



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 (2027)

David Howlett (2025)

Daniel Legault (2026)

Robert Lewis (2023)

Kathy Robertson (2024)

Michael Turbeville (2023)

November 15, 2022

6 p.m.

District Board Room



Brockport Central School District

40 Allen Street, Brockport, New York 14420-2296

We, the Board of Education, promise to:

- Put students first
- Set clear goals and focus on task at hand
- Be respectful
- Recognize and value differences
- Engage in honest communication
- Honor and maintain confidentiality
- Speak with one voice
- Work hard and have fun

November 15, 2022

Regular Board Meeting Agenda 6 p.m.

District Board Room

Call to Order
Pledge to the Flag
Fire Exits

Motion to Approve the Order of the Agenda

Approval of Minutes

- November 1, 2022 – Regular Board Meeting Minutes

Board Presentations:

- Pick A Reading Partner (PARP) Program Award: PTSA President Tricia White and Vice President Lynn Rodriguez will present Kelly Keenan, Ginther Assistant Principal and Randall Yu, Ginther Principal and with the Genesee Valley Region PARP award.
- Brockport’s Best Awards: The Board of Education will present Brockport’s Best awards to Dr. James Goetz, Kristy Hart, Rosie Rich, and Debbie Wahl.

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	October 19, 2022 6 p.m.	November 16, 2022 6 p.m.	Mr. Gerald Maar (BCSD Liaison)
MCSBA Information Exchange	November 9, 2022 Noon	January 11, 2023 Noon	Member Robertson
MCSBA Board Leadership	November 2, 2022	March 1, 2023	President Carbone



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Meeting	5:45 p.m.	5:45 p.m.	Vice President Harradine
MCSBA Labor Relations Committee	October 19, 2022 Noon	November 16, 2022 Noon	Member Turbeville Superintendent Bruno
MCSBA Legislative Committee	November 2, 2022 Noon	January 4, 2023 Noon	President Carbone
MCSBA Executive Committee	October 5, 2022 5:45 p.m.	November 30, 2022 5:45 p.m.	President Carbone Superintendent Bruno
Diversity, Equity, and Inclusion (DEI) Committee	October 26, 2022 4 p.m.	December 14, 2022 4 p.m.	President Carbone Vice President Harradine Member Robertson Superintendent Bruno

1. New Business

None

2. Policy Development

- 2.1 5810 Facilities Planning (Remove Policy) – second reading
- 2.2 5820 Evaluating Existing Buildings (Remove Policy) – second reading
- 2.3 5830 Site Acquisition (Remove Policy) – second reading
- 2.4 5840 Closing of Facilities (Remove Policy) – second reading
- 2.5 5850 Naming School Facilities – second reading
- 2.6 6110 Complaints and Grievances by Employees – second reading
- 2.7 6120 Equal Employment Opportunity – second reading

3. Instructional Planning & Services

- 3.1 Verbal – Rachel Kluth, Ed.D., Assistant to the Superintendent for Secondary Instruction
- 3.2 Verbal – Lynn Carragher, Assistant to the Superintendent for Inclusive Education and Instruction
- 3.3 Approval of CSE Recommendations (3.3.1-3.3.7)
 - 3.3.1 On November 1, and 3, 2022, the District Committee on Special Education reviewed students and made recommendations for placement.
 - 3.3.2 On October 26, 27, November 3, and 4, 2022, the District Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.3 On October 11, 27, November 1, 2022, the Committee on Preschool Special Education reviewed students and made recommendations for placement.
 - 3.3.4 On October 18, and 19, 2022, the Barclay Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.5 On October 24, 27, and November 7, 2022, the Hill Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.6 On October 19, 24, 28, and November 2, 2022, the Oliver Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.7 On October 26, 27, October 31, and November 1, 2022, the High School Subcommittee on Special Education reviewed students and made recommendations for placement.

4. Personnel

CERTIFIED

4.1 Appointments

- 4.1.1 **UPDATE**, Morgan Smith to be appointed as a long-term substitute Elementary Teacher at Ginther School effective August 31, 2022 through ~~February 7, 2023~~ **June 30, 2023**. Initial certificate in Childhood Education grades 1-6. Annual salary \$39,000.



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- 4.1.2 **UPDATE**, Kevin Guy, to be appointed as a long-term substitute Health/FACS Teacher (0.7 FTE) at Oliver Middle School, retroactive to August 31, 2022 through ~~November 30, 2022~~ **December 8, 2022**. Initial certificate in Social Studies grades 7-12. Annual salary \$40,800 (prorated ~~\$8,568~~ **\$9,424**).
- 4.1.3 **UPDATE**, James Wallington, to be appointed as a long-term substitute Special Education Teacher (0.5 FTE), at Oliver Middle School retroactive to August 31, 2022 through November 30, 2022 **December 8, 2022**. Initial certificate in Social Studies grades 7-12. Annual salary \$40,800 (prorated ~~\$6,120~~ **\$6,966**).
- 4.1.4 **UPDATE**, Andrew Cliver, to be appointed as a long-term substitute Elementary Teacher at Barclay School effective ~~November 16, 2022~~ **November 10, 2022** through April 10, 2023. Initial certificate in Childhood Education grades 1-6. Annual salary \$39,000 (prorated ~~\$17,355~~ **\$18,330**).

4.2 Resignations

- 4.2.1 Stacy Hurley, Special Education Teacher at the High School, to resign effective November 30, 2022.

4.3 Substitutes

- 4.3.1 Scott Dauphin
- 4.3.2 Audrey Foos
- 4.3.3 Victoria Lesniak, pending fingerprint clearance
- 4.3.4 Matthew McGowan
- 4.3.5 Jacob Rogers, Contracted Building Substitute, \$135 per day
- 4.3.6 Skylor Wesley

4.4 Teacher Immersion Fellowship Program Participants

- 4.4.1 None

4.5 Leaves of Absence

- 4.5.1 Alyssa Stevens, Speech Teacher at Barclay School, to request an unpaid leave of absence effective December 10, 2022 through June 30, 2023.
- 4.5.2 Kylie Grillo, Kindergarten Teacher at Ginther School, to request an unpaid leave of absence effective December 3, 2022 through June 30, 2023.
- 4.5.3 **UPDATE**, Danielle DeLeo, Elementary Teacher at Ginther School to request an unpaid leave of absence effective August 31, 2022 through ~~February 3, 2023~~ **June 30, 2023**.
- 4.5.4 Sarah Luteyn, long-term substitute Reading Teacher at Ginther School to request an unpaid leave of absence effective November 14, 2022 through December 16, 2022.

4.6 Other

- 4.6.1 Amy Dunn, Speech Department Chair, \$3393, (prorated \$2610.86, Nov 16- June 30).
- 4.6.2 Justin Jackson, Mentor Teacher, \$800 (prorated Nov – June)
- 4.6.3 Tara Jackson, Mentor Teacher, \$500 (prorated Nov – March)
- 4.6.4 Matt Schirmer, Mentor Teacher, \$800 (prorated Nov – June)
- 4.6.5 Karen Stein, Mentor Nurse, \$800 (prorated Nov – June)
- 4.6.6 Patricia Arnold, Mentor Teacher, \$800 (prorated Nov – June)
- 4.6.7 David Schickler, Mod B Wrestling Coach, Level F – Step 4 \$2447
- 4.6.8 Sean Dowdell, Mod B Wrestling Coach (Split W Davies), Level F – Step 1 \$1083.
- 4.6.9 Jacob Davies, Mod B Wrestling Coach (Split W Dowdell), Level F – Step 1 \$1083.
- 4.6.10 Nick Petitti, Girls Varsity Softball Coach, Level C -Step 3 \$3295.
- 4.6.11 Mark Mutton, Girls Softball Assistant, Level E – Step 4 \$2757.



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4.7 Appointments

- 4.7.1 Laurie Goltermann, to be appointed as a probationary School Aide/Cafeteria Monitor at Oliver Middle School effective November 16, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 16, 2022 and ends on November 15, 2023.
- 4.7.2 Crystal Sepaniak, to be appointed as a probationary Food Service Helper at the High School effective November 16, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 16, 2022 and ends on November 15, 2023.
- 4.7.3 Donna Dakin, to be appointed as a probationary Food Service Helper at the Hill School effective November 28, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 28, 2022 and ends on November 27, 2023.
- 4.7.4 Thomas McDonough, to be appointed as a probationary Bus Driver in the Transportation Department effective November 21, 2022. Rate is set at \$20.50 per hour. Probationary period begins on November 21, 2022 and ends on November 20, 2023.

4.8 Resignations

None

4.9 Substitutes

- 4.9.1 Kevin Slusher, Teacher Aide, pending fingerprint clearance

4.10 Volunteers

- 4.10.1 Hannah Griffiths
- 4.10.2 Nicole Meney
- 4.10.3 M. Elizabeth Schuth
- 4.10.4 Aaron Wight

4.11 College Participants

- 4.11.1 Elaina Brownell, Student Teacher, (Erin Reed)
- 4.11.2 Olivia Hayden, Student Teacher, (Erin Waite)

4.12 Leaves of Absence

- 4.12.1 Karen Pahman, Food Service Helper, effective November 8, 2022 through the anticipated date of January 3, 2023.

4.13 Other

None

5. Financial

- 5.1 Verbal – Jill Reichhart, Director of Finance
- 5.2 Approval of the Financial Statements of Extraclassroom Activity Funds for the Hill School, Oliver Middle School and High School for September 2022.
- 5.3 Approval of Treasurer's Report for the month of September 2022.
- 5.4 Approval of the Financial Report for the month of September 2022.
- 5.5 Approval of Basic Financial Statements, Management Letter and Corrective Action Plan for the year ended June 30, 2022.

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

- 6.1 Verbal – Darrin Winkley, Assistant Superintendent for Business



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7. Human Resources

7.1 Verbal – Jerilee Gulino, 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 2022-23 Board of Education Meeting Schedule

9.2 2023-24 Budget Development Calendar

9.3 2022-23 MCSBA Calendar

10. Old Business

None

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 6, 2022, at 6 p.m., District Board Room**

**BROCKPORT CENTRAL SCHOOL
BOARD OF EDUCATION
November 1, 2022**

These are the minutes of the Regular Board Meeting held on November 1, 2022. The meeting was called to order at 6 p.m. by President Carbone.

The following Board Members were in attendance:

Terry Ann Carbone, President
Jeffrey Harradine, Vice President
David Howlett, Board Member
Daniel Legault, Board Member
Robert Lewis, Board Member
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 and Instruction
Jerilee DiLalla, Assistant Superintendent for Human Resources
Rachel Kluth, Ed.D. Assistant to the Superintendent for Secondary Instruction
Darrin Winkley, Assistant Superintendent for Business
Deb Moyer, District Clerk
Jill Reichhart, Treasurer and Finance Director
Patricia Arnold
Kalie Moyer
Tricia White
Jenna Rivera
Emma Cuzzupoli
Kelly Cuzzupoli
Nick Cuzzupoli
Delilah Thomas
Addison Thomas
Ashley Coville

ORDER OF THE AGENDA

Mr. Turbeville moved, seconded by Mr. Lewis, the Board of Education approved the order of the agenda. The motion carried 7-0.

MINUTES

Mr. Legault moved, seconded by Ms. Robertson, the Board of Education approved the October 18, 2022 Regular Board Meeting minutes. The motion carried 7-0.

BOARD PRESENTATIONS

- Tricia Arnold, high school teacher, and the following students presented on the MCC Dual Enrollment course - Exploring the Teaching Profession: Emma Cuzzupoli, Kalie Moyer, Jenna Rivera, Delilah Thomas, and Addison Thomas. There are 13 students in the class learning about the teaching profession including, what it is like to teach, lesson planning and the process for teacher certification.

COMMUNICATION – PUBLIC COMMENTS

- None

BOARD REPORTS

- DEI Committee: Ms. Carbone and Dr. Kluth attended the meeting on Oct. 26. Dr. Kluth shared the committee discussed professional learning opportunities for diversity, equity and inclusion. The new library website, LIB Guide, was reviewed and the committee was charged with looking at resources to help expand the collective library. Library Teacher Kathy Jaccarino and Instructional Coach Jen Cropo presented about an equity audit to ensure the books are reflective of the students, i.e., books of different languages for ELL students.

1. New Business

- None

2. Policy Development

The Board reviewed first reading of policies 2.1-2.7.

- 2.1 5810 Facilities Planning (Remove Policy)
- 2.2 5820 Evaluating Existing Buildings (Remove Policy)
- 2.3 5830 Site Acquisition (Remove Policy)
- 2.4 5840 Closing of Facilities (Remove Policy)
- 2.5 5850 Naming School Facilities
- 2.6 6110 Complaints and Grievances by Employees
- 2.7 6120 Equal Employment Opportunity

3. Instructional Planning & Services

- 3.1 Verbal – Rachel Kluth, Ed.D., Assistant to the Superintendent for Secondary Instruction
 - Dr. Kluth thanked Brandon Broughton, teachers and administrators from Barclay, Hill, and OMS who participated in the successful HMH visit last week and will assist in the implementation of the new literacy program.
- 3.2 Verbal – Lynn Carragher, Assistant to the Superintendent for Inclusive Education and Instruction
 - None
- 3.3 Mr. Harradine moved, seconded by Mr. Howlett, the Board approved Consent Items (CSE) 3.3.1-3.3.8. The motion carried 7-0.
 - 3.3.1 On October 11, 12, and 19, 2022, the District Committee on Special Education reviewed students and made recommendations for placement.
 - 3.3.2 On October 12, and 13, 2022, the District Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.3 On October 4, 7, and 20, 2022, the Committee on Preschool Special Education reviewed students and made recommendations for placement.
 - 3.3.4 On October 13, and 24, 2022, the Ginther Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.5 On October 11, 2022, the Barclay Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.6 On October 13, and 14, 2022, the Hill Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.7 On October 14, 2022, the Oliver Subcommittee on Special Education reviewed students and made recommendations for placement.
 - 3.3.8 On October 7, 21, and 24, 2022, the High School Subcommittee on Special Education reviewed students and made recommendations for placement.

4. Personnel

Mr. Turbeville moved, seconded by Mr. Howlett, the Board approved Personnel items 4.1-4.13. The motion carried 7-0.

CERTIFIED**4.1 Appointments**

- 4.1.1 Alyssa Dags, to be appointed as a long-term substitute Elementary Teacher at Barclay School, retroactive to August 31, 2022 through November 15, 2023. Initial certificate in Childhood Education Grades 1-6. Annual salary \$39,000 (prorated \$10,140).
- 4.1.2 Kevin Guy, to be appointed as a long-term substitute Health/FACS Teacher (0.7 FTE) at Oliver Middle School, retroactive to August 31, 2022 through November 30, 2022. Initial certificate in Social Studies Grades 7-12. Annual salary \$40,800 (prorated \$8,568).
- 4.1.3 James Wallington, to be appointed as a long-term substitute Special Education Teacher (0.5 FTE), at Oliver Middle School retroactive to August 31, 2022 through November 30, 2022. COVID -19 certificate in Social Studies Grades 7-12. Annual salary \$40,800 (prorated \$6,120).
- 4.1.4 James Bachman, to be appointed as a long-term substitute Elementary Teacher at Oliver Middle School retroactive to October 28, 2022 through February 7, 2023. Initial certificate in Childhood Education Grades 1-6. Annual salary \$39,000 (prorated \$ 13,065).
- 4.1.5 Andrew Cliver, to be appointed as a long-term substitute Elementary Teacher at Barclay School effective November 16, 2022 through April 10, 2023. Initial certificate in Childhood Education Grades 1-6. Annual salary \$39,000 (prorated \$ 17,355).

4.2 Resignations

- 4.2.1 None

4.3 Substitutes

- 4.3.1 Andrew Cliver
- 4.3.2 Moriah Greenman, pending fingerprint clearance
- 4.3.3 Claire Odett
- 4.3.4 Nichole Green
- 4.3.5 Gabriella Iacubucci

4.4 Teacher Immersion Fellowship Program Participants

- 4.4.1 None

4.5 Leaves of Absence

- 4.5.1 Lindsay Kramer, to request an unpaid leave of absence effective October 21, 2022 through June 30, 2023.

4.6 Other**4.6.1 – 4.6.28 Winter Coaches**

	Sport		Coach	Level	Step	Stipend
4.6.1	Bowling	Varsity	Gordon DiBattisto	D	4	\$3,047
4.6.2	Cheerleading	Varsity	Gerri Hofstra	B	7	\$4,684
4.6.3	Cheerleading	JV	Melissa Snider (split)	C	OFF 1	\$2,128
4.6.4	Cheerleading	JV	Madison Baker (split)	C	1	\$1,526
4.6.5	Cheerleading	Modified A	Lindsay Pajek	E	3	\$2,652
4.6.6	Indoor Track	Varsity	Michael LaFrance	B	OFF 7	\$5,817
4.6.7	Indoor Track	Assistant	Derek Howlett	D	OFF 7	\$4,254
4.6.8	Indoor Track	Assistant	Brian Harris	D	9	\$3,705
4.6.9	Indoor Track	Assistant	Hannah Madden (split)	D	2	\$1,405
4.6.10	Indoor Track	Assistant	Kendra Zaffuto (split)	D	4	\$1,534
4.6.11	Boys Basketball	Varsity	James Erbland	A	OFF 2	\$6,111
4.6.12	Boys Basketball	JV	Mike Judd	C	4	\$3,433
4.6.13	Boys Basketball	Assistant	Brendan Broderick	C	1	\$3,051

4.6.14	Boys Basketball	Mod A	Joseph Innes	E	9	\$3,353
4.6.15	Boys Basketball	Mod B	Scott Hopsicker	F	1	\$2,166
4.6.16	Boys Basketball	Mod B	Austin Stappenbeck	F	1	\$2,166
4.6.17	Girls Basketball	Varsity	Tom Velletri	A	OFF 3	\$6,234
4.6.18	Girls Basketball	JV	Rebecca Rossier	C	3	\$3,295
4.6.19	Girls Basketball	Assistant	Scott Schleede	C	OFF 5	\$4,605
4.6.20	Girls Basketball	Mod B	Kerry Gant	F	OFF 3	\$3,153
4.6.21	Boys Swimming	Varsity	Dan Hickey	B	OFF 6	\$5,698
4.6.22	Boys Swimming	Dive Assistant	Christina Lesniak	E	3	\$2,652
4.6.23	Boys Swimming	Assistant	Michael Spagnola	D	5	\$3,169
4.6.24	Boys Swimming	Mod B	Laurie Torrence	G	6	\$2,419
4.6.25	Hockey	Varsity	Greg Stahl	B	OFF 5	\$5,589
4.6.26	Hockey	Assistant	James Gullen	D	OFF 3	\$3,929
4.6.27	Wrestling	Varsity	Thomas Rispoli	A	OFF 2	\$6,111
4.6.28	Wrestling	JV	Matt Schirmer	C	OFF 1	\$4,255

4.6.29 Creation of a (0.5 FTE) Special Education position.

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4.7 Appointments

- 4.7.1 **Offer Rescinded** -- Kelly Henson, to be appointed as a probationary School Aide/Cafeteria Monitor at the High School effective September 8, 2022. Rate is set at \$14.50 per hour. Probationary period begins on September 8, 2022 and ends on September 7, 2023. (Pending fingerprint clearance.)
- 4.7.2 **Offer Rescinded** -- Stephanie Ayles, to be appointed as a probationary Teacher Aide at Oliver Middle School effective September 8, 2022. Rate is set at \$14.50 per hour. Probationary period begins on September 8, 2022 and ends on September 7, 2023. (Pending fingerprint clearance.)
- 4.7.3 Peggy D'Angiolillo, to be appointed as a probationary Bus Attendant in the Transportation Department effective November 2, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 2, 2022 and ends on November 1, 2023.
- 4.7.4 Craig Kenyon, to be appointed as a probationary Cleaner at the High School effective November 2, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 2, 2022 and ends on November 1, 2023. (Pending fingerprint clearance.)
- 4.7.5 Challi Way, to be appointed as a probationary Bus Driver in the Transportation Department effective November 14, 2022. Rate is set at \$22.50 per hour. Probationary period begins on November 14, 2022 and ends on November 13, 2023.
- 4.7.6 Jill Wright, to be appointed as a probationary School Aide/Cafeteria Monitor at Oliver Middle School effective November 2, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 2, 2022 and ends on November 1, 2023.

4.8 Resignations

- 4.8.1 Vicki Callerame, School Aide/Cafeteria Monitor, Oliver Middle School, resigning effective October 24, 2022.

4.9 Substitutes

- 4.9.1 MacKenna McCall, Student Cleaner
- 4.9.2 William Kelly, Teacher Aide, pending fingerprint clearance
- 4.9.3 Nicholas Falls, Bus Attendant
- 4.9.4 Christine Kinsey, Food Service Helper
- 4.9.5 Brittany Manuel, Nurse, pending fingerprint clearance

4.10 Volunteers

- 4.10.1 Katherine Burm

- 4.10.2 Brenna Colucci
- 4.10.3 Lacey Daniels
- 4.10.4 Brittany Ellsworth
- 4.10.5 Tiffany Harrington
- 4.10.6 Dave Hoenk
- 4.10.7 Krystal Laraby
- 4.10.8 Rodar Mangalino
- 4.10.9 Brooke Moss
- 4.10.10 Alison Reigle
- 4.10.11 Megan Robinson
- 4.10.12 Kayce Sharkey
- 4.10.13 Stacey Siembor
- 4.10.14 Amanda Sullivan
- 4.10.15 Amy Thompson
- 4.10.16 Joshua Wagner

4.11 College Participants

- 4.11.1 Jeanine Davis, Student Teacher, (J. Dioguardi)
- 4.11.2 Angelina Bissanti, Student Teacher, (N. Czerniak)
- 4.11.3 Ryan Billington, Student Teacher, (J. Akers)
- 4.11.4 Gregory Caryk, Student Teacher, (T. Rispoli/A. Nesbitt)

4.12 Leaves of Absence

- 4.12.1 Robin Georgiev, Teacher Aide, effective November 1, 2022 through the anticipated date of December 1, 2022.

4.13 Other

- 4.13.1 UPDATE – Colleen Mattison, change from Provisional appointment to Probationary appointment as Office Account Clerk, effective October 20, 2022.
- 4.13.2 The following staff has been appointed to the Sports Study Hall at the High School (at their current regular hourly rate) for the 2022-2023 school year.
Shannon Caton (Substitute)
- 4.13.3 The following staff has been appointed as a Teacher Aide for Unified Bowling (at their current regular hourly rate) for the 2022-2023 school year.
Lori Kohr (Substitute)

5. Financial

- 5.1 Verbal – Jill Reichhart, Director of Finance
 - Ms. Reichhart shared there is a Budget subcommittee meeting next week. Additionally, there is interest from a member of the Class of 1965 in establishing a scholarship for the Class of 1965.
- 5.2 Mr. Howlett moved, seconded by Mr. Legault, RESOLVED, that the Board of Education accept the generous donation of \$500 from St. Luke's Episcopal Church to purchase classroom supplies to be utilized at the Fred Hill School. The motion carried 7-0.
- 5.3 Mr. Howlett moved, seconded by Mr. Turbeville, RESOLVED, that the Board of Education accept the generous \$100 donation from the BEST Foundation to support funds for the Fred Hill School Conservation – Fresh Water Trout Project. The motion carried 7-0.

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

- 6.1 Verbal – Darrin Winkley, Assistant Superintendent for Business
 - Mr. Winkley shared the 2023-24 school bus purchase will be brought to the Board at an upcoming meeting. Last year the transition was made to cash purchases due to supply issues. There has been a 23% increase on large buses and a 37% increase on small buses.
- 6.2 Mr. Legault moved, seconded by Mr. Turbeville, RESOLVED, that the Board of Education hereby authorizes the District Clerk to dispose of a 2013 International Bus (#86) and to remove reference of this item from the inventory. The motion carried 7-0.

7. Human Resources

- 7.1 Verbal – Jerilee DiLalla, Assistant Superintendent for Human Resources
- None

8. Report of the Superintendent of Schools

- 8.1 Verbal – Sean C. Bruno, Superintendent of Schools
- Mr. Bruno shared staff created an incredible day on Halloween for students. He started with transportation in the morning and went to four out of the five schools. He reported the day was flexible and created opportunities for students who don't celebrate Halloween.
 - Mr. Bruno shared a preview of the District's new website which features a format that will adapt well to mobile devices.

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

- None

11. Other Items of Business

- None

12. Round Table

- Mr. Lewis stated it was exciting to see the football team won a playoff game. (Mr. Bruno mentioned that Coach Nugent is also Coach of the Week!)
- Ms. Robertson shared she attended Pioneer Day on Friday and the sessions were wonderful.
- Mr. Howlett thanked the Board for sending him to the New York State School Boards Association (NYSSBA) Convention last week. He shared the sessions were wonderful and he learned a lot. Actress Marlee Matlin's speech was a highlight for diversity, equity and inclusion. Mr. Howlett also provided an update on the Alumni Association. The next meeting is Nov. 14 at Seymour Library and will focus on membership and fundraising.
- Ms. Carbone also provided an update on the NYSSBA Convention. She was impressed with Ms. Matlin's presentation and enjoyed the presentation by Teacher of the Year Billy Green who spoke on diversity as well as Commissioner Rosa's presentation on social and emotional learning.

13. Adjournment

- 13.1 Mr. Howlett moved, seconded by Mr. Legault, RESOLVED the Board of Education adjourned the meeting at 6:47 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 7-0.

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

Mr. Howlett moved, seconded by Mr. Legault, the Board adjourned executive session and entered into regular session at 8:02 p.m. The motion carried 7-0.

14. Adjournment

14.1 Mr. Howlett moved, seconded by Mr. Turbeville, the Board adjourned the meeting at 8:02 p.m.
The motion carried 7-0.

Prepared by:

Debra S. Moyer, District Clerk

Date

PRESENTATIONS TO THE BOARD



COMMUNICATIONS



1.0 NEW BUSINESS



2.0 POLICY



REMOVE POLICY

Adoption Date: 7/19/1994, Revised: 6/20/2000; 2/27/18-
5000 – NON-INSTRUCTIONAL/BUSINESS OPERATIONS

FACILITIES**~~5810 FACILITIES PLANNING~~**

~~The Board of Education is responsible for maintaining a quality education at a reasonable cost. For this reason, the Board shall concern itself with both short-range and long-range planning as it relates to the properties of the Brockport Central School District. The Board shall rely on a comprehensive long-range facilities plan developed by the Assistant Superintendent for Business in accordance with the Commissioner's Regulations to serve as a guide for capital improvements.~~

~~Such This plan shall be reevaluated and made current at least annually, and shall include appraisal of the following:~~

- ~~a) The educational philosophy of the District, with resulting administrative organization and program requirements;~~
- ~~b) Present and projected student enrollments;~~
- ~~c) Space use and State-rated student capacity of existing facilities;~~
- ~~d) Priority of need for maintenance, repair or modernization of existing facilities, including consideration of the obsolescence and retirement of certain facilities; and~~
- ~~e) The provision of additional facilities.~~

~~The Board's building program shall be designed to provide the highest quality education possible. The building program shall be based upon specific Board policies which have been and will continue to be modified to conform to changes in the curriculum, availability of construction funds, expansion of territory to be served and changes in enrollments. The Board also feels that, whenever possible, parents/legal guardians and other community representatives, as well as principals, teachers, and central office staff members should be involved in the planning process.~~

Policy References:

~~8 New York Code of Rules and Regulations (NYCRR)
Section 155.1~~

REMOVE POLICY

~~Adoption Date: 7/19/1994, Revised: 6/20/2000; 2/27/18-
5000 – NON-INSTRUCTIONAL/BUSINESS OPERATIONS~~

~~FACILITIES~~

~~5820 EVALUATING EXISTING BUILDINGS~~

~~All School District facilities of the Brockport Central School District will be evaluated annually to ensure that school buildings not only meet safety and building code requirements but also and operate in such a manner as to achieve the desired educational programming and outcomes.~~

~~The Superintendent of Schools or his/her their designee will solicit input from building principals regarding facility changes and remodeling plans. Building principals, in turn, will seek staff input as they develop their recommendations. The Superintendent shall present to the Board of Education, on an annual basis, an updated school facilities priority list reflecting major rehabilitation and remodeling requests to the Board of Education.~~

~~Policy References:~~

~~Education Law Sections 408 and 409~~

~~8 New York Code of Rules and Regulations (NYCRR)
Section 155.1~~

REMOVE POLICY

~~Adoption Date: 7/19/1994, Revised: 6/20/2000, 3/20/2018
5000 – NON-INSTRUCTIONAL/BUSINESS OPERATIONS~~

~~FACILITIES~~

~~5830-SITE ACQUISITION~~

~~The Superintendent of Schools, working with administrative staff and such other outside consultants as he/she may deem necessary, shall continuously monitor the availability of potential school sites within the Brockport Central School District. Sites shall be large enough to support all anticipated needs including outdoor educational programs and related activities. In determining the suitability of a site, reasonable consideration will be given to its educational adaptability, the environment, accessibility, soil conditions and the initial and ultimate development costs.~~

~~The Board will involve the School District Attorney in appropriate stages leading to the acquisition of a school site.~~

~~Policy References:~~

~~8 New York Code of Rules and Regulations
(NYCRR) Section 155
Education Law Sections 401, 402, 408, 416,
1709(6), 1910, and 1915~~

REMOVE POLICY

~~Adoption Date: 7/19/1994, Revised: 6/20/2000, 3/20/2018
5000—NON-INSTRUCTIONAL/BUSINESS OPERATIONS~~

~~**FACILITIES**~~

~~**5840-CLOSING OF FACILITIES**~~

~~Should Tthe Board of Education may determine it isfind it necessary to close ~~onsider~~ closure and/or change of use of any school facility. At such time, the Board, it may will seek professional advice and, at its discretion, provide opportunities for citizen and staff involvement.~~

~~Policy References:~~

~~Education Law Sections 1709 and 1805~~

Adoption Date: 11/6/1990, Revised: 12/18/1990; 7/19/94; 6/20/00; 4/20/04; 3/20/18; 12/18/18
5000 - NON-INSTRUCTIONAL/BUSINESS OPERATIONS

FACILITIES

5850 NAMING SCHOOL FACILITIES

Brockport Central School District facilities may be named after persons who have attained national or local prominence in fields such as education, arts, sciences, athletics, and government; after past United States presidents or persons of local significance; or after the geographic characteristics of the area in which the facility is located. The contribution must be significant and unusual in its enduring impact.

Community members, students and staff may submit nominations to the Superintendent of Schools at the conclusion of at least a five-year waiting period following death or separation from the District of the person to be honored. The Superintendent will review the nomination to ensure compliance with the criteria and determine whether a recommendation should be made to the Board of Education.

Should a recommendation be made to the Board, data regarding proposed names should be carefully prepared with sufficient information to enable the Board to make an appropriate decision regarding the nominee.

The Board shall have absolute authority to rescind a naming right at any time.

Adoption Date: 9/1/1987, Revised: 7/19/1994; 6/06/00; 6/20/00; 1/20/04, 02/01/11, 11/15/16;
11/5/19

6000 - PERSONNEL

1-PERSONNEL

6110 COMPLAINTS AND GRIEVANCES BY EMPLOYEES

In accordance with the provisions of General Municipal Law and the collective bargaining agreements, all employees of the Brockport Central School District shall have the opportunity to present their complaints or grievances free from interference, coercion, restraint, discrimination or reprisal. The District shall provide at least two procedural stages and an appellate stage for the settlement of any grievance subject to a collective bargaining agreement.

Complaints and Grievances Coordinator

The Board directs that all District employees comply with Title IX of the Educational Amendments of 1972, Section 504 of the Rehabilitation Act of 1973 and the Americans With Disabilities Act. The Superintendent of Schools shall designate a District employee as the Title IX/Civil Rights Compliance Officer, and regulations and procedures shall be implemented to resolve complaints of discrimination based on sex or disability. The Title IX/Civil Rights Compliance Officer shall also be responsible for addressing complaints and grievances regarding discrimination based on race, color, creed, religion, national origin, political affiliation, age, veteran, military, disability, sex, pregnancy, gender identity or expression, sexual orientation, or marital status, or other legally protected category.

Policy References:

Title VII of the Civil Rights Act of 1964,
42 United States Code (USC) Section 2000-e, et seq.
Section 504 of the Rehabilitation Act of 1973,
29 United States Code (USC) Section 794 et seq.
The Americans With Disabilities Act,
42 United States Code (USC) Section 12101 et seq.
Title IX of the Education Amendments of 1972,
20 United States Code (USC) Section 1681 et seq.
New York State Civil Rights Law Section 40-c
New York State Executive Law Section 290 et seq.
Age Discrimination in Employment Act,
29 United States Code (USC) Section 621.
Military Law Sections 242 and 243

Policy Cross reference

Sexual Harassment

3421 Sex Discrimination and Sexual Harassment Prohibited by Title IX of the Education Amendments of 1972

6120 Equal Employment Opportunity

Adoption Date: 3/11/1975, Revised: 10/28/1975; 3/01/88; 7/19/94; 6/06/00; 6/20/00; 1/20/04;
1/5/10; 11/15/16; 11/5/19
6000 - PERSONNEL

1-PERSONNEL

6120 EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of the Brockport Central School District to provide, through a positive and effective program, equal opportunities for employment, retention and advancement of all people regardless of race, color, creed, religion, national origin, political affiliation, sex, sexual orientation, age, marital status, military status, veteran status, disability, predisposing genetic characteristics, use of a recognized guide dog, hearing dog or service dog, domestic violence victim status, or any other basis prohibited by state or federal non- discrimination laws.

This policy will be provided to all employees and be made available to interested citizens and groups.

Investigation of Complaints & Grievances:

The District will act to promptly, thoroughly, and equitably investigate all complaints of discrimination, whether verbal or written, and will take appropriate action to protect individuals from further discrimination. All complaints will be handled in a manner consistent with the District's policies, procedures, and regulations regarding the investigation of discrimination and harassment complaints, Policy #6121 -- Sexual Harassment-Employees.

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

The Board of Education prohibits any retaliatory behavior directed against complainants, victims, witnesses, and/or any other individuals who participated in the investigation of a complaint of discrimination. Follow-up inquiries shall be made to ensure that discrimination has not resumed and that all those involved in the investigation of the discrimination complaint have not suffered retaliation.

Complaints of retaliation may be directed to the Civil Rights Compliance Officer. In the event the Civil Rights Compliance Officer is the alleged offender, the report will be directed to another Civil Rights Compliance Officer, if the District has designated another individual to serve in such a capacity, or to the Superintendent of Schools.

Policy References:

Age Discrimination in Employment Act, 29 United States Code (USC) Section 1621
Americans With Disabilities Act, 42 United States Code (USC) Section 12101 et seq.
Genetic Information Nondiscrimination Act of 2008 (GINA) Public Law 110-233
Section 504 of the Rehabilitation Act of 1973, 29 United States Code (USC) Section 794 et seq.
Title VI of the Civil Rights Act of 1964, 42 United States Code (USC) Section 2000d et seq.
Title VII of the Civil Rights Act of 1964, 42 United States Code (USC) Section 2000e et seq.
Title IX of the Education Amendments of 1972, 20 United States Code (USC) Section 1681 et

seq.

Civil Rights Law Section 40-c

Civil Service Law Section 75-B

Executive Law Section 290 et seq.

Labor Law Section 201-f

Military Law Sections 242 and 243

3.0 INSTRUCTION PLANNING AND SERVICES



TO: Sean Bruno

FROM: Lynn Carragher, Paulette Reddick, and Betsy Fitzpatrick

RE: Placements for Students with Disabilities

DATE: November 10, 2022

For November 15, 2022 Board of Education Meeting

- 3.3.1 On November 1, and 3, 2022, the District Committee on Special Education reviewed students and made recommendations for placement.
- 3.3.2 On October 26, 27, November 3, and 4, 2022, the District Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.3.3 On October 11, 27, November 1, 2022, the Committee on Preschool Special Education reviewed students and made recommendations for placement.
- 3.3.4 On October 18, and 19, 2022, the Barclay Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.3.5 On October 24, 27, and November 7, 2022, the Hill Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.3.6 On October 19, 24, 28, and November 2, 2022, the Oliver Subcommittee on Special Education reviewed students and made recommendations for placement.
- 3.3.7 On October 26, 27, October 31, and November 1, 2022, 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	CMA Reason	School	ID#	Grade	Decision/Status	Disability
11/01/2022	11/15/2022	CSE	Reevaluation Review	BOCES II Program Elementary	559362	02	Classified	Other Health Impairment
11/03/2022	11/15/2022	CSE	Initial Eligibility Determination Meeting	Barclay	559306	03	Classified	Learning Disability
10/26/2022	11/15/2022	SubCSE	Requested Review	BOCES II Program Elementary	559813	02	Classified	Other Health Impairment
10/27/2022	11/15/2022	SubCSE	Requested Review	BOCES II Program Elementary	559159	01	Classified	Speech or Language Impairment
11/03/2022	11/15/2022	SubCSE	Amendment - Agreement No Meeting	BOCES II Program MS/HS	998541	11	Classified	Other Health Impairment
11/04/2022	11/15/2022	SubCSE	Reevaluation Review	BOCES I Creekside	994750	12+	Classified	Autism
11/04/2022	11/15/2022	SubCSE	Amendment - Agreement No Meeting	BOCES II Program Elementary	212396	01	Classified	Speech or Language Impairment
10/11/2022	11/15/2022	CPSE	Requested Review	Preschool Itinerant Services Only	560150	Preschool	Classified Preschool	Preschool Student with a Disability
10/27/2022	11/15/2022	CPSE	Initial Eligibility Determination Meeting	Preschool Itinerant Services Only	212485	Preschool	Classified Preschool	Preschool Student with a Disability
11/01/2022	11/15/2022	CPSE	Amendment - Agreement No Meeting	Preschool Itinerant Services Only	560703	Preschool	Classified Preschool No Services	Preschool Student with a Disability
11/01/2022	11/15/2022	CPSE	Requested Review	Preschool Itinerant Services Only	559948	Preschool	Classified Preschool No Services	Preschool Student with a Disability
10/18/2022	11/15/2022	SubCSE	Reevaluation Review	Barclay	212618	02	Classified	Speech or Language Impairment
10/19/2022	11/15/2022	SubCSE	Reevaluation Review	Barclay	560825	02	Declassified	Speech or Language Impairment
10/24/2022	11/15/2022	SubCSE	Requested Review	Hill	211204	04	Classified	Other Health Impairment
10/27/2022	11/15/2022	SubCSE	Transfer Student - Agreement No Meeting	Hill	561007	04	Classified	Learning Disability
11/07/2022	11/15/2022	SubCSE	Amendment - Agreement No Meeting	Hill		04	Classified	Speech or Language Impairment
10/19/2022	11/15/2022	SubCSE	Requested Review	OMS	211988	06	Classified	Learning Disability
10/24/2022	11/15/2022	SubCSE	Requested Review	OMS	560837	08	Classified	Other Health Impairment
10/28/2022	11/15/2022	SubCSE	Reevaluation Review	OMS	998284	07	Classified	Learning Disability
10/28/2022	11/15/2022	SubCSE	Amendment - Agreement No Meeting	OMS	210728	06	Classified	Learning Disability
10/28/2022	11/15/2022	SubCSE	Reevaluation Review	OMS	210353	08	Classified	Learning Disability
11/02/2022	11/15/2022	SubCSE	Amendment - Agreement No Meeting	OMS	210222	08	Classified	Other Health Impairment

CMA Date	BOE Date	Committee	CMA Reason	School	ID#	Grade	Decision/Status	Disability
10/26/2022	11/15/2022	SubCSE	Amendment - Agreement No Meeting	BHS	998628	10	Classified	Other Health Impairment
10/26/2022	11/15/2022	SubCSE	Reevaluation Review	BHS	211946	09	Classified	Autism
10/27/2022	11/15/2022	CSE	Reevaluation/Annual Review	BHS	560931	10	Classified	Other Health Impairment
10/27/2022	11/15/2022	SubCSE	Requested Review	BHS	560758	09	Classified	Other Health Impairment
10/27/2022	11/15/2022	SubCSE	Requested Review	BHS	560902	08	Classified	Autism
10/27/2022	11/15/2022	SubCSE	Reevaluation/Annual Review	BHS	560858	12	Classified	Speech or Language Impairment
10/31/2022	11/15/2022	SubCSE	Amendment - Agreement No Meeting	BHS	210573	11	Classified	Autism
11/01/2022	11/15/2022	SubCSE	Requested Review	BHS	211573	09	Classified	Other Health Impairment

4.0 CERTIFIED PERSONNEL



BROCKPORT CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION MEETING

November 15, 2022

PERSONNEL AGENDA – CERTIFIED

Office of the Superintendent of Schools
Board Meeting of November 15, 2022

Sean C. Bruno
Superintendent of Schools

Jerilee Gulino
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 **UPDATE**, Morgan Smith to be appointed as a long-term substitute Elementary Teacher at Ginther School effective August 31, 2022 through ~~February 7, 2023~~ **June 30, 2023**. Initial certificate in Childhood Education grades 1-6. Annual salary \$39,000.
- 4.1.2 **UPDATE**, Kevin Guy, to be appointed as a long-term substitute Health/FACS Teacher (0.7 FTE) at Oliver Middle School, retroactive to August 31, 2022 through ~~November 30, 2022~~ **December 8, 2022**. Initial certificate in Social Studies grades 7-12. Annual salary \$40,800 (prorated ~~\$8,568~~ **\$9,424**).
- 4.1.3 **UPDATE**, James Wallington, to be appointed as a long-term substitute Special Education Teacher (0.5 FTE), at Oliver Middle School retroactive to August 31, 2022 through November 30, 2022 **December 8, 2022**. Initial certificate in Social Studies grades 7-12. Annual salary \$40,800 (prorated ~~\$6,120~~ **\$6,966**).
- 4.1.4 **UPDATE**, Andrew Cliver, to be appointed as a long-term substitute Elementary Teacher at Barclay School effective ~~November 16, 2022~~ **November 10, 2022** through April 10, 2023. Initial certificate in Childhood Education grades 1-6. Annual salary \$39,000 (prorated ~~\$17,355~~ **\$18,330**).

4.2 Resignations

- 4.2.1 Stacy Hurley, Special Education Teacher at the High School, to resign effective November 30, 2022.

4.3 Substitutes

- 4.3.1 Scott Dauphin
- 4.3.2 Audrey Foos
- 4.3.3 Victoria Lesniak, pending fingerprint clearance
- 4.3.4 Matthew McGowan
- 4.3.5 Jacob Rogers, Contracted Building Substitute, \$135 per day
- 4.3.6 Skylor Wesley

4.4 Teacher Immersion Fellowship Program Participants

- 4.4.1 None

4.5 Leaves of Absence

- 4.5.1 Alyssa Stevens, Speech Teacher at Barclay School, to request an unpaid leave of absence effective December 10, 2022 through June 30, 2023.
- 4.5.2 Kylie Grillo, Kindergarten Teacher at Ginther School, to request an unpaid leave of absence effective December 3, 2022 through June 30, 2023.
- 4.5.3 **UPDATE**, Danielle DeLeo, Elementary Teacher at Ginther School to request an unpaid leave of absence effective August 31, 2022 through ~~February 3, 2023~~ **June 30, 2023**.
- 4.5.4 Sarah Luteyn, long-term substitute Reading Teacher at Ginther School to request an unpaid leave of absence effective November 14, 2022 through December 16, 2022.

4.6 Other

- 4.6.1 Amy Dunn, Speech Department Chair, \$3393, (prorated \$2610.86, Nov 16- June 30).
- 4.6.2 Justin Jackson, Mentor Teacher, \$800 (prorated Nov – June)
- 4.6.3 Tara Jackson, Mentor Teacher, \$500 (prorated Nov – March)
- 4.6.4 Matt Schirmer, Mentor Teacher, \$800 (prorated Nov – June)
- 4.6.5 Karen Stein, Mentor Nurse, \$800 (prorated Nov – June)
- 4.6.6 Patricia Arnold, Mentor Teacher, \$800 (prorated Nov – June)
- 4.6.7 David Schickler, Mod B Wrestling Coach, Level F – Step 4 \$2447
- 4.6.8 Sean Dowdell, Mod B Wrestling Coach (Split W Davies), Level F – Step 1 \$1083.
- 4.6.9 Jacob Davies, Mod B Wrestling Coach (Split W Dowdell), Level F – Step 1 \$1083.
- 4.6.10 Nick Petitti, Girls Varsity Softball Coach, Level C -Step 3 \$3295.
- 4.6.11 Mark Mutton, Girls Softball Assistant, Level E – Step 4 \$2757.

4.0 CLASSIFIED PERSONNEL



BROCKPORT CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION MEETING

NOVEMBER 15, 2022

PERSONNEL AGENDA – CLASSIFIED

Office of the Superintendent of Schools
Board Meeting of November 15, 2022

Sean C. Bruno
Superintendent of Schools

Jerilee Gulino
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 Laurie Goltermann, to be appointed as a probationary School Aide/Cafeteria Monitor at Oliver Middle School effective November 16, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 16, 2022 and ends on November 15, 2023.
- 4.7.2 Crystal Sepaniak, to be appointed as a probationary Food Service Helper at the High School effective November 16, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 16, 2022 and ends on November 15, 2023.
- 4.7.3 Donna Dakin, to be appointed as a probationary Food Service Helper at the Hill School effective November 28, 2022. Rate is set at \$14.50 per hour. Probationary period begins on November 28, 2022 and ends on November 27, 2023.
- 4.7.4 Thomas McDonough, to be appointed as a probationary Bus Driver in the Transportation Department effective November 21, 2022. Rate is set at \$20.50 per hour. Probationary period begins on November 21, 2022 and ends on November 20, 2023.

4.8 Resignations

None

4.9 Substitutes

- 4.9.1 Kevin Slusher, Teacher Aide, pending fingerprint clearance

4.10 Volunteers

- 4.10.1 Hannah Griffiths
- 4.10.2 Nicole Meney
- 4.10.3 M. Elizabeth Schuth
- 4.10.4 Aaron Wight

4.11 College Participants

- 4.11.1 Elaina Brownell, Student Teacher, (Erin Reed)
- 4.11.2 Olivia Hayden, Student Teacher, (Erin Waite)

4.12 Leaves of Absence

- 4.12.1 Karen Pahman, Food Service Helper, effective November 8, 2022 through the anticipated date of January 3, 2023.

4.13 Other

None

5.0 FINANCIAL



Sean C. Bruno
Superintendent

Jill Reichhart
Director of Finance

SUBJECT: Financial Statement of Extraclassroom Activity Funds for the Hill School, Oliver Middle School and High School for September 2022

Submitted to the Board of Education are the monthly Financial Statements of Extraclassroom Activity Funds for the Hill School, Oliver Middle School and High School for September 2022.

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

RESOLVED, that the Board of Education approve the Financial Statements of Extraclassroom Activity Funds for the Hill School, Oliver Middle School and High School for September 2022.

Brockport Central School District
Project-to-Date Budget Status Report As Of: 09/30/2022
Fund: OT OTHER FUND
Fiscal Year: 2023

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-To-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
ALLIES	Allies Club	27.43	0.00	27.43	0.00	0.00	27.43
ARISTA	Arista Yearbook	4,442.53	70.00	4,512.53	250.00	0.00	4,262.53
ARTCLB	Art Club	1,907.34	0.00	1,907.34	0.00	0.00	1,907.34
BANDCL	Band Club	3,303.54	50.00	3,353.54	2,577.52	0.00	776.02
BOOKST	Bookstore	1,295.14	75.00	1,370.14	0.00	0.00	1,370.14
CHOIRC	Choir Club	25.60	0.00	25.60	0.00	0.00	25.60
CL2020	Class of 2020	1,753.41	0.00	1,753.41	0.00	0.00	1,753.41
CL2021	Class of 2021	75.36	0.00	75.36	0.00	0.00	75.36
CL2022	Class of 2022	1,306.98	0.00	1,306.98	1,306.98	0.00	0.00
CL2023	Class of 2023	3,428.05	1,400.00	4,828.05	1,780.25	0.00	3,047.80
CL2024	Class of 2024	16,597.32	0.00	16,597.32	0.00	0.00	16,597.32
CL2025	Class of 2025	11,979.17	0.00	11,979.17	-50.00	0.00	12,029.17
CL2026	Class of 2026	0.00	469.20	469.20	-1,485.43	0.00	1,954.63
DRAMAC	Drama Club	15,609.81	0.00	15,609.81	4,034.90	0.00	11,574.91
ENVRNC	Environmental Club	1,349.44	0.00	1,349.44	0.00	0.00	1,349.44
FASHCL	Fashion Club	795.41	0.00	795.41	0.00	0.00	795.41
HNRSOC	Honor Society	1,976.95	50.00	2,026.95	28.67	0.00	1,998.28
KEYCLB	Key Club	2,732.51	0.00	2,732.51	0.00	0.00	2,732.51
MULTIM	Multimedia Club	1,056.75	0.00	1,056.75	0.00	0.00	1,056.75
ORCHES	Orchestra Club	4,274.72	0.00	4,274.72	0.00	0.00	4,274.72
RACHEL	Friends of Rachel	105.40	0.00	105.40	0.00	0.00	105.40
RENNES	Rennes Club	116.96	0.00	116.96	0.00	0.00	116.96
SALETX	Sales Tax	258.37	0.00	258.37	0.00	0.00	258.37
SCIOLY	Science Olympiad	555.73	0.00	555.73	0.00	0.00	555.73
SPORTS	Unified Sports	2,369.24	0.00	2,369.24	0.00	0.00	2,369.24
STCOUN	Student Council	10,370.26	0.00	10,370.26	123.66	0.00	10,246.60
SWIMCL	Swim Club	1,976.40	0.00	1,976.40	0.00	0.00	1,976.40
TECHNO	Technology Club	1,485.17	1,488.00	2,973.17	444.41	0.00	2,528.76
TRIMUS	Tri-M Music	506.15	0.00	506.15	100.00	0.00	406.15
UNCLUB	United Nations Club	68.08	0.00	68.08	0.00	0.00	68.08
	70 Location Subtotal	91,749.22	3,602.20	95,351.42	9,110.96	0.00	86,240.46
	Total OTHER FUND	91,749.22	3,602.20	95,351.42	9,110.96	0.00	86,240.46

BROCKPORT CENTRAL SCHOOL DISTRICT
Brockport High School Extraclass Reconciliation
September 30, 2022

Extra Class Savings Account Bank Balance	\$0.00
Extra Class Checking Account Bank Balance	<u>\$91,493.33</u>
	\$91,493.33

OUTSTANDING CHECKS	(\$5,256.87)	
INS FUNDS CHECK #101	\$15.00	
BANK ERRORS CK #13329 Cleared for \$50 but written for \$150	\$100.00	
<u>ADJUSTED CONSOLIDATED ACCOUNT BALANCE</u>		<u>\$86,240.46</u>


GL BOOK BALANCES

WINCAP BALANCE


ADJUSTING ITEMS

<u>WINCAP TOTAL</u>	<u>\$86,240.46</u>
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<u>GL DIFFERENCE</u>	<u><u>\$0.00</u></u>
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SIGNATURE 
Central Treasurer

DATE: 10/24/2022

SIGNATURE 
Building Principal or Designee

DATE: 10/24/22

Brockport Central School District
Project-to-Date Budget Status Report As Of: 09/30/2022
Fund: OT OTHER FUND
Fiscal Year: 2023

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-To-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
AHCLUB	American History Club	49,419.57	0.00	49,419.57	49.30	0.00	49,370.27
BOOKST	Bookstore	2,202.90	0.00	2,202.90	0.00	0.00	2,202.90
DRAMAC	Drama Club	11,011.17	0.00	11,011.17	2,597.00	0.00	8,414.17
SALETX	Sales Tax	7.23	0.00	7.23	-302.80	0.00	310.03
STCOUN	Student Council	13,163.61	0.00	13,163.61	256.96	0.00	12,906.65
YRBOOK	Yearbook Club	237.29	0.00	237.29	179.20	0.00	58.09
Total OTHER FUND		76,041.77	0.00	76,041.77	2,779.66	0.00	73,262.11

Selection Criteria

As of Date: 09/30/2022
Criteria Name: Private: OMS-Expenditures
Fund: OT
Exclude Closed Projects
Budget code like: 60-????-????-?????
Sort by: Fund
Summary information only
Suppress budgetcodes with no activity
Printed by Kenney Trina

SIGNATURE: Melissa J. Dickerson
Central Treasurer

DATE: 10/20/2022

SIGNATURE: Magnene
Building Principal or Designee

DATE: 10/20/22

Brockport Central School District
Project-to-Date Budget Status Report As Of: 09/30/2022
Fund: OT OTHER FUND
Fiscal Year: 2023

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-To-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
BOOKST	Bookstore	1,938.84	0.00	1,938.84	40.00	0.00	1,898.84
OECOMB	Outdoor Ed - Combined Gro	2,350.26	0.00	2,350.26	0.00	0.00	2,350.26
SALETX	Sales Tax	526.25	0.00	526.25	0.00	0.00	526.25
STCOUN	Student Council	14,701.29	0.00	14,701.29	484.55	0.00	14,216.74
	50 Location Subtotal	19,516.64	0.00	19,516.64	524.55	0.00	18,992.09
Total OTHER FUND		19,516.64	0.00	19,516.64	524.55	0.00	18,992.09

Selection Criteria

As of Date: 09/30/2022
Criteria Name: Last Run
Sort by: Fund/Location
Summary information only
Suppress budgetcodes with no activity
Suppress projects ending in prior fiscal year with no activity in selected fiscal year
Compress payroll transactions
Printed by Aceto Ellen

Hill Elementary School Extra-classroom Activities Fund
 Checking Account Reconciliation
 September 30, 2022

Bank Statement Ending Balance at 9/30/22			\$19,373.47
LISTING OF O/S CHECKS:			
Check Date	Vendor Name	Check #	Amount
09/26/22	Becki Place	1890	\$34.54
09/29/22	Demco	1892	\$346.84
			\$381.38
LISTING OF O/S DEPOSITS			
Deposit Date	Description		
			\$0.00
Adjusted Checking Balance			\$18,992.09

General Ledger Balance at 9/30/22	\$18,992.09
--	--------------------

Checkbook Balance at 9/30/22	\$18,992.09
Checkbook Adjustments	
\$0.00	
Adjusted Checkbook Balance	\$18,992.09

Date: 10/5/22

Principal: *Sara Calby*
 Central Treasurer: *Eileen...*

Sean C. Bruno
Superintendent

Jill Reichhart
Director of Finance

SUBJECT: Treasurer's Report — September 2022

Submitted to the Board of Education for their review and approval is the Treasurer's Report for the month of September 2022, prepared by the District Treasurer, Jill Reichhart.

Recommendation: Motion by Seconded by

RESOLVED, that the Board of Education approve the Treasurer's Report for the month of September 2022, as submitted and prepared by District Treasurer, Jill Reichhart.

**BROCKPORT CENTRAL SCHOOL DISTRICT
TREASURER'S REPORT
September 30, 2022**

	Current Month	Year-to-Date	Description
Beginning General Fund Cash Balance	\$39,140,091.62	\$46,858,498.32	
REVENUES:			
(1001-1090) Property Taxes	\$31,215,803.55	\$31,215,803.55	Property taxes
(1120) Sales Tax	\$0.00	\$0.00	Monroe County sales tax
(1310-2395) Tuition and Charges For Services	\$2,623.00	\$21,254.00	Continuing Ed, athletic & transportation revenue.
(2401-2690) Use of Money and Property	\$11,468.65	\$142,336.72	Interest earnings, facilities rental & sale of equipment.
(2701-2703) Refund of Prior Year Expense	\$0.00	\$0.00	Refund of prior year BOCES
(2705-2801) Other Receipts	\$4,718.79	\$9,215.54	Gifts & donations, miscellaneous revenue.
(3040-3289) New York State Aid	\$5,797,705.09	\$5,797,705.09	New York State aid.
(4101-4601) Federal Aid	\$3,461.97	\$28,623.31	Federal share of medicaid reimbursement.
(5000-5999) Transfers From Other Funds	\$0.00	\$0.00	Transfer from other funds to pay debt service.
Total Revenues	\$37,035,781.05	\$37,214,938.21	Total from Revenue Report
EXPENDITURES:			
(1000-1999) Salaries	(\$3,266,224.75)	(\$4,472,866.98)	Salary Expenses
(8000) Employee Benefits	(\$1,595,325.87)	(\$5,780,507.12)	Benefit expenses
(6000-7000) Debt Service	\$0.00	\$0.00	Debt service principal and interest
(4041-4047) Utilities	(\$60,919.82)	(\$123,058.12)	Utility expenses
(4900) BOCES	\$0.00	\$0.00	BOCES contractual expenses
(2000-4899) Other Expenditures	(\$768,476.69)	(\$1,550,668.25)	All other expenditures
(9000) Transfers to Other Funds	\$0.00	\$0.00	Money transferred to pay expenses in other funds
Total Expenditures	(\$5,690,947.13)	(\$11,927,100.47)	Total from Expenditure Report
BALANCE SHEET TRANSACTIONS: This category represents cash receipts/disbursements made at different time than when the items were shown as revenues or expenditures.			
(0250) Taxes Receivable	(\$18,522,989.06)	(\$18,522,989.06)	Receipt of property taxes surrendered to the county
(0380) Accounts Receivable	(\$288,861.30)	(\$311,687.95)	Revenues due from non-governmental agencies.
(0391) Due From Other Funds	(\$424,918.62)	(\$1,742,025.22)	Money repaid from/(lent to) other funds
(0410-0440) Receivables from Governments	\$377,630.37	\$3,864,165.76	Revenues due from local, state & federal governments
(0480) Prepaid Expenditures	\$0.00	\$1,330,891.62	Payments of future year expenses
(0600-0602) Accounts Payable	\$6,675.00	(\$4,332,789.16)	Payment of bills after expense was incurred
(0621) Revenue Anticipation Note	\$0.00	\$0.00	Revenue Anticipation Note Payable
(0630) Due to Other Funds	\$0.00	\$0.00	Money borrowed from/(repaid to) other funds
(0632-0637) Due to TRS/ERS	\$18,251.46	\$38,672.75	Employee contributions not remitted to Retirement Funds
(0691) Deferred Revenue	\$0.00	\$0.00	Funds received for future year revenues
(0718-0738) Benefit Liabilities	\$228,706.76	(\$591,154.65)	Health, Dental premiums, FSA/HRA
(0821-0891) Reserve Accounts	\$0.00	\$0.00	Funds taken from/(added to) reserve accounts
Total Balance Sheet Transactions	(\$18,605,505.39)	(\$20,266,915.91)	
Ending General Fund Cash Balance	\$51,879,420.15	\$51,879,420.15	

**BROCKPORT CENTRAL SCHOOL DISTRICT
TREASURER'S REPORT
September 30, 2022**

	Current Month	Year-to-Date	Description
Beginning School Lunch Fund Cash Balance	\$697,423.09	\$363,033.27	
REVENUES:			
(1440) Federal & State Reimbursable Sale	\$40,004.70	\$40,004.70	Cash portion of student free and reduced priced meals.
(1445) Other Sales	\$21,029.02	\$23,784.54	Adult meals, catering and regular priced meals.
(3190-4289) State and Federal Reimbursement	\$0.00	\$0.00	Federal & state reimbursement for free & reduced meals.
(2665-2770) Other Receipts	\$17.47	\$124.76	Sale of equipment
(5031) Transfer from General	\$0.00	\$0.00	Transfer from General Fund
Total Revenues	<u>\$61,051.19</u>	<u>\$63,914.00</u>	
EXPENDITURES:			
(1000-1999) Salaries	(\$51,207.21)	(\$62,340.69)	School Lunch salaries.
(8000) Employee Benefits	(\$3,748.59)	(\$11,791.78)	School Lunch benefits.
(2000) Equipment	\$0.00	\$0.00	Equipment purchases.
(4000) Contractual	(\$4,125.50)	(\$4,833.00)	Contractual expenses.
(4100) Food Purchases	(\$34,689.00)	(\$38,035.87)	School Lunch food purchases.
(4500) Other Disbursements	(\$5,442.60)	(\$5,660.10)	Cafeteria supplies and materials
(4900) BOCES Services	\$0.00	\$0.00	BOCES contractual expenses
Total Expenditures	<u>(\$99,212.90)</u>	<u>(\$122,661.44)</u>	
BALANCE SHEET TRANSACTIONS: This category represents cash receipts/disbursements made at different time than when the items were shown as revenues or expenditures.			
(0380) Accounts Receivable	\$17.70	(\$2,141.84)	NSF checks
(391) Due from other funds	\$0.00	\$0.00	
(0410-0440) Receivables from Governments	\$0.00	\$388,689.00	Revenues due from local, state & federal governments
(0445-0447) Inventories	\$0.00	\$0.00	Year-end adjustment: inventory decrease/(increase)
(0480) Prepaid Expenditures	\$0.00	\$0.00	Payments of future year expenses
(0600-0602) Accounts Payable	\$0.00	(\$33,647.26)	Payment of bills after expense was incurred
(0630) Due to Other Funds	\$0.00	\$0.00	Money borrowed from/(repaid to) other funds
(0631) Due to Gov't Sales Tax	\$104.52	\$104.52	Sales tax collected/(remitted)
(0637) Due to ERS	\$0.00	\$0.00	Employee contributions not remitted to Retirement Funds
(0689) Deferred Revenue	\$5,706.26	\$7,799.61	Funds received for future year revenues
(0821-0891) Reserve Accounts	\$0.00	\$0.00	Funds taken from/(added to) reserve accounts
(915) Assigned Fund Balance	\$0.00	\$0.00	Assigned Fund Balance
Total Balance Sheet Transactions	\$5,828.48	\$360,804.03	
Ending School Lunch Fund Cash Balance	<u>\$665,089.86</u>	<u>\$665,089.86</u>	

**BROCKPORT CENTRAL SCHOOL DISTRICT
TREASURER'S REPORT
September 30, 2022**

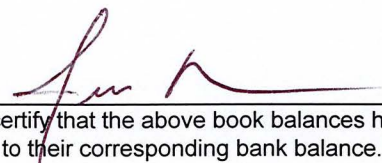
	Current Month	Year-to-Date	Description
Beginning Federal Fund Cash Balance	\$285,254.77	\$77,956.24	
REVENUES:			
(1315) Tuition and Charges For Services	\$9,597.00	\$29,613.00	Continuing Education
(2770) Local Aid	\$0	\$0.00	Local Grants
(3289) Other State Aid	\$0.00	\$100,867.58	NYS Grants and Summer Special Ed
(4126-4289) Other Federal Aid	\$0.00	\$3,688.00	Federal Grants
(5031) Interfund Transfers	\$0.00	\$0.00	Money transferred from other funds to pay expenses here
Total Revenues	<u>\$9,597.00</u>	<u>\$134,168.58</u>	
EXPENDITURES:			
(1000-1999) Salaries	(\$214,034.97)	(\$348,011.41)	Salary expenses
(2000-2200) Equipment		\$0.00	Equipment purchases
(4000) Contractual	(\$18,022.37)	(\$30,714.71)	Contractual expenditures
(4500-4800) Other Expenditures	(\$197,061.52)	(\$218,111.09)	Materials, Supplies, Travel, Tuition
(4900) BOCES	(\$8,613.00)	(\$8,613.00)	BOCES contractual expenses
(8000) Benefits	\$0.00	\$0.00	Benefit expenses
(9000) Interfund Transfers	\$0.00	\$0.00	Money transferred to pay expenses in other funds
Total Expenditures	<u>(\$437,731.86)</u>	<u>(\$605,450.21)</u>	
BALANCE SHEET TRANSACTIONS: This category represents cash receipts/disbursements made at different time than when the items were shown as revenues or expenditures.			
(0380) Accounts Receivable	\$0.00	\$0.00	
(391) Due From Other Funds	\$0.00	\$0.00	Money due to other funds
(0410-0440) Receivables from Governments	\$0.00	\$97,383.08	Revenues due from local, state & federal governments
(0480) Prepaid Expenditures	\$0.00	\$0.00	Payments of future year expenses
(0600-0602) Accounts Payable	\$0.00	(\$1,164,044.38)	Payment of bills after expense was incurred
(0630) Due to Other Funds	\$424,918.62	\$1,742,025.22	Money borrowed from/(repaid to) other funds
(0632) Due to TRS	\$0.00	\$0.00	Employee contributions not remitted to Retirement Funds
(689) Deferred Revenue	\$0.00	\$0.00	Revenues received for future purchases
Total Balance Sheet Transactions	<u>\$424,918.62</u>	<u>\$675,363.92</u>	
Ending Federal Fund Cash Balance	<u><u>\$282,038.53</u></u>	<u><u>\$282,038.53</u></u>	

**BROCKPORT CENTRAL SCHOOL DISTRICT
TREASURER'S REPORT
September 30, 2022**

	Current Month	Year-to-Date	Description
Beginning Trust & Agency Fund Cash Balance	\$1,195,231.74	\$104,021.01	
REVENUES:			
(2401) Interest and Earnings	\$0.00	\$0.00	Interest earnings
(2705) Gifts and Donations	\$0.00	\$3,137.09	Gifts and Donations for Scholarships
(2770) Device Protection Plan/AP EXAMS	<u>\$0.00</u>	<u>\$0.00</u>	
Total Revenues	\$0.00	\$3,137.09	
EXPENDITURES:			
(1000-1999) Salaries	\$0.00	\$0.00	Salary expenses
(8000) Benefits	\$0.00	\$0.00	Benefit expenses
(2000-2200) Equipment	\$0.00	\$0.00	Equipment purchases
(4000) Contractual	(\$3,000.00)	(\$8,136.91)	Contractual expenditures
(4500-4700) Other Expenditures	<u>\$0.00</u>	<u>\$0.00</u>	Materials and Supplies
Total Expenditures	<u>(\$3,000.00)</u>	<u>(\$8,136.91)</u>	
BALANCE SHEET TRANSACTIONS: This category represents cash receipts/disbursements made at different time than when the items were shown as revenues or expenditures.			
(010) Cons Payroll	\$0.00	\$0.00	Bid Deposits
(017) Deferred Comp	\$0.00	\$0.00	Undistributed Payroll
(018-00) Due to TRS/ERS	\$3.31	\$302.64	Employee contributions not remitted to Retirement Funds
(020) Health/Dental	\$72,372.25	\$796,039.94	Health/Dental Payroll deductions not remitted
(021-026) SWT/FWT/FICA/Medicare	\$0.00	\$0.00	Taxes due
(027) Teachers' Retirement Loan	\$7,806.00	\$7,806.00	Loan Repayments to the retirement system
(0380) Accounts Receivable	\$3,000.00	\$3,000.00	NSF checks, revenues due
(0480) Prepaid Expenditures	\$0.00	\$0.00	Payments of future year expenses
(0600-0602) Accounts Payable	\$0.00	\$0.00	Payment of bills after expense was incurred
(085) Deferred Comp-Flexible Spending	(\$15,809.47)	\$353,064.06	Employee contributions not remitted to Excellus
(085-04) Cell Phones	\$200.00	\$570.00	Cell Phone Payroll deductions
(29) Employee Annuity	\$0.00	\$0.00	Money borrowed from/(repaid to) other funds
(391) Due from Demand Checks	\$0.00	\$0.00	Void to be issued in next payroll
(0691) Deferred Revenue	<u>\$0.00</u>	<u>\$0.00</u>	Revenues received for future purchases
Total Balance Sheet Transactions	\$67,572.09	\$1,160,782.64	
Ending Trust & Agency Fund Cash Balance	<u>\$1,259,803.83</u>	<u>\$1,259,803.83</u>	

**BROCKPORT CENTRAL SCHOOL DISTRICT
TREASURER'S REPORT
September 30, 2022**

		Current Month	Year-to-Date	Description
Beginning Capital Fund Cash Balance		\$889,188.39	\$1,071,622.67	Investment/Checking acc't balances
REVENUES:				
(3297)	State Sources	\$0.00	\$0.00	New York State aid.
(2710)	Premium on Obligations	\$0.00	\$0.00	Premiums on borrowings
(2770)	Other Misc	\$0.00	\$0.00	
(5710)	Proceeds from Serial Bond	\$0.00	\$0.00	Money borrowed
(5031)	Interfund Transfers	\$0.00	\$0.00	Money transferred from other funds to pay expenses here
	Total Revenues	\$0.00	\$0.00	
EXPENDITURES:				
(2000-2200)	Equipment	(\$628,850.56)	(\$687,132.34)	Equipment, Bus purchases
(2400-2460)	Bond Expenses	(\$21,970.14)	(\$39,960.14)	Contractual, Legal Fees, Architects, Survey/Engineering
(2010)	Clerk of the Works		\$0.00	Interest expense
(2930-2980)	Other Expenditures		(\$57,038.95)	General Construction, HVAC, Plumbing, Electrical, Site Work
(9901)	Transfer to Other Funds	\$0.00	\$0.00	Transfer to other funds
	Total Expenditures	(\$650,820.70)	(\$784,131.43)	
BALANCE SHEET TRANSACTIONS: This category represents cash receipts/disbursements made at different time than when the items were shown as revenues or expenditures.				
(0391)	Due from Other Funds	\$0.00	\$0.00	Money repaid from/(lent to) other funds
(0410-0440)	Receivables from Governments	\$0.00	\$0.00	Revenues due from local, state & federal governments
(0480)	Prepaid Expenditures	\$0.00	\$0.00	Payments of future year expenses
(0600-0605)	Accounts Payable	\$0.00	(\$49,560.00)	Payment of bills after expense was incurred
(0626)	B.A.N. Payable	\$0.00	\$0.00	Money borrowed
(0630)	Due to Other Funds	\$207.62	\$644.07	Money repaid from/(lent to) other funds
(0691)	Deferred Revenue	\$0.00	\$0.00	Revenues received for future purchases
(0909)	Fund Balance	\$0.00	\$0.00	Prior year's retainage written off
	Total Balance Sheet Transactions	\$207.62	(\$48,915.93)	
Ending Capital Fund Cash Balance		\$238,575.31	\$238,575.31	


 This is to certify that the above book balances have been reconciled to their corresponding bank balance.

Sean C. Bruno
Superintendent

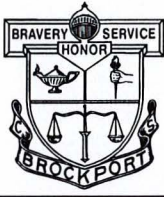
Jill Reichhart
Director of Finance

SUBJECT: Financial Report — September 2022

Submitted to the Board of Education for their review and approval is the Financial Report for the month of September 2022, prepared by the District Treasurer, Jill Reichhart.

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

RESOLVED, that the Board of Education approve the Financial Report for the month of September 2022, as submitted and prepared by District Treasurer, Jill Reichhart.



BROCKPORT

Central School District

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

MEMORANDUM

DATE: 11/4/2022
TO: Board of Education
FROM: Jill Reichhart, Director of Finance
RE: 2022-2023 Expenditure Variance Analyses

An analysis of known expenditure variances as shown on the September 30, 2022 Board Finance Report is given below.

- **Unallocated Insurance (1910) – Over budget, no transfer needed, recode of check was done in November.**
- **Refund of Real Property Taxes – Over budget, no transfer is needed, entry will be made in October moving funds from Tax Certiorari Reserve.**

I recommend the following budget transfers:

None

There are no additional variances as of the date of this report. Please feel free to contact me if you have any questions concerning this information.

Brockport Central School District

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010 Board Of Education		31,960.00	0.00	31,960.00	4,046.40	16,384.42	11,529.18
1240 Chief School Administrator		295,267.00	0.00	295,267.00	71,181.94	210,875.57	13,209.49
1310 Business Administration		449,350.00	34,000.00	483,350.00	116,868.11	357,441.49	9,040.40
1320 Auditing		39,000.00	0.00	39,000.00	1,134.30	20,000.00	17,865.70
1325 Treasurer		124,384.00	9,000.00	133,384.00	35,046.01	98,186.49	151.50
1330 Tax Collector		12,000.00	1,500.00	13,500.00	2,280.00	11,070.00	150.00
1345 Purchasing		8,064.00	0.00	8,064.00	0.00	0.00	8,064.00
1420 Legal		204,627.00	0.00	204,627.00	4,010.04	114,377.46	86,239.50
1430 Personnel		457,466.00	32,831.45	490,297.45	156,485.49	298,303.02	35,508.94
1460 Records Management Officer		12,296.80	0.00	12,296.80	3,034.53	6,766.31	2,495.96
1480 Public Information and Services		189,185.84	0.00	189,185.84	14,469.55	45,873.58	128,842.71
1620 Operation of Plant		4,249,264.16	32,433.17	4,281,697.33	760,376.01	2,400,116.28	1,121,205.04
1621 Maintenance of Plant		1,403,740.60	35,635.43	1,439,376.03	236,707.70	801,914.20	400,754.13
1670 Central Printing & Mailing		515,556.16	603.44	516,159.60	43,168.05	66,275.05	406,716.50
1680 Central Data Processing		1,433,342.25	-9,722.94	1,423,619.31	101,421.15	149,480.32	1,172,717.84
1910 Unallocated Insurance		190,000.00	6,000.00	196,000.00	238,963.76	0.00	-42,963.76
1920 School Association Dues		24,000.00	0.00	24,000.00	12,890.49	200.00	10,909.51
1930 Judgments and Claims		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1950 Assessments on School Property		7,000.00	0.00	7,000.00	2,915.38	0.00	4,084.62
1964 Refund on Real Property Taxes		10,000.00	0.00	10,000.00	145,455.92	0.00	-135,455.92
1981 BOCES Administrative Costs		1,077,370.00	0.00	1,077,370.00	0.00	0.00	1,077,370.00
2010 Curriculum Devel and Suprvsn		241,614.00	0.00	241,614.00	18,229.64	48,405.26	174,979.10
2020 Supervision-Regular School		1,630,466.00	0.00	1,630,466.00	389,631.92	1,130,376.18	110,457.90
2070 Inservice Training-Instruction		544,093.00	0.00	544,093.00	19,221.44	16,841.90	508,029.66
2071 Supt Conf: Prof Development		33,000.00	0.00	33,000.00	4,757.47	0.00	28,242.53
2110 Teaching-Regular School		20,551,851.22	291,602.44	20,843,453.66	1,731,567.69	14,977,051.69	4,134,834.28
2250 Prg For Sdnts w/Disabil-Med Elgble		11,058,901.47	0.00	11,058,901.47	623,690.96	4,959,688.16	5,475,522.35
2280 Occupational Education(Grades 9-12)		1,999,632.00	0.00	1,999,632.00	43,659.72	443,166.97	1,512,805.31
2330 Teaching-Special Schools		150,000.00	0.00	150,000.00	0.00	0.00	150,000.00
2340 Employment Prep Education		2,240.00	0.00	2,240.00	0.00	0.00	2,240.00
2610 School Library & AV		816,311.45	13,159.28	829,470.73	99,101.36	573,839.09	156,530.28
2630 Computer Assisted Instruction		1,605,696.73	-162,665.23	1,443,031.50	215,073.42	446,229.17	781,728.91
2805 Attendance-Regular School		156,300.05	0.00	156,300.05	21,579.87	126,393.93	8,326.25
2810 Guidance-Regular School		910,469.00	0.00	910,469.00	133,734.57	671,860.07	104,874.36
2815 Health Svcs-Regular School		587,577.33	0.00	587,577.33	42,320.19	372,124.09	173,133.05
2820 Psychological Svcs-Reg Schl		502,653.00	0.00	502,653.00	51,527.15	440,866.97	10,258.88
2825 Social Work Svcs-Regular School		185,806.00	16,000.00	201,806.00	18,998.11	182,522.72	285.17
2850 Co-Curricular Activ-Reg Schl		339,000.00	0.00	339,000.00	16,509.96	275,935.62	46,554.42
2855 Interscholastic Athletics-Reg Schl		973,389.00	6,089.12	979,478.12	114,692.15	402,547.93	462,238.04
5510 District Transportation Services		6,301,169.40	6,283.51	6,307,452.91	651,842.90	3,548,128.60	2,107,481.41

Brockport Central School District

Budget Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5530	Garage Building	27,664.00	0.00	27,664.00	0.00	0.00	27,664.00
5581	Transportation from Boces	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
9010	State Retirement	1,601,500.00	-42,500.00	1,559,000.00	0.00	0.00	1,559,000.00
9020	Teachers' Retirement	2,571,773.04	0.00	2,571,773.04	0.00	0.00	2,571,773.04
9030	Social Security	3,150,000.00	-55,200.00	3,094,800.00	357,551.57	2,262,278.12	474,970.31
9040	Workers' Compensation	456,697.00	0.00	456,697.00	96,042.03	288,126.09	72,528.88
9045	Life Insurance	15,000.00	0.00	15,000.00	4,953.43	8,362.90	1,683.67
9050	Unemployment Insurance	50,000.00	0.00	50,000.00	0.00	40,000.00	10,000.00
9055	Disability Insurance	25,000.00	4,000.00	29,000.00	5,934.91	22,157.21	907.88
9060	Hospital, Medical, Dental Insurance	16,760,328.00	27,200.00	16,787,528.00	5,289,233.32	11,495,920.79	2,373.89
9089	Other (specify)	375,000.00	0.00	375,000.00	26,791.86	141,346.28	206,861.86
9711	Serial Bonds-School Construction	3,651,787.50	0.00	3,651,787.50	0.00	0.00	3,651,787.50
9712	Serial Bonds-Bus Purchases	1,017,700.00	0.00	1,017,700.00	0.00	0.00	1,017,700.00
9901	Transfer to Other Funds	270,000.00	0.00	270,000.00	0.00	0.00	270,000.00
9950	Transfer to Capital Fund	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
Total GENERAL FUND		89,417,493.00	246,249.67	89,663,742.67	11,927,100.47	47,471,433.93	30,265,208.27

Brockport Central School District

Revenue Status Report As Of: 09/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001-000		Real Property Taxes	28,784,342.00	28,784,342.00	30,990,026.60	30,990,026.60		2,205,684.60
1081-000		Other Pmts in Lieu of Tax	197,174.00	197,174.00	225,776.95	225,776.95		28,602.95
1085-000		STAR Reimbursement	6,307,740.00	6,307,740.00	0.00	0.00	6,307,740.00	
1090-000		Int. & Penal. on Real Pro	15,000.00	15,000.00	0.00	0.00	15,000.00	
1120-000		Nonprop. Tax Distrib. By	3,300,000.00	3,300,000.00	0.00	0.00	3,300,000.00	
1311-000		Other Day School Tuition	5,000.00	5,000.00	18,631.00	0.00		13,631.00
1315-000		Continuing Ed Tuition(Ind	0.00	0.00	30.00	30.00		30.00
1410-000		Admissions (from Individu	15,000.00	15,000.00	2,593.00	2,593.00	12,407.00	
2230-000		Day School Tuit-Oth Dist.	15,000.00	15,000.00	0.00	0.00	15,000.00	
2308-000		Trans for BOCES-Shuttle S	1,000.00	1,000.00	0.00	0.00	1,000.00	
2401-000		Interest and Earnings	50,000.00	50,000.00	44,081.07	4,925.61	5,918.93	
2410-000		Rental of Real Property,I	15,000.00	15,000.00	4,960.00	500.00	10,040.00	
2413-000		Rental of Real Property,	43,000.00	43,000.00	0.00	0.00	43,000.00	
2440-000		Rental of Buses	10,000.00	10,000.00	6,508.51	2,959.95	3,491.49	
2450-000		Commissions	1,000.00	1,000.00	0.00	0.00	1,000.00	
2650-000		Sale Scrap & Excess Mater	1,000.00	1,000.00	907.00	236.00	93.00	
2665-000		Sale of Equipment	5,000.00	5,000.00	83,323.05	290.00		78,323.05
2680-000		Insurance Recoveries-Tran	5,000.00	5,000.00	0.00	0.00	5,000.00	
2680-001		Insurance Rec - other	0.00	0.00	2,400.22	2,400.22		2,400.22
2690-000		Other Compensation for Lo	1,000.00	1,000.00	156.87	156.87	843.13	
2701-000		Refund PY Exp-BOCES Aided	400,000.00	400,000.00	0.00	0.00	400,000.00	
2705-000		Gifts and Donations	60,000.00	60,000.00	0.00	0.00	60,000.00	
2770-000		Other Unclassified Rev.(S	110,000.00	110,000.00	8,910.54	4,438.79	101,089.46	
2770-001		Device Protection	0.00	0.00	305.00	280.00		305.00
3101-000		Basic Formula Aid-Gen Aid	34,452,896.00	34,452,896.00	55,524.00	55,524.00	34,397,372.00	
3102-000		Lottery Aid (Sect 3609a E	6,200,000.00	6,200,000.00	5,742,181.09	5,742,181.09	457,818.91	
3103-000		BOCES Aid (Sect 3609a Ed	3,975,821.00	3,975,821.00	0.00	0.00	3,975,821.00	
3260-000		Textbook Aid (Incl Txtbk/	249,555.00	249,555.00	0.00	0.00	249,555.00	
3262-000		Computer Software Aid	58,776.00	58,776.00	0.00	0.00	58,776.00	
4601-000		Medic.Ass't-Sch Age-Sch Y	50,000.00	50,000.00	28,623.31	3,461.97	21,376.69	
Total GENERAL FUND			84,328,304.00	84,328,304.00	37,214,938.21	37,035,781.05	49,442,342.61	2,328,976.82

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

These are estimates to balance the budget

Sean Bruno
Superintendent

SUBJECT: Basic Financial Statements, Management Letter and Corrective Action Plan - June 30, 2022

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, 2022.

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, 2022.

BROCKPORT CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 12, 2022

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

In planning and performing our audit of the financial statements of Brockport Central School District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Brockport Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Brockport Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Brockport Central School 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 12, 2022 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Current Year Deficiencies in Internal Control:

Internal Audit –

School accountability legislation requires Districts with enrollment in excess of 1,500 students in the previous year to complete an Internal audit. The District did not appoint an internal auditor for the 2021-22 fiscal year.

We recommend this situation be reviewed and the necessary corrective action be implemented during this next fiscal year.

Summer School 4408 Program –

The New York State Education Department provides an EFH-670 summary of 4408/4201 STAC approval and verified cost and state aid payments. This document should be reviewed to ensure the services provided are properly STAC'ed and the District's local share can be easily calculated. Our examination revealed five (5) claims where aid was being held, pending follow-up from the District.

We recommend the District implement procedures to periodically review this document.

Prior Year Recommendations:

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

1. The District has updated their purchasing regulations to include the number of quotes required for purchase contracts between \$10,001 and \$19,999 and public works contracts between \$20,001 and \$34,999.
2. All reviewed salary notices were signed by the employee.

* * *

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

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than those 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.

Morgan, Metzger, Bann & Co. LLP

Rochester, New York
October 12, 2022

BROCKPORT CENTRAL SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in District's total OPEB liability and related ratio, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4-11 and 51-55 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2022 on our consideration of Brockport Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brockport Central School District's internal control over financial reporting and compliance.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 12, 2022

Brockport Central School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

The following is a discussion and analysis of the Brockport Central School District's financial performance for the fiscal year ended June 30, 2022. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the 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 \$88,667,258 (Net Position) a decrease of \$9,483,156 from the prior year.

General revenues which include Federal and State Aid and Real Property Taxes accounted for \$84,530,694 or 90.71% of all revenues. Program specific revenues in the form of charges for services and operating grants and contributions, accounted for \$8,487,384 or 9.29% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$51,485,511, an increase of \$5,436,970 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 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, scholarship programs and building maintenance	Instances in which the School District administers resources on behalf of someone else, such as student activities monies
Required financial statements	Statement of Net Position Statement of activities	Balance sheet Statement of revenues, expenditures, and changes in fund balance	Statement of fiduciary Net Position statement of changes in fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

Notes to the Financial Statements

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

Government-Wide Statements

The government-wide statements report information about the district as a whole using accounting methods similar to those used by private-sector companies. The statement of Net Position includes all the School District's assets and liabilities. All 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 the District's services are reported in the government-wide financial statements as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes, federal and state aid, and investment earnings finance most of these activities.

Financial Analysis of the School District as a Whole

Net Position

The District's combined Net Position was less on June 30, 2022, than they were the year before, decreasing by 11.55% to (\$88,667,258) as shown in table below.

	<u>Governmental Activities</u>		Total
	<u>2022</u>	<u>2021</u>	<u>Percentage</u>
			<u>Change</u>
<u>ASSETS:</u>			
Current and Other Assets	\$ 88,170,633	\$ 54,464,247	61.89%
Capital Assets	82,260,597	82,866,450	-0.73%
Total Assets	<u>\$ 170,431,230</u>	<u>\$ 137,330,697</u>	24.10%
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	<u>\$ 47,957,269</u>	<u>\$ 53,849,358</u>	-10.94%
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 233,465,803	\$ 240,568,601	-2.95%
Other Liabilities	9,832,707	8,469,428	16.10%
Total Liabilities	<u>\$ 243,298,510</u>	<u>\$ 249,038,029</u>	-2.30%
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	<u>\$ 63,757,247</u>	<u>\$ 42,391,680</u>	50.40%
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 53,422,013	\$ 50,165,138	6.49%
Restricted For,			
Insurance Reserve	6,715,302	6,715,302	0.00%
Reserve for ERS	10,819,823	10,727,082	0.86%
Other Purposes	25,185,805	19,468,741	29.37%
Unrestricted	<u>(184,810,201)</u>	<u>(187,325,917)</u>	-1.34%
Total Net Position	<u>\$ (88,667,258)</u>	<u>\$ (100,249,654)</u>	-11.55%

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

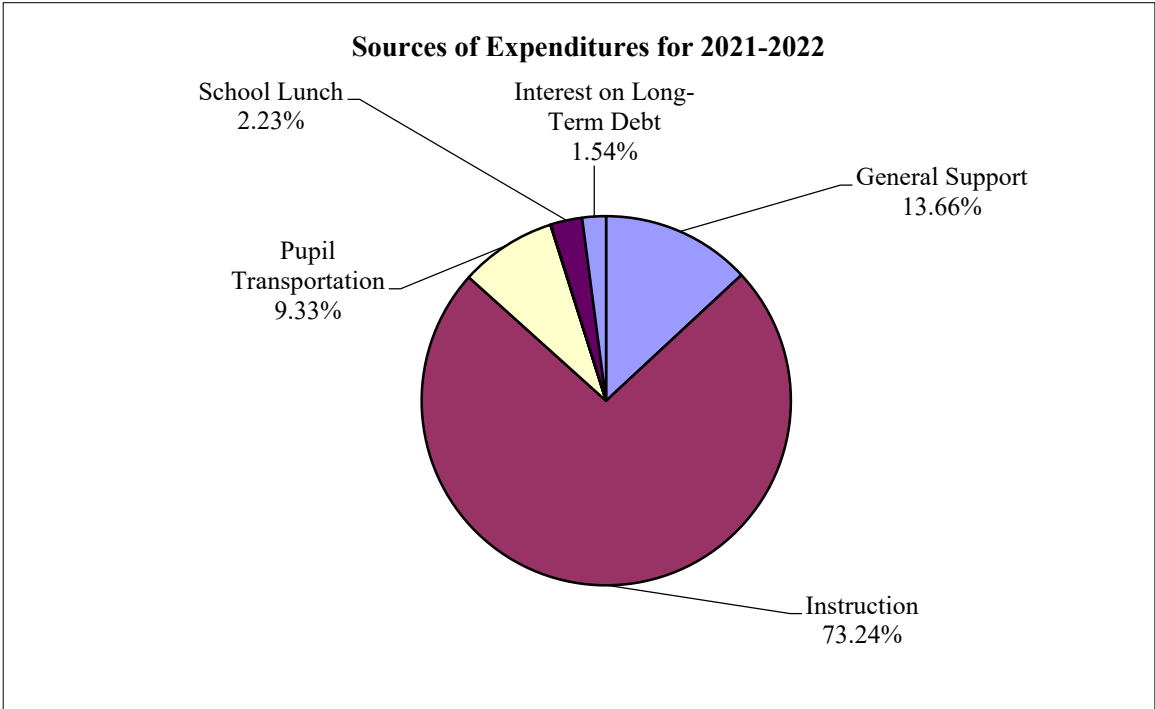
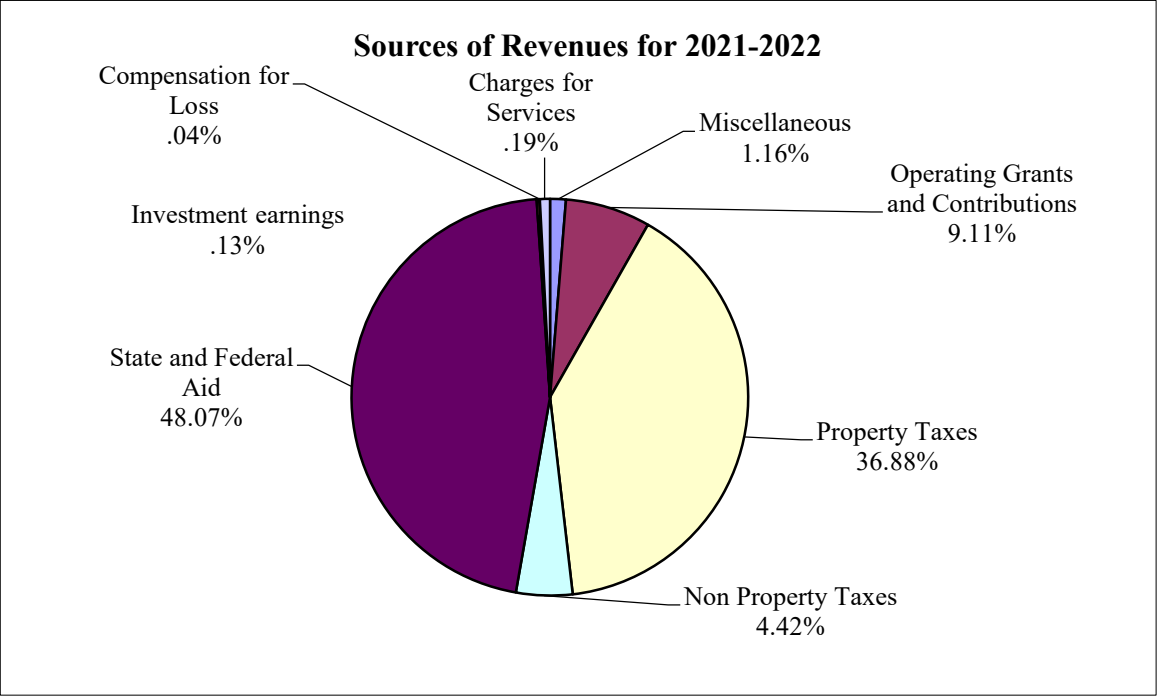
The District’s total revenue increased 8.23% to \$ 93,195,358. Approximately 48.07% of the revenue was from State and Federal Aid sources while 36.87% came from property taxes. The remaining 15.06% of the revenue came from non property taxes, operating grants, charges for services, investment earnings, compensation for loss, and miscellaneous revenues.

The total cost of all the programs and services increased .0020% to \$83,712,202. The district’s expenses were predominately related to education and caring for the students. In total approximately 73.23% of all expenses were on educational services. General support which included expenses associated with the operation, maintenance and administration of the district accounted for 13.66% of the total costs. See the table below for further details:

	<u>Governmental Activities</u>		Total
	<u>2022</u>	<u>2021</u>	Percentage
			<u>Change</u>
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Services	\$ 177,280	\$ 35,779	395.49%
Operating Grants & Contributions	8,487,384	3,326,638	155.13%
Total Program	\$ 8,664,664	\$ 3,362,417	157.69%
<u>General -</u>			
Property Taxes	\$ 34,369,067	\$ 33,706,276	1.97%
Non-Property Taxes	4,120,743	3,619,821	13.84%
State and Federal Aid	44,801,843	44,328,035	1.07%
Investment Earnings	124,366	89,405	39.10%
Compensation for Loss	35,086	67,678	-48.16%
Miscellaneous	1,079,589	933,784	15.61%
Total General	\$ 84,530,694	\$ 82,744,999	2.16%
TOTAL REVENUES	\$ 93,195,358	\$ 86,107,416	8.23%
<u>EXPENSES:</u>			
General Support	\$ 11,438,409	\$ 10,842,954	5.49%
Instruction	61,309,678	63,806,470	-3.91%
Pupil Transportation	7,804,786	6,123,214	27.46%
School Lunch	1,866,014	1,328,005	40.51%
Interest on Long-Term Debt	1,293,315	1,609,802	-19.66%
TOTAL EXPENSES	\$ 83,712,202	\$ 83,710,445	0.00%
CHANGE IN NET POSITION	\$ 9,483,156	\$ 2,396,971	

Key Changes are as follows:

- The District received additional sales tax revenue as online purchases has increased.
- The District received additional grant funding due to ESSER and CRRSA.



Financial Analysis of the School District's Funds

The financial performance of the District is reflected in its general fund. As the District completed the year, its governmental funds reported combined fund balances of \$45,156,707 which is more than last year's ending fund balance of \$41,621,307. A summary of the General Fund balance classifications is shown below:

<u>General Fund Balances:</u>	<u>2022</u>	<u>2021</u>	<u>Variance</u>
Nonspendable	\$ 1,330,892	\$ 1,295,734	\$ 35,158
Restricted	36,992,676	33,602,148	3,390,528
Assigned	3,256,439	3,271,877	(15,438)
Unassigned	3,576,700	3,451,548	125,152
Total General Fund Balances	<u>\$ 45,156,707</u>	<u>\$ 41,621,307</u>	<u>\$ 3,535,400</u>

The District appropriated funds from the following reserves, components of restricted fund balance shown above, for the 2022-2023 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 \$2,957,413. This change is attributable to carry-over encumbrances of \$226,113, donations of \$2,300 and transfer of \$2,729,000 to the Capital Fund.

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	\$1,020,743	Monroe County sales tax has been higher than anticipated.
Basic Formula Aid	\$1,311,197	The District had additional revenue for high-cost students and BOCES aid
Expenditure Items	Budget Variance	Explanation for Budget Variance
Debt Service – Principal	\$775,000	The District planned on bonding a bus purchase but used cash instead
Benefits	\$3,515,756	Efficiencies in benefit negotiations and lower than expected health insurance increase

Capital Asset and Debt Administration

Capital Assets

By the end of the 2021-2022 fiscal year, the District had invested \$79,535,583 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>2022</u>	<u>2021</u>
Land	\$ 1,311,148	\$ 1,311,148
Work in Progress	445,451	-
Buildings and Improvements	69,822,203	73,636,800
Machinery and Equipment	7,956,781	7,918,502
Total	<u>\$ 79,535,583</u>	<u>\$ 82,866,450</u>

Long-Term Debt

At year end, the District had \$233,465,803 in general obligation bonds and other long-term debt as follows:

<u>Type</u>	<u>2022</u>	<u>2021</u>
Serial Bonds	\$ 29,550,000	\$ 33,645,000
OPEB Liability**	203,298,519	202,447,509
Net Pension Liability	-	4,023,462
Other Long Term Debt	280,000	300,000
Retainage Payable	217,684	-
Compensated Absences	119,600	152,630
Total Long-Term Obligations	<u>\$ 233,465,803</u>	<u>\$ 240,568,601</u>

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 2023 billing period (April 2022 through March 2023), would be 12.53% 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 2022-23 fiscal year will be 10.29% of eligible salaries. This expenditure for 2022-2023 will be 5.0% higher than the expenditure incurred in 2021-2022.

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, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 49,237,305
Accounts receivable	10,657,604
Inventories	43,433
Prepaid items	1,330,892
Net pension asset	26,901,399
Capital Assets:	
Land	1,311,148
Work in progress	445,451
Other capital assets (net of depreciation)	80,503,998
TOTAL ASSETS	<u>\$ 170,431,230</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 47,957,269</u>
 LIABILITIES	
Accounts payable	\$ 2,027,596
Accrued liabilities	3,626,621
Unearned revenues	166,255
Due to other governments	2,430
Due to teachers' retirement system	2,571,633
Due to employees' retirement system	349,637
Other Liabilities	1,088,535
Long-Term Obligations:	
Due in one year	3,752,584
Due in more than one year	229,713,219
TOTAL LIABILITIES	<u>\$ 243,298,510</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 63,757,247</u>
 NET POSITION	
Net investment in capital assets	\$ 53,422,013
Restricted For:	
Insurance reserve	6,715,302
Reserve for employee retirement system	10,819,823
Capital reserves	9,471,000
Other purposes	15,714,805
Unrestricted	(184,810,201)
TOTAL NET POSITION	<u>\$ (88,667,258)</u>

(See accompanying notes to financial statements)

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Activities

For The Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</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	\$ 11,438,409	\$ -	\$ -	\$ (11,438,409)
Instruction	61,309,678	5,433	6,463,225	(54,841,020)
Pupil transportation	7,804,786	-	-	(7,804,786)
School lunch	1,866,014	171,847	2,024,159	329,992
Interest	1,293,315	-	-	(1,293,315)
Total Primary Government	\$ 83,712,202	\$ 177,280	\$ 8,487,384	\$ (75,047,538)
General Revenues:				
Property taxes				\$ 34,369,067
Non property taxes				4,120,743
State and federal aid				44,801,843
Investment earnings				124,366
Compensation for loss				35,086
Miscellaneous				1,079,589
Total General Revenues				\$ 84,530,694
Changes in Net Position				\$ 9,483,156
Net Position, Beginning of Year (Restated)				(98,150,414)
Net Position, End of Year				\$ (88,667,258)

(See accompanying notes to financial statements)

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2022

	General Fund	Special Aid Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 46,858,498	\$ 77,956	\$ 2,300,851	\$ 49,237,305
Receivables	6,328,709	3,935,565	393,330	10,657,604
Inventories	-	-	43,433	43,433
Due from other funds	2,892,245	-	4,313,308	7,205,553
Prepaid items	1,330,892	-	-	1,330,892
TOTAL ASSETS	\$ 57,410,344	\$ 4,013,521	\$ 7,050,922	\$ 68,474,787
LIABILITIES AND FUND BALANCES				
Liabilities -				
Accounts payable	\$ 1,023,276	\$ 952,759	\$ 51,561	\$ 2,027,596
Accrued liabilities	3,334,706	211,285	31,646	3,577,637
Due to other funds	3,913,720	2,771,521	520,312	7,205,553
Due to other governments	-	-	2,430	2,430
Due to TRS	2,571,633	-	-	2,571,633
Due to ERS	321,767	-	27,870	349,637
Other liabilities	1,088,535	-	-	1,088,535
Unearned revenue	-	77,956	88,299	166,255
TOTAL LIABILITIES	\$ 12,253,637	\$ 4,013,521	\$ 722,118	\$ 16,989,276
Fund Balances -				
Nonspendable	\$ 1,330,892	\$ -	\$ 43,433	\$ 1,374,325
Restricted	36,992,676	-	5,728,254	42,720,930
Assigned	3,256,439	-	557,117	3,813,556
Unassigned	3,576,700	-	-	3,576,700
TOTAL FUND BALANCE	\$ 45,156,707	\$ -	\$ 6,328,804	\$ 51,485,511
TOTAL LIABILITIES AND FUND BALANCES	\$ 57,410,344	\$ 4,013,521	\$ 7,050,922	

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

Capital assets/right to use assets used in governmental activities are not financial resources and therefore are not reported in the funds.	82,260,597
Interest is accrued on outstanding bonds in the statement of net position but not in the funds.	(48,984)
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	(29,550,000)
Retainage	(217,684)
OPEB	(203,298,519)
Compensated absences	(119,600)
Retirement incentive	(280,000)
Net pension asset	26,901,399
Deferred outflow - pension	19,153,519
Deferred outflow - OPEB	28,803,750
Deferred inflow - pension	(35,565,829)
Deferred inflow - OPEB	(28,191,418)
Net Position of Governmental Activities	\$ (88,667,258)

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Year Ended June 30, 2022

	General	Special	Nonmajor	Total
	Fund	Aid	Governmental	Governmental
	Fund	Fund	Funds	Funds
REVENUES				
Real property taxes and tax items	\$ 34,369,067	\$ -	\$ -	\$ 34,369,067
Non-property taxes	4,120,743	-	-	4,120,743
Charges for services	5,433	62,807	-	68,240
Use of money and property	124,201	-	165	124,366
Sale of property and compensation for loss	35,086	-	-	35,086
Miscellaneous	989,761	-	89,828	1,079,589
State sources	44,737,760	960,819	33,746	45,732,325
Federal sources	64,083	5,439,599	1,990,413	7,494,095
Sales	-	-	171,847	171,847
TOTAL REVENUES	\$ 84,446,134	\$ 6,463,225	\$ 2,285,999	\$ 93,195,358
EXPENDITURES				
General support	\$ 8,797,568	\$ 333,133	\$ -	\$ 9,130,701
Instruction	38,941,651	5,398,342	-	44,339,993
Pupil transportation	4,391,329	189,555	1,109,546	5,690,430
Employee benefits	20,332,078	682,250	281,301	21,295,629
Debt service - principal	4,095,000	-	-	4,095,000
Debt service - interest	1,298,053	-	-	1,298,053
Cost of sales	-	-	863,270	863,270
Other expenses	-	-	802,956	802,956
Capital outlay	-	-	242,356	242,356
TOTAL EXPENDITURES	\$ 77,855,679	\$ 6,603,280	\$ 3,299,429	\$ 87,758,388
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	\$ 6,590,455	\$ (140,055)	\$ (1,013,430)	\$ 5,436,970
OTHER FINANCING SOURCES (USES)				
Transfers - in	\$ -	\$ 140,055	\$ 2,915,000	\$ 3,055,055
Transfers - out	(3,055,055)	-	-	(3,055,055)
TOTAL OTHER FINANCING				
SOURCES (USES)	\$ (3,055,055)	\$ 140,055	\$ 2,915,000	\$ -
NET CHANGE IN FUND BALANCE	\$ 3,535,400	\$ -	\$ 1,901,570	\$ 5,436,970
FUND BALANCE, BEGINNING				
OF YEAR	41,621,307	-	4,427,234	46,048,541
FUND BALANCE, END OF YEAR	\$ 45,156,707	\$ -	\$ 6,328,804	\$ 51,485,511

(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, 2022

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS \$ 5,436,970

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	\$ 242,356	
Additions to Assets, Net	1,662,357	
Additions to Leases, Net	1,714,666	
Gain / (Loss) on Disposal	(207,633)	
Depreciation	<u>(6,116,839)</u>	(2,705,093)

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	4,095,000
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In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	4,738
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The Retainage liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.	(217,684)
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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.	(2,133,834)
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(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	3,752,494
Employees' Retirement System	1,197,535

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	\$ 33,030	
Retiree Incentives	<u>20,000</u>	<u>53,030</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 9,483,156**

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 187,307
TOTAL ASSETS	\$ 187,307
NET POSITION	
Restricted for individuals, organizations and other governments	\$ 187,307
TOTAL NET POSITION	\$ 187,307

Statement of Changes in Fiduciary Net Position

For The Year Ended June 30, 2022

	Custodial Funds
ADDITIONS	
Student activity	\$ 284,561
TOTAL ADDITIONS	\$ 284,561
DEDUCTIONS	
Student activity	\$ 290,752
TOTAL DEDUCTIONS	\$ 290,752
CHANGE IN NET POSITION	\$ (6,191)
NET POSITION, BEGINNING OF YEAR	193,498
NET POSITION, END OF YEAR	\$ 187,307

BROCKPORT CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2022

I. Summary of Significant Accounting Policies

The financial statements of the 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.

(I.) (Continued)

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.

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 \$12,738,223 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$4,184,072.

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.

(I.) (Continued)

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:

a. **Major Governmental Funds**

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

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

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.

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.

(I.) (Continued)

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.

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

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

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 10, 2021. Taxes are collected during the period September 1 to October 31, 2021.

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.

(I.) (Continued)

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.

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.

(I.) (Continued)

J. Receivables

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

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

K. Inventory and Prepaid Items

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

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

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

L. Capital Assets

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

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$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.

(I.) (Continued)

M. Right To Use Assets

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

N. Unearned Revenue

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

O. Deferred Outflows and Inflows of Resources

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

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

P. Vested Employee Benefits

1. Compensated Absences

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

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

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

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

(I.) (Continued)

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.

Q. Other Benefits

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

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

R. 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.

S. 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	\$ 2,742,791
Unemployment Costs	2,471,300
Retirement Contribution - TRS	1,973,385
Scholarships	113,089
Tax Certiorari	909,432
Capital Projects	4,395,084
Debt	1,220,081
Liability	1,770,043
Employee Benefit Accrued Liability	<u>119,600</u>
Total Net Position - Restricted for Other Purposes	<u><u>\$ 15,714,805</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 \$184,810,201 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:

b.

	<u>Total</u>
Inventory in School Lunch	\$ 43,433
Prepaid Items	<u>1,330,892</u>
Total Nonspendable Fund Balance	<u><u>\$ 1,374,325</u></u>

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

(I.) (Continued)

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

Name of Reserve	Maximum Funding	Total Funding Provided	Total Year to Date Balance
2021 Bus Capital Reserve	\$ 2,400,000	\$ 2,400,000	\$ 1,971,000
2021 Building Capital Reserve	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000

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.

(I.) (Continued)

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.

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	\$ 2,742,791
Unemployment Costs	2,471,300
Retirement Contribution - ERS	10,819,823
Retirement Contribution - TRS	1,973,385
Insurance	6,715,302
Tax Certiorari	909,432
Liability	1,770,043
Capital Reserves	9,471,000
Employee Benefit Accrued Liability	119,600
<u>Capital Fund -</u>	
2020-21 Buses	134
2022-23 Buses	429,000
2020-21 \$100,000 Project	4,516
2021-2023 \$100,000 Project	100,000
2017 District Reconstuction	928,966
2016-17 Wiring Project	764,751
2021 District Reconstruction	2,167,717
<u>Miscellaneous Special Revenue Fund -</u>	
Scholarships	113,089
<u>Debt Service Fund -</u>	
Debt Service	1,220,081
Total Restricted Fund Balance	<u><u>\$ 42,720,930</u></u>

The District appropriated and/or budgeted \$1,600,000 from the Retirement Contribution (ERS) reserve and \$50,000 from the Workers' Compensation Reserve for the 2022-23 budget.

- d. **Committed** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balances as of June 30, 2022.
- e. **Assigned Fund Balance** – Includes amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances represent purchase commitments made by the District's purchasing agent through their authorization of a purchase order prior to year-end. The District assignment is based on the functional level of expenditures.

(I.) (Continued)

Management has determined significant encumbrances for the General Fund to be \$109,500 and Capital Projects Fund to be \$5,000. The General Fund reported significant encumbrances of \$119,616 in General Support and \$120,350 in Instruction as of June 30, 2022. The Capital Projects reported significant encumbrances of \$217,684 in Capital Outlay of June 30, 2022.

Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 246,250
General Fund - Appropriated for Taxes	3,010,189
School Lunch Fund - Year End Equity	<u>557,117</u>
Total Assigned Fund Balance	<u>\$ 3,813,556</u>

f. **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.

T. **New Accounting Standards**

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

GASB has issued Statement 87, *Leases*

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

(I.) (Continued)

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

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

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

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

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

U. Future Changes in Accounting Standards

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

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

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

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

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

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

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

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

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

II. Restatement of Net Position

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

	Government-Wide <u>Statements</u>
Net position beginning of year, as previously stated	\$ (100,249,654)
Right to use assets	3,729,791
Accumulated amortization	<u>(1,630,551)</u>
Net position beginning of year, as restated	<u><u>\$ (98,150,414)</u></u>

III. Changes in Accounting Principles

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

IV. Stewardship, Compliance and Accountability

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

A. Budgets

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

The voters of the District approved the proposed appropriation budget.

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. During the 2021-2022 year, the budget was amended \$226,113 for carryover encumbrances, \$2,300 for donations, and \$429,000 for bus reserve, \$2,300,000 for 2021 Capital Project.

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

(IV.) (Continued)

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

B. Encumbrances

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

C. Deficit Net Position

The District-wide net position had a deficit at June 30, 2022 of \$88,667,258. 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 \$203,298,519 at June 30, 2022. 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		21,522,264
Collateralized within Trust Department or Agent		31,265,608
Total	\$	<u>52,787,872</u>

(V.) (Continued)

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 \$42,720,930 within the governmental funds and \$187,307 in the fiduciary funds

VI. Receivables

Receivables at June 30, 2022 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>Total</u>
	<u>General Fund</u>	<u>Special Aid Fund</u>	<u>Non-Major Funds</u>	
Accounts Receivable	\$ 6,410	\$ 11,354	\$ 8,685	\$ 26,449
Due From State and Federal	1,918,758	3,924,211	388,689	6,231,658
Due From Other Governments	4,403,541	-	-	4,403,541
Allowance for Uncollectible Accounts	-	-	(4,044)	(4,044)
Total Receivables	\$ 6,328,709	\$ 3,935,565	\$ 393,330	\$ 10,657,604

VII. Interfund Receivables, Payables, Revenues and Expenditures

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

	<u>Interfund</u>			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 2,892,245	\$ 3,913,720	\$ -	\$ 3,055,055
Special Aid Fund	-	2,771,521	140,055	-
Non-Major Funds	4,313,308	520,312	2,915,000	-
Total	\$ 7,205,553	\$ 7,205,553	\$ 3,055,055	\$ 3,055,055

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 and Lease Assets

A. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2022</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 1,311,148	\$ -	\$ -	\$ 1,311,148
Work in progress	-	460,040	14,589	445,451
<i>Total Nondepreciable</i>	<u>\$ 1,311,148</u>	<u>\$ 460,040</u>	<u>\$ 14,589</u>	<u>\$ 1,756,599</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 128,546,451	\$ 14,589	\$ -	\$ 128,561,040
Machinery and equipment	18,538,348	1,444,673	784,708	19,198,313
<i>Total Depreciated Assets</i>	<u>\$ 147,084,799</u>	<u>\$ 1,459,262</u>	<u>\$ 784,708</u>	<u>\$ 147,759,353</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 54,909,651	\$ 3,829,186	\$ -	\$ 58,738,837
Machinery and equipment	10,619,846	1,198,761	577,075	11,241,532
<i>Total Accumulated Depreciation</i>	<u>\$ 65,529,497</u>	<u>\$ 5,027,947</u>	<u>\$ 577,075</u>	<u>\$ 69,980,369</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 81,555,302</u>	<u>\$ (3,568,685)</u>	<u>\$ 207,633</u>	<u>\$ 77,778,984</u>
Total Capital Assets	<u>\$ 82,866,450</u>	<u>\$ (3,108,645)</u>	<u>\$ 222,222</u>	<u>\$ 79,535,583</u>

B. Lease Assets

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

<u>Type</u>	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2022</u>
<u>Lease Assets:</u>				
Equipment	\$ 3,729,791	\$ 1,714,666	\$ -	\$ 5,444,457
<i>Total Lease Assets</i>	<u>\$ 3,729,791</u>	<u>\$ 1,714,666</u>	<u>\$ -</u>	<u>\$ 5,444,457</u>
<u>Less Accumulated Amortization -</u>				
Equipment	\$ 1,630,551	\$ 1,088,892	\$ -	\$ 2,719,443
<i>Total Accumulated Amortization</i>	<u>\$ 1,630,551</u>	<u>\$ 1,088,892</u>	<u>\$ -</u>	<u>\$ 2,719,443</u>
<i>Total Lease Assets, Net</i>	<u>\$ 2,099,240</u>	<u>\$ 625,774</u>	<u>\$ -</u>	<u>\$ 2,725,014</u>

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

Depreciated Capital Assets, net	\$ 77,778,984
Amortized Lease Assets, net	2,725,014
Total Other Capital Assets, net	<u>\$ 80,503,998</u>

(VIII.) (Continued)

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

<u>Governmental Activities:</u>	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government Support	\$ 266,122	\$ -	\$ 266,122
Instruction	3,399,592	1,088,892	4,488,484
Pupil Transportation	1,323,724	-	1,323,724
School Lunch	38,509	-	38,509
Total Depreciation and Amortization Expense	\$ 5,027,947	\$ 1,088,892	\$ 6,116,839

IX. Long-Term Debt Obligations

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

	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2022</u>	<u>Due Within</u> <u>One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 33,645,000	\$ -	\$ 4,095,000	\$ 29,550,000	\$ 3,505,000
Total Bonds and Notes Payable	\$ 33,645,000	\$ -	\$ 4,095,000	\$ 29,550,000	\$ 3,505,000
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 4,023,462	\$ -	\$ 4,023,462	\$ -	\$ -
OPEB	202,447,509	851,010	-	203,298,519	-
Retirement Incentives	300,000	-	20,000	280,000	-
Retainage Payable	-	217,684	-	217,684	217,684
Compensated Absences	152,630	-	33,030	119,600	29,900
Total Other Liabilities	\$ 206,923,601	\$ 1,068,694	\$ 4,076,492	\$ 203,915,803	\$ 247,584
Total Long-Term Obligations	\$ 240,568,601	\$ 1,068,694	\$ 8,171,492	\$ 233,465,803	\$ 3,752,584

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>6/30/2022</u>
<u>Serial Bonds -</u>					
Construction	\$ 1,065,000	2013	2026	2.25%-3.00%	\$ 350,000
Construction	\$ 15,830,000	2015	2030	2.00%-3.25%	9,095,000
Refunding	\$ 2,290,000	2018	2040	1.125%-4.000%	855,000
Refunding	\$ 6,465,000	2018	2024	2%-5%	6,015,000
Buses	\$ 1,220,000	2018	2022	2.00%	260,000
Buses	\$ 1,275,000	2020	2024	2%-3%	585,000
Construction	\$ 12,830,000	2020	2035	5.00%	10,950,000
Buses	\$ 1,060,000	2020	2025	5.00%	650,000
Buses	\$ 1,095,000	2021	2026	2.00%	790,000
Total Serial Bonds					\$ 29,550,000

(IX.) (Continued)

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 3,505,000	\$ 1,164,488
2024	3,185,000	1,040,287
2025	2,670,000	923,938
2026	2,525,000	825,638
2027	2,150,000	729,537
2028-32	9,570,000	2,326,450
2033-37	4,660,000	662,463
2038-40	1,285,000	84,337
Total	\$ 29,550,000	\$ 7,757,138

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. \$6,750,000 of bonds outstanding are considered defeased.

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

Interest Paid	\$ 1,298,053
Less: Interest Accrued in the Prior Year	(53,722)
Plus: Interest Accrued in the Current Year	48,984
Total Long-Term Interest Expense	\$ 1,293,315

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	\$ 19,153,519	\$ 35,565,829
OPEB	28,803,750	28,191,418
Total	\$ 47,957,269	\$ 63,757,247

XI. 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.

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.

(XI.) (Continued)

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

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2022	\$ 1,417,507	\$ 2,571,633

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

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

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2022	June 30, 2021
Net pension assets/(liability)	\$ 2,257,990	\$ 24,643,409
District's portion of the Plan's total net pension asset/(liability)	0.028%	0.142%

For the year ended June 30, 2022, the District recognized pension expense (income) of \$162,112 for ERS and (\$1,354,193) for TRS. At June 30, 2022 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 171,001	\$ 3,396,832	\$ 221,798	\$ 128,033
Changes of assumptions	3,768,333	8,105,732	63,587	1,435,406
Net difference between projected and actual earnings on pension plan investments	-	-	7,393,972	25,791,877
Changes in proportion and differences between the District's contributions and proportionate share of contributions	316,805	648,144	325,506	205,650
Subtotal	\$ 4,256,139	\$ 12,150,708	\$ 8,004,863	\$ 27,560,966
District's contributions subsequent to the measurement date	349,637	2,397,035	-	-
Grand Total	\$ 4,605,776	\$ 14,547,743	\$ 8,004,863	\$ 27,560,966

(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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>ERS</u>	<u>TRS</u>
2022	\$ -	\$ (3,122,561)
2023	(547,951)	(3,673,137)
2024	(838,205)	(4,572,142)
2025	(1,953,457)	(6,106,542)
2026	(409,111)	1,229,049
Thereafter	-	835,075
Total	\$ (3,748,724)	\$ (15,410,258)

E. Actuarial Assumptions

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

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

For ERS, annuitant mortality rates are based on April 1, 2016 – 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-2021.

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

(XI.) (Continued)

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

The real rate of return is net of the long-term inflation assumption of 2.5% for ERS and 2.4% for TRS.

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

F. Discount Rate

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

(XI.) (Continued)

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

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

	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)	\$ (5,812,043)	\$ 2,257,990	\$ 9,008,184
<u>TRS</u>	<u>(5.95%)</u>	<u>(6.95%)</u>	<u>(7.95%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ 2,585,966	\$ 24,643,409	\$ 43,181,089

H. Pension Plan Fiduciary Net Position

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

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

I. Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2022 represent the projected employer contribution for the period of April 1, 2022 through June 30, 2022 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2022 amounted to \$349,637.

(XI.) (Continued)

For TRS, employer and employee contributions for the fiscal year ended June 30, 2022 are paid to the System in September, October and November 2022 through a state aid intercept. Accrued retirement contributions as of June 30, 2022 represent employee and employer contributions for the fiscal year ended June 30, 2022 based on paid TRS wages multiplied by the employer’s contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2022 amounted to \$2,571,633.

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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	741
Active Employees	<u>660</u>
Total	<u><u>1401</u></u>

B. Total OPEB Liability

The District’s total OPEB liability of \$203,298,519 was measured as of March 31, 2022 and was determined by an actuarial valuation as of that date.

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

(XII.) (Continued)

Inflation	2.83 percent
Salary Increases	3.44 percent, average, including inflation
Discount Rate	2.83 percent
Healthcare Cost Trend Rates	Initial rate of 6.10% increasing to an ultimate rate of 4.37%
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-2021

C. Changes in the Total OPEB Liability

Balance at June 30, 2021	<u>\$ 202,447,509</u>
<u>Changes for the Year -</u>	
Service cost	\$ 5,015,702
Interest	4,596,861
Changes of benefit terms	(150,451)
Differences between expected and actual experience	15,214,083
Changes in assumptions or other inputs	(18,866,850)
Benefit payments	<u>(4,958,335)</u>
Net Changes	<u>\$ 851,010</u>
Balance at June 30, 2022	<u><u>\$ 203,298,519</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.27 percent as of July 1, 2021 to 2.83 percent as of July 1, 2022.

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

	1% Decrease	Discount Rate	1% Increase
	<u>(1.83%)</u>	<u>(2.83%)</u>	<u>(3.83%)</u>
Total OPEB Liability	\$ 240,692,811	\$ 203,298,519	\$ 173,795,934

(XII.) (Continued)

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 (5.1% Decreasing to 3.37%)	Healthcare Cost Trend Rates (6.1% Decreasing to 4.37%)	1% Increase (7.1% Decreasing to 5.37%)
Total OPEB Liability	\$ 169,370,075	\$ 203,298,519	\$ 247,448,372

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$6,986,732. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 20,602,612	\$ 8,908,059
Changes of assumptions	6,961,554	19,283,359
Contributions after measurement date	1,239,584	-
Total	<u>\$ 28,803,750</u>	<u>\$ 28,191,418</u>

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

<u>Year</u>	
2023	\$ (1,776,738)
2024	(1,034,033)
2025	481,060
2026	709,357
2027	709,357
Thereafter	283,745
Total	<u>\$ (627,252)</u>

XIII. Risk Management

A. General Information

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

B. 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.

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, 2022, the District incurred premiums or contribution expenditures totaling \$1,305,624.

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, 2021, revealed that the Plan was fully funded.

(XIII.) (Continued)

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.

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, 2021, revealed that the plan was fully funded.

During the year ended June 30, 2022, the District incurred premiums or contribution expenditures totaling \$11,656,588.

(XIII.) (Continued)

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.

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported.

Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2022, the District incurred premiums or contribution expenditures totaling \$500,911.

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

(XIII.) (Continued)

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, 2022 was \$2,471,300 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2022, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

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 2021-22 was \$576,794.

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 2021-22 as follows:

Rental Income - BOCES	\$	73,087
Rental Income - Other		20,937
Total	\$	<u>94,024</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 \$387,835. The District received payments in lieu of tax (PILOT) payments totaling \$277,044 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 2023.

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

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

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, 2022

TOTAL OPEB LIABILITY						
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Service cost	\$ 5,015,702	\$ 5,040,390	\$ 5,146,997	\$ 5,494,713	\$ 5,288,548	\$ 4,942,020
Interest	4,596,861	5,195,850	6,747,749	7,404,657	7,136,453	5,786,235
Changes in benefit terms	(150,451)	(2,628,031)	(4,707,739)	-	(2,260,004)	-
Differences between expected and actual experiences	15,214,083	(14,012,031)	(25,574,833)	(22,223,267)	6,030,279	21,412,850
Changes of assumptions or other inputs	(18,866,850)	4,381,637	37,229,093	5,678,504	5,307,566	(13,326,178)
Benefit payments	(4,958,335)	(5,380,084)	(4,966,543)	(4,395,242)	(4,083,528)	(3,680,010)
Net Change in Total OPEB Liability	\$ 851,010	\$ (7,402,269)	\$ 13,874,724	\$ (8,040,635)	\$ 17,419,314	\$ 15,134,917
Total OPEB Liability - Beginning	\$ 202,447,509	\$ 209,849,778	\$ 195,975,054	\$ 204,015,689	\$ 186,596,375	\$ 171,461,458
Total OPEB Liability - Ending	\$ 203,298,519	\$ 202,447,509	\$ 209,849,778	\$ 195,975,054	\$ 204,015,689	\$ 186,596,375
Covered Employee Payroll	\$ 34,047,004	\$ 32,914,737	\$ 33,876,920	\$ 32,820,112	\$ 31,768,572	\$ 31,768,572
Total OPEB Liability as a Percentage of Covered Employee Payroll	597.11%	615.07%	619.45%	597.12%	642.19%	587.36%

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, 2022

NYSERS Pension Plan								
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.0276%	0.0297%	0.0319459%	0.0323528%	0.032799%	0.032679%	0.032775%	0.033048%
Proportionate share of the net pension liability (assets)	\$ (2,257,990)	\$ 29,609	\$ 8,459,456	\$ 2,292,297	\$ 1,058,574	\$ 3,070,562	\$ 5,260,455	\$ 1,116,435
Covered-employee payroll	\$ 9,097,067	\$ 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	-24.821%	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	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%

NYSTRS Pension Plan								
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.1422%	0.1445%	0.149931%	0.154317%	0.159753%	0.153230%	0.152234%	0.145787%
Proportionate share of the net pension liability (assets)	\$ (24,643,409)	\$ 3,993,853	\$ (3,895,230)	\$ (2,790,454)	\$ (1,214,283)	\$ 1,641,160	\$ (15,812,257)	\$ (16,239,759)
Covered-employee payroll	\$ 24,459,541	\$ 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	-100.752%	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	113.20%	97.80%	102.20%	101.53%	100.66%	99.01%	110.46%	111.48%

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

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

NYSERS Pension Plan								
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,417,530	\$ 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>(1,417,530)</u>	<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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 9,097,067	\$ 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	15.58%	13.92%	14.00%	14.31%	14.81%	15.13%	17.88%	19.04%

NYSTRS Pension Plan								
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 2,571,633	\$ 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>(2,571,633)</u>	<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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 24,459,541	\$ 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	10.51%	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, 2022

	<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	\$ 27,964,969	\$ 29,661,978	\$ 29,761,293	\$ 99,315
Real property tax items	6,304,783	4,607,774	4,607,774	-
Non-property taxes	3,100,000	3,100,000	4,120,743	1,020,743
Charges for services	36,000	36,000	5,433	(30,567)
Use of money and property	119,000	119,000	124,201	5,201
Sale of property and compensation for loss	12,000	12,000	35,086	23,086
Miscellaneous	570,000	572,300	989,761	417,461
State Sources -				
Basic formula	33,229,599	33,229,599	34,540,796	1,311,197
Lottery aid	6,200,000	6,200,000	5,742,330	(457,670)
BOCES	3,794,938	3,794,938	4,184,072	389,134
Textbooks	252,253	252,253	137,016	(115,237)
All Other Aid -				
Computer software	59,382	59,382	59,402	20
Library loan	-	-	66,980	66,980
Other aid	-	-	7,164	7,164
Federal Sources	50,000	50,000	64,083	14,083
TOTAL REVENUES	<u>\$ 81,692,924</u>	<u>\$ 81,695,224</u>	<u>\$ 84,446,134</u>	<u>\$ 2,750,910</u>
Appropriated reserves	<u>\$ 1,550,000</u>	<u>\$ 4,279,000</u>		
Appropriated fund balance	<u>\$ 3,045,764</u>	<u>\$ 3,045,764</u>		
Prior year encumbrances	<u>\$ 226,113</u>	<u>\$ 226,113</u>		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u>\$ 86,514,801</u>	<u>\$ 89,246,101</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, 2022

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Current</u> <u>Year's</u> <u>Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered</u> <u>Balances</u>
EXPENDITURES					
General Support -					
Board of education	\$ 30,660	\$ 19,660	\$ 16,557	\$ -	\$ 3,103
Central administration	283,000	288,100	285,524	-	2,576
Finance	585,759	637,583	604,478	-	33,105
Staff	837,236	904,387	834,354	32,831	37,202
Central services	7,054,874	6,513,657	5,805,829	86,785	621,043
Special items	1,294,370	1,306,070	1,250,826	-	55,244
Instructional -					
Instruction, administration and improvement	2,309,234	2,436,983	2,105,979	-	331,004
Teaching - regular school	19,337,227	21,226,669	19,905,561	46,049	1,275,059
Programs for children with handicapping conditions	10,772,859	10,501,896	10,045,116	-	456,780
Occupational education	2,113,202	2,018,918	2,003,568	-	15,350
Teaching - special schools	121,350	159,350	158,929	-	421
Instructional media	2,280,268	1,506,888	1,281,254	68,212	157,422
Pupil services	3,520,826	3,739,876	3,441,244	6,089	292,543
Pupil Transportation	4,477,807	4,833,192	4,391,329	6,284	435,579
Employee Benefits	24,920,091	23,847,834	20,332,078	-	3,515,756
Debt service - principal	4,870,000	4,870,000	4,095,000	-	775,000
Debt service - interest	1,336,038	1,336,038	1,298,053	-	37,985
TOTAL EXPENDITURES	<u>\$ 86,144,801</u>	<u>\$ 86,147,101</u>	<u>\$ 77,855,679</u>	<u>\$ 246,250</u>	<u>\$ 8,045,172</u>
Other Uses -					
Transfers - out	\$ 370,000	\$ 3,099,000	\$ 3,055,055	\$ -	\$ 43,945
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 86,514,801</u>	<u>\$ 89,246,101</u>	<u>\$ 80,910,734</u>	<u>\$ 246,250</u>	<u>\$ 8,089,117</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,535,400</u>		
FUND BALANCE, BEGINNING OF YEAR	<u>41,621,307</u>	<u>41,621,307</u>	<u>41,621,307</u>		
FUND BALANCE, END OF YEAR	<u>\$ 41,621,307</u>	<u>\$ 41,621,307</u>	<u>\$ 45,156,707</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, 2022

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget		\$ 86,288,688
Prior year's encumbrances		226,113
Original Budget		<u>\$ 86,514,801</u>
Budget revisions -		
Donations		2,300
Bus Reserve		429,000
2021 Capital Project		<u>2,300,000</u>
FINAL BUDGET		<u><u>\$ 89,246,101</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2022-23 voter approved expenditure budget		\$ 89,417,493
<u>Unrestricted fund balance:</u>		
Assigned fund balance	\$ 3,256,439	
Unassigned fund balance	<u>3,576,700</u>	
Total Unrestricted fund balance	<u>\$ 6,833,139</u>	
<u>Less adjustments:</u>		
Appropriated fund balance	\$ 3,010,189	
Encumbrances included in assigned fund balance	<u>246,250</u>	
Total adjustments	<u>\$ 3,256,439</u>	
General fund fund balance subject to Section 1318 of Real Property Tax Law		<u>3,576,700</u>
ACTUAL PERCENTAGE		<u><u>4.00%</u></u>

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

<u>Project Title</u>	<u>Original</u> <u>Appropriation</u>	<u>Revised</u> <u>Appropriation</u>	<u>Expenditures</u>			<u>Unexpended</u> <u>Balance</u>	<u>Methods of Financing</u>			<u>Fund</u> <u>Balance</u>
			<u>Prior</u> <u>Years</u>	<u>Current</u> <u>Year</u>	<u>Total</u>		<u>Obligations</u>	<u>Local</u> <u>Sources</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	-	1,109,546	1,109,546	30,454	-	1,109,546	1,109,546	-
Buses (2022-23)	429,000	429,000	-	-	-	429,000	-	429,000	429,000	429,000
2020-2021 \$100,000 Project	100,000	100,000	-	95,484	95,484	4,516	-	100,000	100,000	4,516
2021-2023 \$100,000 Project	100,000	100,000	-	-	-	100,000	-	100,000	100,000	100,000
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	18,556,445	14,589	18,571,034	1,301,966	15,300,000	4,200,000	19,500,000	928,966
2021 District Reconstruction	11,335,000	11,335,000	-	132,283	132,283	11,202,717	-	2,300,000	2,300,000	2,167,717
TOTAL	\$ 35,110,000	\$ 35,110,000	\$ 19,886,560	\$ 1,351,902	\$ 21,238,462	\$ 13,871,538	\$ 16,395,000	\$ 9,238,546	\$ 25,633,546	\$ 4,395,084

(See Independent Auditors' Report)

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

	Special				Total
	Revenue Funds		Debt	Capital	
	School	Miscellaneous			Service
	Lunch	Special Revenue	Service	Projects	Governmental
	Fund	Fund	Fund	Fund	Funds
ASSETS					
Cash and cash equivalents	\$ 363,033	\$ 104,021	\$ 762,174	\$ 1,071,623	\$ 2,300,851
Receivables	390,330	3,000	-	-	393,330
Inventories	43,433	-	-	-	43,433
Due from other funds	-	6,068	457,907	3,849,333	4,313,308
TOTAL ASSETS	\$ 796,796	\$ 113,089	\$ 1,220,081	\$ 4,920,956	\$ 7,050,922
LIABILITIES AND FUND BALANCES					
<u>Liabilities -</u>					
Accounts payable	\$ 2,001	\$ -	\$ -	\$ 49,560	\$ 51,561
Accrued liabilities	31,646	-	-	-	31,646
Due to other funds	44,000	-	-	476,312	520,312
Due to other governments	2,430	-	-	-	2,430
Due to ERS	27,870	-	-	-	27,870
Unearned revenue	88,299	-	-	-	88,299
TOTAL LIABILITIES	\$ 196,246	\$ -	\$ -	\$ 525,872	\$ 722,118
<u>Fund Balances -</u>					
Nonspendable	\$ 43,433	\$ -	\$ -	\$ -	\$ 43,433
Restricted	-	113,089	1,220,081	4,395,084	5,728,254
Assigned	557,117	-	-	-	557,117
TOTAL FUND BALANCE	\$ 600,550	\$ 113,089	\$ 1,220,081	\$ 4,395,084	\$ 6,328,804
TOTAL LIABILITIES AND					
FUND BALANCES	\$ 796,796	\$ 113,089	\$ 1,220,081	\$ 4,920,956	\$ 7,050,922

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, 2022

	Special Revenue Funds				Total Nonmajor Governmental Funds
	School Lunch Fund	Miscellaneous Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
REVENUES					
Use of money and property	\$ -	\$ -	\$ 165	\$ -	\$ 165
Miscellaneous	1,308	88,520	-	-	89,828
State sources	33,746	-	-	-	33,746
Federal sources	1,990,413	-	-	-	1,990,413
Sales	171,847	-	-	-	171,847
TOTAL REVENUES	\$ 2,197,314	\$ 88,520	\$ 165	\$ -	\$ 2,285,999
EXPENDITURES					
Pupil transportation	\$ -	\$ -	\$ -	\$ 1,109,546	\$ 1,109,546
Employee benefits	281,301	-	-	-	281,301
Cost of sales	863,270	-	-	-	863,270
Other expenses	712,761	90,195	-	-	802,956
Capital outlay	-	-	-	242,356	242,356
TOTAL EXPENDITURES	\$ 1,857,332	\$ 90,195	\$ -	\$ 1,351,902	\$ 3,299,429
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 339,982	\$ (1,675)	\$ 165	\$ (1,351,902)	\$ (1,013,430)
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ 86,000	\$ -	\$ -	\$ 2,829,000	\$ 2,915,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 86,000	\$ -	\$ -	\$ 2,829,000	\$ 2,915,000
NET CHANGE IN FUND BALANCE	\$ 425,982	\$ (1,675)	\$ 165	\$ 1,477,098	\$ 1,901,570
FUND BALANCE, BEGINNING OF YEAR	174,568	114,764	1,219,916	2,917,986	4,427,234
FUND BALANCE, END OF YEAR	\$ 600,550	\$ 113,089	\$ 1,220,081	\$ 4,395,084	\$ 6,328,804

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

Capital assets/ Right to use Assets, net		\$ 82,260,597
 Add:		
Unspent bond proceeds	\$ 929,100	929,100
 Deduct:		
Bond payable	\$ 29,550,000	
Retainage payable	217,684	
		29,767,684
 Net Investment in Capital Assets/ Right to Use Assets		 \$ 53,422,013

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

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance Listing Number</u>	<u>Grantor Number</u>	<u>Pass-Through Agency Number</u>	<u>Total 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	0032-22-0387	\$ 878,396
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-22-0387	34,270
<i>Total Special Education Cluster IDEA</i>				\$ 912,666
<u>Education Stabilization Fund -</u>				
CARES Act - ESSER	84.425D	N/A	5890-22-1405	\$ 1,571
CARES Act - GEER	84.425C	N/A	5895-22-1405	259
ARP - ESSER 3	84.425U	N/A	5880-21-1405	1,501,084
ARP - SLR Comp	84.425U	N/A	5883-21-1405	79,043
ARP - SLR Learn	84.425U	N/A	5884-21-1405	120,326
CRRSA - ESSER 2	84.425D	N/A	5891-21-1405	1,865,494
CRRSA - GEER 2	84.425C	N/A	5896-21-1405	62,251
<i>Total Education Stabilization Fund</i>				\$ 3,630,028
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-21-1405	17,121
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-22-1405	100,841
Title IIIA - English Language Acquisition	84.365	N/A	0293-21-1405	17,287
Title IV - Student Support and Enrichment Program	84.424	N/A	0204-21-1405	7,036
Title IV - Student Support and Enrichment Program	84.424	N/A	0204-22-1405	20,003
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-20-1405	284,759
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-22-1405	451,688
Total U.S. Department of Education				\$ 5,441,429
<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 - COVID	10.555	N/A	261801060000	\$ 1,453,170
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	261801060000	174,658
National School Breakfast Program - COVID	10.553	N/A	261801060000	359,580
<i>Total Child Nutrition Cluster</i>				\$ 1,987,408
P-EBT Grant	10.649	N/A	261801060000	3,005
Total U.S. Department of Agriculture				\$ 1,990,413
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 7,431,842

**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 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 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 12, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 12, 2022



BROCKPORT

Central School District

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

October 19, 2022

100 Chestnut Street
Suite 1200
Rochester, New York 14604

RE: June 30, 2022 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, 2022 and have determined our approach to improve each of these areas. Beginning immediately the district will take the following actions:

Current Year Deficiencies in Internal Controls:

Internal Audit– School accountability legislation requires Districts with enrollment in excess of 1,500 students in the previous year to complete and Internal audit. The district did not appoint an internal auditor for the 2021-2022 fiscal year.

We recommend this situation be reviewed and the necessary corrective action be implemented during the next fiscal year.

Action Plan – The district will participate in the county wide RFP for Internal auditor services in the fall of 2022.

Summer School 4408 Program – The New York State Education Department provides an EFH-670 summary of 4408/4201 STAC approval and verified cost and state aid payments. This document should be reviewed to ensure the services provided are properly STAC'ed and the Districts local share can easily be calculated. Our examination revealed five (5) claims where aid was being held, pending follow-up from the district.

We recommend the district implement procedures to periodically review this document.

Action Plan – The district beginning in October 2022 will review the document monthly for follow-up items.

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

6.0 PHYSICAL PLANT



7.0 HUMAN RESOURCES



8.0 SUPERINTENDENT REPORT



9.0 BOARD OPERATIONS





BROCKPORT CENTRAL SCHOOL
Brockport, NY 14420-2296

Board of Education
2022-2023 Meeting Schedule

Day	Date	Time/Location/Notes
Tuesday	July 12, 2022*	Reorganization Meeting 5 p.m. - District Office Board Room
Tuesday	July 19, 2022*	5 p.m. - District Office Board Room
Tuesday	August 2, 2022*	5 p.m. - District Office Board Room
Tuesday	August 16, 2022*	5 p.m. - District Office Board Room
Tuesday	September 6, 2022	6 p.m. - District Office Board Room
Tuesday	September 20, 2022	6 p.m. - District Office Board Room
Tuesday	October 4, 2022	6 p.m. - District Office Board Room
Tuesday	October 18, 2022	6 p.m. - District Office Board Room
Tuesday	November 1, 2022	6 p.m. - District Office Board Room
Tuesday	November 15, 2022	6 p.m. - District Office Board Room
Tuesday	December 6, 2022	6 p.m. - District Office Board Room
Tuesday	December 20, 2022	6 p.m. - District Office Board Room
Tuesday	January 3, 2023	6 p.m. - District Office Board Room
Tuesday	January 17, 2023	6 p.m. - District Office Board Room
Tuesday	February 7, 2023	6 p.m. - District Office Board Room
Monday	March 7, 2023	6 p.m. - District Office Board Room
Tuesday	March 28, 2023*	6 p.m. - District Office Board Room
Tuesday	April 18, 2023	6 p.m. - District Office Board Room
Tuesday	May 2, 2023	5:30 p.m. Budget Public Hearing 6 p.m. Board Meeting Hill School Cafetorium
Tuesday	May 16, 2023*	7 p.m. - District Office Board Room (Budget Vote)
Tuesday	June 6, 2023	6 p.m. - Hill School Cafetorium
Tuesday	June 20, 2023	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: Meetings are subject to change. Updated information will be posted on the District's website at www.bcs1.org.

Board of Education Approved: May 3, 2022

**BROCKPORT CENTRAL SCHOOL
BUDGET DEVELOPMENT CALENDAR
2023-2024 BUDGET**

Date	Activity
September 6, 2022	Regular Board Meeting
September 14, 2022	BUDGET COMMITTEE MEETING
September 20, 2022	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 4, 2022	Regular Board Meeting
October 12, 2022	BUDGET COMMITTEE MEETING
October 18, 2022	Regular Board Meeting
November 1, 2022	Regular Board Meeting
November 9, 2022	BUDGET COMMITTEE MEETING
November 15, 2022	Regular Board Meeting
December 6, 2022	Regular Board Meeting
December 14, 2022	BUDGET COMMITTEE MEETING
December 20, 2022	Regular Board Meeting
January 3, 2023	Regular Board Meeting
January 11, 2023	BUDGET COMMITTEE MEETING
January 17, 2023	Regular Board Meeting
January 25, 2023	BUDGET COMMITTEE MEETING
February 7, 2023	Regular Board Meeting – (Draft budget)
February 15, 2023	BUDGET COMMITTEE MEETING
March 1, 2023	BUDGET COMMITTEE MEETING
March 7, 2023	Regular Board Meeting – (presentation of proposed 2023-2024 budget)
March 22, 2023	BUDGET COMMITTEE MEETING (IF NEEDED)
March 28, 2023	Regular Board Meeting – (adopt 2023-2024 budget & publish first budget legal notice)
April 12, 2023	BUDGET COMMITTEE MEETING
April 17, 2023	Last day to file nominating petition for Board candidates
April 18, 2023	Regular Board Meeting
May 2, 2023	Regular Board Meeting – Budget Hearing at 5:30 p.m.
May 10, 2023	BUDGET COMMITTEE MEETING
May 16, 2023	Budget Vote and Election – 6:00 a.m. – 9:00 p.m.
June 6, 2023	Regular Board Meeting
June 14, 2023	BUDGET COMMITTEE MEETING
June 20, 2023	Regular Board Meeting

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



MCSBA 2022 - 2023 CALENDAR

JULY 2022			
	4	MON	Holiday (Office Closed) Independence Day
	14	THUR	NYSSBA Summer Law Conference, Hilton Garden Inn
*	26	TUES-8:00 am	Half Day District Clerk's Conference
AUGUST 2022			
*	10	WED-Noon	Steering Committee
SEPTEMBER 2022			
	5	MON	Holiday (Office Closed) Labor Day
*	7	WED-Noon	Legislative Committee Meeting
	7	WED-5:45pm	Board Leadership Meeting (Eastside Location)
*	14	WED	Information Exchange Committee
	18-20	SUN-TUES	NYSCOSS, Saratoga Springs, NY
*	21	WED-Noon	Labor Relations Committee Meeting
*	22	THUR-8:00am	MCSBA Fall Law Conference
	23	FRI	NYSSBA Board Officer's Academy, Rochester
OCTOBER 2022			
*	5	WED-Noon	Legislative Committee Meeting
	5	WED-5:45pm	Executive Committee Meeting
	6	THURS	NYSSBA District Clerk Workshop
	10	MON	Holiday (Office Closed) Indigenous Peoples' Day
*	12	WED-Noon	Information Exchange Committee Meeting
*	15	SAT-7:30am	MCSBA Finance Conference
	17-21	MON-FRI	Board Member Recognition Week
*	19	WED-Noon	Labor Relations Committee Meeting
	27-29	THURS-SAT	NYSSBA Convention - Syracuse
NOVEMBER 2022			
*	2	WED-Noon	Legislative Committee Meeting
*	2	WED-4:00PM	Association Social Hour for All MCSBA Members
*	2	WED-5:45 pm	Board Leadership Meeting (Westside Location)
	6	SUN	Daylight Savings Time
*	9	WED-Noon	Information Exchange Committee Meeting
	9	WED -4:00pm	Steering Committee Meeting - ZOOM
	11	FRI	Holiday (Office Closed) Veterans Day
*	16	WED-Noon	Labor Relations Committee Meeting
*	17	THUR-8:30am	District Clerks Conference
	24-25	THUR-FRI	Holiday (Office Closed) Thanksgiving
*	30	WED-Noon	Legislative Committee Meeting
	30	WED-5:45pm	Executive Committee Meeting
DECEMBER 2022			
	5	MON	MCSBA One Day Advocacy Trip to Albany
	22-23	THURS-FRI	Holiday (Office Closed) Christmas
	30	FRI	Holiday (Office Closed) New Year's

JANUARY 2023			
	2	MON	Holiday (Office Closed) New Year's
*	4	WED-Noon	Legislative Committee Meeting
*	11	WED-Noon	Information Exchange Committee Meeting
	16	MON	Holiday (Office Closed) Martin Luther King
*	18	WED-Noon	Labor Relations Committee Meeting
*	25	WED-Noon	Steering Committee Meeting

FEBRUARY 2023			
*	1	WED - Noon	Legislative Committee Meeting
*	4	SAT-9:00 am	MCSBA Legislative Breakfast
*	8	WED-Noon	Information Exchange Committee Meeting
*	15	WED-Noon	Labor Relations Committee Meeting
	15	Wed-5:45pm	Executive Committee Meeting
	20	MON	Holiday (Office Closed) President's Day
	20-24	MON-FRI	Winter Recess

MARCH 2023			
*	1	WED-Noon	Legislative Committee Meeting
	1	WED-5:45pm	Board Leadership Meeting (Eastside Location)
	6-7	MON-TUES	MCSBA Albany 2-day Advocacy Trip
	12	SUN	Daylight Savings Time
*	15	WED-Noon	Information Exchange Committee
*	22	WED-Noon	Labor Relations Committee Meeting
*	25	SAT	Prospective Candidate Seminar
*	29	WED-Noon	Steering Committee Meeting

APRIL 2023			
	2-4	SAT-MON	NSBA Annual Conference, Orlando, FL
	7	FRI	Holiday (Office Closed) Good Friday
	3-7	MON-FRI	Spring Break
*	12	WED-Noon	Legislative Committee Meeting
	12	WED	Monroe 2-Orleans BOCES Annual Meeting
	13	THURS	Monroe One BOCES Annual Meeting
*	19	WED-Noon	Information Exchange Committee Meeting
*	26	WED-Noon	Labor Relations Committee Meeting
	26	WED- 5:45pm	Executive Committee Meeting
*	27	THUR-8:00am	MCSBA Spring Law Conference

MAY 2023			
*	3	WED-Noon	Legislative Committee Meeting
*	2	WED-4:00PM	Association Social Hour for All MCSBA Members
*	3	WED -5:45pm	Board Leadership Meeting (Westside Location)
	16	TUES	BUDGET VOTE
	24	WED	MCSBA Annual Meeting
	29	MON	Holiday (Office Closed) Memorial Day

JUNE 2023			
*	10	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

