent or their/designee.

~~Unlawful possession of a weapon upon school grounds may be a violation of the New York State Penal Law, and is a violation of School District policy and the Student Discipline Code of Conduct.~~

Policy References:

Penal Law Sections 265.01-205.06

Policy Cross References:

» [7360 - WEAPONS IN SCHOOL AND THE GUN-FREE SCHOOLS ACT](#)

PUBLIC ORDER ON SCHOOL PROPERTY

3420 ID BADGES

2.5

The Brockport Central School District is committed to providing a safe and secure environment for our students and employees. The District will issue ~~identification (ID) badges~~ to all full-time and part-time employees. The ~~identification ID~~ badge serves the dual purpose of allowing access to secured areas as well as readily identifying ~~school~~ District employees and other authorized personnel. In addition, ~~the identification ID~~ badges will provide measured protection against unauthorized personnel and intruders from entering District buildings.

Employees and Temporary Staff

~~identification ID badges~~ will be issued by the Office of Human Resources to all ~~existing and new~~ employees. ~~The ID~~ badges will include the employee's name and photo, together with building and/or District information. ~~ID badges~~ shall be worn during the school day and when advising or chaperoning school-sponsored activities.

Long-term substitute teachers and student teachers, who are assigned to District buildings for an extended period of time, may be issued a regular ID badge by the Office of Human Resources. Short-term substitute teachers, other temporary employees and contract staff will be required to sign in each time they enter a District building. A non-picture ID badge (visitor or other temporary badge) will be issued to staff members in this category and it will be their responsibility to return the badge upon leaving the building each day.

The ID badge is the property of the ~~School~~ District and may only be used by the individual to whom it was issued. Employees may not loan their ID badge to anyone for any reason. Upon separation from employment, employees are required to return the ID badge.

Visitors

Visitors, including approved volunteers and vendors, will wear a "Visitor" identification badge after signing in and gaining permission to be on the premises during school hours. The badge must be worn in a highly visible manner while in District buildings and shall be surrendered when exiting the building.

~~Administrative regulations shall be developed to implement the terms of this policy.~~

Refer also to Policy #3210 -- Visitors to the Schools

Adoption Date: 7/19/1994, Revised: 6/20/2000; 2/28/17
3000 - COMMUNITY RELATIONS

EMERGENCY SITUATIONS

2.6

3510 EMERGENCY CLOSINGS

In the event it is necessary to close school for the day due to inclement weather or other emergency reasons, announcement thereof shall be made over local media radio stations designated by the Board of Education.

When school is closed, all related activities, including athletic events and student activities, will ordinarily be suspended for that day and evening.

The attendance of personnel shall be governed by their respective contracts.

NOMINATION AND ELECTION OF BOARD OF EDUCATION MEMBERS 2.7

3600 LEGAL QUALIFICATIONS OF VOTERS AT SCHOOL DISTRICT

A person shall be entitled to ~~register and~~ vote at any school meeting for election of members of the Board of Education, and upon all matters which may be brought before such meeting, who is:

- a) A citizen of the United States;
- b) Eighteen ~~(18)~~ years of age or older;
- c) A resident within the District for a period of thirty ~~(30)~~ days next preceding the meeting at which he/she offers to vote.

Any person who would not be qualified to register or vote under the provisions of Sections 5-100 and 5-106 of the Election Law shall not have the right to register for or vote in an election.

Policy References:

Education Law Section 2012

Election Law Article 5

3.0 INSTRUCTION PLANNING AND SERVICES



Rachel Kluth, Ed.D.
Assistant to the Superintendent for Secondary Education

Michael Pincelli
High School Principal

SUBJECT: Textbook Approval

Submitted to the Board of Education for their approval:

The Stuff of Life, by Mark Schultz, for Living Environment.

Motion by Seconded by

RESOLVED, that the Board of Education approve the book, **The Stuff of Life**, by Mark Schultz, for Living Environment.

SUPPLEMENTAL INSTRUCTIONAL RESOURCE REQUEST FORM

This form is to be used for recommending and obtaining Board Approval of new texts for your department/school. To assure delivery for the beginning of the school year – or to have the texts at the semester change – requests should be submitted by May 15 (for new school year) or by November 15 (for semester change). Other requests must be submitted by 4:00 p.m. Monday – one week prior to the Board meeting. **A sample copy of the book requested must be submitted with the request form.** The sample copy will be returned. Board meetings will be held on the 1st and 3rd Tuesday of each month.

Title to be replaced	
Date of Adoption	
Reasons for change	
Title & Publisher (new book)	The Stuff of Life by Mark Schultz
Software included	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If yes, date demo sent to CEPACS	
Edition	2009
List Price	List: \$17.95 discount \$13.47 (Lift Bridge)
Course enrollment this year	26
# of copies needed *	30
Total Cost	404.10
Copyright Date	2009
Ordered with bar code	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If no, why	will process in-house
Course in which book will be used	Living Environment
Reasons for recommending adoption	Research supports using graphic novels to support differentiated instruction and bringing students outside literacy
Names of others working on adoption	Kathy Jaccarino & Heather Randall skills into the classroom to increase student engagement and achievement.

* if ordering more than 10 copies beyond enrollment, attach explanation

All questions, including pricing, must be answered

Date submitted: 10-20-21

All signatures required.

Department Chair Signature *[Signature]*

Building Principal Signature *[Signature]*

Date of Board Approval	
Date Book and Form returned to Bldg Administrator	
Returned for lack of information	Yes <input type="checkbox"/> No <input type="checkbox"/>
Comments	

Upon approval, arrangements will be made for disposal of old books by building administrator.

Assistant Superintendent for Instruction Signature _____

Date: _____

Book Reviews: *Stuff of Life*

Booklist (December 15, 2008 (Vol. 105, No. 8))

It's looking grim for life on the aquatic planet of the Squinch. A heritable disorder threatens the ruling family, indeed the whole asexual species that occupies the highest rung of the planet's evolutionary ladder. Fortunately, the scientist Bloort is back from Earth, full of enthusiasm for the key to what will save the Squinch: sex. More fortunately, the sagacious and educable emperor wishes to know the full story of this "sex." Bloort obliges, beginning with the emergence of life on Earth and an initial pitch for sex and proceeding to reveal how genetics works on the molecular and the cellular levels, how it facilitates inheritance, and how genetic knowledge has been applied in a panoply of scientific fields. Drawn with panache and great good humor by Zander Cannon and Kevin Cannon, and scripted with exceptional clarity by Schultz, this is pretty much the best educational graphic novel in Hill & Wang's new line of them, good enough for interested nonscientists to keep handy for whenever they need a refresher on its subject. It even has a happy—well, promising—ending.

Library Journal (September 15, 2008)

How to explain genetics to the uninformed: a graphic presentation, starring an asexual scientist on a dying planet trying to figure out how DNA works. Copyright 2008 Reed Business Information.

School Library Journal (March 1, 2009)

Gr 10 Up—The Squinch, an asexual race from the planet Glargal, are suffering from a genetic crisis. In an effort to save them, interplanetary biologist Bloort 183 was transmitted to Earth to study the evolutionary success of its life. He is now back and presenting his findings to his planet's leader. Much is packed into this book, which includes information on molecular and cellular life, the basic mechanics of genetics, key scientists who have made discoveries in genetics and DNA, and how they have been and are applying this knowledge. Touching on topics such as genetically altered foods and cloning, Schultz is careful to acknowledge controversial subjects while maintaining an unbiased view. His writing is informative, easy to follow, and infused with humor. The detailed black-and-white illustrations are a perfect match, offering images to enhance learning while adding to the humorous aspect of the book. If there is a fault with this volume, it is its physical size, which has resulted in various panels and pages seeming overcrowded—a potential turnoff for some readers. This title would do well as standard reading for science students.—Lara McAllister, Halifax Public Libraries, Nova Scotia Copyright 2009 Reed Business Information.

TO: Sean Bruno

FROM: Lynn Carragher, Paulette Reddick, and Betsy Fitzpatrick

RE: Placements for Students with Disabilities

DATE: December 2, 2021

For December 07, 2021 Board of Education Meeting

- 3.4.1 On November 3, 9, 12, 17 and 18, 2021, the District Committee on Special Education reviewed students and made recommendations for placement.
- 3.4.2 On November 9, 10 and 17, 2021, the District Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.4.3 On November 5, 8, 18, and 23, 2021, the Committee on Preschool Special Education reviewed students and made recommendations for placement.
- 3.4.4 On November 8, 10, 15, 18, and 23, 2021, the Ginther Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.4.5 On November 9, 2021, the Barclay Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.4.6 On November 22, 2021, the Hill Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.4.7 On November 2, 3, 4, 9, 12, 15, and 23, 2021, the Oliver Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.4.8 On October 29, November 5, 8, 9, 10, 12, 17, 18, 19, and 22, 2021, the High School Subcommittee on Special Education reviewed students and made recommendations for placement.

We are forwarding this document to you for your information.

CMA Date	BOE DATE	Committee	Rec. School	ID#	Grade	CMA Reason	CR Decision/Status	CR Disability
11/03/2021	12/07/2021	CSE	Barclay	560303	02	Initial Eligibility Determination Meeting	Classified	Speech or Language Impairment
11/09/2021	12/07/2021	CSE	BOCES II Program MS/HS	559887	10	Requested Review	Classified	Other Health Impairment
11/12/2021	12/07/2021	CSE	Crestwood Children's Center Day Treatment	560465	06	Requested Review	Classified	Emotional Disturbance
11/12/2021	12/07/2021	CSE	Mary Cariola Children's Center	999629	11	Amendment - Agreement No Meeting	Classified	Autism
11/17/2021	12/07/2021	CSE	Crestwood Children's Center Day Treatment	560488	01	Requested Review	Classified	Other Health Impairment
11/18/2021	12/07/2021	CSE	BOCES II Program Elementary	211217	05	Reevaluation Review	Classified	Emotional Disturbance
11/09/2021	12/07/2021	SubCSE	BHS	998508	10	Manifestation Determination	Classified	Learning Disability
11/10/2021	12/07/2021	SubCSE	BOCES I Creekside/Hillside Therapeutic Day Program	994767	12+	Reevaluation Review	Classified	Multiple Disabilities
11/10/2021	12/07/2021	SubCSE	Villa of Hope School	559663	11	Amendment - Agreement No Meeting	Classified No Services	Other Health Impairment
11/17/2021	12/07/2021	SubCSE	BOCES II GED		12	Requested Review	Classified	Learning Disability
11/05/2021	12/07/2021	CPSE	PSItinerant Services Only	560260	Preschool	Initial Eligibility Determination Meeting	Classified Preschool	PSStudent with a Disability
11/05/2021	12/07/2021	CPSE	PSItinerant Services Only	560290	Preschool	Initial Eligibility Determination Meeting	Classified Preschool	PSStudent with a Disability
11/05/2021	12/07/2021	CPSE	PSItinerant Services Only	560065	Preschool	Initial Eligibility Determination Meeting	Classified Preschool	PSStudent with a Disability
11/08/2021	12/07/2021	CPSE	BOCES II Preschool	560183	Preschool	Amendment - Agreement No Meeting	Classified Preschool	PSStudent with a Disability

CMA Date	BOE DATE	Committee	Rec. School	ID#	Grade	CMA Reason	CR Decision/Status	CR Disability
11/18/2021	12/07/2021	CPSE	BOCES II Preschool	559191	Preschool	Amendment - Agreement No Meeting	Classified Preschool	PSSStudent with a Disability
11/18/2021	12/07/2021	CPSE	BOCES II Preschool	559952	Preschool	Amendment - Agreement No Meeting	Classified Preschool	PSSStudent with a Disability
11/23/2021	12/07/2021	CPSE	Rochester Childfirst Network	560330	Preschool	Initial Eligibility Determination Meeting	Classified Preschool	PSSStudent with a Disability
11/23/2021	12/07/2021	CPSE	PSItinerant Services Only	560301	Preschool	Initial Eligibility Determination Meeting	Classified Preschool	PSSStudent with a Disability
11/08/2021	12/07/2021	SubCSE	Ginther	560496	Kdg.	Requested Review	Classified	Speech or Language Impairment
11/08/2021	12/07/2021	SubCSE	Ginther	211890	Kdg.	Reevaluation Review	Classified	Autism
11/10/2021	12/07/2021	SubCSE	Ginther	211827	KDG-Waiting	Amendment - Agreement No Meeting	Classified	Speech or Language Impairment
11/15/2021	12/07/2021	SubCSE	Ginther	211429	Kdg.	Requested Review	Declassified	Speech or Language Impairment
11/15/2021	12/07/2021	SubCSE	Ginther	559605	Kdg.	Requested Review	Declassified	Speech or Language Impairment
11/15/2021	12/07/2021	SubCSE	Ginther	559493	Kdg.	Transfer Student	Classified	Speech or Language Impairment
11/18/2021	12/07/2021	SubCSE	Ginther	559211	01	Amendment - Agreement No Meeting	Classified	Speech or Language Impairment
11/18/2021	12/07/2021	SubCSE	Ginther	559277	KDG-Waiting	Amendment - Agreement No Meeting	Classified	Speech or Language Impairment
11/23/2021	12/07/2021	SubCSE	Ginther	212385	Kdg.	Amendment - Agreement No Meeting	Classified	Speech or Language Impairment
11/09/2021	12/07/2021	SubCSE	Barclay	211390	02	Reevaluation Review	Classified	Other Health Impairment
11/22/2021	12/07/2021	SubCSE	Hill	210413	05	Reevaluation Review	Classified	Other Health Impairment
11/02/2021	12/07/2021	SubCSE	OMS	998271	08	Reevaluation Review	Classified	Multiple Disabilities
11/03/2021	12/07/2021	SubCSE	OMS	998437	08	Reevaluation Review	Classified	Autism
11/04/2021	12/07/2021	SubCSE	OMS	559990	07	Requested Review	Classified	Learning Disability
11/09/2021	12/07/2021	SubCSE	OMS	998782	07	Reevaluation Review	Classified	Learning Disability
11/12/2021	12/07/2021	SubCSE	OMS	210852	06	Reevaluation Review	Classified	Speech or Language Impairment
11/12/2021	12/07/2021	SubCSE	OMS	560002	07	Reevaluation Review	Classified	Autism
11/12/2021	12/07/2021	SubCSE	OMS	211413	06	Reevaluation Review	Classified	Learning Disability
11/15/2021	12/07/2021	SubCSE	OMS	560485	08	Requested Review	Classified	Other Health Impairment
11/23/2021	12/07/2021	SubCSE	OMS	997454	08	Amendment - Agreement No Meeting	Classified	Learning Disability

CMA Date	BOE DATE	Committ ee	Rec. School	ID#	Grade	CMA Reason	CR Decision/St atus	CR Disability
10/29/2021	12/07/2021	SubCSE	BHS	210573	10	Amendment - Agreement No Meeting	Classified	Autism
11/05/2021	12/07/2021	SubCSE	BHS	559986	10	Reevaluation Review	Classified	Learning Disability
11/05/2021	12/07/2021	SubCSE	BHS	995455	11	Reevaluation Review	Classified	Learning Disability
11/05/2021	12/07/2021	SubCSE	BHS		11	Reevaluation Review	Classified	Speech or Language Impairment
11/08/2021	12/07/2021	SubCSE	BHS	559497	09	Requested Review	Classified	Other Health Impairment
11/09/2021	12/07/2021	SubCSE	BHS		11	Requested Review	Classified	Learning Disability
11/10/2021	12/07/2021	SubCSE	BHS		09	Amendment - Agreement No Meeting	Classified	Other Health Impairment
11/12/2021	12/07/2021	SubCSE	BHS	560087	10	Reevaluation Review	Classified	Other Health Impairment
11/12/2021	12/07/2021	SubCSE	BHS	210547	12	Requested Review	Classified	Autism
11/12/2021	12/07/2021	SubCSE	BHS	996974	11	Reevaluation Review	Classified	Speech or Language Impairment
11/17/2021	12/07/2021	SubCSE	BHS	998451	09	Amendment - Agreement No Meeting	Classified	Autism
11/18/2021	12/07/2021	SubCSE	BHS	560120	09	Transfer Student - Agreement No Meeting	Classified No Services	Learning Disability
11/19/2021	12/07/2021	SubCSE	BHS	995917	12	Reevaluation Review	Classified	Emotional Disturbance
11/22/2021	12/07/2021	SubCSE	BHS	997740	11	Amendment - Agreement No Meeting	Classified	Other Health Impairment

4.0 CERTIFIED PERSONNEL



BROCKPORT CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION MEETING

December 7, 2021

PERSONNEL AGENDA – CERTIFIED

Office of the Superintendent of Schools
Board Meeting of December 7, 2021

Sean C. Bruno
Superintendent of Schools

Jerilee DiLalla
Assistant Superintendent for Human Resources

RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approved action on the following Certified Personnel:

4.1 Appointments

- 4.1.1 Celia Zielinski, to be appointed as a School Social Worker at Hill School and Oliver School effective January 14, 2022. Provisional certificate as a School Social Worker. Probationary period January 14, 2022 through January 13, 2026. This expiration date is tentative and conditional only. In order to be eligible for tenure the employee must meet all requirements of Education Law and corresponding regulations. Annual salary \$45,979 (prorated \$25, 518).
- 4.1.2 Alexis Thorne, to be appointed as a School Social Worker at the High School effective December 8, 2021. Pending provisional certificate as a School Social Worker. Probationary period December 8, 2021 through December 7, 2025. This expiration date is tentative and conditional only. In order to be eligible for tenure the employee must meet all requirements of Education Law and corresponding regulations. Annual salary \$44,467 (prorated \$30,015).

4.2 Resignations

- 4.2.1 Katrina Martin, Speech Teacher at Ginther School, resigning effective December 15, 2021.

4.3 Substitutes

- 4.3.1 Chelsea Finnerty (Contracted Building Substitute, \$130/day)
- 4.3.2 Michael Greenblatt (Contracted Building Substitute, \$130/day)
- 4.3.3 Lorie Henry
- 4.3.4 Karlene Vandeusen, terminated, effective November 13, 2021
- 4.3.5 Joseph Sarratori

4.4 Teacher Immersion Fellowship Program Participants

None

4.5 Leaves of Absence

- 4.5.1 Rebecca Cucit, requesting an unpaid leave of absence effective December 6, 2021 through August 31, 2022.

4.6 Other

- 4.6.1 **UPDATE**, Gerri Hofstra, ~~JV Cheerleading Coach, Level C – Step 6, \$3609~~, **Varsity Cheerleading Coach Level B – Step 6 \$4373**.
- 4.6.2 Melissa Snider, JV Cheerleading Coach, Level C – Step 9, \$4052.
- 4.6.3 Ty Daly, Mod B Wrestling Coach, Level F – Step 1 \$2103.
- 4.6.4 Rachel Rathke, French Club Advisor, Level K – Step 1 \$694 (prorated \$426 Dec – June).
- 4.6.5 **UPDATE**, Samantha DiPerna, Friends of Rachel Advisor, Level L- Step 1 \$389 (~~prorated \$62 Oct 6 – Nov 18~~) (**prorated \$ 344 Oct 6 – June**).
- 4.6.6 Lauren Reinhardt, Hill Hawks Strings, Level L- Step 1, \$389.
- 4.6.7 Christine Howlett, Sign Language Club, Level L – Step 1, \$389 (prorated \$262 Dec – June).
- 4.6.8 Neil Czerniak, Play Director, Level J – Off Step 7, \$1258.96.
- 4.6.9 Neil Czerniak, Play Producer, Level K – Off Step 7, \$1095.85.

- 4.6.10 Neil Czerniak, Play Set Painter, Level L – Step 1, \$389.
- 4.6.11 Elizabeth Banner, Play Costumer, Level K – Off Step 4, \$1032.64
- 4.6.12 Elizabeth Banner, Play & Musical Props, Level L – Step 4, \$439.
- 4.6.13 Neil Czerniak, Musical Director, Level A – Off Step 4 \$4563.73.
- 4.6.14 Neil Czerniak, Musical Set Painter, Level L – Step 1, \$389.
- 4.6.15 Neil Czerniak, Musical Producer, Split position w/ Banner, Level K – Off Step 7, \$547.92
- 4.6.16 Elizabeth Banner, Musical Producer, Split position w/ Czerniak, Level K – Off Step 7, \$547.92.
- 4.6.17 Elizabeth Banner, Musical Customer, Level K – Off Step 2, \$992.54.
- 4.6.18 Elizabeth Banner, Musical Vocal Director, Level F – Off Step 7, \$2138.85.
- 4.6.19 Shawn Halquist, Musical Music Director, Level F – Off Step 7, \$2138.85.
- 4.6.20 Jamie Porteus, Musical Chorographer, Level J – Off Step 5, \$1210.07.
- 4.6.21 Neil Czerniak, Technical Support Supervisor (OMS Musical), Level K – Off Step 5, \$1535.03.

4.0 CLASSIFIED PERSONNEL



BROCKPORT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION MEETING
DECEMBER 7, 2021

PERSONNEL AGENDA – CLASSIFIED

Office of the Superintendent of Schools
Board Meeting of December 7, 2021

Sean C. Bruno
Superintendent of Schools

Jerilee DiLalla
Assistant Superintendent for Human Resources

Resolved that, upon the recommendation of the Superintendent of Schools, the Board of Education approves action on the following **Classified, Exempt, Substitute, Volunteer, and College Participant** positions:

4.7 Appointments

- 4.7.1 **UPDATE** -- Nurjahan Khan, to be appointed as a probationary Teacher Aide at Oliver Middle School effective ~~November 17, 2021~~ **November 22, 2021**. Rate is set at \$12.50 per hour. Probationary period begins on ~~November 17, 2021~~ **November 22, 2021** and ends on ~~November 16, 2022~~ **November 21, 2022**.
- 4.7.2 **UPDATE** -- Courtney Carson, to be appointed as a provisional Office Clerk II (11 Months) at the High School effective ~~December 6, 2021~~ **November 29, 2021**. Rate is set at \$15.80 per hour. Probationary period is to be determined.
- 4.7.3 **UPDATE** -- Laura Alhart, to be appointed as a probationary Food Service Helper at the High School effective ~~November 17, 2021~~ **November 29, 2021**. Rate is set at \$12.50 per hour. Probationary period begins on ~~November 17, 2021~~ **November 29, 2021** and ends on ~~November 16, 2022~~ **November 28, 2022**.
- 4.7.4 **UPDATE** -- Amanda Mousaw, to be appointed as a probationary Teacher Aide at Oliver Middle School effective ~~November 29, 2021~~ **December 3, 2021**. Rate is set at \$12.50 per hour. Probationary period begins on ~~November 29, 2021~~ **December 3, 2021** and ends on ~~November 28, 2022~~ **December 2, 2022**.
- 4.7.5 Aaron White, to be appointed as a probationary Cleaner at Oliver Middle School effective December 12, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 12, 2021 and ends on December 11, 2022. (Pending fingerprint clearance.)
- 4.7.6 Nicole Wissinger, to be appointed as a probationary Custodian at Ginther School and Barclay School effective December 30, 2021. Rate is set at \$16.68 per hour. Probationary period begins on December 30, 2021 and ends on March 29, 2022.
- 4.7.7 Catherine Metz, to be appointed as a probationary Nurse Aide at Hill School effective December 13, 2021. Rate is set at \$13.10 per hour. Probationary period begins on December 13, 2021 and ends on March 12, 2022.
- 4.7.8 Sara Kaypak, to be appointed as a probationary Teacher Aide at the High School effective January 3, 2022. Rate is set at \$14.00 per hour. Probationary period begins on January 3, 2022 and ends on January 2, 2023. (Pending fingerprint clearance.)
- 4.7.9 Jennifer Manard, to be appointed as a probationary Teacher Aide at the High School effective December 13, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 13, 2021 and ends on December 12, 2022.

- 4.7.10 Lillian Pitcher, to be appointed as a probationary Food Service Helper at the High School effective December 16, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 16, 2021 and ends on December 15, 2022. (Pending fingerprint clearance.)
- 4.7.11 Spencer Grande, to be appointed as a probationary Cleaner at Ginther School effective December 28, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 28, 2021 and ends on December 27, 2022. (Pending fingerprint clearance.)
- 4.7.12 Darcy Kane, to be appointed as a probationary Food Service Helper at Oliver Middle School effective December 13, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 13, 2021 and ends on December 12, 2022. (Pending fingerprint clearance.)
- 4.7.13 Jaime Cushman, to be appointed as the Lead Automotive Mechanic position in the Transportation Department effective December 8, 2021. The annual stipend is \$2,000 (pro-rated for 2021-2022).
- 4.7.14 Paul Poduslo, to be appointed as a probationary Teacher Aide at Oliver Middle School effective January 3, 2022. Rate is set at \$14.00 per hour. Probationary period begins on January 3, 2022 and ends on January 2, 2023. (Pending fingerprint clearance.)
- 4.7.15 Matthew Akyuz, to be appointed as a probationary Teacher Aide at Oliver Middle School effective December 13, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 13, 2021 and ends on December 12, 2022. (Pending fingerprint clearance.)
- 4.7.16 Sally Swanger, to be appointed as a probationary Food Service Helper at the High School effective December 13, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 13, 2021 and ends on December 12, 2022. (Pending fingerprint clearance.)
- 4.7.17 Janice Bradt, to be appointed as a probationary Teacher Aide at the High School effective December 8, 2021. Rate is set at \$12.50 per hour. Probationary period begins on December 8, 2021 and ends on December 7, 2022.

4.8 Resignations

- 4.8.1 Ariana Allen, Cleaner, Ginther School and Barclay School, resigning, effective November 21, 2021.
- 4.8.2 Nicole Wissinger, Cleaner, Ginther School, resigning effective December 29, 2021, pending board approval to the position of Custodian.
- 4.8.3 Catherine Metz, School Aide/Cafeteria Monitor, High School, resigning effective December 12, 2021, pending board approval to the position of Nurse Aide.
- 4.8.4 Amber Bruckman, Teacher Aide, High School, terminated effective November 29, 2021.

4.9 Substitutes

- 4.9.1 Kaitlyn Lepp, School Aide
- 4.9.2 Kathleen Mitchell, Food Service Helper
- 4.9.3 Tricia Becker, Bus Attendant (training for CDL)
- 4.9.4 Donald Litolff, Bus Attendant (training for CDL)
- 4.9.5 April Northrop, Bus Attendant (training for CDL)
- 4.9.6 Zachary Hursch, Bus Attendant, pending fingerprint clearance
- 4.9.7 Keith Pasly, Bus Attendant (training for CDL)
- 4.9.8 Thomas McDonough, Bus Attendant (training for CDL)
- 4.9.9 Natalie Mitchell, Bus Attendant (training for CDL)
- 4.9.10 Jaime Kieffer, Bus Attendant (training for CDL)
- 4.9.11 Kurt Fishbaugh, Cleaner
- 4.9.12 Hayden Watt, Student Cleaner
- 4.9.13 Indigo Pardun, Student Lifeguard
- 4.9.14 Cody Vohs, Bus Attendant (training for CDL)

4.10 Volunteers

None

4.11 College Participants

- 4.11.1 Holli Cotton, Student Teacher, (Dawn Siragusa)
- 4.11.2 Malcolm Rinzel, Field Experience, (John Akers)
- 4.11.3 Catherine Lauria, Practicum, (Maria Belpanno)

4.12 Leaves of Absence

- 4.12.1 Melinda Hagen, School District Tax Collector, effective December 17, 2021 through the anticipated date of February 7, 2022.

4.13 Other

- 4.13.1 **UPDATE** – Jenna Crosier, change from Provisional appointment to Probationary appointment as Payroll Clerk, effective November 19, 2021.
- 4.13.2 **UPDATE** – Jaclyn Stalter, change from Provisional appointment to Probationary appointment as Office Clerk III, effective October 29, 2021.
- 4.13.3 Approval of the extension successor agreement for the Exempt Non-Supervisor Bargaining Unit – July 1, 2019 through June 30, 2025.

5.0 FINANCIAL



Sean C. Bruno
Superintendent

Jill Reichhart
Director of Finance

SUBJECT: STEM Program Donation

Whereas, The Brockport Lions Club is donating \$400.00 to provide financial support to the STEM Program.

Recommendation: Motion by.....Seconded by.....

RESOLVED, that the Board of Education accept the generous donation from the Brockport Lions Club to provide financial support to the STEM Program.

Sean Bruno
Superintendent

Jill Reichhart
Director of Finance

SUBJECT: Steam Roller for Sensory Room

Whereas, Jessica Couch donated a Steam Roller for the sensory room at the Hill School.

Recommendation: Motion by.....Seconded by.....

RESOLVED, that the Board of Education accept the generous donation from Jessica Couch who donated a Steam Roller for the sensory room at the Hill School.

Sean Bruno
Superintendent

Jill Reichhart
Director of Finance

SUBJECT: Basic Financial Statements, Management Letter and Corrective Action Plan - June 30, 2021

Submitted to the Board of Education for their acceptance are the Basic Financial Statements, Management Letter and Corrective Action Plan for the year ended June 30, 2021.

This document was prepared by Raymond F. Wager, CPA, PC.

Motion by Seconded by

RESOLVED, that the Board of Education accept the Basic Financial Statements, Management Letter and Corrective Action Plan for the year ended June 30, 2021.

BROCKPORT CENTRAL SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Brockport Central School District, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Brockport Central School District, New York, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above 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 Brockport Central School District, New York, as of June 30, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress postemployment benefit plan, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4–11 and 48–52 be presented to supplement the basic financial statements. Such information, 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.

Other Information

As described in Note II to the financial statements, the District adopted GASB Statement No. 84, *Fiduciary Activities*. As a result, the beginning net position has been restated. Our opinion is not modified with respect to this matter.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brockport Central School District, New York'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 the 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.

Rochester, New York
October 14, 2021

Morgan, McTyghe, Bann & Co. LLP

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2021 on our consideration of the Brockport Central School District, New York'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 the District's 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 Brockport Central School District, New York's internal control over financial reporting and compliance.

Other Reporting Required by *Government Auditing Standards*

The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is 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 accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Brockport Central School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2021

The following is a discussion and analysis of the Brockport Central School District's financial performance for the fiscal year ended June 30, 2021. 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 Brockport Central School District's financial statements, which immediately follow this section.

Financial Highlights

At the close of the fiscal year, the total liabilities (what the district owes) exceeded its total assets (what the district owns) by \$100,249,654 (Net Position) a decrease of \$2,396,971 from the prior year.

General revenues which include Federal and State Aid and Real Property Taxes accounted for \$82,744,999 or 96% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions, accounted for \$3,362,417 or 4% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$46,048,541, an increase of \$4,685,997 in comparison with the prior year.

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 and liabilities, 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 five individual governmental funds; General Fund, Special Aid Fund, School Lunch 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, and the capital projects fund which are reported as major funds. Data for the school lunch fund, the debt service fund, and the special aid fund are aggregated into a single column 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 and building maintenance	Instances in which the School District administers resources on behalf of someone else, such as scholarship programs and 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 and liabilities, 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 were more on June 30, 2021, than they were the year before, increasing by 2.45% to (\$100,249,654) as shown in table below.

	Governmental Activities		Total Percentage Change
	<u>2021</u>	<u>2020</u>	
<u>ASSETS:</u>			
Current and Other Assets	\$ 54,464,247	\$ 52,942,271	2.87%
Capital Assets	82,866,450	84,647,377	-2.10%
Total Assets	<u>\$ 137,330,697</u>	<u>\$ 137,589,648</u>	-0.19%
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	\$ 53,849,358	\$ 65,428,183	-17.70%
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 240,568,601	\$ 255,667,122	-5.91%
Other Liabilities	8,469,428	7,890,148	7.34%
Total Liabilities	<u>\$ 249,038,029</u>	<u>\$ 263,557,270</u>	-5.51%
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	\$ 42,391,680	\$ 42,235,389	0.37%
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 50,165,138	\$ 50,262,512	-0.19%
<u>Restricted For,</u>			
Insurance Reserve	6,715,302	6,715,302	0.00%
Reserve for ERS	10,727,082	10,042,554	6.82%
Other Purposes	19,468,741	11,974,325	62.59%
Unrestricted	(187,325,917)	(181,769,521)	3.06%
Total Net Position	<u>\$ (100,249,654)</u>	<u>\$ (102,774,828)</u>	-2.46%

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.

Key Changes are as follows:

- The District's OPEB liability has significantly affected the District's Net Position.

Changes in Net Position

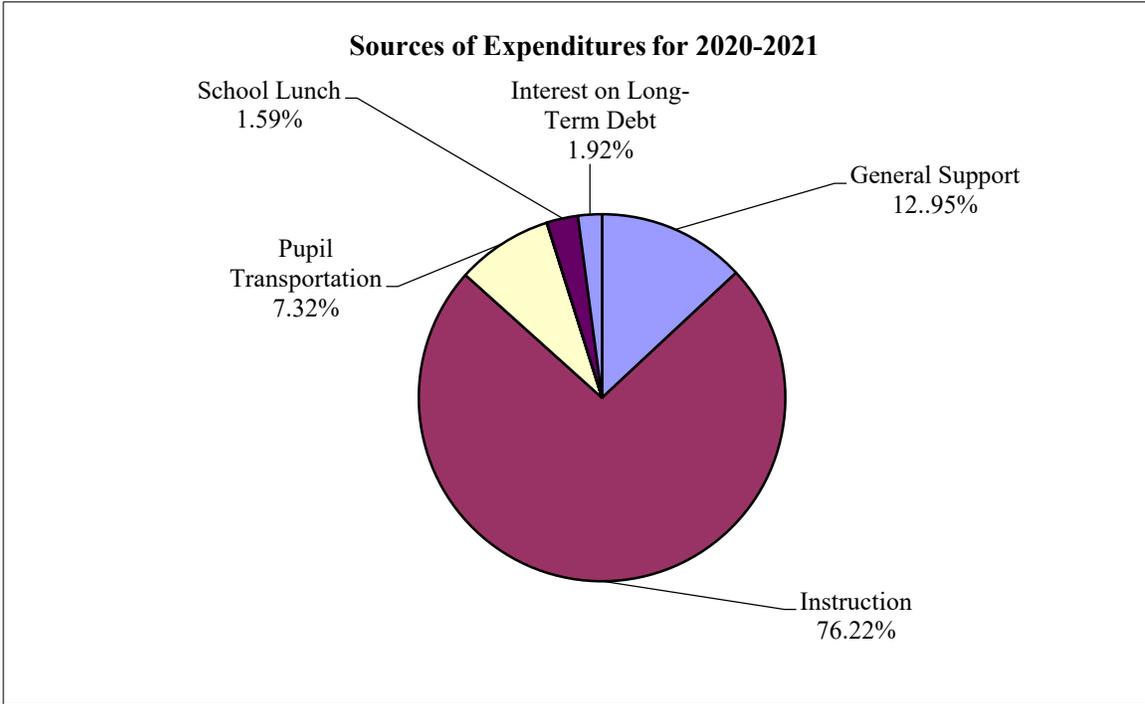
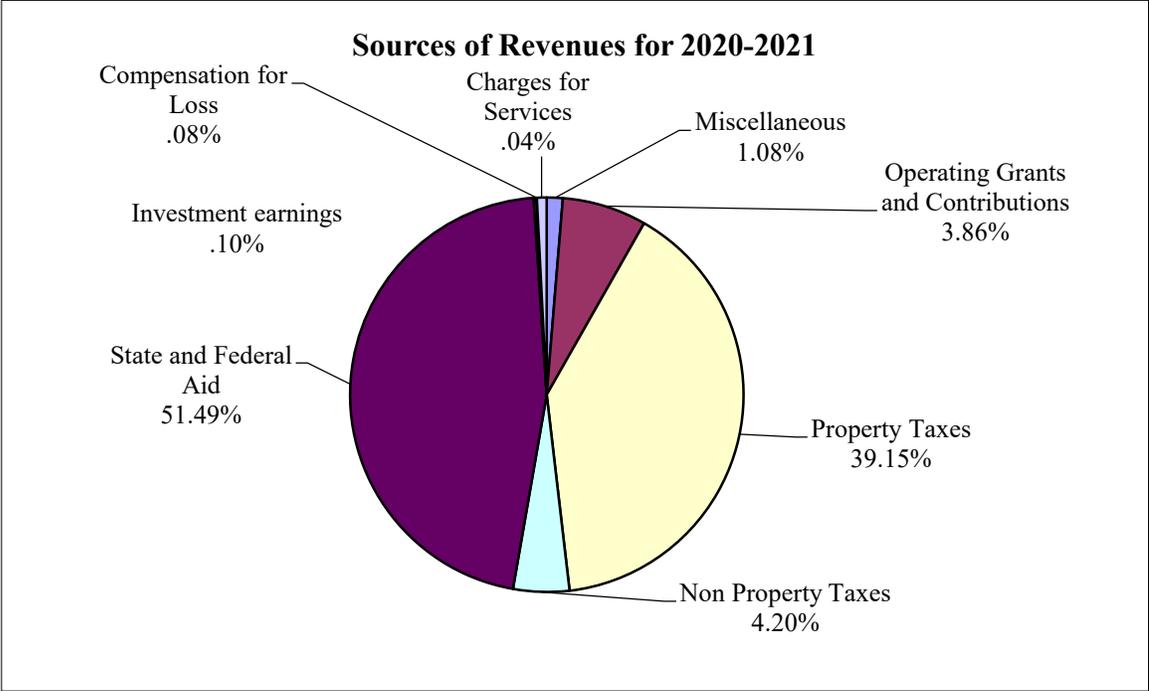
The District’s total revenue decreased 0.0002% to \$ 86,107,416. Approximately 52.49% of the revenue was from State and Federal Aid sources while 39.15% came from property taxes. The remaining 8.36% of the revenue came from non property taxes, operating grants, charges for services, investment earnings, compensation for loss, and miscellaneous revenues.

The total cost of all the programs and services decreased 5.36% to \$83,710,445. The District’s expenses were predominately related to education and caring for the students. In total approximately 76.22% of all expenses were on educational services. General support which included expenses associated with the operation, maintenance and administration of the District accounted for 12.95% of the total costs. See the table below for further details:

	<u>Governmental Activities</u>		Total
	<u>2021</u>	<u>2020</u>	Percentage
			Change
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Services	\$ 35,779	\$ 357,893	-90.00%
Operating Grants & Contributions	3,326,638	3,412,156	-2.51%
Total Program	<u>\$ 3,362,417</u>	<u>\$ 3,770,049</u>	<u>-10.81%</u>
<u>General -</u>			
Property Taxes	\$ 33,706,276	\$ 32,842,838	2.63%
Non-Property Taxes	3,619,821	3,427,821	5.60%
State and Federal Aid	44,328,035	42,416,251	4.51%
Investment Earnings	89,405	118,924	-24.82%
Compensation for Loss	67,678	62,887	7.62%
Miscellaneous	933,784	3,485,624	-73.21%
Total General	<u>\$ 82,744,999</u>	<u>\$ 82,354,345</u>	<u>0.47%</u>
TOTAL REVENUES	<u>\$ 86,107,416</u>	<u>\$ 86,124,394</u>	<u>-0.02%</u>
<u>EXPENSES:</u>			
General Support	\$ 10,842,954	\$ 11,450,653	-5.31%
Instruction	63,806,470	67,135,699	-4.96%
Pupil Transportation	6,123,214	7,380,742	-17.04%
School Lunch	1,328,005	1,613,853	-17.71%
Interest on Long-Term Debt	1,609,802	876,648	83.63%
TOTAL EXPENSES	<u>\$ 83,710,445</u>	<u>\$ 88,457,595</u>	<u>-5.37%</u>
CHANGE IN NET POSITION	<u>\$ 2,396,971</u>	<u>\$ (2,333,201)</u>	

Key Changes are as follows:

- Expenses were down across the all categories due to students not in school 5 days a week.



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 \$46,048,541 which is more than last year's ending fund balance of \$41,362,544. A summary of the General Fund balance classifications is shown below:

<u>General Fund Balances:</u>	<u>2021</u>	<u>2020</u>	<u>Variance</u>
Nonspendable	\$ 1,295,734	\$ 1,286,230	\$ 9,504
Restricted	33,602,148	26,788,298	6,813,850
Assigned	3,271,877	5,138,345	(1,866,468)
Unassigned	3,451,548	3,367,916	83,632
Total General Fund Balances	<u>\$ 41,621,307</u>	<u>\$ 36,580,789</u>	<u>\$ 5,040,518</u>

The District appropriated funds from the following reserves, components of restricted fund balance shown above, for the 2021-2022 budget:

Workers' Compensation	\$ 50,000
Retirement Contribution	1,500,000
Total	<u>\$ 1,550,000</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$1,308,919. This change is attributable to carry-over encumbrances of \$92,873 and a transfer to School Lunch in the amount of \$106,500 to cover operating deficit and transfer of \$1,109,546 to capital.

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

Revenue Items	Budget Variance	Explanation for Budget Variance
Non-Property Taxes	\$1,139,821	Monroe County sales tax has been higher than anticipated due to COVID.
Basic Formula Aid	2,766,610	The District budgeted for significant loss of aid due to NYS announcements.
Expenditure Items	Budget Variance	Explanation for Budget Variance
Central Services, Teaching Reg. School, Transportation	\$2,830,106	Expenses were below original estimates due to remote education and students not in 5 days a week.
Benefits	\$3,055,152	Efficiencies in benefit negotiations and lower than expected health insurance increase

Capital Asset and Debt Administration

Capital Assets

By the end of the 2020-2021 fiscal year, the District had invested \$82,866,450 in a broad range of capital assets, including land, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2021</u>	<u>2020</u>
Land	\$ 1,311,148	\$ 1,311,148
Work in Progress	-	18,525,447
Buildings and Improvements	73,636,800	56,850,456
Machinery and Equipment	7,918,502	7,960,326
Total	<u>\$ 82,866,450</u>	<u>\$ 84,647,377</u>

Long-Term Debt

At year end, the District had \$240,568,601 in general obligation bonds and other long-term debt as follows:

<u>Type</u>	<u>2021</u>	<u>2020</u>
Serial Bonds	\$ 33,645,000	\$ 36,920,000
OPEB Liability**	202,447,509	209,849,778
Net Pension Liability	4,023,462	8,459,456
Other Long Term Debt	300,000	290,000
Compensated Absences	152,630	147,888
Total Long-Term Obligations	\$ 240,568,601	\$ 255,667,122

Factors Bearing on the District's Future

The state comptroller has advised all participating employers that billing from the New York State Employees' Retirement System, beginning with the February 2022 billing period (April 2021 through March 2022), would be 11.6% of eligible payroll.

The New York State Teachers' Retirement System has also indicated that the rate to be used to calculate the TRS expenditures for the 2021-2022 fiscal year will be 9.80% of eligible salaries. This expenditure for 2021-2022 will be 2.83% higher than the expenditure incurred in 2020-2021.

Request for Information

The financial report is designed to provide district residents, taxpayers, parents, students, investors and creditors with a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Brockport Central School District
Attention: Darrin Winkley
Assistant Superintendent for Business
40 Allen Street
Brockport, New York 14420

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 46,003,276
Accounts receivable	7,107,531
Inventories	57,706
Prepaid items	1,295,734
Capital Assets:	
Land	1,311,148
Other capital assets (net of depreciation)	81,555,302
TOTAL ASSETS	<u>\$ 137,330,697</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 53,849,358</u>
LIABILITIES	
Accounts payable	\$ 1,025,245
Accrued liabilities	3,461,487
Unearned revenues	49,556
Due to other governments	2,108
Due to teachers' retirement system	2,437,377
Due to employees' retirement system	407,522
Other Liabilities	1,086,133
Long-Term Obligations:	
Due in one year	4,133,158
Due in more than one year	236,435,443
TOTAL LIABILITIES	<u>\$ 249,038,029</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 42,391,680</u>
NET POSITION	
Net investment in capital assets	\$ 50,165,138
Restricted For:	
Insurance reserve	6,715,302
Reserve for employee retirement system	10,727,082
Capital reserves	7,416,114
Other purposes	12,052,627
Unrestricted	(187,325,917)
TOTAL NET POSITION	<u>\$ (100,249,654)</u>

(See accompanying notes to financial statements)

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Activities

For The Year Ended June 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
				<u>Governmental Activities</u>
<u>Primary Government -</u>				
General support	\$ 10,842,954	\$ -	\$ -	\$ (10,842,954)
Instruction	63,806,470	827	2,308,055	(61,497,588)
Pupil transportation	6,123,214	-	-	(6,123,214)
School lunch	1,328,005	34,952	1,018,583	(274,470)
Interest	1,609,802	-	-	(1,609,802)
Total Primary Government	<u>\$ 83,710,445</u>	<u>\$ 35,779</u>	<u>\$ 3,326,638</u>	<u>\$ (80,348,028)</u>
General Revenues:				
Property taxes				\$ 33,706,276
Non property taxes				3,619,821
State and federal aid				44,328,035
Investment earnings				89,405
Compensation for loss				67,678
Miscellaneous				933,784
Total General Revenues				<u>\$ 82,744,999</u>
Changes in Net Position				\$ 2,396,971
Net Position, Beginning of Year (Restated)				<u>(102,646,625)</u>
Net Position, End of Year				<u>\$ (100,249,654)</u>

(See accompanying notes to financial statements)

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2021

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 42,850,704	\$ 3,152,572	\$ 46,003,276
Receivables	6,045,771	1,061,760	7,107,531
Inventories	-	57,706	57,706
Due from other funds	594,380	1,600,252	2,194,632
Prepaid items	1,295,734	-	1,295,734
TOTAL ASSETS	<u>\$ 50,786,589</u>	<u>\$ 5,872,290</u>	<u>\$ 56,658,879</u>
LIABILITIES AND FUND BALANCES			
<u>Liabilities</u> -			
Accounts payable	\$ 920,072	\$ 105,173	\$ 1,025,245
Accrued liabilities	3,195,045	212,720	3,407,765
Due to other funds	1,142,509	1,052,123	2,194,632
Due to other governments	-	2,108	2,108
Due to TRS	2,437,377	-	2,437,377
Due to ERS	384,146	23,376	407,522
Other liabilities	1,086,133	-	1,086,133
Unearned revenue	-	49,556	49,556
TOTAL LIABILITIES	<u>\$ 9,165,282</u>	<u>\$ 1,445,056</u>	<u>\$ 10,610,338</u>
<u>Fund Balances</u> -			
Nonspendable	\$ 1,295,734	\$ 57,706	\$ 1,353,440
Restricted	33,602,148	4,252,666	37,854,814
Assigned	3,271,877	116,862	3,388,739
Unassigned	3,451,548	-	3,451,548
TOTAL FUND BALANCE	<u>\$ 41,621,307</u>	<u>\$ 4,427,234</u>	<u>\$ 46,048,541</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 50,786,589</u>	<u>\$ 5,872,290</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	82,866,450
Interest is accrued on outstanding bonds in the statement of net position but not in the funds.	(53,722)
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	(33,645,000)
OPEB	(202,447,509)
Compensated absences	(152,630)
Retirement incentive	(300,000)
Deferred outflow - pension	20,704,173
Deferred outflow - OPEB	33,145,185
Net pension liability	(4,023,462)
Deferred inflow - pension	(11,141,651)
Deferred inflow - OPEB	(31,250,029)
Net Position of Governmental Activities	<u>\$ (100,249,654)</u>

(See accompanying notes to financial statements)

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Year Ended June 30, 2021

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Real property taxes and tax items	\$ 33,706,276	\$ -	\$ 33,706,276
Non-property taxes	3,619,821	-	3,619,821
Charges for services	827	5,111	5,938
Use of money and property	87,930	1,475	89,405
Sale of property and compensation for loss	67,678	-	67,678
Miscellaneous	801,864	89,459	891,323
State sources	43,607,512	774,677	44,382,189
Federal sources	720,523	2,499,388	3,219,911
Sales	-	34,952	34,952
TOTAL REVENUES	\$ 82,612,431	\$ 3,405,062	\$ 86,017,493
EXPENDITURES			
General support	\$ 8,116,306	\$ -	\$ 8,116,306
Instruction	38,180,283	2,262,099	40,442,382
Pupil transportation	3,178,380	1,094,866	4,273,246
Employee benefits	20,571,212	420,027	20,991,239
Debt service - principal	4,370,000	-	4,370,000
Debt service - interest	1,633,528	-	1,633,528
Cost of sales	-	404,206	404,206
Other expenses	-	643,318	643,318
Capital outlay	-	1,594,732	1,594,732
TOTAL EXPENDITURES	\$ 76,049,709	\$ 6,419,248	\$ 82,468,957
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6,562,722	\$ (3,014,186)	\$ 3,548,536
OTHER FINANCING SOURCES (USES)			
Transfers - in	\$ -	\$ 1,619,052	\$ 1,619,052
Transfers - out	(1,522,204)	(96,848)	(1,619,052)
Proceeds from obligations	-	1,095,000	1,095,000
Premium on obligations issued	-	42,461	42,461
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,522,204)	\$ 2,659,665	\$ 1,137,461
NET CHANGE IN FUND BALANCE	\$ 5,040,518	\$ (354,521)	\$ 4,685,997
FUND BALANCE, BEGINNING OF YEAR (restated)	36,580,789	4,781,755	41,362,544
FUND BALANCE, END OF YEAR	\$ 41,621,307	\$ 4,427,234	\$ 46,048,541

(See accompanying notes to financial statements)

BROCKPORT 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, 2021

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS \$ 4,685,997

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	\$ 1,594,732	
Additions to Assets, Net	1,106,280	
Depreciation	<u>(4,481,939)</u>	(1,780,927)

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	\$ 4,370,000	
Proceeds from Bond Issuance	<u>(1,095,000)</u>	3,275,000

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 23,726

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. (1,261,772)

(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		(3,132,105)
Employees' Retirement System		601,794

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

Compensated Absences	\$ (4,742)	
Retiree Incentives	<u>(10,000)</u>	<u>(14,742)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 2,396,971**

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 193,498
TOTAL ASSETS	<u>\$ 193,498</u>
NET POSITION	
Restricted for individuals, organizations and other governments	\$ 193,498
TOTAL NET POSITION	<u>\$ 193,498</u>

Statement of Changes in Fiduciary Net Position

For The Year Ended June 30, 2021

	Custodial Funds
ADDITIONS	
Student activity	\$ 148,842
TOTAL ADDITIONS	<u>\$ 148,842</u>
DEDUCTIONS	
Student activity	\$ 149,948
TOTAL DEDUCTIONS	<u>\$ 149,948</u>
CHANGE IN NET POSITION	\$ (1,106)
NET POSITION, BEGINNING OF YEAR (Restated)	<u>194,604</u>
NET POSITION, END OF YEAR	<u>\$ 193,498</u>

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2021

I. Summary of Significant Accounting Policies

The financial statements of the Brockport 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 Brockport 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 No. 61, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Extraclassroom Activity Funds

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

B. Joint Venture

The District is a component of the Monroe II 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 \$12,338,139 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$4,424,292.

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.

The District reports the following governmental funds:

(I.) (Continued)

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.

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

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

Capital Projects Fund - Used to account for the acquisition construction or major repair of capital facilities.

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.

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

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

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

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

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.

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. Non-exchange 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.

(I.) (Continued)

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 4, 2020. Taxes are collected during the period September 1 to October 31, 2020.

Uncollected real property taxes are subsequently enforced by the Counties in which the District is located. The Counties pay an amount representing uncollected real property taxes transmitted to the Counties 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.

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 VII for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenues activity.

(I.) (Continued)

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.

J. Receivables

Receivables are shown gross, with uncollectible amounts recognized under the direct write-off method.

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.

(I.) (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

<u>Class</u>	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$ 50,000	SL	15-50 Years
Machinery and Equipment	\$ 5,000	SL	5-25 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. 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.

N. Deferred Outflows and Inflows of Resources

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

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

O. 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.

(I.) (Continued)

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.

P. 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.

Q. 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.

R. 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	\$ 2,292,791
Unemployment Costs	2,471,300
Retirement Contribution - TRS	1,490,638
Scholarships	114,764
Tax Certiorari	566,248
Capital Projects	1,974,297
Debt	1,219,916
Liability	1,770,043
Employee Benefit Accrued Liability	<u>152,630</u>
Total Net Position - Restricted for Other Purposes	<u><u>\$ 12,052,627</u></u>

c. **Unrestricted Net Position** - reports the balance of net position that does not meet the definition of the above two classifications. The reported deficit of \$187,325,917 at year end is the result of GASB #75 regarding retiree health obligations.

2. **Fund Statements**

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

a. **Non-spendable 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. Non-spendable fund balance includes:

	<u>Total</u>
Inventory in School Lunch	\$ 57,706
Prepaid Items	1,295,734
Total Nonspendable Fund Balance	<u><u>\$ 1,353,440</u></u>

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

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:

(I.) (Continued)

Name of Reserve	Maximum Funding	Total Funding Provided	Total Year to Date Balance
Building Capital Reserve	\$ 5,600,000	\$ 5,600,000	\$ 2,300,000
2021 Bus Capital Reserve	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
2021 Building Capital Reserve	\$ 7,500,000	\$ 2,716,114	\$ 2,716,114

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.

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

Insurance Reserve - According to General Municipal Law §6-n, must be used to pay liability, casualty and other types of losses, except losses incurred for which the following types of insurance may be purchased: life, accident, health, annuities, fidelity and surety, credit, title residual value and mortgage guarantee. In addition, this reserve may not be used for any purpose for which a special reserve may be established pursuant to law (for example, for unemployment compensation insurance). The reserve may be established by Board action, and funded by budgetary appropriation, or such other funds as may be legally appropriated. There is no limit on the amount that may be accumulated in the Insurance Reserve, however, the annual contribution to this reserve may not exceed the greater of \$33,000 or 5% of the budget. Settled or compromised claims up to \$25,000 may be paid from the reserve without judicial approval.

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.

(I.) (Continued)

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.

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

Retirement Contribution Reserve - According to General Municipal Law §6-r, must be used for 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.

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 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	\$ 2,292,791
Unemployment Costs	2,471,300
Retirement Contribution - ERS	10,727,082
Retirement Contribution - TRS	1,490,638
Insurance	6,715,302
Tax Certiorari	566,248
Liability	1,770,043
Capital Reserves	7,416,114
Employee Benefit Accrued Liability	152,630
<u>Capital Fund -</u>	
2020-21 Buses	134
2021-22 Buses	1,109,546
2020-21 \$100,000 Project	100,000
2017 District Reconstruction	943,555
2016-17 Wiring Project	764,751
<u>Miscellaneous Special Revenue Fund -</u>	
Scholarships	114,764
<u>Debt Service Fund -</u>	
Debt Service	1,219,916
Total Restricted Fund Balance	<u><u>\$ 37,854,814</u></u>

The District appropriated and/or budgeted \$1,500,000 from the Retirement Contribution (ERS) reserve and \$50,000 from the Workers' Compensation Reserve from the 2021-22 budget.

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, 2021.

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

Management has determined significant encumbrances for the General Fund to be \$106,000 and Capital Projects Fund to be \$6,000. The General Fund reported significant encumbrances of \$165,721 in Central Services as of June 30, 2021. The Capital Projects did not report any significant encumbrances as of June 30, 2021.

(I.) (Continued)

Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 226,113
General Fund - Appropriated for Taxes	3,045,764
School Lunch Fund - Year End Equity	116,862
Total Assigned Fund Balance	<u><u>\$ 3,388,739</u></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. Non-spendable and restricted fund balance of the general fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances are also excluded from the 4% limitation.

3. Order of Use of Fund Balance

The District’s policy is to apply expenditures against non-spendable 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, non-spendable 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.

S. New Accounting Standards

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2021, the District implemented the following new standards issued by GASB:

GASB has issued Statement 84, *Fiduciary Activities*.

GASB has issued Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61*, which will be effective for reporting periods beginning after December 15, 2019.

T. Future Changes in Accounting Standards

GASB has issued Statement 87, *Leases*, which will be effective for the periods beginning after June 15, 2021.

GASB has issued Statement 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which will be effective for reporting periods beginning after December 15, 2020.

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

(I.) (Continued)

GASB has issued Statement No. 92, *Omnibus 2020, Paragraphs 6, 7, 8, 9, 10, 12*, which will be effective for reporting periods beginning after June 15, 2021.

GASB has issued Statement No. 93, *Replacement of Interbank Offered Rates, Paragraphs 1-11a, and 12*, which will be effective for reporting periods beginning after June 15, 2020.

GASB has issued Statement No. 93, *Replacement of Interbank Offered Rates, Paragraphs 13 and 14*, which will be effective for reporting periods beginning after June 15, 2021.

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

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

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

GASB has issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, which will be effective for reporting periods beginning after June 15, 2021.

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

II. Restatement:

For the year ended June 30, 2021, the District implemented GASB Statement No. 84, *Fiduciary Activities*. The following have been restated:

	Government-Wide Statements	Governmental Funds	Fiduciary Funds
Net position beginning of year, as previously stated	\$ (102,774,828)	\$ 41,234,341	\$ 128,203
Adjustments for activities previously recorded in Agency Fund:			
Student activity balance	-	-	194,604
Adjustments for activities previously recorded in Privat Purpose Trust:			
Scholarships	128,203	128,203	(128,203)
Net position beginning of year, as restated	<u>\$ (102,646,625)</u>	<u>\$ 41,362,544</u>	<u>\$ 194,604</u>

III. Changes in Accounting Principles

For the year ended June 30, 2021, the District implemented GASB Statement No. 84, *Fiduciary Activity*. The implementation of the statement changes the reporting for certain activity previously reported in the Fiduciary Fund. The District is now required to report some or all of that activity in the Governmental funds. See Note II for the financial statement impact of implementation of the Statement.

IV. Stewardship, Compliance and Accountability

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

A. Budgets

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

The voters of the District approved the proposed appropriation budget.

Appropriations 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 year, a transfer to the school lunch fund of \$106,500 occurred to cover the operating deficit as well as a transfer to capital fund of \$1,109,546 to purchase buses with local funds.

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 Net Position

The District-wide net position had a deficit at June 30, 2021 of \$100,249,654. The deficit is the result of the implementation of GASB Statement 75, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", which required the recognition of an unfunded liability of \$202,447,509 at June 30, 2021. Since New York State Laws provide no mechanism for funding the liability, the subsequent accruals are expected to increase the deficit.

V. Cash and Cash Equivalents

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

Concentration of Credit risk: To promote competition in rates and service cost, 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 (disclosed in the financial statements), included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$	-
Collateralized with Securities held by the Pledging Financial Institution		16,000,346
Collateralized within Trust Department or Agent		30,670,731
Total		<u><u>\$ 46,671,077</u></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 \$37,854,814 within the governmental funds and \$193,498 in the fiduciary funds.

VI. Receivables

Receivables at June 30, 2021 for individual major funds and non-major funds, including the applicable allowances for uncollectible accounts, are as follows:

<u>Description</u>	<u>Governmental Activities</u>		
	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
Accounts Receivable	\$ 3,329	\$ 17,933	\$ 21,262
Due From State and Federal	1,836,466	1,048,913	2,885,379
Due From Other Governments	4,205,976	-	4,205,976
Allowance for Uncollectible Accounts	-	(5,086)	(5,086)
Total Receivables	<u><u>\$ 6,045,771</u></u>	<u><u>\$ 1,061,760</u></u>	<u><u>\$ 7,107,531</u></u>

VII. Interfund Receivables, Payables, Revenues and Expenditures

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2021 were as follows:

	Interfund			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 594,380	\$ 1,142,509	\$ -	\$ 1,522,204
Non-Major Funds	1,600,252	1,052,123	1,619,052	96,848
Total	<u>\$ 2,194,632</u>	<u>\$ 2,194,632</u>	<u>\$ 1,619,052</u>	<u>\$ 1,619,052</u>

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, school lunch programs and debt service expenditures.

VIII. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance 7/1/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2021</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 1,311,148	\$ -	\$ -	\$ 1,311,148
Work in progress	18,525,447	1,594,732	20,120,179	-
<i>Total Nondepreciable</i>	<u>\$ 19,836,595</u>	<u>\$ 1,594,732</u>	<u>\$ 20,120,179</u>	<u>\$ 1,311,148</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 108,426,272	\$ 20,120,179	\$ -	\$ 128,546,451
Machinery and equipment	18,121,282	1,326,523	909,457	18,538,348
<i>Total Depreciated Assets</i>	<u>\$ 126,547,554</u>	<u>\$ 21,446,702</u>	<u>\$ 909,457</u>	<u>\$ 147,084,799</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 51,575,816	\$ 3,333,835	\$ -	\$ 54,909,651
Machinery and equipment	10,160,956	1,148,104	689,214	10,619,846
<i>Total Accumulated Depreciation</i>	<u>\$ 61,736,772</u>	<u>\$ 4,481,939</u>	<u>\$ 689,214</u>	<u>\$ 65,529,497</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 64,810,782</u>	<u>\$ 16,964,763</u>	<u>\$ 220,243</u>	<u>\$ 81,555,302</u>
Total Capital Assets	<u>\$ 84,647,377</u>	<u>\$ 18,559,495</u>	<u>\$ 20,340,422</u>	<u>\$ 82,866,450</u>

(VIII.) (Continued)

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

Governmental Activities:

General Government Support	\$ 253,828
Instruction	2,904,801
Pupil Transportation	1,283,819
School Lunch	39,491
Total Depreciation Expense	\$ 4,481,939

IX. Long-Term Debt Obligations

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

	<u>Balance</u> <u>7/1/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2021</u>	<u>Due Within</u> <u>One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 36,920,000	\$ 1,095,000	\$ 4,370,000	\$ 33,645,000	\$ 4,095,000
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 8,459,456	\$ -	\$ 4,435,994	\$ 4,023,462	\$ -
OPEB	209,849,778	-	7,402,269	202,447,509	-
Retirement Incentives	290,000	10,000	-	300,000	-
Compensated Absences	147,888	4,742	-	152,630	38,158
Total Other Liabilities	\$ 218,747,122	\$ 14,742	\$ 11,838,263	\$ 206,923,601	\$ 38,158
Total Long-Term Obligations	\$ 255,667,122	\$ 1,109,742	\$ 16,208,263	\$ 240,568,601	\$ 4,133,158

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

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original</u> <u>Amount</u>	<u>Issue</u> <u>Date</u>	<u>Final</u> <u>Maturity</u>	<u>Interest</u> <u>Rate</u>	<u>Amount</u> <u>Outstanding</u> <u>6/30/2021</u>
Construction	\$ 1,065,000	2013	2026	2.25%-3.00%	\$ 430,000
Construction	\$ 15,830,000	2015	2030	2.00%-3.25%	10,120,000
Buses	\$ 1,209,000	2017	2022	2.00%	220,000
Refunding	\$ 2,290,000	2018	2040	1.125%-4.000%	1,335,000
Refunding	\$ 6,465,000	2018	2024	2%-5%	6,225,000
Buses	\$ 1,220,000	2018	2022	2.00%	515,000
Buses	\$ 1,275,000	2020	2024	2%-3%	855,000
Construction	\$ 12,830,000	2020	2035	5.00%	11,990,000
Buses	\$ 1,060,000	2020	2025	5.00%	860,000
Buses	\$ 1,095,000	2021	2026	2.00%	1,095,000
Total Serial Bonds					\$ 33,645,000

(IX.) (Continued)

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 4,095,000	\$ 1,298,053
2023	3,505,000	1,164,488
2024	3,185,000	1,040,288
2025	2,670,000	923,938
2026	2,525,000	825,638
2027-31	10,385,000	2,756,650
2032-36	5,595,000	907,036
2037-40	1,685,000	139,100
Total	\$ 33,645,000	\$ 9,055,191

In prior years, the District defeased certain general obligations and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. \$7,440,000 of bonds outstanding are considered defeased.

Interest on long-term debt for June 30, 2021 was composed of:

Interest Paid	\$ 1,633,528
Less: Interest Accrued in the Prior Year	(77,448)
Plus: Interest Accrued in the Current Year	53,722
Total Long-Term Interest Expense	\$ 1,609,802

X. Deferred Inflows/Outflows of Resources

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

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension	\$ 20,704,173	\$ 11,141,651
OPEB	33,145,185	31,250,029
Total	\$ 53,849,358	\$ 42,391,680

IX. Pension Plans

A. General Information

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' 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.

(IX.) (Continued)

B. Provisions and Administration

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

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

C. Funding Policies

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

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2021:

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2021	\$ 1,359,501	\$ 2,437,377

(XI.) (Continued)

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

At June 30, 2021, 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, 2021 for ERS and June 30, 2020 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, 2021	June 30, 2020
Net pension assets/(liability)	\$ (29,609)	\$ (3,993,853)
District's portion of the Plan's total net pension asset/(liability)	0.030%	0.145%

For the year ended June 30, 2021, the District recognized pension expenses of \$777,605 for ERS and \$5,433,647 for TRS. At June 30, 2021 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	\$ 361,600	\$ 3,499,414	\$ -	\$ 204,677
Changes of assumptions	5,444,052	5,051,294	102,676	1,800,522
Net difference between projected and actual earnings on pension plan investments	-	2,608,336	8,505,311	-
Changes in proportion and differences between the District's contributions and proportionate share of contributions	310,059	721,604	224,269	304,196
Subtotal	<u>\$ 6,115,711</u>	<u>\$ 11,880,648</u>	<u>\$ 8,832,256</u>	<u>\$ 2,309,395</u>
District's contributions subsequent to the measurement date	407,522	2,300,292	-	-
Grand Total	<u>\$ 6,523,233</u>	<u>\$ 14,180,940</u>	<u>\$ 8,832,256</u>	<u>\$ 2,309,395</u>

(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, 2021. 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>
2021	\$ -	\$ 1,612,341
2022	(441,225)	3,197,201
2023	(152,002)	2,637,512
2024	(462,322)	1,722,603
2025	(1,660,996)	163,648
Thereafter	-	237,948
Total	\$ (2,716,545)	\$ 9,571,253

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, 2021	June 30, 2020
Actuarial valuation date	April 1, 2020	June 30, 2019
Interest rate	5.90%	7.10%
Salary scale	4.50%	4.72%-1.90%
Decrement tables	April 1, 2015- March 31, 2020 System's Experience	July 1, 2009- June 30, 2014 System's Experience
Inflation rate	2.70%	2.20%
COLA's	1.40%	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-2019. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2019.

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, 2021 are summarized as follows:

(XI.) (Continued)

Long Term Expected Rate of Return		
	ERS	TRS
Measurement date	March 31, 2021	June 30, 2020
<u>Asset Type -</u>		
Domestic equity	4.05%	7.10%
International equity	6.30%	7.70%
Global equity	0.00%	7.40%
Private equity	6.75%	10.40%
Real estate	4.95%	6.80%
Absolute return strategies *	4.50%	0.00%
Opportunistic portfolios	4.50%	0.00%
Real assets	5.95%	0.00%
Bonds and mortgages	0.00%	0.00%
Cash	0.50%	0.00%
Inflation-indexed bonds	0.50%	0.00%
Private debt	0.00%	5.20%
Real estate debt	0.00%	3.60%
High-yield fixed income securities	0.00%	3.90%
Domestic fixed income securities	0.00%	1.80%
Global fixed income securities	0.00%	1.00%
Short-term	0.00%	0.70%
Credit	3.63%	0.00%

The real rate of return is net of the long-term inflation assumption of 2.0% for ERS and 2.2% for TRS.

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

F. Discount Rate

The discount rate used to calculate the total pension liability was 5.9% for ERS and 7.10% 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 7.10% 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 6.10% for TRS) or 1-percentage-point higher (6.90% for ERS and 8.10% for TRS) than the current assumption :

(XI.) (Continued)

	1% Decrease	Current 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)	\$ (8,218,180)	\$ (29,609)	\$ 7,522,171
		Current Assumption	1% Increase
<u>TRS</u>	<u>(6.10%)</u>	<u>(7.10%)</u>	<u>(8.10%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (25,227,791)	\$ (3,993,853)	\$ 13,826,803

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, 2021	June 30, 2020
Employers' total pension liability	\$ 220,680,157	\$ 123,242,776
Plan net position	220,580,583	120,479,505
Employers' net pension asset/(liability)	<u>\$ (99,574)</u>	<u>\$ (2,763,271)</u>
Ratio of plan net position to the employers' total pension asset/(liability)	99.95%	97.80%

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, 2021 represent the projected employer contribution for the period of April 1, 2021 through June 30, 2021 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2021 amounted to \$407,522.

For TRS, employer and employee contributions for the fiscal year ended June 30, 2021 are paid to the System in September, October and November 2021 through a state aid intercept. Accrued retirement contributions as of June 30, 2021 represent employee and employer contributions for the fiscal year ended June 30, 2021 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, 2021 amounted to \$2,437,377.

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 March 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	741
Active Employees	660
Total	1401

B. Total OPEB Liability

The District’s total OPEB liability of \$202,447,509 was measured as of March 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.11 percent
Salary Increases	3.11 percent, average, including inflation
Discount Rate	2.27 percent
Healthcare Cost Trend Rates	Initial rate of 4.00% increasing to an ultimate rate of 4.08%
Retirees' Share of Benefit-Related Costs	Varies depending on contract

The discount rate was based on Fidelity Municipal Go AA-20 Year Bond rate.

Pub-2010 Public Retirement Plans Mortality Tables, Headcount-Weighted, distinct for Teachers, General, and Safety, without separate Contingent Survivor mortality, fully generational using scale MP-2020

(XII.) (Continued)

C. Changes in the Total OPEB Liability

Balance at June 30, 2020	<u>\$ 209,849,778</u>
<u>Changes for the Year -</u>	
Service cost	\$ 5,040,390
Interest	5,195,850
Changes of benefit terms	(2,628,031)
Differences between expected and actual experience	(14,012,031)
Changes in assumptions or other inputs	4,381,637
Benefit payments	<u>(5,380,084)</u>
Net Changes	<u>\$ (7,402,269)</u>
Balance at June 30, 2021	<u><u>\$ 202,447,509</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.48 percent as of July 1, 2020 to 2.27 percent as of July 1, 2021.

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 or 1-percentage-point higher than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
	<u>(1.27%)</u>	<u>(2.27%)</u>	<u>(3.27%)</u>
Total OPEB Liability	\$ 241,781,723	\$ 202,447,509	\$ 171,687,527

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

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	3.00%	4.00%	5.00%
	Decreasing	Decreasing	Decreasing
	<u>to 3.08%</u>	<u>to 4.08%</u>	<u>to 5.08%</u>
Total OPEB Liability	\$ 168,810,774	\$ 202,447,509	\$ 246,446,641

(XII.) (Continued)

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$6,745,241. At June 30, 2021, 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	\$ 12,021,250	\$ 23,768,666
Changes of assumptions	19,778,914	7,481,363
Contributions after measurement date	1,345,021	-
Total	\$ 33,145,185	\$ 31,250,029

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>	
2022	\$ (1,333,890)
2023	(635,248)
2024	107,457
2025	709,357
2026	709,357
Thereafter	993,102
Total	\$ 550,135

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. Health Plan

The District incurs costs related to the Rochester Area School Health Plan (Plan I and Plan II) sponsored by the Board of Cooperative Educational Services, Second Supervisory District of Monroe and Orleans Counties and its component districts.

(XIII.) (Continued)

1. Plan I

The Plans objectives are to formulate, develop and administer a program of insurance to obtain lower costs for that coverage, and to develop a comprehensive loss control program. Membership in the Plan may be offered to any component district of the Monroe #1 and Monroe #2 BOCES with the unanimous approval of the Board of Directors. Voluntary withdrawal from the Plan may be effective only once annually on the last day of the Plans year as may be established by the Board of Directors. Notice of Intention to Withdraw must be given in writing to the Chairman of the Board of Directors and the Treasurer not less than thirty days prior to the end of the Plan year. Plan members bear an equal proportionate share of the Plan's assets and claim liabilities. Pursuant to the Municipal Cooperative Agreement the Plan is a risk sharing pool and all monies paid to the Treasurer shall be pooled and administered as a common fund. No refunds shall be made to a participant and no assessments are charged to a participant other than the annual premium equivalent. If surplus funds exist at the end of any fiscal year, the distribution of such funds shall be determined by the Board of Directors. This Plan's members include seventeen districts and two BOCES with the District bearing an equal proportionate share of the Plan's assets and claim liabilities.

This Plan purchases, on an annual basis, stop-loss insurance policies to limit its exposure for claims paid within any one fiscal year.

This 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 a 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, 2021, the District incurred premiums or contribution expenditures totaling \$1,310,367.

This Plan is audited on an annual basis and is available at the BOCES administrative offices. The most recent audit available for the year ended December 31, 2020, revealed that the Plan was fully funded.

2. Plan II

The District incurs costs related to the Rochester Area School Health Plan II sponsored by the Board of Cooperative Educational services, Second Supervisory District of Monroe and Orleans Counties (Monroe 2- BOCES). The Plan was established as a Municipal Cooperative Agreement under the authorization of Article 5-G of the General Municipal Law in 2004. The plan received a Certificate of Authority to operate as a self-funded plan under Article 47 of the New York State Insurance Law, effective January 1, 2020.

Membership in the Plan may be offered to any component school district of the Monroe 1 BOCES and Monroe 2-BOCES within the geographical boundaries of Monroe County, New York provided that the applicant provides proof of its financial responsibility that is satisfactory to the Board of Directors in its sole discretion, and the applicant is the same type of municipal corporation as the initial Participants. The Plan has full participation from all eligible participants including the two BOCES and seventeen component school districts.

(XIII.) (Continued)

A participant has the right to withdraw from the Plan, but such withdrawal shall be effective only on January 1 of the next Plan Year following the Plan Year in which the participant provides notice. Any withdrawing participant shall be responsible for its pro rata share of any Plan deficit, and shall satisfy any other obligation relating to the Participant's membership in the Plan. The withdrawing participant shall not be entitled to share in any Plan surplus.

The Plan is a risk sharing pool and all monies paid to the Treasurer shall be pooled and administered as a common fund. The annual premium equivalent for each coverage option under the Plan is established and approved by a majority of the entire Board of Directors. Each participant is required to contribute to the Plan an amount equal to the Premium Equivalent applicable to the coverage options, under which the participants Enrollees are covered. If surplus funds exist at the end of any fiscal year, the distribution of such funds shall be determined by the Board of Directors.

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. Such claims estimates are based on the ultimate cost of claims that have been reported but not settled, and claims that have been incurred but not reported.

The Plan is audited on an annual basis and is available at the Monroe 2- BOCES administrative offices. The most recent audit available for the year ended December 31, 2020, revealed that the plan was fully funded.

During the year ended June 30, 2021, the District incurred premiums or contribution expenditures totaling \$11,560,687.

C. Workers' Compensation

The District incurs costs related to the Rochester Area School Workers' Compensation Plan (Plan) sponsored by the Board of Cooperative Educational Services, Second Supervisory District of Monroe and Orleans 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 Monroe #1 and Monroe #2 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 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.

Plan membership is currently comprised of two BOCES and seventeen 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 are charged to a participant other than the annual premium equivalent. 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 policies to limit its exposure for claims paid.

(XIII.) (Continued)

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, 2021, the District incurred premiums or contribution expenditures totaling \$495,354.

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, 2020, revealed that the Plan was underfunded.

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 balance of the fund at June 30, 2021 was \$2,471,300 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2021, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

E. Dental Fund

The District has a self insured plan for dental coverage. The plan is administered by a third party administrator who pays the claims directly to the dentists. The District then reimburses the third party administrator for the exact amount of the claims paid. The total cost to the District for dental claims during 2020-21 was \$614,157.

XIV. Commitments and Contingencies

A. Litigation

There is no pending litigation against the District as of the date of this report.

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. Rental Income

The District had rental income for 2020-21 as follows:

Rental Income - BOCES	\$ 74,776
Rental Income - Other	1,510
Total	<u>\$ 76,286</u>

XVI. Tax Abatement

The County of Monroe Industrial Development Agency enters into various property tax and sales tax abatement programs for the purpose of Economic Development. As a result, the District property tax revenue was reduced \$241,052. The District received payments in lieu of tax (PILOT) payments totaling \$198,536 to help offset the property tax reduction.

XVII. COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School’s financial condition, liquidity, voter approved budgets, and future results of operations. Management is actively monitoring the global situation on its financial condition, budgets, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022.

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

The District reported \$649,231 in CARES revenues and expenditures during the 2021 fiscal year and has submitted the CRRSA and ARPA funding applications to the New York State Education Department for approval. All three stimulus funds may be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. The District also provided free breakfast and lunches to all students (except those who opted out) through the Summer Food Service.

Required Supplementary Information
BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Changes in District's Total OPEB Liability and Related Ratio
For The Year Ended June 30, 2021

TOTAL OPEB LIABILITY				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 5,040,390	\$ 5,146,997	\$ 5,494,713	\$ 5,288,548
Interest	5,195,850	6,747,749	7,404,657	7,136,453
Changes in benefit terms	(2,628,031)	(4,707,739)	-	(2,260,004)
Differences between expected and actual experiences	(14,012,031)	(25,574,833)	(22,223,267)	6,030,279
Changes of assumptions or other inputs	4,381,637	37,229,093	5,678,504	5,307,566
Benefit payments	<u>(5,380,084)</u>	<u>(4,966,543)</u>	<u>(4,395,242)</u>	<u>(4,083,528)</u>
Net Change in Total OPEB Liability	\$ (7,402,269)	\$ 13,874,724	\$ (8,040,635)	\$ 17,419,314
Total OPEB Liability - Beginning	\$ 209,849,778	\$ 195,975,054	\$ 204,015,689	\$ 186,596,375
Total OPEB Liability - Ending	\$ 202,447,509	\$ 209,849,778	\$ 195,975,054	\$ 204,015,689
Covered Employee Payroll	\$ 32,914,737	\$ 33,876,920	\$ 32,820,112	\$ 31,768,572
Total OPEB Liability as a Percentage of Covered				
Employee Payroll	615.07%	619.45%	597.12%	642.19%

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
BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability
For The Year Ended June 30, 2021

NYSERS Pension Plan

	<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)	0.0297%	0.0319459%	0.0323528%	0.032799%	0.032679%	0.032775%	0.033048%
Proportionate share of the net pension liability (assets)	\$ 29,609	\$ 8,459,456	\$ 2,292,297	\$ 1,058,574	\$ 3,070,562	\$ 5,260,455	\$ 1,116,435
Covered-employee payroll	\$ 9,767,225	\$ 10,010,769	\$ 9,940,401	\$ 9,837,210	\$ 9,242,731	\$ 8,889,127	\$ 8,966,179
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	0.303%	84.504%	23.060%	10.761%	33.221%	59.179%	12.452%
Plan fiduciary net position as a percentage of the total pension liability	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%

NYSTRS Pension Plan

	<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)	0.1445%	0.149931%	0.154317%	0.159753%	0.153230%	0.152234%	0.145787%
Proportionate share of the net pension liability (assets)	\$ 3,993,853	\$ (3,895,230)	\$ (2,790,454)	\$ (1,214,283)	\$ 1,641,160	\$ (15,812,257)	\$ (16,239,759)
Covered-employee payroll	\$ 24,137,377	\$ 25,419,646	\$ 25,289,686	\$ 25,402,162	\$ 25,560,542	\$ 23,911,514	\$ 23,174,084
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	16.546%	-15.324%	-11.034%	-4.780%	6.421%	-66.128%	-70.077%
Plan fiduciary net position as a percentage of the total pension liability	97.80%	102.20%	101.53%	100.66%	99.01%	110.46%	111.48%

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

Required Supplementary Information
BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District Contributions
For The Year Ended June 30, 2021

NYSERS Pension Plan

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,359,501	\$ 1,401,054	\$ 1,422,693	\$ 1,457,349	\$ 1,398,647	\$ 1,589,046	\$ 1,707,159
Contributions in relation to the contractually required contribution	<u>(1,359,501)</u>	<u>(1,401,054)</u>	<u>(1,422,693)</u>	<u>(1,457,349)</u>	<u>(1,398,647)</u>	<u>(1,589,046)</u>	<u>(1,707,159)</u>
Contribution deficiency (excess)	<u>\$ -</u>						
Covered-employee payroll	\$ 9,767,225	\$ 10,010,769	\$ 9,940,401	\$ 9,837,210	\$ 9,242,731	\$ 8,889,127	\$ 8,966,179
Contributions as a percentage of covered-employee payroll	13.92%	14.00%	14.31%	14.81%	15.13%	17.88%	19.04%

NYSTRS Pension Plan

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 2,300,292	\$ 2,289,678	\$ 2,783,088	\$ 2,595,865	\$ 3,106,737	\$ 3,279,493	\$ 4,154,102
Contributions in relation to the contractually required contribution	<u>(2,300,292)</u>	<u>(2,289,678)</u>	<u>(2,783,088)</u>	<u>(2,595,865)</u>	<u>(3,106,737)</u>	<u>(3,279,493)</u>	<u>(4,154,102)</u>
Contribution deficiency (excess)	<u>\$ -</u>						
Covered-employee payroll	\$ 24,137,377	\$ 25,419,646	\$ 25,289,686	\$ 25,402,162	\$ 25,560,542	\$ 23,911,514	\$ 23,174,084
Contributions as a percentage of covered-employee payroll	9.53%	9.01%	11.00%	10.22%	12.15%	13.72%	17.93%

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
BROCKPORT 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, 2021

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Current Year's Revenues</u>	<u>Over (Under) Revised Budget</u>
REVENUES				
Local Sources -				
Real property taxes	\$ 27,497,511	\$ 27,497,511	\$ 28,988,529	\$ 1,491,018
Real property tax items	6,190,219	6,190,219	4,717,747	(1,472,472)
Non-property taxes	2,480,000	2,480,000	3,619,821	1,139,821
Charges for services	36,000	36,000	827	(35,173)
Use of money and property	119,000	119,000	87,930	(31,070)
Sale of property and compensation for loss	12,000	12,000	67,678	55,678
Miscellaneous	570,000	570,000	801,864	231,864
State Sources -				
Basic formula	32,592,170	30,074,576	32,841,186	2,766,610
Lottery aid	6,200,000	6,200,000	6,002,999	(197,001)
BOCES	4,048,262	4,048,262	4,424,292	376,030
Textbooks	262,565	262,565	191,876	(70,689)
All Other Aid -				
Computer software	62,305	62,305	111,713	49,408
Library loan	-	-	20,637	20,637
Other aid	-	-	14,809	14,809
Federal Sources	<u>50,000</u>	<u>50,000</u>	<u>720,523</u>	<u>670,523</u>
TOTAL REVENUES	<u>\$ 80,120,032</u>	<u>\$ 77,602,438</u>	<u>\$ 82,612,431</u>	<u>\$ 5,009,993</u>
Appropriated reserves	<u>\$ 1,550,000</u>	<u>\$ 1,550,000</u>		
Appropriated fund balance	<u>\$ 2,527,878</u>	<u>\$ 6,261,518</u>		
Prior year encumbrances	<u>\$ 92,873</u>	<u>\$ 92,873</u>		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u><u>\$ 84,290,783</u></u>	<u><u>\$ 85,506,829</u></u>		

Required Supplementary Information
BROCKPORT 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, 2021

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Current</u> <u>Year's</u> <u>Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered</u> <u>Balances</u>
EXPENDITURES					
General Support -					
Board of education	\$ 30,060	\$ 31,060	\$ 13,825	\$ -	\$ 17,235
Central administration	292,457	294,280	274,057	-	20,223
Finance	573,867	573,022	557,197	-	15,825
Staff	824,320	753,520	663,273	-	90,247
Central services	6,534,079	6,138,469	5,349,281	165,721	623,467
Special items	1,256,750	1,308,480	1,258,673	-	49,807
Instructional -					
Instruction, administration and improvement	2,322,789	2,327,779	2,002,478	-	325,301
Teaching - regular school	19,351,765	21,242,540	20,102,760	27,999	1,111,781
Programs for children with handicapping conditions	9,554,998	10,296,127	9,811,472	6,370	478,285
Occupational education	1,932,814	1,932,814	1,924,211	-	8,603
Teaching - special schools	116,350	82,350	82,039	-	311
Instructional media	1,996,667	1,406,449	1,170,316	10,935	225,198
Pupil services	3,599,091	3,622,666	3,087,007	15,088	520,571
Pupil Transportation	4,529,238	4,273,238	3,178,380	-	1,094,858
Employee Benefits	24,993,913	23,626,364	20,571,212	-	3,055,152
Debt service - principal	4,578,000	4,378,000	4,370,000	-	8,000
Debt service - interest	1,433,625	1,633,625	1,633,528	-	97
TOTAL EXPENDITURES	<u>\$ 83,920,783</u>	<u>\$ 83,920,783</u>	<u>\$ 76,049,709</u>	<u>\$ 226,113</u>	<u>\$ 7,644,961</u>
Other Uses -					
Transfers - out	\$ 370,000	\$ 1,586,046	\$ 1,522,204	\$ -	\$ 63,842
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 84,290,783</u>	<u>\$ 85,506,829</u>	<u>\$ 77,571,913</u>	<u>\$ 226,113</u>	<u>\$ 7,708,803</u>
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 5,040,518		
FUND BALANCE, BEGINNING OF YEAR	<u>36,580,789</u>	<u>36,580,789</u>	<u>36,580,789</u>		
FUND BALANCE, END OF YEAR	<u>\$ 36,580,789</u>	<u>\$ 36,580,789</u>	<u>\$ 41,621,307</u>		

Note to Required Supplementary Information:

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

Supplementary Information
BROCKPORT 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, 2021

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget		\$ 84,197,910
Prior year's encumbrances		92,873
		\$ 84,290,783
Original Budget		\$ 84,290,783
Budget revisions -		
Transfer to school lunch		106,500
Transfer to capital for bus purchase		1,109,546
		\$ 85,506,829
FINAL BUDGET		\$ 85,506,829

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2021-22 voter approved expenditure budget		\$ 86,288,688
<u>Unrestricted fund balance:</u>		
Assigned fund balance	\$ 3,271,877	
Unassigned fund balance	3,451,548	
Total Unrestricted fund balance	\$ 6,723,425	
<u>Less adjustments:</u>		
Appropriated fund balance	\$ 3,045,764	
Encumbrances included in assigned fund balance	226,113	
Total adjustments	\$ 3,271,877	
General fund fund balance subject to Section 1318 of		
Real Property Tax Law		3,451,548
ACTUAL PERCENTAGE		4.00%

Supplementary Information
BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
CAPITAL PROJECTS FUND
Schedule of Project Expenditures
For The Year Ended June 30, 2021

<u>Project Title</u>	<u>Expenditures</u>					<u>Unexpended Balance</u>	<u>Methods of Financing</u>				<u>Fund Balance</u>
	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>		<u>Obligations</u>	<u>Local Sources</u>	<u>Transfers</u>	<u>Total</u>	
Buses (2020-21)	\$ 1,133,000	\$ 1,133,000	\$ -	\$ 1,094,866	\$ 1,094,866	\$ 38,134	\$ 1,095,000	\$ -	\$ -	\$ 1,095,000	\$ 134
Buses (2021-22)	1,140,000	1,140,000	-	-	-	1,140,000	-	1,109,546	-	1,109,546	1,109,546
2019-2020 \$100,000 Project	100,000	100,000	-	100,000	100,000	-	-	100,000	-	100,000	-
2020-2021 \$100,000 Project	100,000	100,000	-	-	-	100,000	-	100,000	-	100,000	100,000
2012 District Reconstruction	19,494,000	19,494,000	19,050,996		19,050,996	443,004	15,830,000	3,317,844	(96,848)	19,050,996	-
2016 -2017 Wiring Project	1,000,000	1,000,000	235,249	-	235,249	764,751	-	1,000,000	-	1,000,000	764,751
2017 District Reconstruction	19,873,000	19,873,000	17,061,713	1,494,732	18,556,445	1,316,555	15,300,000	4,200,000	-	19,500,000	943,555
TOTAL	\$ 42,840,000	\$ 42,840,000	\$ 36,347,958	\$ 2,689,598	\$ 39,037,556	\$ 3,802,444	\$ 32,225,000	\$ 9,827,390	\$ (96,848)	\$ 41,955,542	\$ 2,917,986

Supplementary Information
BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds					Total Nonmajor Governmental Funds
	Special Aid Fund	School Lunch Fund	Miscellaneous Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
ASSETS						
Cash and cash equivalents	\$ 4,834	\$ -	\$ 111,764	\$ 762,173	\$ 2,273,801	\$ 3,152,572
Receivables	816,542	242,218	3,000	-	-	1,061,760
Inventories	-	57,706	-	-	-	57,706
Due from other funds	22,176	-	-	457,743	1,120,333	1,600,252
TOTAL ASSETS	\$ 843,552	\$ 299,924	\$ 114,764	\$ 1,219,916	\$ 3,394,134	\$ 5,872,290
LIABILITIES AND FUND BALANCES						
Liabilities -						
Accounts payable	\$ 96,155	\$ 9,018	\$ -	\$ -	\$ -	\$ 105,173
Accrued liabilities	191,715	21,005	-	-	-	212,720
Due to other funds	550,977	24,998	-	-	476,148	1,052,123
Due to other governments	-	2,108	-	-	-	2,108
Due to ERS	-	23,376	-	-	-	23,376
Unearned revenue	4,705	44,851	-	-	-	49,556
TOTAL LIABILITIES	\$ 843,552	\$ 125,356	\$ -	\$ -	\$ 476,148	\$ 1,445,056
Fund Balances -						
Nonspendable	\$ -	\$ 57,706	\$ -	\$ -	\$ -	\$ 57,706
Restricted	-	-	114,764	1,219,916	2,917,986	4,252,666
Assigned	-	116,862	-	-	-	116,862
TOTAL FUND BALANCE	\$ -	\$ 174,568	\$ 114,764	\$ 1,219,916	\$ 2,917,986	\$ 4,427,234
TOTAL LIABILITIES AND FUND BALANCES	\$ 843,552	\$ 299,924	\$ 114,764	\$ 1,219,916	\$ 3,394,134	\$ 5,872,290

Supplementary Information
BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
Combined Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended June 30, 2021

	Special Revenue Funds					Total Nonmajor Governmental Funds
	Special Aid Fund	School Lunch Fund	Miscellaneous Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
REVENUES						
Charges for services	\$ 5,111	\$ -	\$ -	\$ -	\$ -	\$ 5,111
Use of money and property	-	-	-	1,475	-	1,475
Miscellaneous	-	1,469	87,990	-	-	89,459
State sources	741,657	33,020	-	-	-	774,677
Federal sources	1,513,825	985,563	-	-	-	2,499,388
Sales	-	34,952	-	-	-	34,952
TOTAL REVENUES	\$ 2,260,593	\$ 1,055,004	\$ 87,990	\$ 1,475	\$ -	\$ 3,405,062
EXPENDITURES						
Instruction	\$ 2,262,099	\$ -	\$ -	\$ -	\$ -	\$ 2,262,099
Pupil transportation	-	-	-	-	1,094,866	1,094,866
Employee benefits	74,652	345,375	-	-	-	420,027
Cost of sales	-	404,206	-	-	-	404,206
Other expenses	-	541,889	101,429	-	-	643,318
Capital outlay	-	-	-	-	1,594,732	1,594,732
TOTAL EXPENDITURES	\$ 2,336,751	\$ 1,291,470	\$ 101,429	\$ -	\$ 2,689,598	\$ 6,419,248
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (76,158)	\$ (236,466)	\$ (13,439)	\$ 1,475	\$ (2,689,598)	\$ (3,014,186)
OTHER FINANCING SOURCES (USES)						
Transfers - in	\$ 76,158	\$ 236,500	\$ -	\$ 96,848	\$ 1,209,546	\$ 1,619,052
Transfers - out	-	-	-	-	(96,848)	(96,848)
Proceeds from obligations	-	-	-	-	1,095,000	1,095,000
Premium on obligations issued	-	-	-	42,461	-	42,461
TOTAL OTHER FINANCING SOURCES (USES)	\$ 76,158	\$ 236,500	\$ -	\$ 139,309	\$ 2,207,698	\$ 2,659,665
NET CHANGE IN FUND BALANCE	\$ -	\$ 34	\$ (13,439)	\$ 140,784	\$ (481,900)	\$ (354,521)
FUND BALANCE, BEGINNING OF YEAR (restated)	-	174,534	128,203	1,079,132	3,399,886	4,781,755
FUND BALANCE, END OF YEAR	\$ -	\$ 174,568	\$ 114,764	\$ 1,219,916	\$ 2,917,986	\$ 4,427,234

Supplementary Information
BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
Net Investment in Capital Assets
For The Year Ended June 30, 2021

Capital assets, net		\$ 82,866,450
Add:		
Unspent bond proceeds	<u>\$ 943,689</u>	943,689
Deduct:		
Bond payable	<u>\$ 33,645,000</u>	<u>33,645,000</u>
Net Investment in Capital Assets		<u><u>\$ 50,165,139</u></u>

Supplementary Information
BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2021

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-21-0387	\$ 875,576
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-21-0387	36,596
<i>Total Special Education Cluster IDEA</i>				<u>\$ 912,172</u>
<u>Education Stabilization Fund -</u>				
CARES Act - ESSER	84.425D	N/A	5890-21-1405	\$ 555,144
CARES Act - GEER	84.425C	N/A	5895-21-1405	94,087
<i>Total Education Stabilization Fund</i>				<u>\$ 649,231</u>
Title IIIA - English Language Acquisition	84.365	N/A	0293-20-1405	10,000
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-21-1405	93,024
Title IIIA - English Language Acquisition	84.365	N/A	0293-21-1405	129
Title IV - Student Support and Enrichment Program	84.424	N/A	0204-21-1405	36,000
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-21-1405	462,500
Total U.S. Department of Education				<u>\$ 2,163,056</u>
<u>U.S. Department of Agriculture:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	261801060000	\$ 97,228
Summer Food Service Program - COVID	10.559	N/A	261801060000	888,335
<i>Total Child Nutrition Cluster</i>				<u>\$ 985,563</u>
Total U.S. Department of Agriculture				<u>\$ 985,563</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 3,148,619</u>



MENGEL METZGER BARR & CO. LLP
Certified Public Accountants

**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
Brockport Central School District, New York

We have audited, in accordance with the 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 Brockport Central School District, New York, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Brockport Central School District, New York's basic financial statements, and have issued our report thereon dated October 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Brockport Central School District, New York's internal control over financial reporting to determine the 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 Brockport Central School District, New York's internal control. Accordingly, we do not express an opinion on the effectiveness of the Brockport Central School District, New York'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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Brockport Central School District, New York'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 determination of financial statement amounts. 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.

Rochester, New York
October 14, 2021

Morgan, Metzger, Bann & Co. LLP

BROCKPORT CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 14, 2021

To the Board of Education
Brockport 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 Brockport Central School District, New York as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Brockport Central School District, New York's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 14, 2021 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:

Policies and Regulations –

During our examination of the District's procurement procedures, we noted that the bidding thresholds are \$20,000 for purchase contracts and \$35,000 for public works contracts. However, the administrative regulations that relate to the number of quotations required for purchase contracts between \$10,001 and \$19,999 and public works contracts between \$20,001 and \$34,999 has not been addressed.

We recommend the District update their administrative regulations relative to the quotation process for purchase contracts between \$10,001 and \$19,999 and public works contracts between \$20,001 and \$34,999.

(Prior Year Deficiencies Pending Corrective Action) (Continued)

Payroll –

During the course of our examination, we noted that salary notices, to be signed and returned by employees, were not returned for 3 employees selected as part of our testing.

We recommend the District consider implementing a process which requires signed salary notices for all employees to be returned prior to the beginning of each new school year.

Other Items:

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

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.

GASB Statement No. 87 Leases –

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87 which will be effective during the 2021-22 fiscal year. As a result, the District will be required to gather certain information relating to those items considered to be leases in order to prepare the lease payable and right to use asset calculations.

Prior Year Recommendations:

The prior year recommendations have been noted above.

This communication is intended solely for the information and use of management, the Board, audit committee, and 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 the business office staff for all the courtesies extended to us during the course of our examination.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 14, 2021



BROCKPORT

Central School District

Business Offices • 40 Allen Street, Brockport, New York 14420 – 2296 • Phone (585) 637-1820 • Fax: (585) 637-1829

November 22, 2021

100 Chestnut Street
Suite 1200
Rochester, New York 14604

RE: June 30, 2021 Financial Report and Management Letter

Dear Ray,

We have reviewed each of the audit comments presented as a result of your audit of the Basic Financial Statements for the year ending June 30, 2021, and have determined our approach to improve each of these areas. Beginning immediately the district will take the following actions:

Prior Year Control Deficiencies Pending Corrective Action:

Policies and Regulations – During our examination of the District's procurement procedures, we noted that the district has updated their purchasing policy by increasing the bidding thresholds to \$20,000 for purchasing contracts and \$35,000 for the public works contracts. However, the administrative regulations as they relate to the number of quotations required for purchase contracts between \$10,001 and \$19,999 and public works contracts between \$20,001 and \$34,999 has not been addressed.

We recommend the District update their administrative regulations relative to the quotation process for purchase contracts between \$10,001 and \$19,999 and public works contracts between \$20,001 and \$34,999.

Action Plan – The district will send the policy update to the Board of Education in January 2022.

Current Year Deficiencies in Internal Controls:

Payroll– As part of our examination, we noted that salary notices, to be signed and returned by employees, were not returned for 15 employees selected as part of our testing.

We recommend the District consider implementing a process which requires signed salary notices for all employees to be returned prior to the beginning of each school year.

Action Plan – The district will review the 2021-22 salary notice status by January 31, 2022. The district by August 31, 2022 will implement new processes to insure signed salary notices are in place.

If you have any questions please feel free to contact me at (585) 637-1824 or jill.reichhart@bcs1.org.

Sincerely,

Jill Reichhart
Director of Finance

Sean Bruno
Superintendent

Jill Reichhart
Director of Finance

SUBJECT: Brockport BEST Education Foundation donation

Whereas, the Brockport BEST Education Foundation is donating \$250.00 for the sole and express purpose of providing financial support for the Bookmobile Summer 2022. Funds should be utilized for said purpose prior to the end of the 2021-2022 school year.

Recommendation: Motion bySeconded by.....

RESOLVED, that the Board of Education accept the generous donation to support funds for the Bookmobile Summer 2022.

Sean Bruno
Superintendent

Jill Reichhart
Director of Finance

SUBJECT: Brockport BEST Education Foundation donation

Whereas, the Brockport BEST Education Foundation is donating \$300.00 for the sole and express purpose of providing financial support for the 2D shape cookies and 3D cone trees at the Ginther School. Funds should be utilized for said purpose prior to the end of the 2021-2022 school year.

Recommendation: Motion bySeconded by.....

RESOLVED, that the Board of Education accept the generous donation to support funds for the 2D shape cookies and 3D cone trees at the Ginther School.

Sean Bruno
Superintendent

Jill Reichhart
Director of Finance

SUBJECT: Brockport BEST Education Foundation donation

Whereas, the Brockport BEST Education Foundation is donating \$600.00 for the sole and express purpose of providing financial support for the Students in Action – Random Acts of Kindness at the High School. Funds should be utilized for said purpose prior to the end of the 2021-2022 school year.

Recommendation: Motion bySeconded by.....

RESOLVED, that the Board of Education accept the generous donation to support funds for the Students in Action – Random Acts of Kindness at the High School.

6.0 PHYSICAL PLANT



Sean C. Bruno
Superintendent

Darrin Winkley
Assistant Superintendent for Business

SUBJECT: Excess Equipment – CEPACS Department

WHEREAS, the District wishes to remove an Open Golf Cart (Club Car) Cart from inventory and dispose of it.

Our intention is to sell to the highest bidder or dispose of as trash.

Recommendation: Motion bySeconded by.....

RESOLVED, that the Board of Education hereby authorizes the District Clerk to dispose of an Open Golf Cart (Club Car) Cart and to remove reference of these items from the inventory.

7.0 HUMAN RESOURCES



8.0 SUPERINTENDENT REPORT



9.0 BOARD OPERATIONS





BROCKPORT CENTRAL SCHOOL
Brockport, NY 14420-2296

Board of Education
2021-2022 Meeting Schedule

Day	Date	Time/Location/Notes
Tuesday	July 6, 2021*	Reorganization Meeting 5 p.m. - District Office Board Room
Tuesday	July 20, 2021*	5 p.m. - District Office Board Room
Tuesday	August 3, 2021*	5 p.m. - District Office Board Room
Tuesday	August 17, 2021*	5 p.m. – Hill School Cafetorium
Tuesday	September 7, 2021	6 p.m. – Hill School Cafetorium
Tuesday	September 21, 2021	6 p.m. – Hill School Cafetorium
Tuesday	October 5, 2021	6 p.m. - Hill School Cafetorium
Tuesday	October 19, 2021	6 p.m. - Hill School Cafetorium
Tuesday	November 2, 2021	6 p.m. - Hill School Cafetorium
Tuesday	November 16, 2021	6 p.m. - Hill School Cafetorium
Tuesday	December 7, 2021	6 p.m. - Hill School Cafetorium
Tuesday	December 21, 2021	6 p.m. - Hill School Cafetorium
Tuesday	January 4, 2022	6 p.m. - Hill School Cafetorium
Tuesday	January 18, 2022	6 p.m. - Hill School Cafetorium
Tuesday	February 1, 2022	6 p.m. - Hill School Cafetorium
Tuesday	February 15, 2022	6 p.m. - Hill School Cafetorium
Tuesday	March 1, 2022	6 p.m. - Hill School Cafetorium
Tuesday	March 15, 2022	6 p.m. - Hill School Cafetorium
Tuesday	April 5, 2022	6 p.m. - Hill School Cafetorium
Tuesday	April 26, 2022*	6 p.m. - Hill School Cafetorium Off Schedule (Spring Recess)
Tuesday	May 3, 2022*	6 p.m. Board Meeting/Budget Public Hearing Hill School Cafetorium
Tuesday	May 17, 2022*	7 p.m. - Hill School Cafetorium (Budget Vote)
Tuesday	June 7, 2022	6 p.m. - Hill School Cafetorium
Tuesday	June 21, 2022	6 p.m. - Hill School Cafetorium

Regular meetings are typically held on the first and third Tuesday at 6 p.m.. Exceptions are marked with an asterisk ().*

Note: Meeting location is subject to change. Updated information will be posted on the District's website at www.bcs1.org.

**BROCKPORT CENTRAL SCHOOL
BUDGET DEVELOPMENT CALENDAR
2022-2023 BUDGET**

Date	Activity
September 7, 2021	Regular Board Meeting
September 15, 2021	BUDGET COMMITTEE MEETING
September 21, 2021	Regular Board Meeting
October – November	Meet with principals, review budget calendar, review forms, publish guidelines, parameters and procedures – District-wide budget forms and guidelines are distributed.
October 5, 2021	Regular Board Meeting
October 13, 2021	BUDGET COMMITTEE MEETING
October 19, 2021	Regular Board Meeting
November 2, 2021	Regular Board Meeting
November 10, 2021	BUDGET COMMITTEE MEETING
November 16, 2021	Regular Board Meeting
December 7, 2021	Regular Board Meeting
December 15, 2021	BUDGET COMMITTEE MEETING
December 21, 2021	Regular Board Meeting
January 4, 2022	Regular Board Meeting
January 12, 2022	BUDGET COMMITTEE MEETING
January 18, 2022	Regular Board Meeting
January 26, 2022	BUDGET COMMITTEE MEETING
February 1, 2022	Regular Board Meeting – (Draft budget)
February 9, 2022	BUDGET COMMITTEE MEETING
February 15, 2022	Regular Board Meeting
March 1, 2022	Regular Board Meeting
March 9, 2022	BUDGET COMMITTEE MEETING
March 15, 2022	Regular Board Meeting – (presentation of proposed 2022-2023 budget)
March 23, 2022	BUDGET COMMITTEE MEETING (IF NEEDED)
April 5, 2022	Regular Board Meeting – (adopt 2022-2023 budget & publish first budget legal notice)
April 13, 2022	BUDGET COMMITTEE MEETING
April 18, 2022	Last day to file nominating petition for Board candidates
April 26, 2022	Regular Board Meeting
May 3, 2022	Regular Board Meeting – Budget Hearing at 7:00 p.m.
May 11, 2022	BUDGET COMMITTEE MEETING
May 17, 2022	Budget Vote and Election – 6:00 a.m. – 9:00 p.m.
June 7, 2022	Regular Board Meeting
June 15, 2022	BUDGET COMMITTEE MEETING
June 21, 2022	Regular Board Meeting

**Budget Committee Meetings held in the District Board Room
8:45 – 11:00am**



MCSBA 2021 - 2022 CALENDAR

JULY 2021			
	5	MON	Holiday (Office Closed) Independence Day
	15	THUR	NYSSBA Summer Law Conference
*	27	TUES-8:00 am	Half day District Clerk's Conference

AUGUST 2021			
*	11	WED-Noon	Steering Committee
*	11	WED-5:45pm	Board Leadership Meeting

SEPTEMBER 2021			
	6	MON	Holiday (office closed) Labor Day
*	8	WED-Noon	Legislative Committee Meeting
*	8	WED-5:45pm	Board Leadership Meeting
	15	WED	Information Exchange Committee, Shadow Lake Golf Club
*	22	WED-Noon	Labor Relations Committee Meeting
	23	THUR-8:00am	MCSBA Fall Law Conference, Shadow Lake Golf Club
	26-28	SUN-TUES	NYSCOSS, Saratoga Springs, NY

OCTOBER 2021			
	1	FRI	NYSSBA Board Officer's Academy
*	6	WED-Noon	Legislative Committee Meeting
	6	WED-5:45pm	Executive Committee Meeting
	7	THURS	NYSSBA District Clerk Workshop
	11	MON	Columbus Day (Office Closed)
	13	WED-Noon	Information Exchange Committee Meeting, Shadow Lake Golf Club
*	16	SAT-7:30am	MCSBA Finance Conference
	18-22	MON-FRI	Board Member Recognition Week
*	20	WED-Noon	Labor Relations Committee Meeting
	24-26	THURS-SAT	NYSSBA Convention - NYC

NOVEMBER 2021			
	3	WED-Noon	Legislative Committee Meeting, Shadow Lake Golf Club
	3	WED-5:45 pm	Board Leadership Meeting, Shadow Lake Golf Club
	7	SUN	Daylight Savings Time
	10	WED-Noon	Information Exchange Committee Meeting, Shadow Lake Golf Club
	10	WED -4:00pm	Steering Committee Meeting - ZOOM
	11	THURS	Veterans Day Holiday (office closed)
*	17	WED-Noon	Labor Relations Committee Meeting
*	18	THUR-8:30am	District Clerks Conference
	25-26	THUR-FRI	Thanksgiving Holiday (Office Closed)

DECEMBER 2021			
*	1	WED-Noon	Legislative Committee Meeting
	1	WED-5:45pm	Executive Committee Meeting
	6	MON-7am	MCSBA One Day Advocacy Trip to Albany
	23-25	THURS-SAT	Christmas Holiday (Office Closed)
	30	FRI	New Year's Eve (office closed)

JANUARY 2022			
	1	SAT	Holiday - New Year's Day
*	5	WED-Noon	Legislative Committee Meeting
*	5	WED-5:45pm	Board Leadership Meeting
*	12	WED-Noon	Information Exchange Committee Meeting
	17	MON	Martin Luther King Holiday – Office closed
*	19	WED-Noon	Labor Relations Committee Meeting
*	26	WED-Noon	Steering Committee Meeting

FEBRUARY 2022			
*	2	WED - Noon	Legislative Committee Meeting
	2	Wed-5:45pm	Executive Committee Meeting
*	5	SAT-9:00 am	MCSBA Legislative Breakfast
*	9	WED-Noon	Information Exchange Committee Meeting
*	16	WED-Noon	Labor Relations Committee Meeting
	21	MON	Holiday (Office Closed) President's Day
	21-25	MON-FRI	Winter Recess

MARCH 2022			
*	2	WED-Noon	Legislative Committee Meeting
*	2	WED-5:45pm	Board Leadership Meeting
	7-8	MON-10:30am	MCSBA Albany 2-day Advocacy Trip
*	9	WED-Noon	Information Exchange Committee
	13	SUN	Daylight Savings Time
*	16	WED-Noon	Labor Relations Committee Meeting
*	26	SAT	Prospective Candidate Seminar
*	30	WED-Noon	Steering Committee Meeting

APRIL 2022			
	2-4	SAT-MON	NSBA Annual Conference, San Diego, CA
*	6	WED-Noon	Legislative Committee Meeting
	6	WED -	Monroe 2-Orleans BOCES Annual Meeting
*	7	THURS	District Clerk Conference
	7	THURS	Monroe One BOCES Annual Meeting
*	13	WED-Noon	Information Exchange Committee Meeting
	15	FRI	Holiday (Office Closed) Good Friday
	18-22	MON-FRI	Spring Break
*	27	WED-Noon	Labor Relations Committee Meeting
	27	WED- 5:45pm	Executive Committee Meeting

MAY 2022			
*	4	WED-Noon	Legislative Committee Meeting
*	4	WED -5:45pm	Board Leadership Meeting
	17	TUES	BUDGET VOTE
	25	WED	MCSBA Annual Meeting
	30	MON	Holiday (Office Closed) Memorial Day

JUNE 2022			
*	11	SAT-7:30am	New Board Member Training

* Meeting held at the DoubleTree Inn, 1111 Jefferson Rd., Rochester 14623, (475-1510)



10 OLD BUSINESS



11 OTHER ITEMS OF BUSINESS



12 EXECUTIVE SESSION



13 ADJOURNMENT

