
It is anticipated that the Board will entertain a motion to enter into executive session at 5:30 p.m. to discuss collective negotiations of the Teachers Association, Administrative Team, Bus Drivers, Custodial Maintenance, Food Service, Monitors and Individual Contracts

The regular portion of the meeting will begin at 6:30 p.m.

- I. Meeting Called to Order**
- II. Pledge of Allegiance to the Flag**
- III. President's Comments**
- IV. Superintendent's Report**
- V. Public Comments**
- VI. Board Meeting Minutes** (BOARD ACTION)
- VII. August 2022 Warrant Review (Mrs. Personale and Mr. Polimeni)** (BOARD ACTION)
- VIII. Educational Presentation- Registration Process**
- IX. Consensus Agenda** (BOARD ACTION)
 - Business**
 - 1. Treasurer's Report
 - 2. Budget Status Report
 - 3. Revenue Status Report
 - 4. Physical Education Plan
 - 5. Therapy Dog
 - 6. Volunteer
 - 7. Fall Semester 2022 - BSN Clinical Experience Placement
 - 8. Surplus Books
 - Personnel**
- End of Consensus Agenda***
- X. Board Committees**
 - Audit Committee Meeting- September 16- Mr. Milton Johnson
- XI. District Committee Reports**
 - Council for Instructional Excellence (CIE)- September 14- Dr. Jen Schneider/ Mrs. Beth Thomas
- XII. Closing Remarks**
(President, Board of Education and/or Superintendent)

I. Consensus Agenda

(BOARD ACTION)

The Superintendent recommends that the Board of Education approve/accept the following:

Personnel

1. Non-Instructional Personnel

A. Removals

<u>Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective</u>
Marianne Walker	Teacher Aide	Resignation	9/6/2022

B. Appointments

Pending Civil Service approval and NYSED fingerprint clearance where applicable:

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Rate</u>
Brittany Houle	Food Service Helper	9/29/2022	\$13.37/hr.
Clyde Williams	Substitute Food Service Helper	9/27/2022	\$13.20/hr.
Marilyn Ruiz	School Bus Monitor	10/3/2022	\$14.70/hr.

2. Instructional Personnel

1) 2022-2023 Fall Coach

The following individual is recommended to a coaching position at the contractual rate:
Kimberly Condon, Modified Cross Country

2) Stipend Positions 2022 – 2023 School Year

OTHER STIPEND POSITIONS:	EMPLOYEE:
Athletic Event Coordinator	Lisa Brunelli

3) Certified Substitute Teachers

The following individuals have been recommended to Certified Substitute Teacher positions conditional upon criminal history clearance from the New York State Education Department where applicable.

Lisa Kay, Psychologist (Preferred)
Ryan Staychock

4) Non-Certified Substitute Teachers

The following individuals have been recommended to Non-Certified Substitute Teacher positions conditional upon criminal history clearance from the New York State Education Department and verification of 2 years of college where applicable.

Nicole Nearpass
Mary McMillin

End of Consensus Agenda

I. Consensus Agenda**(BOARD ACTION)**

The Superintendent recommends that the Board of Education approve/accept the following:

Business**1. Change Fund**

Visual and Performing Arts Induction Ceremony- \$50

2. Financial CAPs Related to Financial Statement/ Management Letter

Approval of the Corrective Action Plan related to the 2021-2022 Independent Audit and Management Letter

3. Athletic Trip- Initial Approval

Initial approval of the below trip:

- Girls Varsity Basketball, Amsterdam, NY, December 27-28, 2022

4. Recommendations of the Committee on Preschool Special Education

For review and consideration are the recommendations of the Committee on Preschool Education. Additional information is included as an attachment and will be filed in the Supplemental Minutes File.

5. Recommendations of the Committee on Special Education

For review and consideration are the recommendations of the Committee on Special Education. Additional information is included as an attachment and will be filed in the Supplemental Minutes File.

End of Consensus Agenda

CANANDAIGUA CITY SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

T A B L E O F C O N T E N T S

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Canandaigua City 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 Canandaigua City 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 Canandaigua City 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 Opinion

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 Canandaigua City 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 opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in District's total OPEB liability and related ratio, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4-13 and 52-56 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 Canandaigua City 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 September 12, 2022 on our consideration of Canandaigua City 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 Canandaigua City School District's internal control over financial reporting and compliance.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
September 12, 2022

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

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

Financial Highlights

At the close of the fiscal year, the total assets plus deferred outflows (what the district owns) exceeded its total liabilities plus deferred inflows (what the district owes) by \$2,460,182 (net position) an increase of \$10,474,175 from the prior year.

General revenues which include Federal and State Aid, Real Property Taxes, Investment Earnings, Compensation for Loss, and Miscellaneous accounted for \$79,360,146 or 91% of all revenues. Program specific revenues in the form of Charges for Services, Operating Grants and Contributions, and Capital Grants and Contributions accounted for \$7,945,112 or 9% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$24,743,757 a decrease of \$12,701,365 in comparison with the prior year.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Notes to the Financial Statements

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

Government-Wide Statements

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

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

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

Financial Analysis of the School District As a Whole

Net Position

The District's combined net position were larger on June 30, 2022, than they were the year before, increasing to \$2,460,182 as shown in table below.

	<u>Governmental Activities</u>		<u>Total Variance</u>
<u>ASSETS:</u>	<u>2022</u>	<u>2021</u>	
Current and Other Assets	\$ 85,622,396	\$ 45,423,196	\$ 40,199,200
Capital Assets	97,655,483	79,606,383	18,049,100
Total Assets	\$ 183,277,879	\$ 125,029,579	\$ 58,248,300
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	\$ 43,398,876	\$ 49,130,659	\$ (5,731,783)
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 107,915,769	\$ 133,985,400	\$ (26,069,631)
Other Liabilities	29,560,891	6,753,348	22,807,543
Total Liabilities	\$ 137,476,660	\$ 140,738,748	\$ (3,262,088)
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	\$ 86,739,913	\$ 41,967,093	\$ 44,772,820
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 70,158,789	\$ 59,431,383	\$ 10,727,406
<u>Restricted For,</u>			
Capital Projects	-	7,750,837	(7,750,837)
Retirement Contribution Reserve	4,318,443	4,307,649	10,794
Capital Reserve	14,443,728	12,825,853	1,617,875
Other Purposes	7,687,080	7,413,515	273,565
Unrestricted	(94,147,858)	(100,274,840)	6,126,982
Total Net Position	\$ 2,460,182	\$ (8,545,603)	\$ 11,005,785

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

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

There are three restricted net asset balances Retirement Contribution Reserve, Capital Reserves, and Other Purposes. The remaining balance of unrestricted net position was a deficit of \$94,147.858.

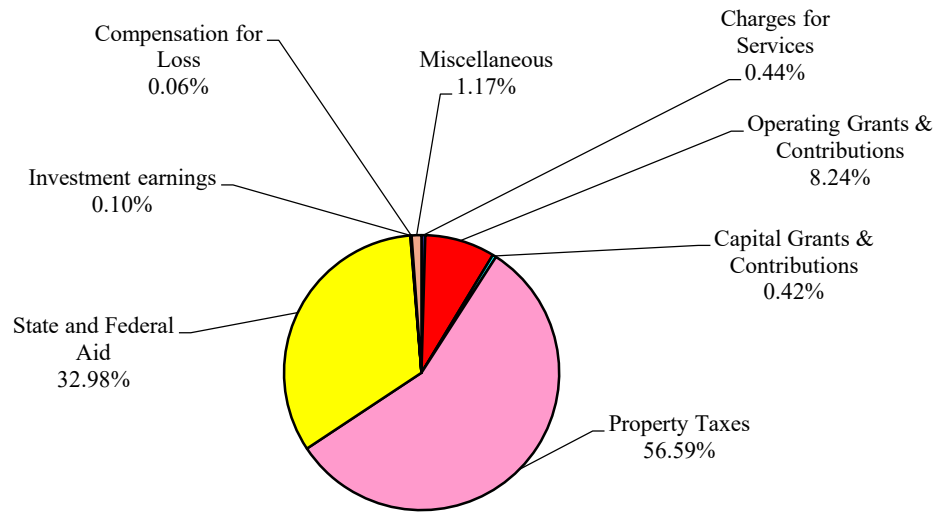
Changes in Net Position

The District's total revenue increased 9% to \$87,305,258. State and federal aid 33% and property taxes 57% accounted for most of the District's revenue. The remaining 10% of the revenue comes from operating grants, capital grants, charges for services, use of money and property, compensation for loss, and miscellaneous revenues.

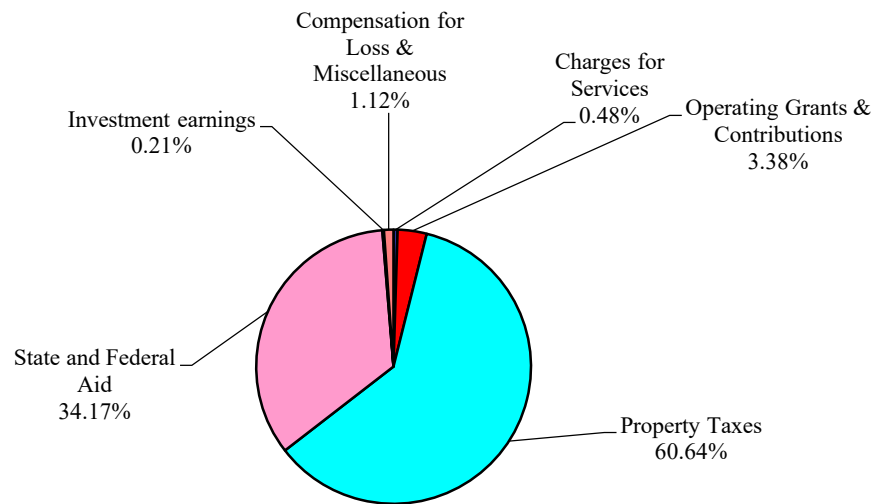
The total cost of all the programs and services decreased 7% to \$76,831,083. The District's expenses are predominately related to education and caring for the students (instruction) 79%. General support which included expenses associated with the operation, maintenance and administration of the District accounted for 11% of the total costs. See table below:

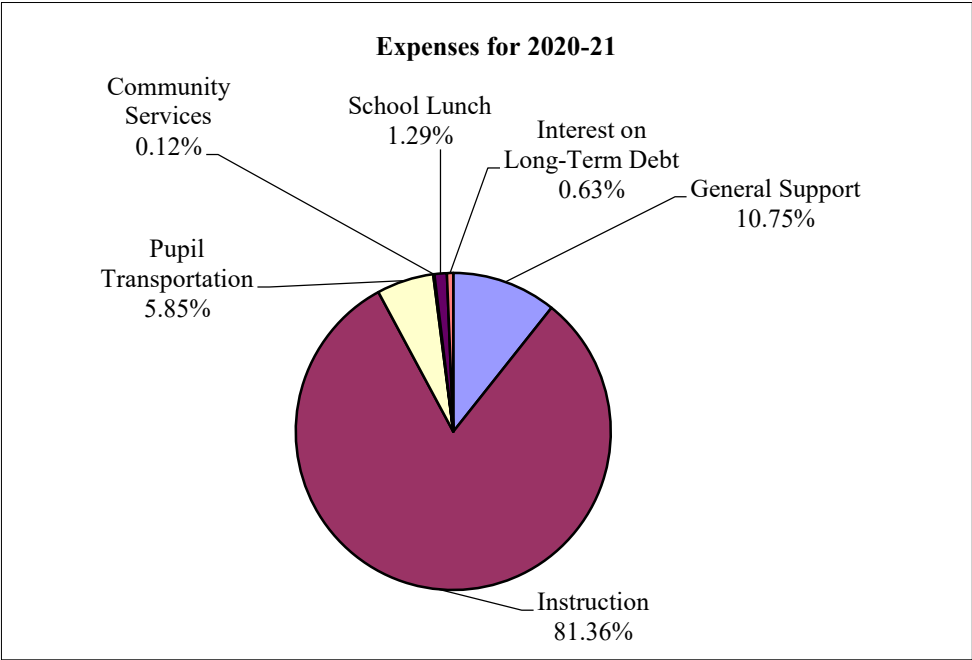
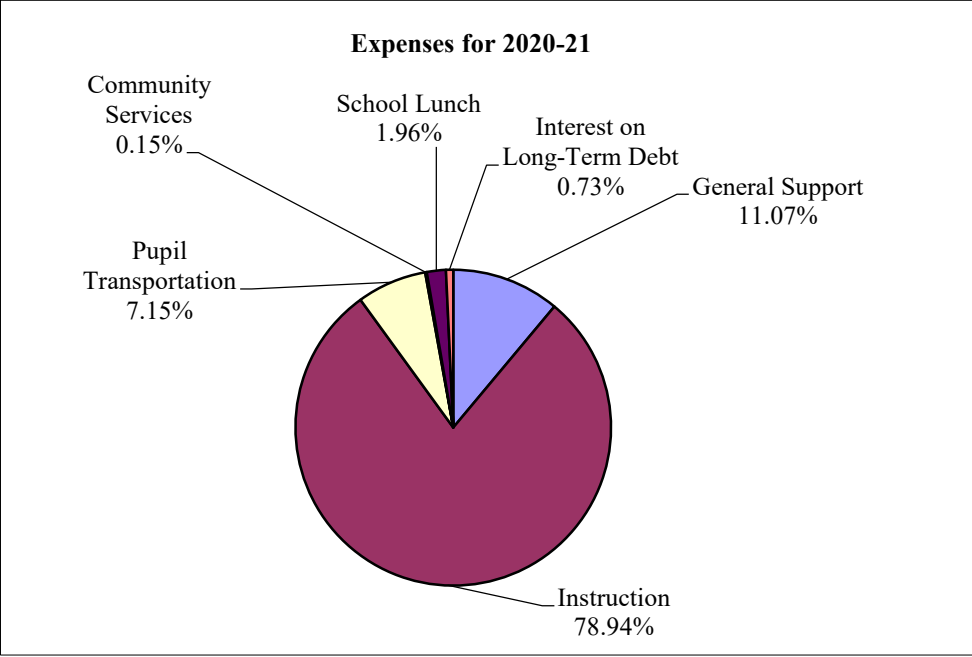
	Governmental Activities		Total Variance
	<u>2022</u>	<u>2021</u>	
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 379,915	\$ 384,990	\$ (5,075)
Operating Grants & Contributions	7,198,000	2,707,664	4,490,336
Capital Grants & Contributions	367,197	-	367,197
Total Program	\$ 7,945,112	\$ 3,092,654	\$ 4,852,458
<u>General -</u>			
Property Taxes	\$ 49,409,598	\$ 48,542,997	\$ 866,601
State and Federal Aid	28,794,708	27,348,311	1,446,397
Investment Earnings	84,126	167,723	(83,597)
Compensation for Loss	52,379	57,011	(4,632)
Miscellaneous	1,019,335	838,271	181,064
Total General	\$ 79,360,146	\$ 76,954,313	\$ 2,405,833
TOTAL REVENUES	\$ 87,305,258	\$ 80,046,967	\$ 7,258,291
<u>SPECIAL ITEM:</u>			
Advance Refunding	\$ -	\$ 10,000	\$ 10,000
<u>EXPENSES:</u>			
General Support	\$ 8,506,976	\$ 8,896,851	\$ (389,875)
Instruction	60,644,891	67,335,935	(6,691,044)
Pupil Transportation	5,497,249	4,837,608	659,641
Community Services	117,511	97,781	19,730
School Lunch	1,506,879	1,065,549	441,330
Interest	557,577	525,425	32,152
TOTAL EXPENSES	\$ 76,831,083	\$ 82,759,149	\$ (5,928,066)
CHANGE IN NET POSITION	\$ 10,474,175	\$ (2,702,182)	
NET POSITION, BEGINNING OF YEAR	(8,013,993)	(5,843,421)	
NET POSITION, END OF YEAR	\$ 2,460,182	\$ (8,545,603)	
GASB 87 Restatement		531,610	
2021 RESTATED NET POSITION		\$ (8,013,993)	

Sources of Revenue for 2021-22



Sources of Revenue for 2020-21





Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$24,743,757 which is less than last year's ending fund balance of \$37,445,122.

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$31,829,181. Fund balance for the General Fund increased by \$2,760,675 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2022</u>	<u>2021</u>	<u>Total Variance</u>
Nonspendable	\$ 2,180,459	\$ 1,785,210	\$ 395,249
Restricted	25,546,988	23,941,869	1,605,119
Assigned	771,782	168,224	603,558
Unassigned	3,329,952	3,173,203	156,749
Total General Fund Balances	<u>\$ 31,829,181</u>	<u>\$ 29,068,506</u>	<u>\$ 2,760,675</u>

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

	<u>Total</u>
Unemployment Costs	\$ 20,000
Retirement Contribution	1,000,000
Workers' Compensation	330,000
Tax Certiorari	100,000
Employee Benefit Accrued Liability	100,000
Total	<u>\$ 1,550,000</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$3,578,103. This change is attributable to \$168,224 for carry over encumbrances from the prior year, \$15,838 for donations, \$247,516 for a tax settlement, \$1,069,045 for bus purchase, \$2,000,000 for asset preservation project, and \$77,480 for property loss reserve liquidation.

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

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
Transfers-Out	\$3,069,045	\$1,069,045 for bus purchase, \$2,000,000 for asset preservation project

Expenditure Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Teaching – Regular School	\$1,024,536	The District spent less in salaries than anticipated. The District budgets for a portion of the grants to protect against reduction in grant programs.
Programs for Children with Handicapping Conditions	\$1,799,386	The District has lower than anticipated needs for student out-of-district placements.
Employee Benefits	\$1,451,565	ERS/TRS/FICA are based on budgeted salaries which came in lower than budget. Health/Dental insurance combined with 403(b) were \$373,546 under budget.

Capital Asset and Debt Administration

Capital Assets

By the end of the 2022 fiscal year, the District had invested \$97,038,068 in a broad range of capital assets, including land, work in progress, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2022</u>	<u>2021</u>
<u>Capital Assets:</u>		
Land	\$ 832,449	\$ 832,449
Work in Progress	24,160,108	4,533,263
Buildings and Improvements	67,582,481	69,721,316
Machinery and Equipment	4,463,030	4,519,355
Total Capital Assets	<u>\$ 97,038,068</u>	<u>\$ 79,606,383</u>
<u>Lease Assets:</u>		
Equipment	\$ 617,415	\$ 649,331
Total Lease Assets	<u>\$ 617,415</u>	<u>\$ 649,331</u>

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

Long-Term Debt

At year end, the District had \$107,915,769 in general obligation bonds and other long-term debt outstanding as follows:

<u>Type</u>	<u>2022</u>	<u>2021</u>
Serial Bonds	\$ 16,900,000	\$ 20,175,000
Lease Liability	65,593	117,721
OPEB	87,986,609	107,359,277
Net Pension Liability	-	4,442,052
Retainage	926,715	-
Compensated Absences	2,036,852	2,009,071
Total Long-Term Obligations	<u>\$ 107,915,769</u>	<u>\$ 134,103,121</u>

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

Factors Bearing on the District's Future

- The tax cap levy calculation is limited by the Consumer Price Index or 2%, whichever is lower. Due to the cap on the growth of the tax levy, the District is restricted in the amount of additional revenue that can be generated from one year to the next.
- The District continues to see an increase in approved Payment in Lieu of Taxes agreements with values for payments below what payments would be if these properties remained on the tax rolls.
- The annual increase in minimum wage will continue to increase District expenditures. With the tax levy cap, this may become unsustainable.
- State Aid funding continues to remain unpredictable and unequal from year-to-year, making long-term planning and decision making difficult. The State has fully-funded Foundation Aid but has not given an indication of how state aid will change in future years.
- Federal Stimulus Aid as a result of the COVID-19 pandemic will be available for the District's use through 2023-24 when the use of the funds expires.

Contacting the School District's Financial Management

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

Canandaigua City School District
143 North Pearl Street
Canandaigua, New York 14424

CANANDAIGUA CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 48,032,050
Investments	365,021
Accounts receivable	5,808,723
Inventories	32,270
Prepaid items	1,408,991
Net pension asset	29,975,341
Capital Assets:	
Land	832,449
Work in progress	24,160,108
Other capital assets (net of depreciation)	72,662,926
TOTAL ASSETS	<u>\$ 183,277,879</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 43,398,876</u>
LIABILITIES	
Accounts payable	\$ 2,266,813
Accrued liabilities	1,025,651
Unearned revenues	126,964
Due to other governments	767
Due to teachers' retirement system	3,007,400
Due to employees' retirement system	302,703
Bond anticipation notes payable	22,340,000
Other Liabilities	490,593
Long-Term Obligations:	
Due in one year	3,832,798
Due in more than one year	104,082,971
TOTAL LIABILITIES	<u>\$ 137,476,660</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 86,739,913</u>
NET POSITION	
Net investment in capital assets	\$ 70,158,789
Restricted For:	
Reserve for employee retirement system	4,318,443
Capital reserves	14,443,728
Other purposes	7,687,080
Unrestricted	(94,147,858)
TOTAL NET POSITION	<u>\$ 2,460,182</u>

(See accompanying notes to financial statements)

CANANDAIGUA 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</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Governmental</u>
					<u>Activities</u>
<u>Primary Government -</u>					
General support	\$ 8,506,976	\$ -	\$ -	\$ -	\$ (8,506,976)
Instruction	60,644,891	368,066	5,407,096	367,197	(54,502,532)
Pupil transportation	5,497,249	-	-	-	(5,497,249)
Community services	117,511	-	-	-	(117,511)
School lunch	1,506,879	11,849	1,790,904	-	295,874
Interest	557,577	-	-	-	(557,577)
Total Primary Government	\$ 76,831,083	\$ 379,915	\$ 7,198,000	\$ 367,197	\$ (68,885,971)
General Revenues:					
Property taxes					\$ 49,409,598
State and federal aid					28,794,708
Investment earnings					84,126
Compensation for loss					52,379
Miscellaneous					1,019,335
Total General Revenues					\$ 79,360,146
Changes in Net Position					\$ 10,474,175
Net Position, Beginning of Year (restated)					(8,013,993)
Net Position, End of Year					\$ 2,460,182

CANANDAIGUA CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2022

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 33,579,389	\$ 13,120,697	\$ 1,331,964	\$ 48,032,050
Investments	-	-	365,021	365,021
Receivables	3,270,501	367,997	2,170,225	5,808,723
Inventories	-	-	32,270	32,270
Due from other funds	3,411,373	3,147,939	205,456	6,764,768
Prepaid items	1,408,991	-	-	1,408,991
TOTAL ASSETS	\$ 41,670,254	\$ 16,636,633	\$ 4,104,936	\$ 62,411,823
LIABILITIES AND FUND BALANCES				
<u>Liabilities</u> -				
Accounts payable	\$ 406,796	\$ 1,844,652	\$ 15,365	\$ 2,266,813
Accrued liabilities	880,658	-	9,912	890,570
Notes payable - bond anticipation notes	-	22,340,000	-	22,340,000
Due to other funds	3,349,711	987,322	2,427,735	6,764,768
Due to other governments	162	-	605	767
Due to TRS	3,007,400	-	-	3,007,400
Due to ERS	228,265	-	74,438	302,703
Other liabilities	490,593	-	-	490,593
Compensated absences	869,898	-	-	869,898
Unearned revenue	-	-	126,964	126,964
TOTAL LIABILITIES	\$ 9,233,483	\$ 25,171,974	\$ 2,655,019	\$ 37,060,476
<u>Deferred Inflows</u> -				
Deferred inflows of resources	\$ 607,590	\$ -	\$ -	\$ 607,590
<u>Fund Balances</u> -				
Nonspendable	\$ 2,180,459	\$ -	\$ 32,270	\$ 2,212,729
Restricted	25,546,988	1,069,045	902,263	27,518,296
Assigned	771,782	-	515,384	1,287,166
Unassigned	3,329,952	(9,604,386)	-	(6,274,434)
TOTAL FUND BALANCE	\$ 31,829,181	\$ (8,535,341)	\$ 1,449,917	\$ 24,743,757
TOTAL LIABILITIES AND FUND BALANCES	\$ 41,670,254	\$ 16,636,633	\$ 4,104,936	

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.

97,655,483

Taxes receivable is deferred for those amounts collected after ninety (90) days on fund basis, while those amounts are recorded as revenue on the full accrual basis.

607,590

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

(135,081)

The following long-term obligations are not due and payable in the current period and therefore are not reported in the governmental funds:

Serial bonds payable	(16,900,000)
Leases	(65,593)
Retainage	(926,715)
OPEB	(87,986,609)
Compensated absences	(1,166,954)
Net pension asset	29,975,341
Deferred outflow - pension	20,496,375
Deferred outflow - OPEB	22,902,501
Deferred inflow - pension	(38,480,013)
Deferred inflow - OPEB	(48,259,900)

Net Position of Governmental Activities

\$ 2,460,182

(See accompanying notes to financial statements)

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

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Real property taxes and tax items	\$ 49,400,868	\$ -	\$ -	\$ 49,400,868
Charges for services	368,066	-	-	368,066
Use of money and property	78,259	-	5,867	84,126
Sale of property and compensation for loss	52,379	-	-	52,379
Miscellaneous	528,243	710	157,801	686,754
State sources	28,598,944	367,197	782,514	29,748,655
Federal sources	195,764	-	6,401,494	6,597,258
Sales	-	-	11,849	11,849
TOTAL REVENUES	<u>\$ 79,222,523</u>	<u>\$ 367,907</u>	<u>\$ 7,359,525</u>	<u>\$ 86,949,955</u>
EXPENDITURES				
General support	\$ 6,590,237	\$ -	\$ -	\$ 6,590,237
Instruction	40,012,382	-	4,799,110	44,811,492
Pupil transportation	3,028,177	982,242	128,714	4,139,133
Community services	117,511	-	-	117,511
Employee benefits	18,843,286	-	840,597	19,683,883
Debt service - principal	3,987,128	-	-	3,987,128
Debt service - interest	555,140	-	-	555,140
Cost of sales	-	-	666,139	666,139
Other expenses	-	-	628,300	628,300
Capital outlay	-	19,478,930	-	19,478,930
TOTAL EXPENDITURES	<u>\$ 73,133,861</u>	<u>\$ 20,461,172</u>	<u>\$ 7,062,860</u>	<u>\$ 100,657,893</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 6,088,662</u>	<u>\$ (20,093,265)</u>	<u>\$ 296,665</u>	<u>\$ (13,707,938)</u>
OTHER FINANCING SOURCES (USES)				
Transfers - in	\$ 852	\$ 3,147,939	\$ 180,900	\$ 3,329,691
Transfers - out	(3,328,839)	(852)	-	(3,329,691)
BAN's redeemed from appropriations	-	660,000	-	660,000
Premium on obligations issued	-	-	346,573	346,573
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (3,327,987)</u>	<u>\$ 3,807,087</u>	<u>\$ 527,473</u>	<u>\$ 1,006,573</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,760,675</u>	<u>\$ (16,286,178)</u>	<u>\$ 824,138</u>	<u>\$ (12,701,365)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>29,068,506</u>	<u>7,750,837</u>	<u>625,779</u>	<u>37,445,122</u>
FUND BALANCE, END OF YEAR	<u>\$ 31,829,181</u>	<u>\$ (8,535,341)</u>	<u>\$ 1,449,917</u>	<u>\$ 24,743,757</u>

(See accompanying notes to financial statements)

CANANDAIGUA 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

\$ (12,701,365)

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	\$ 19,478,930	
Additions to Assets, Net	2,274,445	
Depreciation / Amortization	<u>(4,353,606)</u>	
		17,399,769

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	\$ 3,987,128	
Proceeds from BAN Redemption	<u>(660,000)</u>	
		3,327,128

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (2,437)

The Retainage liability does not require the use of current financial resources and, is not reported as an expenditure in the governmental funds. (926,715)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. 8,730

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. (2,011,526)

(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	4,352,794
Employees' Retirement System	944,190

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	<u>83,607</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 10,474,175

(See accompanying notes to financial statements)

CANANDAIGUA CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 236,389
Receivable from general fund	1,000
TOTAL ASSETS	<u>\$ 237,389</u>
NET POSITION	
Restricted for individuals, organizations and other governments	\$ 237,389
TOTAL NET POSITION	<u>\$ 237,389</u>

Statement of Changes in Fiduciary Net Position

For The Year Ended June 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Library taxes	\$ 771,000
Miscellaneous	236,454
TOTAL ADDITIONS	<u>\$ 1,007,454</u>
DEDUCTIONS	
Student activity	\$ 185,080
Library taxes	771,000
TOTAL DEDUCTIONS	<u>\$ 956,080</u>
CHANGE IN NET POSITION	<u>\$ 51,374</u>
NET POSITION, BEGINNING OF YEAR	<u>186,015</u>
NET POSITION, END OF YEAR	<u>\$ 237,389</u>

CANANDAIGUA CITY SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2022

I. Summary of Significant Accounting Policies

The financial statements of the Canandaigua City 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 Canandaigua City 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 nine 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 Ontario, Seneca, Yates, Cayuga and Wayne Counties Board of Cooperative Educational Services (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 \$7,395,355 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$1,869,706.

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.

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

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.

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

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

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

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

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

(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. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 30, 2021. Taxes are collected during the period October 1 to December 31, 2021.

The City and Counties in which the District is located enforce uncollected real property taxes. An amount representing all uncollected real property taxes must be transmitted by the City to the District within two years from the return of unpaid taxes to the City. Real property taxes receivable expected to be collected within 60 days of year-end, less similar amounts collected during this period in the preceding year are recognized as revenues. Otherwise, deferred revenues offset real property taxes receivable.

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 IX 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, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

I. Cash and Cash Equivalents

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

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

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

Investments are stated at fair value.

(I.) (Continued)

J. Receivables

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

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

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

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 inventorable 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	\$ 1,000	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 10 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.

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

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

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

(I.) (Continued)

Q. Other Benefits

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

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

R. Short-Term Debt

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

S. Accrued Liabilities and Long-Term Obligations

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

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

T. Equity Classifications

1. District-Wide Statements

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

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

(I.) (Continued)

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

	<u>Total</u>
Workers' Compensation	\$ 1,387,054
Unemployment Costs	394,820
Retirement Contribution - TRS	2,112,000
Insurance	221,206
Tax Certiorari	1,260,574
Debt	445,838
Miscellaneous	456,425
Employee Benefit Accrued Liability	<u>1,409,163</u>
Total Net Position - Restricted for Other Purposes	<u>\$ 7,687,080</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 \$94,147,858 at year end is the result of full implantation of GASB #75 regarding retiree health obligations and the New York State Pension system unfunded pension obligation.

2. **Fund Statements**

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

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

	<u>Total</u>
Inventory in School Lunch	\$ 32,270
Prepaid Items	1,408,991
Noncurrent Receivables	<u>771,468</u>
Total Nonspendable Fund Balance	<u>\$ 2,212,729</u>

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

(I.) (Continued)

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

<u>Name of Reserve</u>	<u>Maximum Funding</u>	<u>Total Funding Provided</u>	<u>Total Year to Date Balance</u>
2016 Vehicle Capital Reserve	\$ 6,000,000	\$ 5,018,830	\$ 4,061,676
2016 Building Capital Reserve	\$ 10,000,000	\$ 9,999,991	\$ 84,830
2017 Building & Equipment Capital Reserve	\$ 5,000,000	\$ 5,000,000	\$ 5,028,649
2021 Capital Reserve	\$ 10,000,000	\$ 5,262,325	\$ 5,268,573

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.

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)

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

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

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.

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	\$ 1,387,054
Unemployment Costs	394,820
Retirement Contribution - ERS	4,318,443
Retirement Contribution - TRS	2,112,000
Insurance	221,206
Tax Certiorari	1,260,574
Capital Reserves	14,443,728
Employee Benefit Accrued Liability	1,409,163
<u>Capital Fund -</u>	
Capital Projects	1,069,045
<u>Misc Spec Rev Fund -</u>	
Scholarships	456,425
<u>Debt Service Fund -</u>	
Debt Service	445,838
Total Restricted Fund Balance	<u><u>\$ 27,518,296</u></u>

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

	<u>Total</u>
Unemployment Costs	\$ 20,000
Retirement Contribution	1,000,000
Workers' Compensation	330,000
Tax Certiorari	100,000
Employee Benefit Accrued Liability	100,000
Total	<u><u>\$ 1,550,000</u></u>

c. **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 amounts in excess of \$103,000 and in the Capital fund amounts in excess of \$32,000. The following are considered significant encumbrances:

<u>General Fund -</u>	
General Support	\$ 330,444
Total General Fund Significant Encumbrances	<u>\$ 330,444</u>
<u>Capital Projects Fund -</u>	
Capital Improvements	\$ 30,349,546
Bus Purchases	1,069,045
Total Capital Projects Fund Significant Encumbrances	<u>\$ 31,418,591</u>

Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 515,663
General Fund - Appropriated for Taxes	256,119
School Lunch Fund - Year End Equity	515,384
Total Assigned Fund Balance	<u>\$ 1,287,166</u>

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

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

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

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

(I.) (Continued)

U. **New Accounting Standards**

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

GASB has issued Statement 87, *Leases*

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

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

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

V. **Future Changes in Accounting Standards**

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

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

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

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

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

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

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 Statements
Net position beginning of year, as previously stated	\$ (8,545,603)
Right to use assets	915,922
Accumulated amortization	(266,591)
Lease liability	(117,721)
Net position beginning of year, as restated	<u><u>\$ (8,013,993)</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. The following supplemental appropriations occurred during the year: \$168,224 for carry over encumbrances from the prior year, \$2,000,000 for Asset Prevention Project, \$1,069,045 for bus purchases, \$247,516 for Tax Cert settlement, \$77,480 for property loss and liability reserve, and \$15,838 for donations.

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 Fund Balance – Capital Projects Fund

The Capital Projects Fund had a deficit fund balance of \$8,535,341 at June 30, 2022, which is a result of bond anticipation notes which are used as a temporary means of financing capital projects. These proceeds are not recognized as revenue but merely serve to provide cash to meet expenditures. This results in the creation of a fund deficit which will remain until the notes are replaced by permanent financing (i.e., bonds, grants-in-aid, or redemption from current appropriations).

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	36,043,820
Total	<u>\$ 36,043,820</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 \$27,518,296 within the governmental funds and \$236,389 in the fiduciary funds.

VI. Investments

A. Governmental Funds

The District's investments are recorded at fair value and have been categorized based upon a fair market value.

The District adopted the provisions of SFAS No. 157, *Fair Value Measurements*, which establishes a fair value hierarchy that defines three discrete "levels" of valuation techniques to determine the fair value of investments. Level 1 inputs consist of quoted (unadjusted) prices in active markets for identical assets at the measurement date, Level 2 inputs are inputs other than quoted prices that are observable either directly or indirectly, and Level 3 inputs are unobservable inputs and are to be used only if observable inputs are not available.

The District values investments in securities and securities sold short that are freely tradable and listed on a national securities exchange or reported on the NASDAQ national market at their last sales price as of the last business day of the year.

The District's investments are recorded at fair value and have been categorized based upon a fair value hierarchy in accordance with SFAS 157.

The following table presents information about the District's investments measured at fair value as of June 30, 2022:

	<u>2022</u>	
	<u>Cost</u>	<u>Quoted Prices in Active Market for Identical Assets (Level 1)</u>
Common Stock	<u>\$ 310,672</u>	<u>\$ 365,021</u>

The following schedule summarizes the investment return and its classification for the year:

<u>Investments</u>	<u>2022</u>
Unrealized Gains/(Losses)	\$ 54,349

VII. Investment Pool

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

Total investments of the cooperative as of year-end are \$13,400,345, which consisted of \$3,656,954 in repurchase agreements, \$7,074,042 in U.S. Treasury Securities, \$623,116 in FDIC insured deposits and \$2,046,233 in collateralized bank deposits, with various interest rates and due dates.

The following amounts are included as unrestricted and restricted cash:

<u>Fund</u>	<u>Bank Amount</u>	<u>Carrying Amount</u>	<u>Description</u>
Capital	\$ 13,400,345	\$13,400,345	NYCLASS

VIII. Receivables

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

<u>Description</u>	<u>Governmental Activities</u>			
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Accounts Receivable	\$ 307,362	\$ 800	\$ 583	\$ 308,745
Due From State and Federal	979,225	367,197	2,169,642	3,516,064
Due From Other Governments	1,376,324	-	-	1,376,324
Taxes Receivable	607,590	-	-	607,590
Total Receivables	\$ 3,270,501	\$ 367,997	\$ 2,170,225	\$ 5,808,723

District management has deemed the amounts to be fully collectible.

IX. 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	\$ 3,411,373	\$ 3,349,711	\$ 852	\$ 3,328,839
Non-Major Funds	205,456	2,427,735	180,900	-
Capital Projects Fund	3,147,939	987,322	3,147,939	852
Total	\$ 6,764,768	\$ 6,764,768	\$ 3,329,691	\$ 3,329,691

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

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

X. Capital Assets and Lease Assets

A. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 832,449	\$ -	\$ -	\$ 832,449
Work in progress	4,533,263	20,405,645	778,800	24,160,108
<i>Total Nondepreciable</i>	<u>\$ 5,365,712</u>	<u>\$ 20,405,645</u>	<u>\$ 778,800</u>	<u>\$ 24,992,557</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 121,679,258	\$ 778,800	\$ -	\$ 122,458,058
Machinery and equipment	18,545,108	1,226,462	-	19,771,570
<i>Total Depreciated Assets</i>	<u>\$ 140,224,366</u>	<u>\$ 2,005,262</u>	<u>\$ -</u>	<u>\$ 142,229,628</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 51,957,942	\$ 2,917,635	\$ -	\$ 54,875,577
Machinery and equipment	14,025,753	1,282,787	-	15,308,540
<i>Total Accumulated Depreciation</i>	<u>\$ 65,983,695</u>	<u>\$ 4,200,422</u>	<u>\$ -</u>	<u>\$ 70,184,117</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 74,240,671</u>	<u>\$ (2,195,160)</u>	<u>\$ -</u>	<u>\$ 72,045,511</u>
Total Capital Assets	<u>\$ 79,606,383</u>	<u>\$ 18,210,485</u>	<u>\$ 778,800</u>	<u>\$ 97,038,068</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 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>
<u>Lease Assets:</u>				
Equipment	\$ 915,922	\$ 121,268	\$ -	\$ 1,037,190
<u>Less Accumulated Amortization -</u>				
Equipment	266,591	153,184	-	419,775
<i>Total Lease Assets, Net</i>	<u>\$ 649,331</u>	<u>\$ (31,916)</u>	<u>\$ -</u>	<u>\$ 617,415</u>

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

Depreciated Capital Assets (net)	\$ 72,045,511
Amortized Lease Assets (net)	617,415
Total Other Capital Assets (net)	<u>\$ 72,662,926</u>

(X.) (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	\$ 539,752	\$ -	\$ 539,752
Instruction	2,181,096	153,184	2,334,280
Pupil Transportation	1,257,437	-	1,257,437
School Lunch	222,137	-	222,137
Total Depreciation and Amortization Expense	\$ 4,200,422	\$ 153,184	\$ 4,353,606

XI. **Short-Term Debt**

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

	<u>Maturity</u>	<u>Interest Rate</u>	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>
BAN	6/23/2022	1.00%	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -
BAN	6/23/2023	3.25%	-	22,340,000	-	22,340,000
Total Short-Term Debt			\$ -	\$ 30,340,000	\$ 8,000,000	\$ 22,340,000

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

Interest Paid	\$ 60,222
Plus: Interest Accrued in the Current Year	14,118
Total Short-Term Interest Expense	\$ 74,340

XII. **Long-Term Debt Obligations**

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

	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>	<u>Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 20,175,000	\$ -	\$ 3,275,000	\$ 16,900,000	\$ 1,995,000
Lease Liability	117,721	-	52,128	65,593	41,185
Total Bonds and Notes Payable	\$ 20,292,721	\$ -	\$ 3,327,128	\$ 16,965,593	\$ 2,036,185
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 4,442,052	\$ -	\$ 4,442,052	\$ -	\$ -
OPEB	107,359,277	-	19,372,668	87,986,609	-
Retainage	-	926,715	-	926,715	926,715
Compensated Absences	2,009,071	27,781	-	2,036,852	869,898
Total Other Liabilities	\$ 113,810,400	\$ 954,496	\$ 23,814,720	\$ 90,950,176	\$ 1,796,613
Total Long-Term Obligations	\$ 134,103,121	\$ 954,496	\$ 27,141,848	\$ 107,915,769	\$ 3,832,798

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

(XII.) (Continued)

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount Outstanding 6/30/2022</u>
<u>Serial Bonds</u>					
Construction	\$ 8,250,000	2016	2037	200%-3.25%	\$ 6,225,000
Construction	\$ 2,472,000	2018	2026	1.75%-4.00%	1,490,000
Construction	\$ 8,280,000	2018	2033	2.00%	5,975,000
Construction	\$ 4,475,000	2020	2027	1.00%-4.00%	3,210,000
Total Serial Bonds					<u>\$ 16,900,000</u>
<u>Leases -</u>					
Leases	\$ 173,950	2020-2021	2023-2025	0.30%	\$ 65,593
Total Leases					<u>\$ 65,593</u>

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>		<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,995,000	\$ 423,901	\$ 41,185	\$ 1,896
2024	2,040,000	379,754	21,520	578
2025	1,940,000	333,957	2,888	26
2026	1,605,000	291,807	-	-
2027	1,530,000	254,019	-	-
2028-32	5,025,000	850,702	-	-
2033-37	2,765,000	211,341	-	-
Total	<u>\$ 16,900,000</u>	<u>\$ 2,745,481</u>	<u>\$ 65,593</u>	<u>\$ 2,500</u>

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. \$9,450,000 of bonds outstanding are considered defeased.

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

Interest Paid	\$ 494,918
Less: Interest Accrued in the Prior Year	(132,644)
Plus: Interest Accrued in the Current Year	120,963
Total Long-Term Interest Expense	<u>\$ 483,237</u>

XIII. Deferred Inflows/Outflows of Resources

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

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension	\$ 20,496,375	\$ 38,480,013
OPEB	22,902,501	48,259,900
Total	<u>\$ 43,398,876</u>	<u>\$ 86,739,913</u>

XIV. 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.

(XIV.) (Continued)

C. Funding Policies

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

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

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2022	\$ 1,391,010	\$ 3,007,400

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)	\$ 2,173,683	\$ 27,801,658
District's portion of the Plan's total net pension asset/(liability)	0.0266%	0.1604%

For the year ended June 30, 2022, the District recognized pension expenses of \$337,463 for ERS and (\$1,595,529) 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:

(XIV.) (Continued)

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 164,616	\$ 3,832,164	\$ 213,516	\$ 144,441
Changes of assumptions	3,627,634	9,144,546	61,212	1,619,365
Net difference between projected and actual earnings on pension plan investments	-	-	7,117,902	29,097,311
Changes in proportion and differences between the District's contributions and proportionate share of contributions	530,735	87,212	36,320	189,946
Subtotal	<u>\$ 4,322,985</u>	<u>\$ 13,063,922</u>	<u>\$ 7,428,950</u>	<u>\$ 31,051,063</u>
District's contributions subsequent to the measurement date	302,703	2,806,765	-	-
Grand Total	<u>\$ 4,625,688</u>	<u>\$ 15,870,687</u>	<u>\$ 7,428,950</u>	<u>\$ 31,051,063</u>

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	\$ -	\$ (3,590,527)
2023	(355,130)	(4,245,380)
2024	(652,486)	(5,354,732)
2025	(1,750,017)	(7,039,045)
2026	(348,332)	1,318,408
Thereafter	-	924,135
Total	<u>\$ (3,105,965)</u>	<u>\$ (17,987,141)</u>

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:

(XIV.) (Continued)

	<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	4.40%	5.18%-1.95%
Decrement tables	April 1, 2015- March 31, 2020 System's Experience	July 1, 2015- June 30, 2020 System's Experience
Inflation rate	2.70%	2.40%
COLA's	1.40%	1.30%

For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2019. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2020 are summarized as follows:

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%	6.50%
Absolute return strategies *	4.10%	0.00%
Opportunistic portfolios	4.10%	0.00%
Real assets	5.58%	0.00%
Bonds and mortgages	0.00%	0.80%
Cash	-1.00%	-0.20%
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%	0.00%
Short-term	0.00%	0.00%
Credit	3.78%	0.00%

(XIV.) (Continued)

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.

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

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

	1% Decrease <u>(4.90%)</u>	Current Assumption <u>(5.90%)</u>	1% Increase <u>(6.90%)</u>
<u>ERS</u>			
Employer's proportionate share of the net pension asset (liability)	\$ (5,595,037)	\$ 2,173,683	\$ 8,671,843
	1% Decrease <u>(5.95%)</u>	Current Assumption <u>(6.95%)</u>	1% Increase <u>(7.95%)</u>
<u>TRS</u>			
Employer's proportionate share of the net pension asset (liability)	\$ 2,917,379	\$ 27,801,658	\$ 48,715,089

(XIV.) (Continued)

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
Plan net position	232,049,473	148,148,457
Employers' net pension asset/(liability)	<u>\$ 8,174,585</u>	<u>\$ 17,329,042</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 \$302,703.

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 \$3,007,400.

XV. 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.

(XIV.) (Continued)

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

Inactive employees or beneficiaries currently receiving benefit payments	399
Active Employees	<u>552</u>
Total	<u>951</u>

B. Total OPEB Liability

The District's total OPEB liability of \$87,986,609 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

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

Inflation	3.54 percent
Salary Increases	2.60 percent, average, including inflation
Discount Rate	3.54 percent
Healthcare Cost Trend Rates	Initial rate of 5.30% decreasing to an ultimate rate of 4.10%
Retirees' Share of Benefit-Related Costs	Varies depending on contract

The discount rate was based a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on RP-2014, as appropriate, with adjustments for mortality improvements based on Scale AA.

C. Changes in the Total OPEB Liability

Balance at June 30, 2021	<u>\$ 107,359,277</u>
<u>Changes for the Year -</u>	
Service cost	\$ 4,595,711
Interest	2,396,624
Changes in assumptions or other inputs	(24,353,889)
Benefit payments	<u>(2,011,114)</u>
Net Changes	<u>\$ (19,372,668)</u>
Balance at June 30, 2022	<u>\$ 87,986,609</u>

(XV.) (Continued)

Healthcare cost trend rates were updated from an initial rate of 5.30% scaling down to 4.10% over 55 years to an initial rate of 5.30% scaling down to 4.10% over 55 years.

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16 percent in 2021 to 3.54 percent in 2022.

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

	Discount		
	1% Decrease	Rate	1% Increase
	(2.54%)	(3.54%)	(4.54%)
Total OPEB Liability	\$ 104,785,003	\$ 87,986,609	\$ 74,761,835

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 (3.10 percent) or 1-percentage-point higher (5.10 percent) than the current healthcare cost trend rate:

	Healthcare		
	1% Decrease	Cost Trend Rates	1% Increase
	(4.30%)	(5.30%)	(6.30%)
	Decreasing	Decreasing	Decreasing
	to 3.10%)	to 4.10%)	to 5.10%)
Total OPEB Liability	\$ 71,925,087	\$ 87,986,609	\$ 109,315,595

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 \$ 4,022,640. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 27,153,196	\$ -
Changes of assumptions	21,106,704	22,902,501
Total	\$ 48,259,900	\$ 22,902,501

(XV.) (Continued)

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	\$ (2,969,695)
2024	(2,969,695)
2025	(2,969,695)
2026	(2,914,183)
2027	(5,659,022)
Thereafter	(7,875,109)
Total	<u>\$ (25,357,399)</u>

XVI. Risk Management

A. General Information

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

B. Workers' Compensation

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

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

(XVI.) (Continued)

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

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2022, the Canandaigua City School District, New York incurred premiums or contribution expenditures totaling \$342,945. The District has established a workers' compensation reserve totaling \$ 1,387,054 as of June 30, 2022.

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.

C. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self-insurance fund to pay these claims. There were \$7,529 in claim and judgment expenditures of this program for the 2021-22 fiscal year. The balance of the fund at June 30, 2022 was \$394,820 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.

XVII. Commitments and Contingencies

A. Litigation

There are tax certiorari cases requesting reduction of assessments. The District has established a Tax Certiorari reserve to help offset any potential liability.

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.

C. Voluntary Employee Benefit Association (VEBA)

The District has established a VEBA program for eligible employees. The purpose of the plan is to provide employees with certain health care and medical expense benefits in addition to the basic health insurance coverage. There were no contributions for the 2021-22 fiscal year. The account is recorded in the General Fund and the balance as of June 30, 2022 was \$477,573.

XVIII. Tax Abatement

The County of Ontario IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result, the district property tax revenue was reduced \$2,562,182. The District received payment in lieu of tax (PILOT) payment totaling \$880,825 to help offset the property tax reduction, which resulted in a net tax abatement totaling \$1,681,357.

XIX. 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 stimulus funding expended during the 2022 fiscal year can be found on the Schedule of Expenditures of federal awards on page 61 of this report.

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

	TOTAL OPEB LIABILITY				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 4,595,711	\$ 4,208,918	\$ 3,684,715	\$ 3,468,747	\$ 3,561,853
Interest	2,396,624	2,822,555	3,485,776	2,907,476	2,786,575
Changes in benefit terms	-	(103,626)	-	-	-
Differences between expected and actual experiences	-	(33,685,070)	-	(3,704,263)	(12,832)
Changes of assumptions or other inputs	(24,353,889)	11,562,277	22,675,601	2,290,748	-
Benefit payments	<u>(2,011,114)</u>	<u>(1,898,158)</u>	<u>(2,582,927)</u>	<u>(2,423,347)</u>	<u>(2,004,599)</u>
Net Change in Total OPEB Liability	\$ (19,372,668)	\$ (17,093,104)	\$ 27,263,165	\$ 2,539,361	\$ 4,330,997
Total OPEB Liability - Beginning	<u>\$ 107,359,277</u>	<u>\$ 124,452,381</u>	<u>\$ 97,189,216</u>	<u>\$ 94,649,855</u>	<u>\$ 90,318,858</u>
Total OPEB Liability - Ending	<u>\$ 87,986,609</u>	<u>\$ 107,359,277</u>	<u>\$ 124,452,381</u>	<u>\$ 97,189,216</u>	<u>\$ 94,649,855</u>
Covered Employee Payroll	\$ 30,967,078	\$ 30,967,078	\$ 29,270,034	\$ 29,270,034	\$ 29,179,160
Total OPEB Liability as a Percentage of Covered Employee Payroll	284.13%	346.69%	425.19%	332.04%	324.37%

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
CANANDAIGUA 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)	0.0265907%	0.0265134%	0.0257178%	0.0267093%	0.027784%	0.028216%	0.0285241%	0.0277771%
Proportionate share of the net pension liability (assets)	\$ (2,173,683)	\$ 26,400	\$ 6,810,232	\$ 1,892,439	\$ 896,708	\$ 2,651,191	\$ 4,578,198	\$ 938,379
Covered-employee payroll	\$ 8,810,517	\$ 9,260,652	\$ 9,146,764	\$ 9,114,880	\$ 8,939,320	\$ 8,558,424	\$ 8,225,297	\$ 8,259,702
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-24.671%	0.285%	74.455%	20.762%	10.031%	30.978%	55.660%	11.361%
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)	0.160434%	0.159798%	0.160646%	0.157466%	0.156253%	0.156863%	0.1603090%	0.1602940%
Proportionate share of the net pension liability (assets)	\$ (27,801,658)	\$ 4,415,652	\$ (4,173,589)	\$ (2,847,397)	\$ (1,187,681)	\$ 1,680,070	\$ (16,651,012)	\$ (17,855,784)
Covered-employee payroll	\$ 28,640,459	\$ 27,765,186	\$ 27,337,379	\$ 26,986,638	\$ 25,939,934	\$ 25,171,843	\$ 24,389,884	\$ 24,669,311
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-97.071%	15.904%	-15.267%	-10.551%	-4.579%	6.674%	-68.270%	-72.381%
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
CANANDAIGUA 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	\$ 1,391,010	\$ 1,318,344	\$ 1,308,224	\$ 1,321,881	\$ 1,328,536	\$ 1,297,713	\$ 1,477,436	\$ 1,637,692
Contributions in relation to the contractually required contribution	<u>(1,391,010)</u>	<u>(1,318,344)</u>	<u>(1,308,224)</u>	<u>(1,321,881)</u>	<u>(1,328,536)</u>	<u>(1,297,713)</u>	<u>(1,477,436)</u>	<u>(1,637,692)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 8,810,517	\$ 9,260,652	\$ 9,146,764	\$ 9,114,880	\$ 8,939,320	\$ 8,558,424	\$ 8,225,297	\$ 8,259,702
Contributions as a percentage of covered-employee payroll	15.79%	14.24%	14.30%	14.50%	14.86%	15.16%	17.96%	19.83%
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	\$ 3,007,400	\$ 2,812,539	\$ 2,566,633	\$ 3,031,756	\$ 2,688,081	\$ 3,044,665	\$ 3,390,805	\$ 4,473,059
Contributions in relation to the contractually required contribution	<u>(3,007,400)</u>	<u>(2,812,539)</u>	<u>(2,566,633)</u>	<u>(3,031,756)</u>	<u>(2,688,081)</u>	<u>(3,044,665)</u>	<u>(3,390,805)</u>	<u>(4,473,059)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 28,640,459	\$ 27,765,186	\$ 27,337,379	\$ 26,986,638	\$ 25,939,943	\$ 25,171,843	\$ 24,389,884	\$ 24,669,311
Contributions as a percentage of covered-employee payroll	10.50%	10.13%	9.39%	11.23%	10.36%	12.10%	13.90%	18.13%

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
CANANDAIGUA 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	\$ 48,357,766	\$ 45,183,823	\$ 45,170,585	\$ (13,238)
Real property tax items	881,286	4,055,229	4,230,283	175,054
Charges for services	217,500	217,500	368,066	150,566
Use of money and property	125,000	125,000	78,259	(46,741)
Sale of property and compensation for loss	52,500	52,500	52,379	(121)
Miscellaneous	135,000	150,838	528,243	377,405
State Sources -				
Basic formula	25,468,839	25,468,839	21,512,771	(3,956,068)
Lottery aid	-	-	4,484,293	4,484,293
BOCES	2,250,000	2,250,000	1,849,706	(400,294)
Textbooks	267,000	267,000	267,067	67
All Other Aid -				
Computer software	50,000	50,000	50,501	501
Handicapped students	415,000	415,000	421,427	6,427
Other aid	90,000	90,000	13,179	(76,821)
Federal Sources	110,000	110,000	195,764	85,764
TOTAL REVENUES	<u>\$ 78,419,891</u>	<u>\$ 78,435,729</u>	<u>\$ 79,222,523</u>	<u>\$ 786,794</u>
Other Sources -				
Transfer - in	\$ -	\$ -	\$ 852	\$ 852
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 78,419,891</u>	<u>\$ 78,435,729</u>	<u>\$ 79,223,375</u>	<u>\$ 787,646</u>
Appropriated reserves	\$ 910,187	\$ 1,780,183		
Appropriated fund balance	\$ -	\$ 2,524,045		
Prior year encumbrances	\$ 168,224	\$ 168,224		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u><u>\$ 79,498,302</u></u>	<u><u>\$ 82,908,181</u></u>		

Required Supplementary Information
CANANDAIGUA 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	\$ 59,220	\$ 62,719	\$ 49,948	\$ -	\$ 12,771
Central administration	298,177	295,560	291,068	-	4,492
Finance	744,536	754,468	709,535	-	44,933
Staff	555,167	541,773	468,376	-	73,397
Central services	4,456,051	4,773,838	3,974,415	330,444	468,979
Special items	865,237	1,115,850	1,096,895	-	18,955
Instructional -					
Instruction, administration and improvement	2,586,585	2,574,137	2,303,166	-	270,971
Teaching - regular school	20,739,350	20,559,274	19,479,002	55,736	1,024,536
Programs for children with handicapping conditions	12,092,953	11,888,189	10,080,971	7,832	1,799,386
Occupational education	1,066,905	1,062,866	1,057,678	-	5,188
Teaching - special schools	321,635	307,120	287,308	-	19,812
Instructional media	3,676,846	3,707,071	3,416,420	13,678	276,973
Pupil services	3,629,484	3,663,095	3,387,837	12,665	262,593
Pupil Transportation	3,127,448	3,236,678	3,028,177	63,230	145,271
Community Services	153,351	153,351	117,511	32,078	3,762
Employee Benefits	20,332,851	20,294,851	18,843,286	-	1,451,565
Debt service - principal	3,715,000	3,987,128	3,987,128	-	-
Debt service - interest	772,506	556,168	555,140	-	1,028
TOTAL EXPENDITURES	<u>\$ 79,193,302</u>	<u>\$ 79,534,136</u>	<u>\$ 73,133,861</u>	<u>\$ 515,663</u>	<u>\$ 5,884,612</u>
Other Uses -					
Transfers - out	\$ 305,000	\$ 3,374,045	\$ 3,328,839	\$ -	\$ 45,206
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 79,498,302</u>	<u>\$ 82,908,181</u>	<u>\$ 76,462,700</u>	<u>\$ 515,663</u>	<u>\$ 5,929,818</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,760,675</u>		
FUND BALANCE, BEGINNING OF YEAR	<u>29,068,506</u>	<u>29,068,506</u>	<u>29,068,506</u>		
FUND BALANCE, END OF YEAR	<u><u>\$ 29,068,506</u></u>	<u><u>\$ 29,068,506</u></u>	<u><u>\$ 31,829,181</u></u>		

Note to Required Supplementary Information:

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

Supplementary Information
CANANDAIGUA 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	\$ 79,330,078
Prior year's encumbrances	<u>168,224</u>
Original Budget	\$ 79,498,302
Budget revisions -	
Donations	15,838
Tax settlement	247,516
Bus purchase	1,069,045
Asset preservation project	2,000,000
Property loss reserve liquidation	<u>77,480</u>
FINAL BUDGET	<u><u>\$ 82,908,181</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2022-23 voter approved expenditure budget	\$ 83,248,803
<u>Unrestricted fund balance:</u>	
Assigned fund balance	\$ 771,782
Unassigned fund balance	<u>3,329,952</u>
Total Unrestricted fund balance	<u>\$ 4,101,734</u>
<u>Less adjustments:</u>	
Appropriated fund balance	\$ 256,119
Encumbrances included in assigned fund balance	<u>515,663</u>
Total adjustments	<u>\$ 771,782</u>
General fund fund balance subject to Section 1318 of	
Real Property Tax Law	<u>3,329,952</u>
ACTUAL PERCENTAGE	<u><u>4.00%</u></u>

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

Project Title	Expenditures						Methods of Financing				Fund
	Original	Revised	Prior	Current	Total	Unexpended	Local	State	Transfers	Total	
	<u>Appropriation</u>	<u>Appropriation</u>	<u>Years</u>	<u>Year</u>	<u>Total</u>	<u>Balance</u>	<u>Sources</u>	<u>Sources</u>			<u>Balance</u>
2020 Renovations Project	\$ 61,700,000	\$ 61,700,000	\$ 3,869,511	\$ 18,996,685	\$ 22,866,196	\$ 38,833,804	\$ 13,261,810	\$ -	\$ -	\$ 13,261,810	\$ (9,604,386)
Maintenance Storage Barn	700,000	700,000	663,752	36,154	699,906	94	700,000	-	(94)	699,906	-
Bus Purchases 2021-22	983,000	983,000	-	982,242	982,242	758	983,000	-	(758)	982,242	-
Smart Schools Bond Act	2,256,747	2,256,747	1,665,820	367,197	2,033,017	223,730	-	2,033,017	-	2,033,017	-
2022 Capital Outlay	100,000	100,000	-	78,894	78,894	21,106	78,894	-	-	78,894	-
Bus Purchases 2022-23	1,069,045	1,069,045			-	1,069,045	1,069,045	-	-	1,069,045	1,069,045
TOTAL	<u>\$ 66,808,792</u>	<u>\$ 66,808,792</u>	<u>\$ 6,199,083</u>	<u>\$ 20,461,172</u>	<u>\$ 26,660,255</u>	<u>\$ 40,148,537</u>	<u>\$ 16,092,749</u>	<u>\$ 2,033,017</u>	<u>\$ (852)</u>	<u>\$ 18,124,914</u>	<u>\$ (8,535,341)</u>

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

	Special Revenue Funds			Debt	Total
	Special	School	Miscellaneous	Debt	Total
	Aid	Lunch	Special Revenue	Service	Nonmajor
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
ASSETS					
Cash and cash equivalents	\$ 372,781	\$ 424,625	\$ 92,404	\$ 442,154	\$ 1,331,964
Investments	-	-	365,021	-	365,021
Receivables	1,806,405	363,820	-	-	2,170,225
Inventories	-	32,270	-	-	32,270
Due from other funds	181,004	20,768	-	3,684	205,456
TOTAL ASSETS	\$ 2,360,190	\$ 841,483	\$ 457,425	\$ 445,838	\$ 4,104,936
LIABILITIES AND FUND BALANCES					
<u>Liabilities</u> -					
Accounts payable	\$ 13,010	\$ 1,355	\$ 1,000	\$ -	\$ 15,365
Accrued liabilities	3,398	6,514	-	-	9,912
Due to other funds	2,316,211	111,524	-	-	2,427,735
Due to other governments	-	605	-	-	605
Due to ERS	-	74,438	-	-	74,438
Unearned revenue	27,571	99,393	-	-	126,964
TOTAL LIABILITIES	\$ 2,360,190	\$ 293,829	\$ 1,000	\$ -	\$ 2,655,019
<u>Fund Balances</u> -					
Nonspendable	\$ -	\$ 32,270	\$ -	\$ -	\$ 32,270
Restricted	-	-	456,425	445,838	902,263
Assigned	-	515,384	-	-	515,384
TOTAL FUND BALANCE	\$ -	\$ 547,654	\$ 456,425	\$ 445,838	\$ 1,449,917
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,360,190	\$ 841,483	\$ 457,425	\$ 445,838	\$ 4,104,936

Supplementary Information
CANANDAIGUA 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			Debt Service	Total Nonmajor Governmental Funds
	Special Aid Fund	School Lunch Fund	Miscellaneous Special Revenue Fund	Fund	
REVENUES					
Use of money and property	\$ -	\$ 88	\$ 969	\$ 4,810	\$ 5,867
Miscellaneous	13,992	30,157	113,652	-	157,801
State sources	751,304	31,210	-	-	782,514
Federal sources	4,641,800	1,759,694	-	-	6,401,494
Sales	-	11,849	-	-	11,849
TOTAL REVENUES	\$ 5,407,096	\$ 1,832,998	\$ 114,621	\$ 4,810	\$ 7,359,525
EXPENDITURES					
Instruction	\$ 4,799,110	\$ -	\$ -	\$ -	\$ 4,799,110
Pupil transportation	128,714	-	-	-	128,714
Employee benefits	660,172	180,425	-	-	840,597
Cost of sales	-	666,139	-	-	666,139
Other expenses	-	459,411	168,889	-	628,300
TOTAL EXPENDITURES	\$ 5,587,996	\$ 1,305,975	\$ 168,889	\$ -	\$ 7,062,860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (180,900)	\$ 527,023	\$ (54,268)	\$ 4,810	\$ 296,665
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ 180,900	\$ -	\$ -	\$ -	\$ 180,900
Premium on obligations issued	-	-	-	346,573	346,573
TOTAL OTHER FINANCING SOURCES (USES)	\$ 180,900	\$ -	\$ -	\$ 346,573	\$ 527,473
NET CHANGE IN FUND BALANCE	\$ -	\$ 527,023	\$ (54,268)	\$ 351,383	\$ 824,138
FUND BALANCE, BEGINNING OF YEAR	-	20,631	510,693	94,455	625,779
FUND BALANCE, END OF YEAR	\$ -	\$ 547,654	\$ 456,425	\$ 445,838	\$ 1,449,917

Supplementary Information
CANANDAIGUA 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		\$ 97,655,483
Deduct:		
Bond payable	\$ 16,900,000	
Lease Liability	65,593	
Retainage payable	926,715	
Assets purchased with short-term financing	<u>9,604,386</u>	
		<u>27,496,694</u>
Net Investment in Capital Assets/Right to Use Assets		<u><u>\$ 70,158,789</u></u>

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

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-22-0664	\$ 956,438
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-22-0664	30,340
ARP - Special Education - Grants to States (IDEA, Part B)	84.027X	N/A	5532-22-0664	14,772
Total Special Education Cluster IDEA				\$ 1,001,550
<u>Education Stabilization Fund -</u>				
CARES Act - ESSER	84.425D	N/A	5890-21-2175	\$ 1,001
CARES Act - GEER	84.425C	N/A	5895-21-2175	1,347
CRRSA - ESSER II	84.425D	N/A	5891-21-2175	1,234,115
CRRSA - GEER II	84.425C	N/A	5896-21-2175	113,991
ARP - ESSER III	84.425U	N/A	5880-21-2175	806,041
ARP - Full Day UPK Expansion	84.425U	N/A	5870-22-9029	445,176
Total Education Stabilization Fund				\$ 2,601,671
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-22-2175	87,012
Title IIIA - Immigrant Education	84.365	N/A	0149-22-2175	7,981
Title IV - Student Support and Enrichment Program	84.424	N/A	0204-22-2175	44,218
Title I, Part A - Grants to Local Educational Agencies	84.010	N/A	0021-22-2175	409,527
<u>Passed Through Phelps-Clifton Springs CSD -</u>				
Title IIIA - English Language Acquisition	84.365	N/A	N/A	1,822
Total U.S. Department of Education				\$ 4,153,781
<u>U.S. Department of Homeland Security:</u>				
<u>Indirect Program</u>				
<u>Passed through New York State Division of Homeland Security and Emergency Services:</u>				
Disaster Grants - Public Assistance	97.036	N/A	4480-DR	\$ 59,566
Total U.S. Department of Homeland Security				\$ 59,566
<u>U.S. Department of Health and Human Services:</u>				
<u>Indirect Program:</u>				
<u>Passed through Ontario County -</u>				
Epidemiology and Laboratory Capacity (ELC) COVID	93.323	N/A	N/A	\$ 43,210
Total U.S. Department of Health and Human Services				\$ 43,210
<u>Federal Communications Commission:</u>				
<u>Indirect Program:</u>				
<u>Passed through Wayne Finger Lakes BOCES-</u>				
ARP - Emergency Connectivity Funds	32.009	N/A	N/A	\$ 447,157
Total U.S. Department of Federal Communications Commission				\$ 447,157
<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	10.555	N/A	N/A	\$ 1,213,650
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	N/A	91,222
Summer Food Service Program	10.559	N/A	N/A	28,737
National School Breakfast Program	10.553	N/A	N/A	348,900
Total Child Nutrition Cluster				\$ 1,682,509
Federal Emergency Operational Cost	10.579	N/A	N/A	75,382
Pandemic EBT Administrative Costs	10.649	N/A	N/A	1,803
Total U.S. Department of Agriculture				\$ 1,759,694
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 6,463,408

**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
Canandaigua City 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 Canandaigua City 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 September 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 Canandaigua City 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
September 12, 2022

CANANDAIGUA CITY 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

September 12, 2022

To the Board of Education
Canandaigua City School District, New York

In planning and performing our audit of the financial statements of Canandaigua City 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 Canandaigua City 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 Canandaigua City School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Canandaigua City 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 September 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:

The District's responses to the deficiencies identified in our audit have not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Prior Year Deficiency Pending Corrective Action:

Capital Assets –

The District obtained an updated capital asset and depreciation schedule during the year and updated their schedules to provide for the allocation of depreciation, however, the District is working with the third party to reconcile the balances on the books to the amounts reported by the third party.

District's Response

The District has contracted for a full appraisal of assets to be completed during the 2022-23 School Year. This will be overseen by the Assistant Superintendent for Business and be completed by June 30, 2023.

Current Year Deficiency in Internal Control:

School Lunch Fund -

As a result of Federal stimulus funding the School Lunch Program generated an operating surplus during the year resulting in an assigned fund balance at June 30, 2022 totaling \$515,384. This fund balance appears to be in excess of the three month average expenditure level recommended by Federal Regulation #JCFR Part 210.15.

We recommend the District continue to monitor the fund balance in order to comply with the Federal Regulation.

District's Response

The District will monitor the fund balance in order to comply with the Federal Regulation. The Assistant Superintendent for Business along with the Director of Food Service will develop a plan by December 31, 2022 to ensure that the fund balance complies with the regulation.

Prior Year Recommendation:

We are pleased to report the following prior year recommendation has been implemented to our satisfaction:

1. The School Lunch Program had an operating surplus during the year.

*

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We believe that the implementation of these recommendations will provide Canandaigua City 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 these specified parties.

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
September 12, 2022

**CANANDAIGUA CITY SCHOOL DISTRICT
NEW YORK**

LETTER OF COMMUNICATION

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

September 12, 2022

To the Board of Education
Canandaigua City School District, New York

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Canandaigua City School District, New York for the year ended June 30, 2022, and have issued our report thereon dated September 12, 2022. Professional standards require that we provide you with the following information related to our audit.

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

As stated in our engagement letter dated April 9, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

B. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management and the Board in our engagement letter dated April 9, 2022.

C. Significant Risks Identified

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

D. Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Canandaigua City School District, New York are described in Note 1 to the financial statements. The new accounting pronouncements which were implemented were GASB Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, GASB Statement No. 93, *Replacement of Interbank Offered Rates, Paragraphs 13 and 14*, and GASB Statement No. 98, *The Annual Comprehensive Financial Report*. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events effecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no individually sensitive disclosures affecting the financial statements.

E. Difficulties Encountered in Performing the Audit

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

F. Corrected and Uncorrected Misstatements

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

G. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

H. Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 12, 2022.

I. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

J. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

K. Compliance with All Ethics Requirements Regarding Independence

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

L. Other Matters

We applied certain limited procedures to the management’s discussion and analysis, schedule of changes in District’s total OPEB liability and related ratio, schedule of District’s proportionate share of the net pension liability, schedule of District contributions, and budget comparisons, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information accompanying the financial statements (as listed in the table of contents) but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Rochester, New York
September 12, 2022

Mengel, Metzger, Barw & Co. LLP



Request for Overnight Field Trip

To authorize overnight field trip approval, each section of this cover sheet must be filled out **in detail along with accompanying documents** (itinerary, permission slip, forms, etc.). Failure to complete this cover sheet and provide thorough documentation will result in the packet being returned without making it onto a board agenda thus delaying and jeopardizing potential approval. *At no point should there be any parent or student meeting(s) nor money collected prior to this form reaching board approval, unless there is preapproval by the Superintendent.* Should you have questions regarding proper completion of the forms, please see your immediate supervisor for assistance.

Name of Group/Club (building/grade level):

Girls Varsity Basketball

Destination:

Amsterdam, NY

Departure Date and Approximate Time:

12/27/2022 3pm

Return Date and Approximate Time:

12/28/2022 9pm

Number of Students Expected to Attend:

12-14

Number of Chaperones (also detail how students will be supervised 24 hours / day):

Mike Brennan

Abbey Notter

Matt Falk

Students will be paired up with another student in a hotel room. Abbey Notter will do bed checks. We will either be at the facility where we are playing, at the hotel or possibly at a restaurant together. Parents will transport players to and from the tournament.

Cost per Student (costs should include an itemized and realistic summary of travel, hotel, meals, and admission, etc. - include fundraising opportunities and arrangements made for those who cannot afford the trip as well):

Mode of Transportation (include bus service / airline):

Parents will transport

Accommodations (Hotel information such as address, phone number and webpage link):

Amsterdam Castle

49 Florida Ave

Amsterdam, NY

Phone: 518-212-2607

<https://amsterdamcastle.com/>

Cost per student	
Package Amount	
or Breakdown Amount	
Travel	NA
Lodging	\$60
Meals	
Breakfast	\$15
Lunch	\$15
Dinner	\$15
Other (Explanation)	
Cost of Trip Per Student	\$115
Less Club Contribution	\$45
Less Expected Fundraising	\$115
Final Cost to Student	0



Request for Overnight Field Trip- Updated September 23, 2021

Overview

This process is intended to provide adequate information for necessary approvals and better timeframes for the advisors to plan and commit funds for the group / club involved. The process for BoE approval of overnight field trips involves **two** separate approvals. **Failure to complete all approval documentations and meet all approval deadlines risks the trip being declined and therefore not approved.**

1. Initial Approval (Planning)

- a. Submit Cover Sheet (*attached*) with all available information completed to the building Principal. Include any information available whether it is incomplete or not. The more information provided, the fewer questions asked. This should occur at or near the initial discussions of a possible trip, typically, at least 6/8 months before the trip dates. **Where appropriate, requests for approval for recurring field trips can be submitted 8 weeks prior to departure but prior to any student/parent commitments.**
- b. Principal or Athletic Director reviews/approves and forwards to Director of Transportation.
- c. The Director of Transportation reviews/signs and forwards to the Assistant Superintendent for Instruction (ASI) for review and approval.
- d. ASI forwards to Superintendent for review and approval as a recommendation to the BOE.
- e. BOE approves – this approval is with the knowledge that further planning and arrangements need to be made. This includes initial deposits. If deposits are over \$500, Superintendent approval is required.
- f. **No fund raising specific to the overnight trip shall begin until initial approval has been given by the BOE.**
- g. **It is understood that athletic tournaments pose a challenge in respect to time lines. When this occurs, the Athletic Director will speak with the Superintendent prior to submission of paperwork.**

2. Final Approval

- a. Submit completed cover sheet with all checklist items addressed and sample items attached. Complete chaperone lists and itineraries are required. The **original packet should be used** and submitted no later than one month prior to the trip. This submission goes to Principal or Athletic Director, then to the Director of Transportation, then ASI and Superintendent.
- b. Principal or Athletic Director, ASI and Superintendent will provide feedback on questions. Once acceptable, Superintendent will forward to BOE with recommendation to approve. **Any** significant changes to the itinerary, chaperone list and/or safety considerations, must be communicated to the building Principal as soon as possible.
- c. BOE approval – this is the final approval and allows for all other applicable deposits/payments to be made. There may be more information needed prior to final approval.
- d. Approval trips will be cc'd to Transportation and Food Service Directors.

3. Overnight Field Trip Procedures

- a. Student and parent signature required for rules/regulations documents.
- b. Parent meetings shall be held prior to the overnight field trip. The employee in charge of the field trip shall contact parents who do not attend by telephone to ensure an understanding of responsibilities.
- c. Director of Transportation shall be contacted to affirm the appropriateness of transportation secured, including but not limited to reviewing paperwork from the transportation company.
- d. **Student luggage shall be searched prior to departure for an overnight field trip. Procedure for doing so should be outlined and submitted to the building principal.**



Request for Overnight Field Trip

In the space provided below, please detail your trip and how it connects to your content area, program or activity. Include the educational outcomes students will gain from the experience:

We have been invited to play in a very competitive showcase in Amsterdam, NY. Teams are coming from across NYS, NH and CT. We would play two of the best teams in NYS (Duanesburg and Wallkill). There will be scores of colleges at the showcase to recruit potential student athletes.

Before submitting approval, you must submit supporting documentation. Attached are templates which needs to be updated with detailed information for your proposed trip. These documents should be submitted in the following order (check list):

- A detailed itinerary
- Introductory letter
- Field trip permission form
- Overnight trip parent meeting agenda
- Emergency medical information for overnight trips/camps
- Behavior expectations/monitoring guidelines
- Trip parent/student survey
- Chaperone responsibilities and trip tips

Mike Brennan
Name (print) of Trip Coordinator

Michael Brennan
Signature of Trip Coordinator

9/9/22
Date

Approvals: (Office Use Only)

Principal/AD/Supervisor: (Initial) BWC (Final) _____

Director Of Transportation: (Initial) _____ (Final) _____

ASI: (Initial) _____ (Final) _____

Superintendent: (Initial) [Signature] (Final) _____

Board of Education: (Initial) _____ (Final) _____

Introductory Letter

Dear Parent:

Your child is being provided a wonderful opportunity to extend his/her learning beyond our typical schedule and assume adult responsibilities at the same time. **The Girls Varsity Basketball Program is sponsoring an overnight trip to Amsterdam to play in the Amsterdam Holiday Showcase**

Enclosed you will find the following important forms that must be completed and RETURNED by TBD:

- Student rules for behavior
- Student Profile and Medical form: a medical release form that is required in the event that your son/daughter requires immediate medical care.
- Trip cancellation policy/ insurance
- COVID Plan
- a permission slip

Because this is a school-sponsored activity, the rules that govern our students at the Academy will be in full effect. Please refer to our Parent/Student handbook and the Student Agenda for a complete listing of expectations, consequences, and penalties for inappropriate conduct or behavior.

If you have any questions, please feel free to contact us at:
brennanm@canandaiguaschools.org

The final payment for this trip was due on November 23. Any outstanding balances must be paid immediately. All payments are non-refundable. Money cannot be returned in the case of last minute student discipline or an unforeseen and previously unscheduled athletic event.

Attachment 1 – Tentative Itinerary

Accommodations:

We are planning on staying at the Amsterdam Castle in Amsterdam, NY which is a 10 minute drive from the High School where we will be playing.

<https://amsterdamcastle.com/>

Restaurants:

NA

Travel/Motor Coach:

Parent provided

Chaperone Contact Information:

Mike Brennan (585) 261-0896

Matt Falk (585) 202-0271

Abbey Notter (315) 719-9210

Attachment 2 - FIELD TRIP PERMISSION FORM

Field trips are an important part of a child's school experience. Your child has the opportunity to participate in a field trip. The purpose of this form is to obtain your permission for your child to participate in this trip and to obtain information regarding your plans for that day in case there is an emergency of any kind. Please call the teacher indicated if you have any questions. In the event that the field trip is cancelled due to extenuating circumstances, we will make every effort to reimburse students when possible. For any extended (overnight) Co-curricular or Extra-curricular field trips students must have no illegal absences the two (2) days prior to the field trip and also must be within the school's attendance policy.

Trip Date _____

Class/Group Canandaigua Girls Basketball

Teacher/Supervisor Mike Brennan

Trip Destination Amsterdam High School

Other Planned Stops _____

Planned Departure Time 12/27 2pm

Planned Return Time 12/28 9pm

Departing From Canandaigua Academy

Returning To Canandaigua Academy

Transportation

Bus _____

Walk _____

Other X

Additional

To be completed by parent:

_____ has my permission to attend the school sponsored trip to
Name of Student

_____ on _____.
Location Date(s)

I am fully aware that all District and school policies are in effect during this trip and for safety purposes, a pre-trip search of all luggage and carry-on items may be conducted by the school administration **for any extended (overnight) field trips.**

If my child violates the District's Code of Conduct or District policy during the trip, I understand that the school administration may decide that my child cannot continue to participate in the trip. If that happens, I agree that it will be my responsibility to provide transportation home for my child. During the trip I may be contacted at:

Name _____

Address _____

Telephone _____ Alternate number _____

In the event that I cannot be reached for return transportation, I have arranged for the following person to pick up my child:

Name _____

Address _____

Telephone _____ Alternate number _____

By signing this, I agree to the pre-trip search described above and that if according to the school administration my child may not continue to participate in the trip due to my child's conduct, I will provide transportation home for my child at my expense.

**I agree to abide by all school rules,
trip safety (including COVID) and local
authority policies.**

Signature of Parent/Guardian

Date

Signature of Student

Date

Attachment 3

Overnight Trip Parent Meeting Agenda

Meeting Date November 19

Date of trip: 12/27-28

Hotel: TBD

Costs: At this point all deposits should be collected and only spending money will be necessary

Room Assignments

Rules/Behavior

Students with Medication

Trip cancellation policy/ insurance

COVID plan: Students should use the same precautions and protocols that they use during school.

Other:

IMPORTANT TRIP NOTICE

The Canandaigua City School District recognizes the importance of field trips (day trips and overnight experiences) and how they enhance both our instructional and co-curricular programs. We are excited to support field trips during the 2021-2022 school year and we have worked with our staff to make sure that safety protocols are in place for those traveling on the field trips.

As we continue to learn to operate in a world with COVID-19, we offer these programs with student safety in mind, but understand that there are some additional challenges associated with traveling at this time. Trip insurance is available therefore please review the information related to the coverage so you can make an informed decision which makes the most sense for your family. Furthermore, please understand that while a trip may be approved, it is conceivable that it could be cancelled by the school district or the travel company if there are travel restrictions or other factors that would lead to an unsafe situation.

Essentially, we want to be clear and transparent that it is the district's intention to acknowledge that we must learn to live in a world with COVID and provide these meaningful experiences for our school community but along with that comes inherent risks of quarantines, isolations, and cancellations which could result in lost money for families. Please only commit to trips if you believe it is worth the risks mentioned.

Letter from School Nurses Regarding Medication

To: Parents/Guardians of students attending trip to Amsterdam Basketball Showcase on 12/27-28

From: Marcia Jewell and Mary Green, Academy

Re: Medication for Amsterdam Basketball Showcase

The guidelines for students taking prescription and non-prescription drugs on the trip are as follows:

- **All medications** require a Health Care Provider's order for each medication. Parents/Guardians must bring the medication in to the School Nurse by 12/19/2022
- Parents/Guardians need to sign the health information sheet.
- Medication ***must be*** in the prescription/original bottle, clearly labeled with the dose and the time of administration.
- The students may self-carry and administer inhalers, epi-pens, and diabetic supplies as long as they have a record of this on file in the nurses' office for this school year.
- Prescribed medications will be given by a medical practitioner/chaperone traveling with the group.
- The School Nurse will provide the medical practitioner/chaperone with all appropriate information.
- Students **will not** be allowed to carry non-prescription medication (over-the-counter). The nurse/chaperone will administer these to students as necessary.
- Mouthwash is not permitted on the trip.

Please call us at 396-3820 if you have any questions.

Revised Oct 2017

CANANDAIGUA CITY SCHOOL DISTRICT

CONFIDENTIAL - will be seen by trip or school staff

EMERGENCY MEDICAL INFORMATION FOR OVERNIGHT FIELD TRIPS/CAMPS

Student's Name : _____ AGE: _____
Home address: _____ DOB: _____

Parent / Guardian: _____ (H) phone: _____
Home address: _____ Cell phone: _____
(W) phone: _____

Emergency Contact* _____ (H) phone: _____
Home address: _____ Cell phone: _____
(W) phone: _____

EMERGENCY CONTACTS:

Student's health care provider: _____ Phone: _____

Student's dentist: _____ Phone: _____

INSURANCE

Medical insurance provider for student: _____ Policy #: _____

STUDENT'S HEALTH STATUS BEFORE THE TRIP The School Nurse will review health records of students.

Does your child have any health problems? (Please check all that apply and tell us about them):

____ Allergies to food, medicine, or bites ____ Asthma
____ Breathing or lung problems ____ Cardiac (Heart) problems
____ Diabetes ____ Seizure disorder
____ Bones or Joints ____ Other problems? _____

Please tell us more about the problem(s) _____

Date of last tetanus shot _____

MEDICATIONS: If your child already has a health care provider's note on file, you do not need to have the following verified by the health care provider. If you do not, you must have your health care provider sign at the bottom giving your child permission to take medicine on the trip. All medication except authorized self-carry inhalers, epinephrine auto injectors, diabetes supplies, or other emergency medications must be carried by and dispensed by a medical provider/chaperone.

1) I request that my child receive the following medications on the field trip or at camp:

NAME OF MEDICATION	DOSE / HOW MUCH?	WHEN?	WHERE? (BY MOUTH, SKIN, etc.)

I attest that this student has demonstrated to me that they can self-administer the medication (s)

☐ Inhaler, ☐ Epi Pen, ☐ insulin/glucagon/diabetic supplies safely and effectively, and may carry and use this medication independently at school/for school sponsored activities.

Health Care Provider's Signature_____
Date_____
Parent/Guardian signature_____
Date

2) I give permission to a health care provider or hospital to secure proper treatment including (but not limited to) medications, injections, anesthesia or surgery for my child as named above:

Parent / Guardian Signature_____
Date

*If your student requires emergency care while on the trip, the supervising teacher will call you to inform you of the circumstances and to obtain permission for treatment. If you cannot be reached promptly, please name another person (relative or close friend) who can speak for you. If no contact person can be reached, the health care providers(s) will act in the child's best interest.

Revised Oct 2017

Attachment 7

Behavior Expectations/Monitoring Guidelines

This trip is a school sponsored activity provided for you by the Board of Education, your family—and through your own effort and cooperation. Its intent is that of an enjoyable, educational, cultural, and social event free from distractions and stresses caused by negative behavioral situations. All school rules are in effect at all times. Violators will be disciplined through standard district channels upon return to Canandaigua. Immediate and necessary action will be handled by administrators while on the trip. In severe cases parents will be notified that a serious violation has occurred, and the student involved will be transported home immediately **by a parent, at the parent's expense.**

It is assumed by your participation in this trip that you agree to the following:

- To refrain from the use of alcohol, tobacco, controlled substances, and any form of illegal and/or illicit substances. Violations will carry severe consequences **including police action** if necessary. Similarly, any attempt at shoplifting or thievery at any location will involve the police.
- If the use of illegal and/or illicit drugs or alcohol is suspected, the chaperones and a building administrator will IMMEDIATELY confront the student(s). The administrator will call parents and local police.
- **It will be each parent's responsibility to provide immediate transportation home for their child if he/she is found in violation of the school's alcohol, drug, weapons, or thievery/vandalism policy.**
- Students are required to abide by any trip safety plan including COVID requirements and local authority and host requirements.
- There will be no smoking or burning of incense/candles in hotel rooms.
- Students are **ONLY** allowed in their assigned hotel room. If a student is in another student's hotel room, the door must be **WIDE OPEN AT ALL TIMES.**
- To respond immediately and with due respect to directives issued by the chaperones, tour guides, bus drivers, hotel and restaurant personnel, and any others in authority.
- To adhere to the itinerary sites as a group, with the understanding that "side trips" on your own are not allowed. No one is to walk or take any public or private transportation to any other location for any reason. Your whereabouts must be known by the trip chaperones at all times.
- To strictly adhere to all announced time schedules, including all meeting times and locations and curfews. Once "lights out" time occurs at the hotel, no one is to leave his or her assigned room until the next morning.
- To conduct yourself in an adult fashion at all times. You are representing your family and your school, as well as yourself. Immature behavior of **any type** will be immediately halted, and students involved will be reprimanded. You will be expected to dress and conduct yourself with dignity and class at all times. Loud, raucous, disruptive, or distracting behavior will not be allowed.
- To show respect for others and the property of others - students, chaperones, hosts at attractions, and at the hotel restaurants and other locations we will be visiting.
- To feel confident to report any complaints or problems to the appropriate chaperone(s).
- At no time will students be allowed to sleep in areas other than those assigned.
- Visits by local family members are to be pre-arranged and PRECEDED with a note from your parent.
- Visits by local friends are specifically not allowed.
- Students will be taped into their hotel rooms each night.

We are all responsible for making this a safe trip that is totally incident-free so that we can continue to build on this kind of activity in the future.

_____	_____	_____	_____
Parent Signature	Date	Student Signature	Date
CANANDAIGUA TBD			
Trip			

**PARENT/STUDENT CONTRACT
TO BE READ, SIGNED and RETURNED**

1. Drugs, Alcohol and Tobacco

The students of Canandaigua TBD must follow the policy concerning the possession and use of drugs, alcohol and tobacco. At no time during the trip, from the time **we depart Canandaigua on TBD and return to Canandaigua on TBD** are students to be in the possession of and/or using illegal and/or illicit drugs, alcohol or tobacco products (including smokeless tobacco products). Violation of this rule will result in a call home, disciplinary action upon returning to Canandaigua, and the loss of the right to participate in senior year activities for the remainder of the year (i.e. senior ball, possibly graduation ceremony). In the case of drug possession and use, we will notify the local authorities. Be aware that violation of the drug, alcohol, and tobacco contract will have training rule implications. As mentioned several times already, the trip will be immediately cancelled for violation of the school’s drug, alcohol, weapons, or thievery/vandalism policy and an immediate parent-accompanied return home will take place.

2. Being on Time

Many of the activities planned while in TBD involve appointments and reservations that have been made months in advance. Therefore, it is very important that everyone is punctual. The necessary times and meeting points will be indicated to you each day; it is your responsibility to be on time.

3. Body piercing/tattooing

Students are NOT allowed to have any part of their bodies pierced or tattooed while on this trip. TBD is a large city with the potential for contracting a communicable disease if one engages in an activity such as piercing or tattooing, as there is no way to be sure if the equipment used is properly sterilized. We would also have no way of knowing or keeping track of whether or not the student had parental permission; therefore it will NOT be allowed.

4. Free Time

The trip we have planned for students in TBD allows for little free time. Students must stay together in groups of at least three people (with at least one person with a cell phone) for their own safety and must remain in the areas designated by the chaperones and tour guides. You may not fully appreciate how large TBD is and how quickly the potential for problems may arise if you are not cautious. We want this to be a fantastic experience, as it has been the past, and therefore you must act responsibly.

5. Curfew

Each night you will be given a curfew which will be based on the next day's activities. Upon returning to the hotel there will be time to socialize, etc. Students must be in their rooms before curfew. At designated times, chaperones will do room checks. All persons assigned to the room must be in that room for room check. Once the room is checked, the chaperones will place a small piece of masking tape over one corner of the door. The door must then remain shut and students in their room until the next morning. We do not do this because we mistrust

the students. It is done in the hopes of removing any temptation to wander around at night. We take our responsibility for your safety seriously.

6. Serious Infractions of Any of the Rules, Safety Plan or local authority or host requirements

If you violate any of the above rules/regulations, causing a serious situation, or if you continuously and willfully violate any of the above, you will be sent home with your parent at their expense. The chaperones and tour director will make this decision in consultation with school district officials. You will also face school consequences as a result.

7. Theft and Loss of Personal Items

At no time is TBD, TBD, or the motor coach company responsible for the theft or loss of personal items.

8. Parent/Guardian Signature

After you and your parents have read this, please sign below.

Student Signature

Date

Parent/Guardian Signature

Date

Attachment 8

Trip Parent/Student Survey
Evaluation of Trip

1. Was the trip a positive experience for you/your child?

Yes No

2. Would you recommend this trip for future teams/students?

Yes No

3. Were there fundraising opportunities provided for you/your family to meet the financial requirements of this trip?

Yes No

4. Would you recommend any changes for this trip in the future?

Yes No

Comments: _____

General Trip Tips

1. Never give out your hotel name or room number to strangers!
2. You will pay for services charged to your room (i.e. long distance phone calls, room service, movies, etc.)
3. The maid will take money left out in your room. He/She will think it is a tip. So unless it is intended as a tip, keep it on you at all times.
4. Valuables should either be left at home or be kept in the **hotel safe**. If lost or stolen, we are not responsible.
5. Do not venture out on your own!
6. You **MUST ALWAYS travel WITH A CHAPERONE or BUDDY!**
7. You may bring an I-Pod or personal music device, but you cannot bring anything with open speakers. Remember -- you bring these items **at your own risk**. We will take no responsibility if they are lost or stolen.
8. Keep the bus and plane neat and clean at all times. Continually police your own area!
9. PACK:
 - One suitcase for under the bus.
 - One very small soft carry-on bag to keep with you on the bus, along with a pillow and blanket.
 - Bring appropriate clothing for the trip.
 - A cell phone or watch. It is critical that you are always ON TIME!
 - **Bring some snacks for the way down on the bus. You may not bring opened drinks, but you may bring wrapped snacks, like granola bars and such, and unopened containers to drink.**
10. Budget money for:
 - Lunch each day of competition
 - Snack throughout the day
 - Souvenirs
11. Be sure to represent yourself, school, parents, community, chaperone, etc. in a positive light.
12. The school rules, as clearly written in your student agenda and throughout this packet, will be in effect for the entire trip.
13. Inappropriate items purchased on this trip will be confiscated and returned to you only when your parents pick you up.

Chaperone Responsibilities

THE FOLLOWING IS A LIST OF CHAPERONE RESPONSIBILITIES

KEEP IN MIND THE FOLLOWING:

1. Have the students keep all areas neat and clean at all times.
2. Certain foods are okay on the bus, but students need to be considerate of others.
3. Students need to remember to respect others in terms of noise levels.
4. Personal music devices (mp3 players) are acceptable; however, ***no open speakers are permitted.***

BE SURE THAT STUDENTS ASSIGNED TO YOU ARE ON THE BUS EVERY TIME WE DEPART.

1. In addition to taking role call at designated areas and times, you should also remain in contact with your group at all times.

INFORM ADVISOR OF ANY SEVERE PROBLEMS AS SOON AS POSSIBLE.

1. The advisor may suggest ways for you to handle the problem or may opt to handle it him/herself

BE AVAILABLE FOR CHAPERONE MEETINGS AT ANY OR ALL OF THE FOLLOWING:

1. Immediately after attendance is taken on each bus
2. Upon arrival to each location- before students are allowed to unload
3. Every organized meal
4. After curfew
5. Other times as necessary

ENFORCE THE SCHOOL RULES

Please read the school rules and become familiar with them. As chaperones we set the tone for the entire trip, not only with our attitude and disciplinary style, but also with our actions and words. As chaperones, we all assume the responsibility of being a role model.

One item that we would like to call to your attention is the school rule regarding the use of tobacco and alcohol. As adults, we have the freedom to make personal choices about the consumption of these products, but as ***leaders*** of young adults we are models of healthy choices. Whether your personal philosophy advocates the use of these products or not, you should not be seen smoking nor should you consume alcohol at any time!

We are each parent's proxy on this trip. A mishandled "chaperone - student" situation can easily be attributed to an error in judgment.

Committee Recommendations for Board of Education Review with Details (September 28, 2022)

<i>Meeting</i>	<i>Alt ID#</i>	<i>Age</i>	<i>Committee</i>	<i>Grade</i>	<i>Reason</i>	<i>Decision</i>	<i>Disability</i>	<i>Recommended School</i>																																		
09/08/2022	1007134	4:5	CPSE	Preschool	Initial Eligibility Determination Meeting	Ineligible																																				
08/25/2022	1007450	3:0	CPSE	Preschool	Transfer Student - Agreement No Meeting	Classified Preschool	Preschool Student with a Disability	FLUCP Happiness House Canandaigua																																		
					<table><tr><th><u>Program/Service</u></th><th><u>Start Date</u></th><th><u>End Date</u></th><th><u>Ratio</u></th><th><u>Freq.</u></th><th><u>Period</u></th><th><u>Duration</u></th></tr><tr><td>Special Class</td><td>09/08/2022</td><td>06/23/2023</td><td>8:1+2</td><td>5</td><td>Weekly</td><td>6 hrs</td></tr><tr><td>Occupational Therapy</td><td>09/08/2022</td><td>06/23/2023</td><td>Individual</td><td>2</td><td>Weekly</td><td>30 mins</td></tr><tr><td>Physical Therapy</td><td>09/08/2022</td><td>06/23/2023</td><td>Individual</td><td>2</td><td>Weekly</td><td>30 mins</td></tr><tr><td>Speech/Language Therapy</td><td>09/08/2022</td><td>06/23/2023</td><td>Individual</td><td>3</td><td>Weekly</td><td>30 mins</td></tr></table>	<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	Special Class	09/08/2022	06/23/2023	8:1+2	5	Weekly	6 hrs	Occupational Therapy	09/08/2022	06/23/2023	Individual	2	Weekly	30 mins	Physical Therapy	09/08/2022	06/23/2023	Individual	2	Weekly	30 mins	Speech/Language Therapy	09/08/2022	06/23/2023	Individual	3	Weekly	30 mins		
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09/09/2022	1007459	3:7	CPSE	Preschool	Amendment - Agreement No Meeting	Classified Preschool	Preschool Student with a Disability	Preschool Itinerant Services Only																																		
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09/08/2022	1007247	3:8	CPSE	Preschool	Initial Eligibility Determination Meeting	Classified Preschool	Preschool Student with a Disability	Preschool Itinerant Services Only																																		
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Speech/Language Therapy	09/22/2022	06/23/2023	Individual	2	Weekly	30 mins																																				
08/31/2022	1007070	3:4	CPSE	Preschool	Initial Eligibility Determination Meeting	Classified Preschool	Preschool Student with a Disability	FLUCP Happiness House Canandaigua																																		
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Committee Recommendations for Board of Education Review with Details (September 28, 2022)

Meeting	Alt ID#	Age	Committee	Grade	Reason	Decision	Disability	Recommended School																																																																																																																					
08/31/2022	1005856	14:3	CSE	Ungraded Secon.	Requested Review 7-12	Classified	Multiple Disabilities	Canandaigua Academy																																																																																																																					
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09/06/2022	1004171	13:3	Sub CSE	08	Amendment - Agreement No Meeting	Classified	Autism	Canandaigua Academic and Career Center																																																																																																																					
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08/17/2022	1007364	4:11	Sub CSE	Kdg.	Transfer Student - Agreement No Meeting	Classified	Speech or Language Impairment	Canandaigua Primary School																																																																																																																					
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08/18/2022	1004589	10:4	CSE	05	Requested Review	Classified	Other Health Impairment	Canandaigua Elementary School																																																																																																																					
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09/09/2022	1006547	5:2	Sub CSE	Kdg.	Amendment - Agreement No Meeting	Classified	Speech or Language Impairment	Canandaigua Primary School																																																																																																																					
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08/31/2022	1000208	18:6	Sub CSE	12	Requested Review	Classified	Autism	Canandaigua Academy
<u>Program/Service</u>		<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
Special Class		09/08/2022	06/23/2023	12:1+1	5	Weekly	42 mins	
Special Class - Social Studies		09/08/2022	06/23/2023	15:1	5	Weekly	42 mins	
08/29/2022	1001580	16:0	Sub CSE	11	Amendment - Agreement No Meeting	Classified	Learning Disability	Canandaigua Academy
<u>Program/Service</u>		<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
Integrated Co-teaching Services		09/08/2022	06/23/2023		5	Weekly	42 mins	
Special Class - Math		09/08/2022	06/23/2023	15:1	5	Weekly	42 mins	
Special Class - Social Studies		09/08/2022	06/23/2023	15:1	5	Weekly	42 mins	
08/29/2022	1005720	5:8	CSE	Kdg.	Requested Review	Classified	Autism	Canandaigua Primary School
<u>Program/Service</u>		<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
Consultant Teacher Services		09/08/2022	06/23/2023	Indirect	5	Weekly	30 mins	
Occupational Therapy		09/19/2022	06/23/2023	Small Group	1	Weekly	30 mins	
Occupational Therapy		09/19/2022	06/23/2023	Individual	2	Weekly	15 mins	
Physical Therapy		09/19/2022	06/23/2023	Small Group	1	Weekly	30 mins	
Physical Therapy		09/19/2022	06/23/2023	Individual	1	Weekly	30 mins	
Speech/Language Therapy		09/19/2022	06/23/2023	Small Group	2	Weekly	30 mins	
Speech/Language Therapy		09/19/2022	06/23/2023	Individual	1	Weekly	30 mins	
08/31/2022	1004569	10:0	CSE	05	Requested Review	Classified	Multiple Disabilities	Canandaigua Elementary School
<u>Program/Service</u>		<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
Special Class		09/08/2022	06/23/2023	12:1+1	1	Daily	4 hrs 50 mins	
Physical Therapy		09/12/2022	06/23/2023	Small Group	1	Weekly	30 mins	
Psychological Counseling Services		09/12/2022	06/23/2023	Small Group	1	Weekly	30 mins	
Speech/Language Therapy		09/12/2022	06/23/2023	Small Group	2	Weekly	30 mins	
09/06/2022	1007345	14:10	Sub CSE	Ungraded Secon. 7-12	Amendment - Agreement No Meeting	Classified	Multiple Disabilities	School of the Holy Childhood
<u>Program/Service</u>		<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
Special Class		09/07/2022	06/23/2023	8:1+3	1	Daily	6 hrs	
Music Therapy		09/07/2022	06/23/2023	Individual	2	Weekly	30 mins	
Music Therapy		09/07/2022	06/23/2023	Small Group	1	Weekly	30 mins	
Occupational Therapy		09/07/2022	06/23/2023	Small Group	1	Weekly	30 mins	
Occupational Therapy		09/07/2022	06/23/2023	Individual	1	Weekly	30 mins	
Physical Therapy		09/07/2022	06/23/2023	Individual	2	Weekly	30 mins	
Skilled Nursing Services		09/07/2022	06/23/2023	Individual	1	Daily	15 mins	
Speech/Language Therapy		09/07/2022	06/23/2023	Small Group	3	Weekly	30 mins	
Speech/Language Therapy		09/07/2022	06/23/2023	Individual	2	Weekly	30 mins	
09/01/2022	1007431	14:6	CSE	09	Annual Review	Exited	Emotional Disability	Avalon School at the Villa of Hope

<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>
Special Class	09/07/2022	06/23/2023	6:1+1	5	Weekly	6 hrs
Counseling Services	09/07/2022	06/23/2023	Individual	1	Weekly	1 hr
Parent Counseling and Training	09/07/2022	06/23/2023	Small Group	1	Monthly	1 hr
Speech/Language Therapy	09/07/2022	06/23/2023	Individual	1	Weekly	30 mins



It is anticipated that the Board will entertain a motion to enter into executive session at 5:30 p.m. to discuss collective negotiations of the Teachers Association, Administrative Team, Bus Drivers, Custodial Maintenance, Food Service, Monitors and Individual Contracts

The regular portion of the meeting will begin at 6:30 p.m.

I. Meeting Called to Order

II. Pledge of Allegiance to the Flag

III. President's Comments

- Remarks
- Correspondence

IV. Superintendent's Report

- Summer Program Share Out
 - > Mrs. Jean MacKenzie
 - > Ms. Kris VanDyune
 - > Mrs. Chris Paige
 - > Mr. Dennis DesRosiers
 - > Ms. Rebecca Kraft
- Remarks
- Correspondence
- Updates to Agenda - (e.g., supplemental agenda items, revisions, etc.)

V. Public Comments

To allow for public participation and when time permits, a period not to exceed fifteen (15) minutes shall be set aside during each Board meeting for public participation. Individual comments will be limited to no more than three (3) minutes.

Persons wishing to address the Board are asked to contact the District Clerk at 585-396-3710 by noon on the day of a meeting to be added to the speakers list. Speakers will be permitted to speak in the order in which they have signed up, i.e., on a first come/first served basis, with priority given to people who register in advance. The privilege of speaking at the Board meeting is reserved first for District students, parents of District students, District residents, District taxpayers, and school personnel.

To avoid repetitive comments and to allow for a variety of perspectives, individuals who are members of a group that wishes to convey a particular message during a public comment period are asked to designate a representative to convey the message on behalf of the group.

VI. Board Meeting Minutes

(BOARD ACTION)

- September 12, 2022- Regular Meeting Minutes

VII. August 2022 Warrant Review (Mrs. Personale and Mr. Polimeni)

(BOARD ACTION)

- A-14 General 9007845-9007902 (ACH)
- A-15 General 15719-15767 (Check Print)
- A-16 General 15710-15718, 15768-15771 (In House)
- A-19 General 9000351-9000398 (ACH)*
- A-20 General 15780-15822 (Check Print)
- A-21 General 15772-15779 (In House)
- C-2 Cafeteria 2595-2614
- C-3 Cafeteria 2615-2620
- F-5 Federal 808-813 (Check Print)

F-6 Federal 9000346-9000350 (ACH)
F-7 Federal 9000351-9000353 (ACH)
F-8 Federal 814-818 (Check Print)
H-5 Capital 488-491 (Check Print)
H-6 Capital 9000155-9000156 (ACH)
H-7 Capital 9000157-9000161 (ACH)
H-8 Capital 493-498 (Check Print)
H-9 Capital 492 (In House)

VIII. Educational Presentation- Registration Process

Tracy Lindsay and Jenna Dodsworth will update the BOE on enhancements to our registration process. The presentation will include such topics as our transition to online registration, updates to our website and an overview of our onboarding process for students and families.

IX. Consensus Agenda**(BOARD ACTION)**

The Superintendent recommends that the Board of Education approve/accept the following:

Business**1. Treasurer's Report**

The Treasurer's Report for the Period of June 1, 2022 - June 30, 2022 and July 1, 2022 - July 31, 2022. Additional information is included as an attachment and is filed in the Supplemental Minutes File.

2. Budget Status Report

The Appropriation Status Report, which is a summary, for the period of July 1, 2021 - June 30, 2022 and the Appropriation Status Report, which is a summary, for the period of July 1, 2022 - July 31, 2022. Additional information is included as an attachment and is filed in the Supplemental Minutes File.

3. Revenue Status Report

The Revenue Status Report, which is a summary, for the period of July 1, 2021 - June 30, 2022 and the Revenue Status Report, which is a summary, for the period of July 1, 2021 - July 31, 2022. Additional information is included as an attachment and is filed in the Supplemental Minutes File.

4. Physical Education Plan

Approval of the updated Physical Education Plan for the 2022-2023 school year.

5. Therapy Dog

Mr. John Arthur, Middle School Principal, is requesting approval for the following therapy:

- Winslow, owner is Ms. Kelly Mariano, Middle School Social Studies Teacher. Winslow is a Yorkiepoo

6. Volunteer

Mr. Brian Amesbury, Elementary School Principal, is requesting approval for Ms. Virginia Muller and Ms. Katrina Picaviello to volunteer for the 2022-2023 school year.

7. Fall Semester 2022 - BSN Clinical Experience Placement

Mr. Brian Amesbury, Elementary School Principal recommend the change in date for the below:

- Kelly Newton, SUNY Empire with Jill Cross- 1/17/2023-4/28/2023

8. Surplus Books

Mrs. Emily Bonadonna, Primary School Principal, is requesting approval to declare as surplus items library books from the Primary Library.

Personnel

1. Non-Instructional Personnel

A. Removals

<u>Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective</u>
Noah Ingalls	Custodial Worker	Resignation in order to accept another position in the District	9/6/2022
Tyler Lawson	Custodial Worker	Resignation in order to accept another position in the District	9/30/2022
Nicole Majewski	Teacher Aide	Resignation	10/3/2022
Penny McMillan	Food Service Helper	Termination	9/22/2022

B. Appointments

Pending Civil Service approval and NYSED fingerprint clearance where applicable:

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Rate</u>
Thomas Bliss	Auto Mechanic/Bus Driver	9/26/2022	\$20.00/hr.
Kathleen Elliott	Substitute School Monitor	9/19/2022	\$13.20/hr.
Tyler Lawson	Groundskeeper	10/1/2022	\$17.53/hr.
Dawn Arnaud	Teacher Aide 12-month	9/1/2022	Current rate
Ethan Doyle	School Bus Driver Trainee	9/22/2022	\$13.20/hr.

2. Instructional Personnel

A. Leave of Absence

- 1) Tiffany Fox, Special Education Teacher at the Elementary School, has requested a leave of absence from November 28, 2022 through February 10, 2023.
- 2) Kelly Coons, Art Teacher at the Academy, has requested a leave of absence beginning September 6, 2022.
- 3) Rachel Ludwig, Special Education Teacher at the Middle School, has requested an extension to her current leave of absence through November 20, 2022.
- 4) Amanda Powers, School Bus Monitor, has requested a leave of absence beginning September 6, 2022.

B. Appointments

The Board of Education of the Canandaigua City School District hereby accepts the recommendation of the Superintendent to appoint the following instructional employees. Eligibility for tenure as a classroom teacher or building principal is contingent upon his/her successful completion of the probationary term and having received composite or overall APPR rating of either "Effective" or "Highly

Effective” in at least three of the four preceding years and a rating higher than “Ineffective” in the final year of the probationary period.

- 1) Alexandra Wagner received her Bachelor’s degree in International Relations and Spanish from SUNY Fredonia. Ms. Wagner will be appointed to a 1.0 FTE Long-term Substitute Spanish Teacher for the 2022-2023 school year.

<u>Name</u>	<u>Certification</u>	<u>Effective</u>	<u>Step/Rate</u>
Alexandra Wagner	N/A	9/1/2022 – 6/30/2023	Step 1

- 2) Interim Substitute Teacher

The following individuals have been recommended for an Interim Substitute Teacher positions as indicated at an agreed upon rate for the duration of the assignment:

<u>Name</u>	<u>Position</u>	<u>Building</u>	<u>Effective</u>
Whitney Tyler	Occupational Therapist	Elementary School	9/26/2022 – 3/29/2023

- 3) 2022-2023 Fall Coach

The following individual is recommended to a coaching position at the contractual rate:
Alex Hennessey – Unified Bowling

- 4) Mentors

The following individuals are recommended to Mentor assignments for the 2022-2023 school at the contractual rate:

Mentor	Staff
Abby Zanolwick	Northrop, Chelsea N
Abby Zanolwick	Segbers, Mitchel W
Abby Zanolwick	Sullivan-Murphy, Sheila K
Abby Zanolwick	Turner, Brittany A
Amanda Harris	Lloyd, Hannah J
Amanda Harris	Stevens, Leah A
Amanda Harris	Tontoni, Elena M
Amy Principato	Iati-LaFave, Michael J
Amy Principato	Mann, Eric C
Amy Principato	Moore, Haley L
Amy Principato	Osso-Carbonaro, Angela
Angelica Clark	Wendt, Rachel
Catherine Kelley	Clement, Madison
Christine McClain	Kelley, Kaylee
Danielle Consaul	Dobies, Caroline
Denise Shimmon	Amberg, Morgan E
Denise Shimmon	Baccari, Abbey R
Denise Shimmon	Ceravolo, Colton J
Denise Shimmon	Coles-Lloyd, Jennifer L
Denise Shimmon	Genecco, Colby M
Denise Shimmon	March, Erica L
Elizabeth Giuliano	Jones, Alfred
Emily Williams	Ames, Cayley M
Emily Williams	Hagens, Lucas H
Emily Williams	VanDyke, Amy B
Emily Williams	Kaiser, Jessica M
Emily Williams	Landcastle, Erin E
Eric Palumbo	Crawford, Brian



Eric Palumbo	Hennessey, Alexander J	
Eric Palumbo	Mull, Joshua	
Eric Ward	Camp, Carly S	
Eric Ward	Cywinski, Mary K	
Eric Ward	Fox, Tiffany A	
Eric Ward	Hamilton, Genevieve R	
Eric Ward	Kafka, Jennifer J	
George McConville	David York	Effective 9/20/2022
Jeanne Canough	Koehler, Shelby	
Jen Jordan	Smith, Krista	
Jessica Wood	Metz, Tabitha M	
Karen Samatulski	Damiano, Jessica	
Karyn Kurowski	Williams, Lorraine	
Karyn Kurowski	Snell, Jaime	
Karyn Kurowski	Young, Amanda	
Katherine Wells	Preston, Morgan N	
Katie Estes	Skidmore, Steve	
Kaylee Rose	Blazey, Alexandra	
Kelly Godfrey	Carrigan, Haley	
Kelly Godfrey	Burak, Ayse N	
Kelly Godfrey	Sciolino, Danae M	
Kelly Godfrey	Sutter, Mark A	
Kelly Godfrey	Tapscott, Jacqueline J	
Kim Kane	Giordano, Dante	
Kim Webb	Post, Joseph	
Kristina Henry	Aldrich, Kristy L	
Kristina Henry	Brenchley, James F	
Kristina Henry	Ladilov, Emily A	
Kristina Henry	Sawall, Amanda J	
Lisa Lupton	Glover, Meghan M	
Lisa Lupton	LaShomb, Jason M	
Lisa Lupton	Musolino, Casandra	
Lisa Lupton	Scheemaker, Stephanie E	
Lisa Lupton	Wallwork, Jack S	
Lori LaFave	Hassett, Kim	
Lori LaFave	Phillips, Jean	
Lori LaFave	Roller, Kelly	
Lori Kovalovsky	Scharf, Ellen	
Mary Eckdahl	Metzger, Mikayla	
Maureen Kanaley-Messina	Olszewski, Justine	
Maureen Kanaley-Messina	Gross, Casey	
Maureen Kanaley-Messina	Justine Olszewski	
Maureen Kanaley-Messina	McElligott, Heather	
Maureen Kanaley-Messina	Meghan Teeter	
Maureen Kanaley-Messina	Teeter, Meghan	
Megan Staples	York, David	Effective 9/1 – 9/19/22
Melinda Arist	Wixson, Ashley	
Patrick Davis	Lobo, Olivia	
Paul Sedita	Cho, Byungmoon	
Peggy Maves	Carpenter, Kelsey	
Rebecca McLaughlin	Magnan, John	
Reilly Figscher	Wagner, Alexandra	
Sam Marren	Deane, Shannon	
Sara Massey	Sproule, Alyssa	
Sarah Vasello	Compton, Mary	
Shannon Jensen	Benza, Alex	



Shay Juliano	Murray, Allyson	
Stephanie Piper	Symans, Patricia	
Stephanie Piper	Violante, Marre	
Stephanie Piper	Bagley, Deanna	
Stephanie Piper	Casper, Tess	
Stephanie Piper	Johnson, Alexa	
Stephanie Piper	Sossong, Carlee	
Theresa Morabito	Swain, Murphy	
Tina Walters	Cosquer, Olivia	
Laura Corey	Hassett, Kim	Effective 1/14/22 – 6/30/22

5) Contract Substitute Teachers

The following individuals have been recommended to Contract Substitute Teacher positions for the 2022 – 2023 school year at the contractual rate:

Douglas Bass – Academy
Sabrina Dziubek – Primary School

6) Stipend Positions 2022 – 2023 School Year

CO-CURRICULAR POSITIONS:

Drama Director
Senior Class Advisor
Senior Class Advisor

OTHER STIPEND POSITIONS:

IB Coordinator
Academic Eligibility Coordinator

EMPLOYEE:

Meghan Davis (Replacing Sean Perry)
Alex Hennessey (30%)
Carly Anderson (70%)

EMPLOYEE:

Dave Gioseffi
Ashley Fisher

7) Non-Certified Substitute Teachers

The following individuals have been recommended to Non-Certified Substitute Teacher positions conditional upon criminal history clearance from the New York State Education Department and verification of 2 years of college where applicable.

Maxwell Colcord
Alexander Long
Kristie Chmiel
Justin Roehl

8) Tenure Appointments

The following staff member is being recommended for tenure appointment pending successful completion of their probationary period. They have been reviewed by their Building Principal, the Superintendent and the Board of Education. The Superintendent recommends that the Board of Education approve the appointment to tenure in the Canandaigua City School District the following staff member:

<u>Name</u>	<u>Tenure Area</u>	<u>Effective</u>
Elizabeth Doud	Special Education	10/1/2022
Carly Anderson	Special Education	10/1/2022
Deliverance Culhane	Teaching Assistant	10/1/2022

End of Consensus Agenda

X. Board Committees

- Audit Committee Meeting- September 16- Mr. Milton Johnson

XI. District Committee Reports

Although Board of Education members receive minutes from these District committees, highlights and special items for background information may need to be shared on an as needed basis.

- Character Education Committee- Mrs. Amy Calabrese/ Mr. Milton Johnson
- **Council for Instructional Excellence (CIE)- September 14- Dr. Jen Schneider/ Mrs. Beth Thomas**
- Diversity, Equity, and Inclusion Task Force- Mrs. Julianne Miller
- Safety / Health / Security Committee- Mr. John Polimeni

XII. Closing Remarks

(President, Board of Education and/or Superintendent)

XIII. Upcoming Events

- September 29- Visual & Performing Arts Hall of Fame Induction
- September 30- Homecoming
- October 6- Policy Committee Meeting
- October 10- Indigenous People's Day/ Columbus Day
- October 12- CIE Meeting
- October 13- District Health & Safety Meeting
- October 14- Audit Committee Meeting

The Regular meeting of the Canandaigua City School District Board of Education was held on Monday, September 12, 2022 at 6:30 p.m. in the Canandaigua City School District, Operations Center, Mrs. Grimm presiding.

BOARD MEMBERS PRESENT: Jeanie Grimm, Milton Johnson, Julianne Miller, Megan Personale, Jen Schneider, Jenny Tessendorf, Beth Thomas

BOARD MEMBERS ABSENT: Amy Calabrese, John Polimeni

LEADERSHIP TEAM PRESENT: Jamie Farr, Matt Fitch, Brian Nolan, Matt Schrage

ADMINISTRATIVE TEAM PRESENT: Marissa Logue, John Arthur, Brian Amesbury, Emily Bonadonna, Mike McClain, Seth Clearman

BOARD DISTRICT CLERK ABSENT: Deborah Sundlov

OTHERS PRESENT: Ina Tompkins-Madia, Cooper McKeegan, and families

Meeting Called to Order

Mrs. Grimm called the meeting to order at 6:30 p.m. with fifth graders Ina Tompkins-Madia and Cooper McKeegan leading all in the Pledge of Allegiance.

Superintendent's Report

Marion Cleveland-Gill has declined the position and will be removed from the Consensus Agenda. Superintendent Farr reported on opening day and the second conference day with staff in good spirits. The Bright Spot provided coffee and food service provided refreshments for all.

Board Student Representative

Neil Stringer provided the Board with an update of Freshman Orientation, homecoming week, Nashville Music Trip, Senior Trip to New York City and Leadership Trip to Niagara Falls. Also reported out on the new phone policy with most students being in support.

Public Comments

There were no public comments.

Board Meeting Minutes

Upon a motion made by Mrs. Personale, seconded by Mrs. Miller, with all present voting yes, the Board of Education approved the Regular Board Meeting minutes of August 29, 2022.

APPROVED: BOARD MINUTES

2022 Capital Outlay Project

Upon a motion made by Mrs. Thomas, seconded by Ms. Tessendorf, with all present voting yes, the Board of Education approved voting on the 2022 Capital Outlay Project.

APPROVED: VOTING ON 2022 CAPITAL OUTLAY PROJECT

Based on review and a meeting, LaBella Associates, D.P.C. review of bids for the Canandaigua 2022 Capital Outlay Project. Opening of bids was held on August 18, 2022:

Contractor: Nairy Mechanical

Base Bid: \$85,700

The Assistant Superintendent for Personnel and Support Services recommends that the Board of Education award the contract for 2022 Capital Outlay project as follows:

Contract: Nairy Mechanical \$85,700

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Mrs. Amy Calabrese	Absent
Mr. Milton Johnson	Voting Yes
Mrs. Julianne Miller	Voting Yes
Mrs. Megan Personale	Voting Yes
Mr. John Polimeni	Absent
Dr. Jen Schneider	Voting Yes
Ms. Jennifer Tessendorf	Voting Yes
Mrs. Beth Thomas	Voting Yes
Mrs. Jeanie Grimm	Voting Yes

Opening Day Reports

Mrs. Emily Bonadonna- Primary School Principal

There are 56 UPK in district students and 84 off site students. The UPK-Kindergarten bus run practice was well received. There are 221 kindergarten, 247 first grade, and 231 second grade students.

Mr. Brian Amesbury- Elementary School Principal

The Elementary School has 10 new teachers. There are 264 third grade, 213 fourth grade and 213 fifth grade students.

Mr. John Arthur- Middle School Principal

Team open houses are being held. There are 223 sixth grade, 232 seventh grade, and 221 eighth grade, and 80 CACC students.

Mrs. Marissa Logue- Academy Principal

The new cell phone policy has been distributed to all students and families. There are 270 ninth grade, 269 tenth grade, 273 eleventh, and 272 twelfth grade students.

Mr. Mike McClain- Director of Facilities and Operations

The Custodial Maintenance team has been very busy working this summer with the capital project.

Mr. Seth Clearman- Transportation Supervisor

Transportation is again short drivers and have busy with student changes, completing 2,600 since July 1.

Consensus Agenda

Upon a motion made by Dr. Schneider, seconded by Mrs. Thomas, with all present voting yes, the Board of Education approved the Consensus Agenda

APPROVED: CONSENSUS AGENDA

Business**1. Certification of Lead Evaluators- Teachers**

BE IT RESOLVED THAT **Audra Ahl, Brian Amesbury, John Arthur, Emily Bonadonna, Cary Burke, Anne Ceddia, Caroline Chapman, Dennis DesRosiers, Peter Jensen, Eric Jordan, Patti Larche, Marissa Logue, Lindsay Lazenby, Jean MacKenzie, Jen Marafioti, Chris Paige, Michelle Reynolds, Rachael Schading, Matt Schrage, Vernon Tenney, and Kris VanDuyne** are hereby certified as a Qualified Lead Evaluator of Teachers having successfully completed the training requirements prescribed in 8 NYCRR §30-2.9(b), including:

- 1) The New York State Teaching Standards, and their related elements and performance indicators/the Leadership Standards and their related functions;
- 2) Evidence-based observation techniques that are grounded in research;
- 3) Application and use of the student growth percentile model and the value-added growth model as defined in 8 NYCRR §30-2.2;
- 4) Application and use of the State-approved Teachers rubric selected by the Canandaigua City School District for use in the evaluation of Teachers, including training on the effective application of such rubric to observe a Teachers practice;
- 5) Application and use of the assessment tools that the Canandaigua City School District utilizes to evaluate its Teachers, including by not limited to evidenced based observation, evidenced based school visits, artifact collection and review and professional goals;
- 6) Application and use of the State-approved locally selected measures of student achievement used by the Canandaigua City School District to evaluate its Teachers;
- 7) The scoring methodology utilized by the Department and the Canandaigua City School District to evaluate a Teachers under 8 NYCCR Subpart 30-2, including
 - a. How scores are generated for each subcomponent and the composite effectiveness score of Teachers, and
 - b. Application and use of the scoring ranges prescribed by the Commissioner for the four designated rating categories used for the overall rating of Teachers and their subcomponent ratings; and

Specific considerations in evaluating Teachers of English language learners and students with disabilities.

2. Certification of Lead Evaluator- Principal

BE IT RESOLVED THAT **Matthew Schrage** is hereby certified as a Qualified Lead Evaluator of Principals having successfully completed the training requirements prescribed in 8 NYCRR §30-2.9(b), including:

- 1) The New York State Teaching Standards, and their related elements and performance indicators/the Leadership Standards and their related functions;
- 2) Evidence-based observation techniques that are grounded in research;
- 3) Application and use of the student growth percentile model and the value-added growth model as defined in 8 NYCRR §30-2.2;

- 4) Application and use of the State-approved principal rubric selected by the Canandaigua City School District for use in the evaluation of Principals, including training on the effective application of such rubric to observe a Principal practice;
- 5) Application and use of the assessment tools that the Canandaigua City School District utilizes to evaluate its Principals, including but not limited to evidenced based observation, evidenced based school visits, artifact collection and review and professional goals;
- 6) Application and use of the State-approved locally selected measures of student achievement used by the Canandaigua City School District to evaluate its Principals;
- 7) The scoring methodology utilized by the Department and the Canandaigua City School District to evaluate a Principal under 8 NYCCR Subpart 30-2, including
 - a. how scores are generated for each subcomponent and the composite effectiveness score of Principals, and
 - b. application and use of the scoring ranges prescribed by the Commissioner for the four designated rating categories used for the overall rating of Principals and their subcomponent ratings; and
- 8) Specific considerations in evaluating Principals of English language learners and students with disabilities.

3. Volunteers

the request of Mr. Brian Amesbury, Elementary School Principal, for Nazareth College Communication Sciences and Disorders students, under the supervision of Elizabeth Runnion, Audiologist, to be allowed to conduct hearing screenings in our Primary Elementary School this fall. These individuals will be working with our school nurses.

4. Donation

the request of Mr. Jim Simmons, Athletic Director, is requesting approval to accept a donation from Rochester Institute of Technology, two Duraflex 16' Modified Maxiflex Model "B" Aluminum Diving Board (aka "Cheeseboard") valued at \$1,500 each.

a donation from NYSCLSA for the Academy Robotics Club for their volunteering efforts, this time in the amount of \$1,965.

5. Agreements/ Contracts

extension of award of RFP for "K-12 Educational Consultant" to Solution Tree for staff training and coaching in Response to Intervention and Multi-Tiered System of Supports from July 13, 2022-June 30, 2023 at a cost of \$5,500 to be covered by American Rescue Plan stimulus funds.

with the School of the Holy Childhood for music therapy services per student(s) IEP from September 7, 2022-June 23, 2023 per contract rates.

6. Surplus Books

the request of Mrs. Marissa Logue, Academy Principal, to declare as surplus items the below books:

Ceuvres Completes III- 38 copies	En attendant Godot- 18 copies
Contes Choisis-13 copies	Le petit Nicolas- 18 copies
Trois Contes- 22 copies	Le barbier de Seville- 17 copies
La Symphonie pastorale- 22 copies	Le petit prince- 21 copies
Simenon Maigret- 24 copies	Horizons 5 th edition textbook- 12 copies

Bonjour Tristesse- 23 copies
La cantatrice chauve suivi de la leçon- 17 copies
Les misérables- 17 copies

Quant à moi workbook- 9 copies
Motifs- 58 copies
Bon Voyage Level 2- 24 copies

7. Field Experience Placement

the request of Mr. John Arthur, Middle School Principal, for the below:

- Molly Dutcher, SUNY Brockport with Julie Reinke, September-December 2022

8. CIE Parent Representatives

an amendment from the July 7, 2022 Board agenda to remove Leslie Mast and Karen Tricomi as CIE parent representatives and add Dan Swartout.

9. Field Trips- Initial Approval

the request of Mrs. Marissa Logue for initial approval of the below trips:

- Senior Trip, New York City, NY, November 11-13, 2022
- Academy Music Trip, Nashville, TN, March 30-April 2, 2023

10. Recommendations of the Committee on Preschool Special Education

for review and consideration are the recommendations of the Committee on Preschool Education. Additional information is included as an attachment and is filed in the Supplemental Minutes File.

11. Recommendations of the Committee on Special Education

for review and consideration are the recommendations of the Committee on Special Education. Additional information is included as an attachment and is filed in the Supplemental Minutes File.

Personnel

1. Non-Instructional Personnel

A. Removals

<u>Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective</u>
Kevin Clark	School Bus Driver	Resignation	8/25/2022
Emily Richardson	Teacher Aide	Declined position	9/6/2022

B. Appointments

Pending Civil Service approval and NYSED fingerprint clearance where applicable:

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Rate</u>
Coletta Perkins	Payroll Specialist	9/19/2022	Per Contract
Jeremy Sager	School Bus Driver	8/29/2022	\$24.18/hr.
Chad Egan	Summer Custodial Worker	7/1/2022	\$13.20/hr.
Penny McMillan	Food Service Helper	9/7/2022	\$13.37/hr.
Kevin Clark	Substitute School Bus Driver	9/8/2022	\$19.00/hr.
Noah Ingalls	Custodian	9/7/2022	\$17.27/hr.
Henry Smith	Lifeguard	9/6/2022	\$13.20/hr.

2. Instructional Personnel

A. Appointments

The Board of Education of the Canandaigua City School District hereby accepts the recommendation of the Superintendent to appoint the following instructional employees. Eligibility for tenure as a classroom teacher or building principal is contingent upon his/her successful completion of the probationary term and having received composite or overall APPR rating of either "Effective" or "Highly Effective" in at least three of the four preceding years and a rating higher than "Ineffective" in the final year of the probationary period.

- 1) of David York who received his Bachelor's degree in History and Adolescent Education from SUNY Geneseo where he is also working on his Master's degree in Literacy. He has been subbing for the District since 2018. Mr. York is appointed to a 1.0 FTE 4-year probationary Social Studies Teacher with a tenure area of Social Studies effective September 1, 2022.
- 2) of John Magnan who received his Bachelor's degree in History/Adolescent Education from SUNY Geneseo. He has been working for the District as a substitute teacher for the past year. Mr. Magnan is appointed to a 1.0 FTE Long-term Substitute Social Studies Teacher for the 2022-2023 school year.

<u>Name</u>	<u>Certification</u>	<u>Effective</u>	<u>Step/Rate</u>
David York	Social Studies 7-12	9/1/2022	Step 1
John Magnan	Social Studies 7-12	9/1/2022-6/30/2023	Step 1

3) Interim Substitute Teacher

the following individual for an Interim Substitute Teacher positions as indicated at an agreed upon rate for the duration of the assignment:

<u>Name</u>	<u>Position</u>	<u>Building</u>	<u>Effective</u>
Arlene McDonald	Art Teacher	Academy	9/6/2022 - TBD

4) Contract Substitute Teachers

the following individuals to Contract Substitute Teacher positions for the 2022 – 2023 school year at the contractual rate:

Laurel Roeder – Academy
 Sarina Karito – Academy
 Linda Coleman Lawrence – Academy
 Tom Willmott – Elementary School
 Erika Wallace – Middle School

5) Stipend Positions 2022 – 2023 School Year

CO-CURRICULAR POSITIONS:	EMPLOYEE:
6th Grade Camp Coordinator (MS)	Welch, Pam
Above the Influence (MS)	Gashlin, Vicky
Academian - Business Manager (CA)	Miller, Jennifer
Academian (CA)	Miller, Jennifer
Academic Challenge Bowl (MS)	Shelters, Jaime
Bigs/Littles Program (CA)	Vanderlee, Cindy
Bigs/Littles Program (CA)	Broderick-Webb, Kim
Business Academy Players Mngr (CA)	Sisson, Michael
Class Advisor - Grade 09 (CA)	Fisher, Ashley



Class Advisor - Grade 09 (CA)	Harter, Eric
Class Advisor - Grade 10 (CA)	Estes, Kaitlyn
Class Advisor - Grade 10 (CA)	Teerlinck, Jessica
Class Advisor - Grade 11 (CA)	Gleason, Katie
Class Advisor - Grade 11 (CA)	Eckdahl, Mary
Class Advisor - Grade 12 (CA)	Anderson, Carly
Class Advisor - Grade 12 (CA)	Rotz, Jennifer
DECA (CA)	Estes, Kaitlyn
Drama Club Advisor (CA)	Davis, Meghan
Drama Director (CA)	Perry, Sean
Drama Technical Director (CA)	Rodgers, Matt
Encore Vocal (MS)	Crystal, Greg
Fiddle Club (CA)	Moore, Haley
Fiddle Club (MS)	Collins, Jessica
Fiddle Club (PES)	Symans, Patricia
Freshman Transition (CA)	Fisher, Ashley (50%)
Freshman Transition (CA)	Harter, Eric (50%)
Future Business Leaders (CA)	Franz, Tammy
Gender and Sexuality Alliance (CA)	McLaughlin, Rebecca (50%)
Gender and Sexuality Alliance (CA)	Metidieri, Katya (50%)
Gender and Sexuality Alliance (MS)	Juliano, Shaynee (50%)
Gender and Sexuality Alliance (MS)	Mariano, Kelley (50%)
Hobbies For Life Coordinator (MS)	Simpson, Jared
IB CAS (CA)	Cabral, Meghan
Interact	Eckdahl, Mary
Intramurals (MS) 50%	Nieman, David
Intramurals (MS) 50%	Werth, Dale
Jazz Choir	Perry, Sean
Jazz Club (PES)	Roller, Kelly
Jazz Ensemble (MS)	Kane, Gregory
Key Club (CA)	Brown, Karen
Kiwanis Kids Club (PES) 50%	Harris, Amanda
Kiwanis Kids Club (PES) 50%	Smith, Meaghan
Madrigal Choir (CA)	Perry, Sean
Masterminds	McLaughlin, Jason
Mural Club (PES)	Austin, Courtney
Musical Accompanist (CA)	Bjorling, Heidi
Musical Assistant Director (CA)	Perry, Sean
Musical Director (CA)	Davis, Meghan
Musical Director (MS)	Reaves, Kathryn
Musical Orchestra Director (CA)	Crystal, Greg
Musical Technical Director (CA)	Rodgers, Matt
Musical Vocal Director (CA)	Perry, Sean
Musical Vocal Director (MS)	Day, Taylor
Musical Vocal Director (MS)	Reaves, Kathryn
National Honor Society (CA)	Klick, Donna (50%)
National Honor Society (CA)	Zea, Janet (50%)
Newspaper (MS)	Crystal, Greg
Noteworthy (MS)	Day, Taylor
Outdoor Adventure Club (CA)	Ducharme, David
Outdoor Adventure Club (CA)	Harter, Eric
Parade Band (CA)	Kane, Gregory
Parade Band (MS)	Sciolino, Danae
Robotics (CA)	Bowman, Daniel
Robotics (CA)	Schlegel, Steve
Robotics (MS)	Olmstead, Daniel

School Store Advisor (CA)
Snow Sports Club (CA)
Snow Sports Club (MS)
Sources of Strength (CA)
Sources of Strength (CA)
Sources of Strength (CA)
Student Activities Coordinator (CA)
Student Gov't - Grade 6, 7 & 8 (MS)
Student Government (CA)
Student Government Advisor (PES)
The Sound (CA)
Yearbook (MS)
Yearbook (MS)

Best, Andrea
Consaul, Danielle
Deanna, Dramer
Dedrick-Gerstner, Mandy
Johnson, Jeremiah
Kane, Kimberly
Kane, Kimberly
Lawrence, Julie
Maser, Sara
Pawlak, Heather
Raulli, Heather
Ryan, Lorraine
Scheemaker, Erik
Sickles, Christine
Teerlinck, Jess
Welch, Pam

Bittel, Roberta
Johnson, Jeremiah
Welch, Pam
Brown, Karen (33.3%)
McLaughlin, Rebecca (33.3%)
Vanderlee, Cindy (33.3%)
Maser, Sara
Welch, Pam
Bittel, Roberta
Hoyt, Jean
Kane, Gregory
Fessner, Lisa (33.5%)
Juliano, Shaynee (66.5%)

OTHER STIPEND POSITIONS

Special Education Department Liaison 6-8
Elementary Curriculum Event Coordinator
Supervisor of Medicaid
SSD Coordinator
Snow Sports Coordinator
Arts in Education Coordinator
Primary Curriculum Event Coordinator
Special Education Department Liaison UPK-5
SAT Prep Classes - ELA
CACC Coordinator
SAT Prep Classes - Math
Coordinator of Nursing Services
Aquatics Director
Supervisor of Medicaid
Special Education Department Liaison 9-12
Snow Sports Coordinator

6) Certified Substitute Teachers

the following individual to Certified Substitute Teacher positions conditional upon criminal history clearance from the New York State Education Department where applicable.

Arlene McDonald (Preferred)

7) Non-Certified Substitute Teachers

the following individuals to Non-Certified Substitute Teacher positions conditional upon criminal history clearance from the New York State Education Department and verification of 2 years of college where applicable.

Sara Hullings
Richard Malec

End of Consensus Agenda

Upcoming Events

- September 14- CIE Meeting
- September 20- PTSA Meeting- via Zoom
- September 28- Regular Board Meeting (Wednesday)
- September 29- Visual & Performing Arts Hall of Fame Induction
- September 30- Homecoming
- October 6- Policy Committee Meeting
- October 10- Indigenous People's Day/ Columbus Day
- October 12- CIE Meeting



-
- October 13- District Health & Safety Meeting
 - October 14- Audit Committee Meeting

Adjournment

Upon a motion made by Dr. Schneider, seconded Mrs. Thomas, with all present voting yes, the Board of Education approved the adjournment of the Regular meeting at 7:12 p.m. The next Regular meeting will be on September 28, 2022 at the Operations Center.

Respectfully submitted,

Matt Fitch
District Clerk Pro Tem

Student Registration

Registration Overview & Welcome Packets

Registration Transition to Online Registration

- Prior to 2008: Each building registered their own students
- February 2008: Transition to Central Registration
 - In-person by visiting the District Office
 - Registered about 6,000 students in-person
- March 2020 - Present: Transition to Online Registration
 - All forms and uploads completed online
 - Registered about 1,500 students online

Forms and Documents Collected

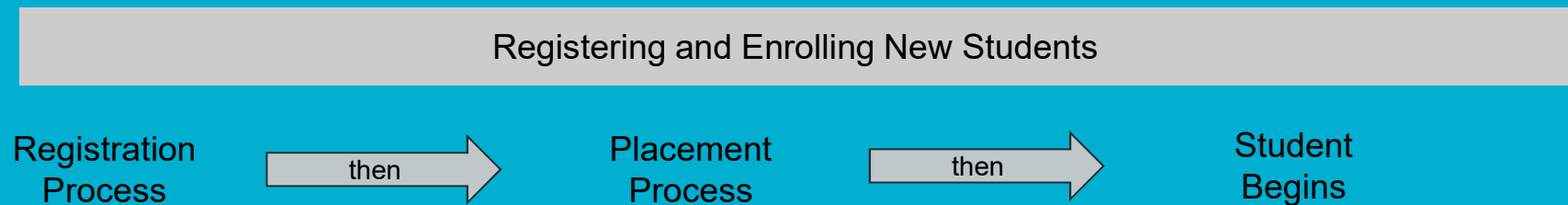
Forms

- Registration form
- Additional Student Info.
- Transportation
- Child development
- Family Input
- Medical History

Documents

- Parent photo ID
- Student proof of age
- Physical
- Immunizations
- Residency proof
- Custody documentation

Communicating the Process to Parents



Parent feedback: Please provide more information:

- Where are we in the registration process?
- When can my child start school?
- How do we....?

Website Enhancements – Describe the Process

Registration

[Click here to initiate
STUDENT REGISTRATION](#)

Registration Steps

Step 1: Beginning Registration – To initiate the registration process, complete the online registration form. Once submitted, you will receive a confirmation email from Student Registration.

Step 2: Continuing School Registration – Shortly, you will receive another email from student registration indicating the required forms and documents needed to complete the registration. See the Registration Requirements section on this page for more information.

Step 3: Complete Registration– Complete and submit the additional forms and upload the documents indicated in the Registrar Confirmation email.

Step 4: Enrollment of Student – Once we have reviewed and approved the submitted documents and forms, our registrar will send you a welcome email describing the student placement process as well as providing important information for parents and instructions to download our communications application, BravesSquare.

Step 5: Placement of Student – Grade level counselors will place your student in the classes that best fits their needs. A school staff member will reach out to you when the placement is complete.

[+ FREQUENTLY ASKED QUESTIONS](#)

Registration Requirements

[+ PROOF OF RESIDENCY](#)

[+ PROOF OF AGE](#)

[+ EVIDENCE OF IMMUNIZATION & PHYSICAL](#)

[+ PARENT / GUARDIAN PHOTO ID](#)

[+ FORMS TO COMPLETE](#)

[+ CUSTODY PAPERWORK \(IF APPLICABLE\)](#)

Parent Welcome email – Completed Registration

Congratulations! You've provided all of the information needed to enroll your child in [Kindergarten].

In the next 2-3 days, you will receive a phone call from your child's school building. They will provide your student's start date, [teacher/schedule], transportation details and answer any questions you may have.

Important: The link below includes helpful next steps for parents. Please pay particular attention to activating your BravesSquare account. [Additionally, review the School Dismissal Manager information - we use that application to help manage our K-5 dismissal process.]

<https://canandaiguaschoolsorg.finalsite.com/district/student-registration/parent-new-student>

Welcome to the Canandaigua City School District!

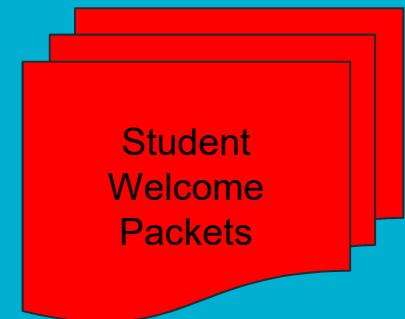
This email is sent to parents the day after registration is complete. By then, their BravesSquare and School Dismissal Manager accounts will have been activated and ready for parents to use.

Informs parents...

1. **Registration** is complete
2. **Placement process**
3. **New parents page** - action items (BSQ, SDM) and important parent information

Parent Questions After Registration

- What are the bus pickup and dropoff times?
- What school supplies will my student need?
- What time does the school day start?
- What are the extracurricular activities?
- Where can I find the district calendar?
- How much does lunch cost?
- What's a student's typical day like?
- How will I get my student's schedule?



Student/Family Welcome Packets

- A more welcoming and inviting experience for incoming families
- Registrar collaboration with Director of Communications and building administration
- Packet consists of
 - General information about the district and their student's building (RH side of folder)
 - Specific information for the student: schedule, locker information, etc. (LH side of folder)
- Similar look to documents - often with link to our website for more information

Welcome Packet Documents

Document	Building(s)	Document	Building(s)
1 Page Calendar	PS ES MS Acad	Important Phone Numbers	PS ES MS Acad
Beginners Guide	Acad	Late Arrival/Early Dismissal	Acad
Bell Schedule	MS Acad	Locker Form	MS
BravesSquare Info	PS ES MS Acad	Meal Prices & a la carte items	PS ES MS Acad
Building Map	MS	Notes from home	PS ES
Bus Form	PS ES MS Acad	Parking Application	Acad
Chromebook	PS ES MS Acad	PTSA	PS ES MS Acad
Code of Conduct - abbreviated	MS	Recent Digest	PS ES MS Acad
Dance Contract	Acad	School Dismissal Manager Info	PS ES
Day in the Life of a student	MS	Sports Overview	MS Acad
District Calendar (page/month)	PS ES MS Acad	Student Schedule	MS Acad
Getting Started Checklist	PS ES MS Acad	Supply List	PS ES MS
Helpful Tips for Parents	PS ES MS Acad	Who's Who	MS
Hobbies for Life	MS		

Questions?

- Online registration process
- Website enhancements to explain process
- Student welcome packets

Treasurer's Report
Cafeteria
June 1 - June 30, 2022

Balance Forward: **June 1, 2022** 575,220.50

Receipts

NYS		
Prepaid Deposits - Cash	85.15	
Prepaid Deposits - Paypal	316.00	
Federal		
Commissions	396.68	
Misc	13.00	
Rebates		
Due from General		
P EBT		
Xfer from General for Election Supplies		
Invoices	1,824.66	
Interest	13.21	
		<hr/>
		2,648.70

Total Receipts

Disbursements

Warrant	(104,629.05)	
Due to General		
Sales Tax		
Payroll 6/15	(24,781.79)	
Payroll 6/30	(23,852.57)	
		<hr/>
		(153,263.41)

Total Disbursements

Balance on Hand:

June 30, 2022 \$ 424,605.79

Bank Reconciliation

Bank Statement

CNB 5115	0.03%	455,126.99
CNB Paypal	0.00%	

Deposit in transit (From general)

Outstanding Checks (30,521.20)

Reconciled Balance

\$ 424,605.79

Respectfully Submitted,



Cullen Spencer, Treasurer
7/29/2022

Reviewed by: _____

Treasurer's Report
Capital Savings
June 1 - June 30, 2022

Balance Forward: **June 1, 2022** 38,508.86

Receipts

Receipts		
BAN Proceeds	15,000,000.00	
Print Deposits		
Due from General		
Interest	2,819.42	
Total Receipts		15,002,819.42

Disbursements


Xfer to Gen to pay back loan for Asset Preservation	(1,602,473.49)	
Xfer to Capital Checking for Asset Preservation	(893,852.99)	
Due to DS		
Total Disbursements		(2,496,326.48)

Balance on Hand: **June 30, 2022** **\$ 12,545,001.80**

Bank Reconciliation

Bank Statement	CNB 2223	0.03%	38,510.13
Bank Statement	NYCLASS		13,400,344.66
Xfer in transit (To Capital Now)			(893,852.99)
Reconciled Balance			<u>\$ 12,545,001.80</u>

Respectfully Submitted,


Cullen Spencer, Treasurer
7/29/2022

Reviewed by: _____

Treasurer's Report
Capital Now
June 1 - June 30, 2022

Balance Forward:	June 1, 2022	866,405.30
Receipts		

Loan from General for Asset Preservation	793,295.12	
Loan from General for Bus Purchase	357,772.62	
Smart Schools Bond		
Xfer from BAN Proceeds for Asset Preservation	893,852.99	
Xfer from General for Turner Construction pmt	77,480.00	
Refund (Terracon)		
Interest	2.06	
Total Receipts		2,122,402.79

Disbursements


Warrant	(2,413,112.78)
Due to DS	
Due to General	
Total Disbursements	<u>(2,413,112.78)</u>

Balance on Hand:	June 30, 2022	\$ 575,695.31
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Bank Reconciliation

Bank Statement	CNB 5645	3.60
	Chase 1109	513,066.65
Deposit in Xfer		893,852.99
Outstanding Checks		(831,227.93)
	Reconciled Balance	\$ 575,695.31

Respectfully Submitted,


Cullen Spencer, Treasurer
7/29/2022

Reviewed by:

Treasurer's Report
Debt Service
June 1 - June 30, 2022

Balance Forward:	June 1, 2022	144,348.87
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Receipts

Due from Capital
BAN Premium
Interest

297,792.20

12.87

Total Receipts

297,805.07

Disbursements

Xfer to General

—

Total Disbursements

—

Balance on Hand: June 30, 2022

\$ 442,153.94

Bank Reconciliation

Bank Statement	CNB 7123	0.04%
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442,153.94

Reconciled Balance

\$ 442,153.94

Respectfully Submitted,

Cullen Spencer

Cullen Spencer, Treasurer
7/29/2022

Reviewed by: _____

Treasurer's Report
Deductions
June 1 - June 30, 2022

Balance Forward:	June 1, 2022	85,252.57
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Receipts

PR 6-15	1,933,797.06
PR 6-30	5,032,623.56
Xfer for TSA contribution (ER)	5,081.12
XFER from VEBA for funding	
ERS Adjustments	191.45
Aflac Refund	
Interest	5.94
Total Receipts	<u>6,971,699.13</u>

Disbursements

Warrant	(6,966,420.62)
Small Balance	
ERS Adjustments	
Omni TSA Contributions (ER)	(5,081.12)
Correction for Aflac refund	
VEBA Funding	
Due to General	
Total Disbursements	(6,971,501.74)


Balance on Hand:	June 30, 2022	\$ 85,449.96
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Bank Reconciliation

Bank Statement	CNB 8615	0.03%	346,766.01
Charge in transit (ERS - 6/30)			(19,842.32)
Charge in transit (ERS - 5/31)			(16,810.38)
Charge in transit (Omni)			(210,506.18)
Outstanding Checks			(14,157.17)

Reconciled Balance	\$ 85,449.96
---------------------------	---------------------

Respectfully Submitted,


Cullen Spencer, Treasurer
7/29/2022

Reviewed by:

Treasurer's Report
Federal
June 1 - June 30, 2022

Balance Forward: June 1, 2022 917,941.13

Receipts

21/22 IDEA 611	
21/22 IDEA 619	
ARP-IDEA 611	
Federal COVID Stimulus - CRRSA	
Federal COVID Stimulus - ARPA	
Summer 4408 (ESY)	
Title IA - 21/22	
Title IIA - 21/22	
Title IIIA - 21/22	4,280.00
Title IV - 21/22	
Smart Start Grant	
UPK	
UPK - ARPA	
Federal ECF Round 1	377,144.70

Total Receipts	381,424.70
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Disbursements

Warrant - CCP	(155,279.20)
Warrant - ACH	(44,131.71)
Due to General	(300,000.00)
PR Adjustments	
Xfer to General for UPK and IDEA grants	
XFER to Gen for Summer School 2020	
PR 6-15	
PR 6-30	(427,173.63)

Total Disbursements	(926,584.54)
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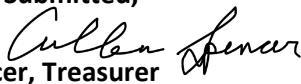
Balance on Hand: June 30, 2022	\$ 372,781.29
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Bank Reconciliation

Bank Statement	Chase 1117	0.00%	477,617.60
Outstanding Checks			(104,836.31)
Deposit in transit (xfer from Gen)			

Reconciled Balance	\$ 372,781.29
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Respectfully Submitted,


Cullen Spencer, Treasurer
7/29/2022

Reviewed by: _____

Treasurer's Report
General Muni
June 1 - June 30, 2022

Balance Forward: June 1, 2022 38,512,485.77

Receipts

STAR	
Gen Aid	966,403.40
VLT	
Excess Cost Aid	782,064.15
Nonresident Homeless Aid	
Incarcerated Youth	
Summer Sch 4408	
E-rate	
MCD	
Ch. 47/66/721	
Retiree Health ACH	
FEMA	
Xfer from Capital	
Xfer from Leadership for PSAT Proctors	
Xfer from Gen Paypal	
Xfer from Gen Now	
Due from Deductions	
Due from Payroll	
Chromebook sales	
Interest	10,265.17
Total Receipts	1,758,732.72

Disbursements

Xfer to General Now	(13,000,000.00)
Xfer to VEBA	
Xfer to Capital	
Loan to Capital for Bus purchase	(357,772.62)
Total Disbursements	(13,357,772.62)

Balance on Hand: June 30, 2022 \$ 26,913,445.87

Bank Reconciliation

Bank Statement	CNB 4323	0.08%	11,783,962.74
	CNB CD	7702	
	CNB CD	9981	7,511,294.77
	CNB CD	3999	
	CNB CD	0307	7,618,188.36
In-transit (Xfer to Café)			
In-transit (Xfer to Fed)			
In-transit (Xfer to Gen Now)			

Reconciled Balance \$ 26,913,445.87

Respectfully Submitted,



Cullen Spencer, Treasurer
7/29/2022

Reviewed by: _____

Treasurer's Report
Leadership
June 1 - June 30, 2022

Balance Forward:	June 1, 2022	\$	151,161.64
Receipts			

Interest	3.03
PSAT Student Collections	
Donations	295.00
PES Book Fair	
Book Fair change funds returned	
AP Exam Fee	

Total Receipts	298.03
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Disbursements

Warrant	(73,129.27)
Xfer to Extracurricular	
Xfer to General for Proctor Pay	(810.00)
Write-off NSF check #500 (Crockton)	

Total Disbursements	(73,939.27)
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Balance on Hand:	June 30, 2022	\$ 77,520.40
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Bank Reconciliation

Bank Statement	CNB 4762	83,097.52
Less Outstanding Checks		(5,614.12)
Deposit in-transit - Stop payment fee reversal		37.00

Reconciled Balance	\$ 77,520.40
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Respectfully Submitted,

Cullen Spencer

Cullen Spencer, Treasurer
7/29/2022

Reviewed by:

Treasurer's Report
Payroll
June 1 - June 30, 2022

Balance Forward: June 1, 2022 12,595.42

Receipts

Net Payroll 6/15	1,274,666.70	
Net Payroll 6/30	3,420,701.04	
ACH Return		
Interest	5.42	
Total Receipts		4,695,373.16

Disbursements

Payroll Checks	(11,722.48)	
Payroll Dir Dep 6/15	(1,268,169.46)	
Payroll Dir Dep 6/30	(3,415,475.80)	
Adj for negative PR checks	(48.16)	
Due to General		
Total Disbursements		(4,695,415.90)

Balance on Hand: June 30, 2022 \$ 12,552.68

Bank Reconciliation

Bank Statement	CNB 7815	0.03%	20,650.65
Outstanding Checks			(8,134.97)
Deposit in transit (Stop payment fee reversal)			37.00

Reconciled Balance \$ 12,552.68

Respectfully Submitted,



Cullen Spencer, Treasurer
7/29/2022

Reviewed by: _____

Treasurer's Report
Trust Memorial
June 1 - June 30, 2022

Balance Forward: June 1, 2022 434,753.46

Receipts

Dividends		
Academy Trust		
Sara Shenkman	15.33	
Donations/Contributions		
Anita Hope Morse		
Nixon	125.00	
Boyes		
Bradley	250.00	
T. Harland Evans	400.00	
Reitschky	240.00	
Investment Results		
Stale-Dated Check write-offs	600.00	
Interest	0.73	
		<hr/>
Total Receipts		1,631.06

Disbursements

Warrant	(19,550.00)	
Investment Results	(36,930.42)	
Due to Extra Curricular		
		<hr/>
Total Disbursements		(56,480.42)

Balance on Hand: June 30, 2022 \$ 379,904.10

Bank Reconciliation

Bank Statement	CNB Invest		365,021.16
Bank Statement	CNB 6516	0.03%	19,732.94
Less Outstanding Checks			(4,850.00)
			<hr/>
Reconciled Balance			<u><u>\$ 379,904.10</u></u>

Respectfully Submitted,



Cullen Spencer, Treasurer
7/29/2022

Reviewed by: _____

Treasurer's Report
Unemployment Reserve
June 1 - June 30, 2022

Balance Forward:	June 1, 2022	467,415.88
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Receipts

Interest Earnings on CD
Xfer from General
Interest

26.89

Total Receipts

26.89

Disbursements

Xfer to general for Claim pymnt

Total Disbursements

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Balance on Hand: June 30, 2022

\$ 467,442.77

Bank Reconciliation

Bank Statement	CNB 5716	0.08%
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467,442.77

Reconciled Balance

\$ 467,442.77

Respectfully Submitted,

Cullen Spencer

Cullen Spencer, Treasurer
7/29/2022

Reviewed by:

June 1 - June 30, 2022

477,545.90

27.48

Disbursements

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\$ 477,573.38

Bank Reconciliation

\$ 477,573.38

Respectfully Submitted,

Cullen Spencer, Treasurer
7/29/2022

Reviewed by: _____

Canandaigua City School District

Revenue Status Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	Real Property Tax	48,357,766.00	0.00	48,357,766.00	45,170,585.18	3,187,180.82
A 1081	Other Payment in Lieu of Taxes	706,286.00	0.00	706,286.00	881,464.74	-175,178.74
A 1085	School Tax Relief Reimbursement	0.00	0.00	0.00	3,173,942.52	-3,173,942.52
A 1090	Interest and Penalties on Real Property Taxes	175,000.00	0.00	175,000.00	174,875.24	124.76
A 1335	Other Student Fees/Charges - From Individuals	7,500.00	0.00	7,500.00	15,291.00	-7,791.00
A 2230	Tuitions - Other Districts in NYS	160,000.00	0.00	160,000.00	291,694.26	-131,694.26
A 2280	Health Services for Other Districts	50,000.00	0.00	50,000.00	61,081.20	-11,081.20
A 2401	Interest and Earnings	75,000.00	0.00	75,000.00	69,685.85	5,314.15
A 2440	Rental of Buses	50,000.00	0.00	50,000.00	8,573.06	41,426.94
A 2650	Sale of Scrap and Excess Materials	2,500.00	0.00	2,500.00	49,414.66	-46,914.66
A 2666	Sale of Transportation Equipment	50,000.00	0.00	50,000.00	0.00	50,000.00
A 2680	Insurance Recoveries	0.00	0.00	0.00	2,963.91	-2,963.91
A 2701	Refund of Prior Year Expenses	75,000.00	0.00	75,000.00	363,289.14	-288,289.14
A 2705	Gifts and Donations	0.00	15,837.50	15,837.50	16,837.50	-1,000.00
A 2770	Other Unclassified Revenues	60,000.00	0.00	60,000.00	148,116.61	-88,116.61
A 3101	Formula Operating Aid	25,468,839.00	0.00	25,468,839.00	21,512,771.09	3,956,067.91
A 3102	VLT Lottery Aid	0.00	0.00	0.00	4,484,293.00	-4,484,293.00
A 3103	BOCES Aid	2,250,000.00	0.00	2,250,000.00	1,849,706.05	400,293.95
A 3104	Tuition Aid (Chapters 47, 66, and 721)	415,000.00	0.00	415,000.00	421,427.34	-6,427.34
A 3260	Textbook Aid	267,000.00	0.00	267,000.00	267,067.00	-67.00
A 3261	Computer Hardware Aid	50,000.00	0.00	50,000.00	50,501.00	-501.00
A 3289	Other State Aid	90,000.00	0.00	90,000.00	13,178.54	76,821.46
A 4286	CARES Act Education Stabilization Federal Funds	0.00	0.00	0.00	2,348.02	-2,348.02
A 4289	Other Federal Aid (Specify)	0.00	0.00	0.00	59,566.00	-59,566.00
A 4601	Medicaid Assistance	110,000.00	0.00	110,000.00	133,850.11	-23,850.11
A 5031	Interfund Transfers	0.00	0.00	0.00	852.11	-852.11
A Totals:		78,419,891.00	15,837.50	78,435,728.50	79,223,375.13	-787,646.63
C 1245	Other Breakfast Sales	6,000.00	0.00	6,000.00	0.00	6,000.00
C 1445	Other Lunch Sales	112,000.00	0.00	112,000.00	11,848.81	100,151.19
C 1446	Catering/Special Events	2,000.00	0.00	2,000.00	0.00	2,000.00
C 2401	Interest and Earnings	30.00	0.00	30.00	88.47	-58.47
C 2770	Other Unclassified Revenue	500.00	0.00	500.00	5,731.61	-5,231.61

Canandaigua City School District

Revenue Status Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
C 2771	Commissions	12,000.00	0.00	12,000.00	4,424.84	7,575.16
C 3190	State Aid - School Lunch	22,000.00	0.00	22,000.00	17,323.00	4,677.00
C 3190.490	BOCES Aid	20,000.00	0.00	20,000.00	20,000.00	0.00
C 3290	State Aid - School Breakfast	10,570.00	0.00	10,570.00	13,887.00	-3,317.00
C 4190	Surplus Food - Federal	50,000.00	0.00	50,000.00	91,222.46	-41,222.46
C 4190.100	Federal Lunch	830,000.00	0.00	830,000.00	1,289,032.00	-459,032.00
C 4190.200	Federal Breakfast	210,000.00	72,000.00	282,000.00	348,900.00	-66,900.00
C 4190.300	Other Federal Revenues	0.00	0.00	0.00	1,803.00	-1,803.00
C 4192	Summer Food Service Program	0.00	0.00	0.00	28,737.00	-28,737.00
C 5031	Transfer from General Fund	60,000.00	0.00	60,000.00	0.00	60,000.00
C Totals:		1,335,100.00	72,000.00	1,407,100.00	1,832,998.19	-425,898.19
CM 2401	Interest and Earnings	0.00	0.00	0.00	968.48	-968.48
CM 2705	Gifts and Donations	0.00	0.00	0.00	10,565.00	-10,565.00
CM 2770	Other Revenues	0.00	0.00	0.00	103,087.38	-103,087.38
CM Totals:		0.00	0.00	0.00	114,620.86	-114,620.86
F3E 4126.000.21	Title III ENL 2021	4,333.25	0.00	4,333.25	260.00	4,073.25
F3E 4126.000.22	Title III ENL 2022	4,560.00	0.00	4,560.00	1,561.57	2,998.43
F3E Totals:		8,893.25	0.00	8,893.25	1,821.57	7,071.68
F3I 4256.000.22	Title III Imigrant Education Revenues	9,421.20	0.00	9,421.20	7,981.20	1,440.00
F3I Totals:		9,421.20	0.00	9,421.20	7,981.20	1,440.00
FAR 4289	Federal Stimulus Revenues - ARPA	3,560,544.00	0.00	3,560,544.00	806,040.56	2,754,503.44
FAR Totals:		3,560,544.00	0.00	3,560,544.00	806,040.56	2,754,503.44
FCR 4289	CRRSA REVENUES - GEER/ESSR	3,086,158.00	0.00	3,086,158.00	1,348,105.80	1,738,052.20
FCR Totals:		3,086,158.00	0.00	3,086,158.00	1,348,105.80	1,738,052.20
FEC 4289	ECF Program Revenues	458,306.70	0.00	458,306.70	447,156.70	11,150.00
FEC Totals:		458,306.70	0.00	458,306.70	447,156.70	11,150.00

Canandaigua City School District

Revenue Status Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
FEL 4289	Federal ELC Grant Flowthrough Revenues (via Ontario County Dept of Health)	43,210.37	0.00	43,210.37	43,210.37	0.00
	FEL Totals:	43,210.37	0.00	43,210.37	43,210.37	0.00
FHL 4289	ARP - Homeless (HCY) Revenues	11,980.00	0.00	11,980.00	0.00	11,980.00
	FHL Totals:	11,980.00	0.00	11,980.00	0.00	11,980.00
FIA 4126.000.21	Title I Part A 2021	14,526.61	0.00	14,526.61	1,206.32	13,320.29
FIA 4126.000.22	Title I Part A 2021-22	461,663.00	5,674.00	467,337.00	408,321.08	59,015.92
	FIA Totals:	476,189.61	5,674.00	481,963.61	409,527.40	72,336.21
FIB 4256	IDEA Section 611	956,439.00	0.00	956,439.00	956,439.00	0.00
	FIB Totals:	956,439.00	0.00	956,439.00	956,439.00	0.00
FIC 4256	IDEA Section 619	30,340.00	0.00	30,340.00	30,340.00	0.00
	FIC Totals:	30,340.00	0.00	30,340.00	30,340.00	0.00
FID 4126.000.21	Title I Part D 20/21	11,843.63	0.00	11,843.63	0.00	11,843.63
	FID Totals:	11,843.63	0.00	11,843.63	0.00	11,843.63
FIE 4289	ARP-IDEA 611 Revenues	179,728.00	0.00	179,728.00	14,772.12	164,955.88
	FIE Totals:	179,728.00	0.00	179,728.00	14,772.12	164,955.88
FIF 4289	ARP-IDEA 619 Revenues	20,010.00	0.00	20,010.00	0.00	20,010.00
	FIF Totals:	20,010.00	0.00	20,010.00	0.00	20,010.00
FII 4126.000.21	Title IIA State Aid 20/21	2,913.02	0.00	2,913.02	1,643.00	1,270.02
FII 4126.000.22	Title IIA State Aid 21/22	88,206.00	0.00	88,206.00	85,369.48	2,836.52
	FII Totals:	91,119.02	0.00	91,119.02	87,012.48	4,106.54
FIV 4129.000.21	Title IV State Aid 20/21	13,121.59	0.00	13,121.59	0.00	13,121.59
FIV 4129.000.22	Title IV State Aid 21/22	35,630.00	16,944.00	52,574.00	44,218.14	8,355.86
	FIV Totals:	48,751.59	16,944.00	65,695.59	44,218.14	21,477.45

Canandaigua City School District

Revenue Status Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
FSS 3289	Summer School Aid	608,400.00	0.00	608,400.00	486,182.60	122,217.40
FSS 5031	Summer School Interfund Transfer	152,100.00	0.00	152,100.00	180,899.66	-28,799.66
	FSS Totals:	760,500.00	0.00	760,500.00	667,082.26	93,417.74
FST 2770	Smart Start Grant Revenues 2021-22	15,409.44	0.00	15,409.44	13,991.62	1,417.82
	FST Totals:	15,409.44	0.00	15,409.44	13,991.62	1,417.82
FUP 3289	Universal PreK	265,121.00	0.00	265,121.00	265,121.00	0.00
FUP 3289.FX	Universal PreK - Federal Expansion	461,664.00	-16,488.00	445,176.00	445,176.00	0.00
	FUP Totals:	726,785.00	-16,488.00	710,297.00	710,297.00	0.00
H22 5031	Capital Outlay 21/22 Interfund Transfer	100,000.00	0.00	100,000.00	78,894.25	21,105.75
	H22 Totals:	100,000.00	0.00	100,000.00	78,894.25	21,105.75
HAP 2770	Other Miscellaneous Revenues	-1,100.00	0.00	-1,100.00	710.00	-1,810.00
HAP 5031	Asset Pres - Interfund Transfer	0.00	0.00	0.00	2,000,000.00	-2,000,000.00
HAP 5710	Asset Pres - Serial Bonds	51,100,000.00	0.00	51,100,000.00	0.00	51,100,000.00
HAP 5731	Asset Pres - BANS Redeemed	0.00	0.00	0.00	660,000.00	-660,000.00
	HAP Totals:	51,098,900.00	0.00	51,098,900.00	2,660,710.00	48,438,190.00
HBU 5031	Interfund Transfer from General Fund	0.00	1,069,045.00	1,069,045.00	1,069,045.00	0.00
	HBU Totals:	0.00	1,069,045.00	1,069,045.00	1,069,045.00	0.00
HSS 3297.000	Smart Schools State Sources	613,868.55	0.00	613,868.55	367,196.55	246,672.00
	HSS Totals:	613,868.55	0.00	613,868.55	367,196.55	246,672.00
TC 2770	Other Revenues	0.00	0.00	0.00	236,453.96	-236,453.96
TC 2770.44	Taxes Collected - Wood Library	0.00	0.00	0.00	771,000.00	-771,000.00
	TC Totals:	0.00	0.00	0.00	1,007,453.96	-1,007,453.96
V 2401	Interest & Earnings	0.00	0.00	0.00	4,810.28	-4,810.28
V 2710	Premium on BANs/Bonds	0.00	0.00	0.00	346,572.70	-346,572.70
	V Totals:	0.00	0.00	0.00	351,382.98	-351,382.98

Canandaigua City School District

Revenue Status Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
Grand Totals:		142,063,388.36	1,163,012.50	143,226,400.86	92,293,673.14	50,932,727.72

Canandaigua City School District

Appropriation Status Summary Report By Object From 7/1/2021 To 6/30/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
100	Instructional Salary	*	16,271.00	0.00	16,271.00	3,421.00	0.00	12,850.00
120	Instructional Salary	*	7,722,877.00	-16,128.12	7,706,748.88	7,380,768.23	0.00	325,980.65
121	Instructional Salary	*	375,230.00	0.00	375,230.00	317,989.90	0.00	57,240.10
122	Instructional Salary	*	8,786.00	0.00	8,786.00	297.25	0.00	8,488.75
129	Instructional Salary	*	7,218.00	1,148.00	8,366.00	4,735.50	0.00	3,630.50
130	Instructional Salary	*	9,023,236.00	0.00	9,023,236.00	8,689,984.83	0.00	333,251.17
140	Instructional Salary Substitutes	*	773,750.00	19,000.00	792,750.00	775,734.32	0.00	17,015.68
141	Instructional Salary	*	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
150	Instructional Salary	*	11,028,175.00	-22,397.25	11,005,777.75	10,229,273.29	0.00	776,504.46
151	Instructional Salary	*	9,500.00	-1,500.00	8,000.00	4,451.82	0.00	3,548.18
160	Non-Instructional Salary	*	9,397,258.00	17,842.37	9,415,100.37	8,823,017.12	0.00	592,083.25
200	Equipment	*	443,618.00	-13,799.13	429,818.87	306,124.85	80,449.75	43,244.27
220	Computer Hardware	*	132,600.00	203,354.29	335,954.29	321,332.11	0.00	14,622.18
400	Contractual	*	3,105,205.00	607,859.24	3,713,064.24	2,713,025.44	347,083.22	652,955.58
415		*	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
450	Supplies	*	1,556,840.00	227,560.26	1,784,400.26	1,563,031.51	32,046.96	189,321.79
460	Computer Software	*	119,547.00	-18,210.13	101,336.87	80,982.52	8,994.08	11,360.27
470	Tuition	*	1,533,850.00	20,000.00	1,553,850.00	1,171,130.63	7,831.80	374,887.57
480	Textbooks	*	214,222.00	3,712.28	217,934.28	159,470.63	39,257.30	19,206.35
490	BOCES	*	8,709,538.00	-537,173.93	8,172,364.07	7,092,148.67	0.00	1,080,215.40
600	Principal	*	3,715,000.00	272,128.00	3,987,128.00	3,987,128.00	0.00	0.00
700	Interest	*	772,506.00	-216,337.74	556,168.26	555,140.48	0.00	1,027.78
800	Employee Benefits	*	20,332,851.00	-38,000.26	20,294,850.74	18,954,673.38	0.00	1,340,177.36
900	Interfund Transfers	*	305,000.00	3,069,045.00	3,374,045.00	3,328,838.91	0.00	45,206.09
Fund ATotals:			79,330,078.00	3,578,102.88	82,908,180.88	76,462,700.39	515,663.11	5,929,817.38
160	Non-Instructional Salary	*	426,700.00	461.81	427,161.81	405,320.52	0.00	21,841.29
200	Equipment	*	50,000.00	-48,806.85	1,193.15	0.00	0.00	1,193.15
400	Contractual	*	508,800.00	90,416.52	599,216.52	583,624.61	0.00	15,591.91
450	Supplies	*	51,000.00	44,075.01	95,075.01	87,295.32	0.00	7,779.69
490		*	50,000.00	-690.94	49,309.06	49,309.06	0.00	0.00
800	Employee Benefits	*	248,600.00	-13,455.55	235,144.45	180,425.77	0.00	54,718.68
Fund CTotals:			1,335,100.00	72,000.00	1,407,100.00	1,305,975.28	0.00	101,124.72

Canandaigua City School District

Appropriation Status Summary Report By Object From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
400	*	0.00	0.00	0.00	168,889.21	0.00	-168,889.21
	Fund CMTotals:	0.00	0.00	0.00	168,889.21	0.00	-168,889.21
150	*	2,285.00	260.00	2,545.00	706.25	0.00	1,838.75
450	*	6,608.25	-260.00	6,348.25	1,115.32	740.00	4,492.93
	Fund F3ETotals:	8,893.25	0.00	8,893.25	1,821.57	740.00	6,331.68
150	*	0.00	0.00	0.00	0.00	0.00	0.00
450	*	9,421.20	0.00	9,421.20	7,981.20	0.00	1,440.00
	Fund F3ITotals:	9,421.20	0.00	9,421.20	7,981.20	0.00	1,440.00
150	*	2,236,085.00	-91,000.00	2,145,085.00	496,610.47	0.00	1,648,474.53
160	*	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
200	*	0.00	6,506.60	6,506.60	6,506.60	0.00	0.00
400	*	326,060.00	92,600.00	418,660.00	113,920.00	0.00	304,740.00
450	*	346,335.00	-8,106.60	338,228.40	46,216.31	11,877.06	280,135.03
800	*	622,064.00	0.00	622,064.00	142,787.18	0.00	479,276.82
	Fund FARTotals:	3,560,544.00	0.00	3,560,544.00	806,040.56	11,877.06	2,742,626.38
150	*	2,070,800.00	0.00	2,070,800.00	791,300.18	0.00	1,279,499.82
160	*	15,000.00	0.00	15,000.00	33,853.05	0.00	-18,853.05
400	*	149,361.00	0.00	149,361.00	67,450.00	0.00	81,911.00
450	*	346,250.00	0.00	346,250.00	206,433.33	1,687.56	138,129.11
800	*	504,747.00	0.00	504,747.00	249,069.24	0.00	255,677.76
	Fund FCRTotals:	3,086,158.00	0.00	3,086,158.00	1,348,105.80	1,687.56	1,736,364.64
200	*	458,306.70	0.00	458,306.70	447,156.70	0.00	11,150.00
	Fund FECTotals:	458,306.70	0.00	458,306.70	447,156.70	0.00	11,150.00
150	*	28,596.15	0.00	28,596.15	28,596.15	0.00	0.00
800	*	14,614.22	0.00	14,614.22	14,614.22	0.00	0.00
	Fund FELTotals:	43,210.37	0.00	43,210.37	43,210.37	0.00	0.00

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
450		*	11,980.00	0.00	11,980.00	0.00	0.00	11,980.00
	Fund FHLTotals:		11,980.00	0.00	11,980.00	0.00	0.00	11,980.00
150	Instructional Salary	*	292,833.18	-19,269.34	273,563.84	273,561.66	0.00	2.18
200	Equipment	*	30,200.00	0.00	30,200.00	8,100.00	0.00	22,100.00
400	Contractual	*	27,837.00	5,620.00	33,457.00	10,676.65	878.00	21,902.35
450	Supplies	*	72,407.99	1,263.44	73,671.43	46,217.75	1,568.02	25,885.66
800	Employee Benefits	*	50,418.00	20,553.34	70,971.34	70,971.34	0.00	0.00
	Fund FIATotals:		473,696.17	8,167.44	481,863.61	409,527.40	2,446.02	69,890.19
150	Instructional Salary	*	706,336.00	-39,097.27	667,238.73	667,238.73	0.00	0.00
160	Non-Instructional Salary	*	167,803.00	-199.11	167,603.89	167,603.89	0.00	0.00
400	Contractual	*	80,612.00	-7,475.00	73,137.00	73,137.00	0.00	0.00
800	Employee Benefits	*	1,688.00	46,771.38	48,459.38	48,459.38	0.00	0.00
	Fund FIBTotals:		956,439.00	0.00	956,439.00	956,439.00	0.00	0.00
160	Non-Instructional Salary	*	18,688.00	-0.40	18,687.60	18,687.60	0.00	0.00
400	Contractual	*	9,873.00	0.00	9,873.00	9,873.00	0.00	0.00
450	Supplies	*	1,779.00	-1,779.00	0.00	0.00	0.00	0.00
800	Employee Benefits	*	0.00	1,779.40	1,779.40	1,779.40	0.00	0.00
	Fund FICTotals:		30,340.00	0.00	30,340.00	30,340.00	0.00	0.00
400	Contractual	*	8,412.73	2,206.90	10,619.63	0.00	0.00	10,619.63
450	Supplies	*	1,224.00	0.00	1,224.00	0.00	0.00	1,224.00
	Fund FIDTotals:		9,636.73	2,206.90	11,843.63	0.00	0.00	11,843.63
150		*	127,242.00	0.00	127,242.00	10,339.50	0.00	116,902.50
800		*	52,486.00	0.00	52,486.00	4,432.62	0.00	48,053.38
	Fund FIETotals:		179,728.00	0.00	179,728.00	14,772.12	0.00	164,955.88
150		*	17,000.00	0.00	17,000.00	0.00	0.00	17,000.00
800		*	3,010.00	0.00	3,010.00	0.00	0.00	3,010.00
	Fund FIFTotals:		20,010.00	0.00	20,010.00	0.00	0.00	20,010.00

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Appropriation Status Summary Report By Object From 7/1/2021 To 6/30/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
150	Instructional Salary	*	82,226.00	-2,812.00	79,414.00	79,414.00	0.00	0.00
400	Contractual	*	1,789.50	2,812.00	4,601.50	520.00	0.00	4,081.50
460	Travel	*	1,028.00	0.00	1,028.00	1,003.48	0.00	24.52
800	Employee Benefits	*	6,075.00	0.00	6,075.00	6,075.00	0.00	0.00
Fund FII Totals:			91,118.50	0.00	91,118.50	87,012.48	0.00	4,106.02
150	Instructional Salary	*	18,518.50	16,944.00	35,462.50	35,448.00	0.00	14.50
400	Contractual	*	10,361.00	0.00	10,361.00	7,500.00	0.00	2,861.00
450	Supplies	*	19,872.97	0.00	19,872.97	1,270.14	0.00	18,602.83
Fund FIV Totals:			48,752.47	16,944.00	65,696.47	44,218.14	0.00	21,478.33
150	Instructional Salary	*	80,000.00	0.00	80,000.00	79,620.00	0.00	380.00
160	Non-Instructional Salary	*	142,000.00	-21,253.01	120,746.99	116,102.95	0.00	4,644.04
400	Contractual	*	18,000.00	18,726.27	36,726.27	36,100.02	0.00	626.25
450	Supplies	*	20,500.00	-20,000.00	500.00	135.60	0.00	364.40
470	Tuition	*	125,000.00	0.00	125,000.00	111,603.05	0.00	13,396.95
490		*	325,000.00	0.00	325,000.00	253,896.00	0.00	71,104.00
800	Employee Benefits	*	50,000.00	22,526.74	72,526.74	69,624.64	0.00	2,902.10
Fund FSSTotals:			760,500.00	0.00	760,500.00	667,082.26	0.00	93,417.74
150		*	13,120.00	0.00	13,120.00	11,951.50	0.00	1,168.50
800		*	2,289.44	0.00	2,289.44	2,040.12	0.00	249.32
Fund FSTTotals:			15,409.44	0.00	15,409.44	13,991.62	0.00	1,417.82
150	Instructional Salary	*	200,239.00	0.00	200,239.00	200,239.00	0.00	0.00
160	Non-Instructional Salary	*	42,366.00	4,148.15	46,514.15	46,514.15	0.00	0.00
400	Contractual	*	462,000.00	-48,775.91	413,224.09	413,224.09	0.00	0.00
800	Employee Benefits	*	22,180.00	28,139.76	50,319.76	50,319.76	0.00	0.00
Fund FUPTotals:			726,785.00	-16,488.00	710,297.00	710,297.00	0.00	0.00
240		*	7,853.23	2,146.77	10,000.00	5,594.25	0.00	4,405.75
294		*	90,000.00	0.00	90,000.00	73,300.00	0.00	16,700.00
Fund H22Totals:			97,853.23	2,146.77	100,000.00	78,894.25	0.00	21,105.75

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
201	*	17,000.00	2,429,759.33	2,446,759.33	1,039,507.68	1,390,251.65	17,000.00
240	*	1,936,931.45	331,317.38	2,268,248.83	68,002.62	181,046.96	2,019,199.25
243	*	0.00	57,304.00	57,304.00	15,028.00	3,726.00	38,550.00
244	*	-1,290.00	318,017.50	316,727.50	16,752.37	301,265.13	-1,290.00
245	*	114,458.49	1,044,052.97	1,158,511.46	685,222.42	358,830.55	114,458.49
246	*	490,700.00	-77,935.31	412,764.69	100,300.55	43,741.12	268,723.02
253	*	26,609,278.00	-22,948,520.91	3,660,757.09	0.00	0.00	3,660,757.09
270	*	3,153,000.00	-1,428,000.00	1,725,000.00	0.00	0.00	1,725,000.00
293	*	0.00	23,783,738.63	23,783,738.63	8,718,466.09	14,723,141.73	342,130.81
294	*	0.00	13,409,139.24	13,409,139.24	5,017,982.70	8,380,193.54	10,963.00
295	*	0.00	1,796,301.10	1,796,301.10	755,902.74	1,032,569.36	7,829.00
296	*	0.00	4,931,050.55	4,931,050.55	1,648,462.85	3,272,176.70	10,411.00
297	*	0.00	1,864,187.00	1,864,187.00	931,057.41	662,603.59	270,526.00
Fund HAPTotals:		32,320,077.94	25,510,411.48	57,830,489.42	18,996,685.43	30,349,546.33	8,484,257.66
210	*	0.00	2,051,656.32	2,051,656.32	982,241.72	1,069,045.00	369.60
900	*	0.00	0.00	0.00	758.28	0.00	-758.28
Fund HBUTotals:		0.00	2,051,656.32	2,051,656.32	983,000.00	1,069,045.00	-388.68
241	*	0.00	0.00	0.00	0.00	0.00	0.00
245	*	41.05	-41.05	0.00	0.00	0.00	0.00
293	*	0.00	36,154.03	36,154.03	36,154.03	0.00	0.00
900	*	0.00	93.83	93.83	93.83	0.00	0.00
Fund HSBTotals:		41.05	36,206.81	36,247.86	36,247.86	0.00	0.00
200	*	537,894.36	0.00	537,894.36	367,196.55	0.00	170,697.81
400	*	75,974.19	0.00	75,974.19	0.00	0.00	75,974.19
Fund HSSTotals:		613,868.55	0.00	613,868.55	367,196.55	0.00	246,672.00
400	*	0.00	0.00	0.00	185,079.79	0.00	-185,079.79
440	*	0.00	0.00	0.00	771,000.00	0.00	-771,000.00
Fund TCTotals:		0.00	0.00	0.00	956,079.79	0.00	-956,079.79

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
	Grand Totals:	124,187,947.60	31,261,354.60	155,449,302.20	104,943,664.98	31,951,005.08	18,554,632.14

Winslow- Kelly Mariano's Therapy Dog



Deleted Date	Title	Author	Published
9/19/2022	Bad kitty goes to the vet	Bruel, Nick.	2016
9/19/2022	I did it, I'm sorry	Buehner, Caralyn.	1998
9/19/2022	If you're happy and you know it : eighteen story songs set to pictures	Weiss, Nicki.	1987
9/6/2022	Adventures in ancient Egypt	Bailey, Linda, 1948-	2000
9/6/2022	Alexis and the perfect recipe	Simon, Coco.	2011
9/6/2022	Amelia and Eleanor go for a ride	Ryan, Pam Muñoz.	1999
9/6/2022	Ancient Egyptian culture	Gleason, Katherine.	2006
9/6/2022	Animal talk : how animals communicate through sight, sound and smell	Kaner, Etta.	2002
9/6/2022	Ankylosaurus : the armored dinosaur	West, David, 1956-	2010
9/6/2022	Arabian horses	Rumsch, BreAnn, 1981-	2011
9/6/2022	Army camels : Texas ships of the desert	Fisher, Doris.	2013
9/6/2022	Ballerinas and what they do	Slegers, Liesbet.	2015
9/6/2022	Basketball jokes	Rothaus, James R.	1997
9/6/2022	Bats	Preszler, June, 1954-	2006
9/6/2022	The best book of gymnastics	Morley, Christine.	2003
9/6/2022	Bicycle safety	Raatma, Lucia.	2004
9/6/2022	Blue whales	Bjorklund, Ruth.	2014
9/6/2022	Blue whales	McDonald, Mary Ann.	1998
9/6/2022	BMX	Hamilton, John, 1959-	2015
9/6/2022	Bugs before time : prehistoric insects and their relatives	Camper, Cathy.	2002
9/6/2022	Bulldozers at work	Addison, D. R.	2009
9/6/2022	Bulldozers in action	Brady, Peter, 1944 Sept. 22-	2012
9/6/2022	Buses in action	Lassieur, Allison.	2012
9/6/2022	Camping	Seeberg, Tim.	2004
9/6/2022	Can we save the tiger?	Jenkins, Martin, 1959-	2011
9/6/2022	Can we share the world with tigers?	Wells, Robert E.	2012
9/6/2022	Captain Underpants and the big, bad battle of the Bionic Booger Boy. Part 2, The revenge of the ridiculous robo-boogers : the seventh epic novel	Pilkey, Dav, 1966-	2019
9/6/2022	Captain Underpants and the invasion of the incredibly naughty cafeteria ladies from outer space (and the subsequent assault of the equally evil lunchr	Pilkey, Dav, 1966-	1999

9/6/2022	Captain Underpants and the terrifying return of Tippy Tinkletrousers : the ninth epic novel	Pilkey, Dav, 1966-	2012
9/6/2022	Care for a pet bunny	Harkins, Susan Sales.	2009
9/6/2022	Care for a pet hamster	Smalley, Carol Parenzan, 1960-	2010
9/6/2022	Clara : the (mostly) true story of the rhinoceros who dazzled kings, inspired artists, and won the hearts of everyone -- while she ate her way up and	McCully, Emily Arnold.	2016
9/6/2022	Clever camouflage	Pryor, Kimberley Jane.	2010
9/6/2022	Coast Guard boats	Randolph, Joanne.	2008
9/6/2022	Cool cards : creatng fun and fascinating collections!	Hanson, Anders, 1980-	2007
9/6/2022	Coyotes	Swanson, Diane, 1944-	2002
9/6/2022	Cranes at work	Addison, D. R.	2009
9/6/2022	Dangerous creatures	Wilkes, Angela.	2003
9/6/2022	Diary of a wimpy kid : hard luck	Kinney, Jeff.	2013
9/6/2022	Diary of a wimpy kid : old school	Kinney, Jeff.	2015
9/6/2022	Diary of a wimpy kid : Rodrick rules	Kinney, Jeff.	2008
9/6/2022	Diary of a wimpy kid : the last straw	Kinney, Jeff.	2009
9/6/2022	Diary of a wimpy kid : the long haul	Kinney, Jeff.	2014
9/6/2022	Diary of a wimpy kid : the ugly truth	Kinney, Jeff.	2010
9/6/2022	Dinosaur eggs	Gray, Susan Heinrichs.	2007
9/6/2022	Dirt bikes	Tieck, Sarah, 1976-	2010
9/6/2022	Dog Man	Pilkey, Dav, 1966-	2016
9/6/2022	Dog Man : Brawl of the Wild: Dog Man #6	Pilkey, Dav,	2018
9/6/2022	Dragons	Doeden, Matt.	2020
9/6/2022	Ducks	Mitchell, Melanie S.	2003
9/6/2022	Eating well	Gogerly, Liz.	2009
9/6/2022	An egg is quiet	Aston, Dianna Hutts.	2006
9/6/2022	Exploring space with an astronaut	Murphy, Patricia J., 1963-	2004
9/6/2022	Farm machinery	Stone, Lynn M.	2002
9/6/2022	Find out about astronomy : with 13 projects and over 240 pictures	Kerrod, Robin.	2012
9/6/2022	Fire dogs	Latham, Donna.	2006
9/6/2022	Flying brown pelicans	Welsbacher, Anne, 1955-	1999
9/6/2022	Foxes	Richardson, Adele, 1966-.	2006
9/6/2022	Freight trains in action	Richardson, Adele, 1966-	2012

9/6/2022	Geckos	Marsico, Katie, 1980-	2014
9/6/2022	Gibbons	Armentrout, David, 1962-.	2008
9/6/2022	Golf in action	Sotzek, Hannelore, 1970-	2001
9/6/2022	The Green Berets	Besel, Jennifer M.	2011
9/6/2022	Guide dogs	McDaniel, Melissa, 1964-	2005
9/6/2022	Gully's travels	Seidler, Tor.	2008
9/6/2022	Gus & Gertie and the lucky charms	Nixon, Joan Lowery.	2001
9/6/2022	Gus & Gertie and the missing pearl	Nixon, Joan Lowery.	2000
9/6/2022	Hearing	Rius, María.	1985
9/6/2022	Hippopotamuses	Stewart, Melissa.	2002
9/6/2022	Horned lizards	Glaser, Jason.	2006
9/6/2022	Howler monkey	Ganeri, Anita, 1961-	2011
9/6/2022	Humvees	Piehl, Janet.	2006
9/6/2022	I wonder why snakes shed their skin and other questions about reptiles	O'Neill, Amanda.	2011
9/6/2022	I wonder why the dinosaurs died out and other questions about extinct and endangered animals	Charman, Andy.	2013
9/6/2022	--If you lived in the days of the knights	McGovern, Ann.	2001
9/6/2022	In the rainforest	Duke, Kate,	2014
9/6/2022	Inside the US Air Force	Boothroyd, Jennifer, 1972-	2017
9/6/2022	Jackrabbits	Townsend, Emily Rose.	2004
9/6/2022	Katie and the cupcake cure	Simon, Coco.	2011
9/6/2022	The kids' guide to projects for your pet	Green, Gail.	2012
9/6/2022	King Tut	Harkins, Susan Sales.	2009
9/6/2022	Kitty riddles	Hall, Katy.	2000
9/6/2022	Knights in shining armor	Gibbons, Gail.	1995
9/6/2022	Knut : how one little polar bear captivated the world	told by Juliana, Isabella, and Craig Hatkoff, and Gerald R. Uhlich.	2007
9/6/2022	Ladybugs : red, fiery, and bright	Posada, Mia.	2002
9/6/2022	Lakes and rivers : a freshwater web of life	Johansson, Philip.	2008
9/6/2022	Lemurs	McDonald, Mary Ann.	1999
9/6/2022	Leopards	Welsbacher, Anne, 1955-	2000
9/6/2022	The life and times of the ant	Micucci, Charles.	2003
9/6/2022	Life of a dog	Hibbert, Clare, 1970-.	2004

9/6/2022	The little ballerina	Grindley, Sally.	1999
9/6/2022	The little prince	Sfar, Joann.	2010
9/6/2022	Look-alikes around the world	Steiner, Joan (Joan Catherine)	2007
9/6/2022	M2A2 Bradleys	David, Jack, 1968-	2009
9/6/2022	Machines go to work	Low, William.	2009
9/6/2022	Mallard ducks	Zemlicka, Shannon, 1971-	2004
9/6/2022	Math riddles	Ziefert, Harriet.	1997
9/6/2022	Meet the ancient Egyptians	Abbott, Simon, 1967-	2014
9/6/2022	Mesopotamia	Mayfield, Christine.	2009
9/6/2022	Mia in the mix	Simon, Coco.	2011
9/6/2022	Military dogs	Ruffin, Frances E.	2007
9/6/2022	Miniature horses	Van Cleaf, Kristin, 1976-	2006
9/6/2022	My baseball book	Gibbons, Gail.	2000
9/6/2022	My basketball book	Gibbons, Gail.	2000
9/6/2022	My tail is long and striped	Markovics, Joyce L.	2014
9/6/2022	Negro leagues : all-Black baseball by Emily Brooks	Driscoll, Laura.	2002
9/6/2022	Ocean magic	O'Neill, Michael Patrick.	2008
9/6/2022	Owen and Mzee : the language of friendship	Hatkoff, Isabella, Craig Hatkoff and Dr. Paula Kahumbu.	2007
9/6/2022	A pair of polar bears : twin cubs find a home at the San Diego Zoo	Ryder, Joanne.	2006
9/6/2022	Palomino horses	Rumsch, BreAnn, 1981-	2011
9/6/2022	Peeking underground	Kenney, Karen Latchana.	2016
9/6/2022	Pet rabbits	Barnes, Julia, 1955-	2007
9/6/2022	Police dogs	Ruffin, Frances E.	2005
9/6/2022	Pot-bellied pigs	Stone, Lynn M.	2002
9/6/2022	Potbellied pigs	Petrie, Kristin, 1970-.	2013
9/6/2022	Prairie dogs	Murphy, Patricia J., 1963-	2004
9/6/2022	Prickly porcupines	Zemlicka, Shannon, 1971-	2003
9/6/2022	Puffins climb, penguins rhyme	McMillan, Bruce.	2001
9/6/2022	Puffling patrol	Lewin, Ted.	2012
9/6/2022	Pumas	Welsbacher, Anne, 1955-	2000
9/6/2022	Rabbits and hares	Swanson, Diane, 1944-	2002
9/6/2022	Rhinoceroses	Stewart, Melissa.	2002

9/6/2022	Riddle-icious	Lewis, J. Patrick.	1996
9/6/2022	Riddle-iculous math	Holub, Joan.	2003
9/6/2022	Rodent rascals	Munro, Roxie.	2018
9/6/2022	Roughing it on the Oregon Trail	Stanley, Diane.	2000
9/6/2022	Scaly spotted feathered frilled : how do we know what dinosaurs really looked like?	Thimmesh, Catherine,	2013
9/6/2022	Sea horses	Stone, Lynn M.	2003
9/6/2022	Sea turtles	Rustad, Martha E. H. (Martha Elizabeth Hillman), 1975-	2001
9/6/2022	Shetland ponies	Rumsch, BreAnn, 1981-	2011
9/6/2022	"Shouldn't you be in school?"	Snicket, Lemony.	2014
9/6/2022	Sight	Rius, María.	1985
9/6/2022	Skateboarding	Vieregger, K. E., 1978-	2003
9/6/2022	Skateboards	Hughes, Morgan, 1957-	2004
9/6/2022	The skeletal system	Roza, Greg.	2012
9/6/2022	Skydiving dogs	Goldish, Meish.	2014
9/6/2022	Slithery snakes	Munro, Roxie.	2013
9/6/2022	Sloths	Stewart, Melissa.	2005
9/6/2022	Smell	Rius, María.	1985
9/6/2022	Snakes	Mitchell, Melanie (Melanie S.)	2003
9/6/2022	Soccer	Brown, Jonatha A.	2005
9/6/2022	Space heroes : amazing astronauts	Buckley, James, 1963-	2004
9/6/2022	Spacecraft	Hofer, Charles.	2008
9/6/2022	Spider monkeys	Franchino, Vicky.	2014
9/6/2022	Spinning spiders	Berger, Melvin.	2003
9/6/2022	Stars	Asselin, Kristine Carlson.	2011
9/6/2022	Subways in action	Lassieur, Allison.	2012
9/6/2022	The sun	Rustad, Martha E. H. (Martha Elizabeth Hillman), 1975-	2002
9/6/2022	Tarsiers	Petrie, Kristin, 1970-	2010
9/6/2022	Tarsiers in the dark	Eck, Thomas Van.	2013
9/6/2022	Taste	Rius, María.	1985
9/6/2022	Thoroughbred horses	Rumsch, BreAnn, 1981-	2011

9/6/2022	Touch	Rius, María.	1985
9/6/2022	Tow trucks in action	Schaefer, Lola M., 1950-	2012
9/6/2022	Tractors in action	Brady, Peter, 1944 Sept. 22-.	2012
9/6/2022	The United States Army	Green, Michael, 1952-	2013
9/6/2022	Water rescue dogs	Ruffin, Frances E.	2006
9/6/2022	We love school!	Janovitz, Marilyn.	2007
9/6/2022	Welcome to the world of orangutans	Swanson, Diane, 1944-	2004
9/6/2022	What has wide, padded feet and spits?	Kanner, Robert.	2008
9/6/2022	"When did you see her last?"	Snicket, Lemony.	2013
9/6/2022	"Who could that be at this hour?"	Snicket, Lemony.	2012
9/6/2022	"Who could that be at this hour?"	Snicket, Lemony.	2012
9/6/2022	Why does the sun set?	Hicks, Terry Allan.	2010
9/6/2022	"Why is this night different from all other nights?"	Snicket, Lemony.	2015
9/6/2022	The woman who outshone the sun : the legend of Lucia Zenteno = La mujer que brillaba mas aún que el sol : la leyenda de Lucia Zenteno	Cruz, Alejandro, d. 1987.	1991
9/6/2022	Woodpeckers	Townsend, Emily Rose.	2004
9/6/2022	Working dogs	Gregory, Josh.	2013
9/6/2022	The world's most amazing pyramids	Weil, Ann.	2012
9/6/2022	Wrinkle-faced bats	Murray, Julie, 1969-	2003
9/6/2022	Young magician : card tricks	Ho, Oliver.	2003
9/6/2022	Yummy riddles	Helmer, Marilyn.	2003

CANANDAIGUA CITY SCHOOL DISTRICT PHYSICAL EDUCATION PLAN

2022-2023



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Canandaigua City School District PE Plan

Demographics

The Canandaigua City School District is located in Upstate New York about 30 miles Southeast of Rochester in the heart of the beautiful Finger Lakes.

- ▶ **Total District Population: 26,997**
- ▶ **Total Student Enrollment: 3,391**

School Buildings, Grade Levels, Number of Students

- ▶ **Primary School: Grades UPK-2 (831)**
- ▶ **Elementary School: Grades 3-5 (736)**
- ▶ **Middle School: Grades 6-8 (676)**
- ▶ **Academy: Grades 9-12 (1089)**

**Note -Numbers as of September, 2022*

Canandaigua City School District Physical Education Plan

Physical Education Plan

Program Goals and Objectives: The Canandaigua City School District Physical Education Program is committed to teaching students about the importance of personal health and lifetime fitness. It is recognized that developing and practicing positive decision making in terms of personal fitness and wellness are inherent in leading a happy, healthy and productive life. A wide variety of activities are utilized to support sportsmanship and fair play, and the development of a physically educated student. Emphasis is placed on advancing mutual respect, understanding of individual differences, sportsmanship and fair play. The goals and objectives of the Canandaigua City School District Physical Education Program are to promote physical activity and the attainment of physical fitness and a desire to maintain physical fitness through life, attain competency in the management of the body and useful physical skills, emphasize safety practices, motivate expression and communication, promote individual and group understanding, provide knowledge and appreciation of physical activities, make each individual aware of the effect of physical activity upon the body, provide opportunities for exercise of pupil initiative, and reinforce basic learnings in other areas of the total school curriculum.

Required Instruction

Primary School (Grades K-2)

- ▶ PE every other day for 45 minutes (135 or 90 minutes)
- ▶ All classes co-ed

Elementary School (Grades 3-5)

- ▶ PE every other day for 45 minutes (135 or 90 minutes)
- ▶ All classes co-ed

Middle School (Grades 6-8)

- ▶ PE every other day for 40 minutes (200 minutes per two-week cycle)
- ▶ All classes co-ed activity dependent

Academy (Grades 9-12)

- ▶ PE every other day for 42 minutes (210 minutes per two-week cycle)
- ▶ All classes co-ed

Curriculum Design

The curriculum is "sequential" and specific skills and strategies are taught in multiple ways as kids move from grades K-12. The entire K-12 Curriculum is currently mapped on NY Learns, and shows connections to the learning standards at each level.

Attendance Policy

All students participate in Physical Education unless they have a note from the doctor excusing them from activity. Students who are excused from activity still remain a part of the Physical Education class and are assigned an alternate assignment for the duration of the time they are out of activity. At the K-8 level students must wear appropriate attire and footwear (students who forget their sneakers are given a pair to wear for class K-5) for Physical Education class but do not change for activity. At the 9-12 level students must wear appropriate attire and must change for activity.

Grading Policy

At the 6-12 level, students are graded on participation, effort, attendance and behavioral rubric. Students must be in appropriate attire to participate in class. Students also complete fitness assessments (PACER, Push-Up and Sit-Up tests) during the fall and spring.

At the K-2 level, students are assessed on specific movement skills and at the 3-5 level, students are assessed on specific units. Each area is graded on a 1-3 rubric scale. Students also complete fitness assessments (PACER, Push-Up and Sit-Up tests) during the fall and spring.

Personnel

Students in grades K-12 only receive direct instruction in Physical Education taught by a certified Physical Education Teacher.

Facilities

The facilities K-12 are used by the Physical Education program, intramural program, interscholastic program, and by the community.

At the 9-12 complex there is a full-size gymnasium, full size fieldhouse, one small gymnasium, an eight-lane pool with separate diving pool, a fitness cardio center, weight room, and outdoor facilities including tennis courts, turf field, numerous playing fields, all-weather track and archery range.

At the 6-8 complex, there is one full size gymnasium, one small gymnasium, a fitness center, a fitness trail and outdoor fields.

At the K-5 complex, there are two full gymnasiums, two small gymnasiums, fitness trail and outdoor fields.

Administrative Procedures/Policies

- a. Fitness testing: Students K-12 are assessed using the Canandaigua PE Department designed PACER, Sit-Up and Push-Up tests.
- b. Class size and grouping:
Classes K-5 and 9-12 are grouped co-ed. Classes 6-8 are co-ed activity dependent. The class sizes for Kindergarten are 15-20 students and classes 1st-5th grade are 18-24 students. Classes 6-12 are currently limited at 30 students.
- c. Use of non-school facilities:
The Canandaigua City School District occasionally uses non-school facilities to enrich the opportunities for its students. We have used the Canandaigua Civic Center Ice Arena as well as a local bowling alley.
- d. Supplementary Personnel:
The Canandaigua City School District does support student teaching and student teachers are approved according to District procedures. In classes K-12 aides are utilized in a supportive manner.
- e. Summer School Program:
Summer school is offered only to students in grades 9-12 who have failed one or more semesters of Physical Education.
- f. Safety Practices:
The Canandaigua City School District is committed to providing a safe and healthy environment to all of its students. Students K-12 must wear appropriate attire including sneakers in Physical Education class. Students are not allowed to wear jewelry that may cause a safety concern. The equipment used for Physical Education classes is inspected by the Physical Education teachers.
- g. Alternative Physical Education options:
Alternative Physical Education options are rarely approved and are done so on an individual basis by the CALT and Counseling Center.

Athletics – Interscholastic Athletics

The Canandaigua City School District offers a comprehensive, diversified Interscholastic Athletic program. We offer 25 different sports and 80 teams involving grades 7-12. There are over 1,300 roster spots available to our students. Last year Canandaigua teams participated in over 1,500 contests.

Our student athletes and coaches work together to create a positive environment designed to foster good sportsmanship and the development of character.

Spectator Code of Behavior

It is the responsibility of the spectator to:

- ▶ Keep cheering positive. There should be no profanity or degrading comments or gestures.
- ▶ Avoid actions which offend visiting teams, individual players or referees.
- ▶ Show appreciation of good play by both teams.
- ▶ Do not approach coaches during or following contests to discuss issues of concern.
 - ✓ Violations of this code of behavior will be reviewed by the Athletic Director and/or Superintendent and penalties may be invoked, which may include expulsion from school activities and events.
- ▶ Be Loud.....Be Proud.....Be Positive

School Guidelines for Athletes

Attendance-A student athlete must be in attendance by the end of 2nd period of his/her regular classes in order to participate in practice and/or compete in a contest, unless legally excused by the Principal or Athletic Director.

Truancies/Other Disciplinary Actions-Any truancies or other disciplinary actions could jeopardize a student athlete's participation in practices and/or competitions.

Physical Education Participation-All athletes must participate in Physical Education class to be eligible for practice or competition. Failure to participate in Physical Education class will deny student athlete's participation. Student athletes should consult the coach and/or the physical education teacher with any concerns.

The Canandaigua Community supports and agrees to abide by the NYSPHSAA Code of Ethics.

- ▶ To emphasize good sportsmanship, conduct and fair play.
- ▶ To eliminate all possibilities to destroy the best values of the game.
- ▶ To stress the rules and values of playing the game fairly.
- ▶ To show courtesy to visiting opponents, spectators, and officials.
- ▶ To establish a friendly relationship between visitors and hosts.
- ▶ To respect the judgment of officials.
- ▶ To achieve an understanding and acceptance of sportsmanship and standards of eligibility.
- ▶ To encourage leadership and good judgment.
- ▶ To recognize the physical, mental, moral, social and emotional well-being athletics promotes in individuals.
- ▶ To remember that an athletic contest is only a game, not a matter of life or death.



MISSION STATEMENT OF THE PHYSICAL EDUCATION DEPARTMENT

The mission of the Physical Education Department is to play an essential role in the development of students by engaging in and understanding the importance of personal health, lifetime fitness, recreation and sport through necessary physical, social, emotional and cognitive skills.

New York State Learning Standards

Standard 1

Demonstrates competency in a variety of motor skills and movement patterns.

Standard 2

Applies knowledge of concepts, principles, strategies and tactics related to movement and performance.

Standard 3

Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness.

Standard 4

Exhibits responsible personal and social behavior that respects self and others.

Standard 5

Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression.

Standard 6

Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness.

CANANDAIGUA PRIMARY (K-2)

K-2 Physical Education Grading Rubric

<i>FALL</i>	<i>WINTER</i>	<i>SPRING</i>
Kicking	Hopping/Skipping	Throwing
Fitness Testing	Gallop	Fitness Testing
Behavior	Behavior	Behavior

K-2 Physical Education Program

<i>SOCIAL SKILL DEVELOPMENT</i>	<i>INDIVIDUAL SKILL DEVELOPMENT</i>	<i>TEAM GAMES/SPORTS</i>	<i>WELLNESS/ FITNESS</i>
Dance	Kicking	Soccer	Circuit
Cooperative - Games	Throwing	T-ball	Obstacle- Course
Parachute	Striking	Kickball	Plyos
Seasonal- Games	Catching	Lawn Games	Fun Run
	Dribbling	Floor Hockey	Pacer Test
	Balance	Cooperative Games	Sit-Ups
	Spatial- Awareness	Parachute	Push-Ups
	Pathways		Nutrition
	Gymnastics- Skills		Rock- Climbing
	Locomotor- Movements		Jump Rope
	Orienteering		
	Bowling		
	Frisbee		



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Standard 6

Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness.

CANANDAIGUA ELEMENTARY (3-5)

Physical Education Grading Rubric

<i>FALL</i>	<i>WINTER</i>	<i>SPRING</i>
Team/Individual Sports	Gymnastics	Team/Individual Sports
Cooperative Games	Dance/Rhythmic Movement	Aquatics
Fitness Tests	Cooperative Games	Fitness Tests
Attitude & Effort	Attitude & Effort	Attitude & Effort

3-5 Physical Education Program

<i>SOCIAL SKILL DEVELOPMENT</i>	<i>INDIVIDUAL SKILL DEVELOPMENT</i>	<i>TEAM GAMES/SPORTS</i>	<i>WELLNESS/ FITNESS</i>
Orienteering	Gymnastics	Soccer	Rock Wall
Rec Games	Wrestling	Football	Nutrition
Cooperative Games	Track and Field	Team Handball	Kids Heart Challenge
Dance/Rhythmic Movements	Bowling	Floor Hockey	Fitness Trail
Aquatics		Basketball	PACER
Speed Stacks		Volleyball	Push-ups
Project Adventure		Lacrosse	Sit-ups
		Kickball	Circuit Training
		Baseball	Fitness Fun Week
		Softball	Field Day



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Standard 1

Demonstrates competency in a variety of motor skills and movement patterns.

Standard 2

Applies knowledge of concepts, principles, strategies and tactics related to movement and performance.

Standard 3

Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness.

Standard 4

Exhibits responsible personal and social behavior that respects self and others.

Standard 5

Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression.

Standard 6

Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness.

CANANDAIGUA MIDDLE (6-8)

6-8 Physical Education Grading Rubric

RESPONSIBILITY=Enters class and leaves class on time. Changes for PE. **(+1)**
BEHAVIOR=Acts safely and follows all instruction without disruption. **(+1)**
POOR PARTICIPATION = Gives minimal effort during activity. **(+1)**
AVERAGE PARTICIPATION = Gives average effort during activity. **(+2)**
MAXIMUM PARTICIPATION = Gives maximum effort during activity. **(+3)**

6-8 Physical Education Program

<i>SOCIAL SKILL DEVELOPMENT</i>	<i>INDIVIDUAL SKILL DEVELOPMENT</i>	<i>TEAM GAMES/SPORTS</i>	<i>WELLNESS/ FITNESS</i>
Project Adventure	Swim	Soccer	Weight
Dance	Tennis	Football	Training
Cooperative	Wrestling	Handball	Yoga
Games	Frisbee	Floor Hockey	Fitness
	Golf	Basketball	Testing
		Volleyball	
		Softball	



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CANANDAIGUA ACADEMY (9-12)

9-12 Physical Education Grading Rubric

RESPONSIBILITY=Enters class and leaves class on time. Changes for PE. **(+1)**
BEHAVIOR=Acts safely and follows all instruction without disruption. **(+1)**
POOR PARTICIPATION = Gives minimal effort during activity. **(+1)**
AVERAGE PARTICIPATION = Gives average effort during activity. **(+2)**
MAXIMUM PARTICIPATION = Gives maximum effort during activity. **(+3)**

New York State Learning Standards

Standard 1

Demonstrates competency in a variety of motor skills and movement patterns.

Standard 2

Applies knowledge of concepts, principles, strategies and tactics related to movement and performance.

Standard 3

Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness.

Standard 4

Exhibits responsible personal and social behavior that respects self and others.

Standard 5

Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression.

Standard 6

Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness.

9-12 Physical Education Program

SOCIAL SKILL DEVELOPMENT	INDIVIDUAL SKILL DEVELOPMENT	TEAM GAMES/SPORTS	WELLNESS/ FITNESS
Lawn Games	Swimming	Soccer	Snow Shoeing
	Tennis	Football	Biking
	Golf	Handball	Circuit Training
	Archery	Hockey	Functional
	Badminton	Basketball	Fitness
	Pickle Ball	Volleyball	Weight Lifting
	Shelter Building	Ultimate Frisbee	Yoga
	Table Tennis	Softball	

Canandaigua Primary (K-2)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
SOCIAL SKILL DEVELOPMENT <ul style="list-style-type: none"> • Dance • Cooperative Games • Parachute • Seasonal Games 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative skills. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative skills in dance, movement, and rhythmic activities. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative movement skills. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative movement skills. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates a combination of movement concepts into simple travel. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Explains the effects of physical activity on the body. ✓ Explains how health-enhancing behaviors influence overall wellness. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Identifies responsible personal behavior and responds appropriately to feedback in physical activity settings. ✓ Identifies the importance of personal and social responsibility in physical activity settings. ✓ Identifies strategies to reinforce positive decisions in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Identifies reasons physical activity skills are potentially challenging. ✓ Identifies physical activities that provide opportunities for self-expression. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Identifies community resources that are available for participation in physical activity.

Canandaigua Primary (K-2)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
FITNESS/ WELLNESS <ul style="list-style-type: none"> • Circuit • Obstacle Course • Plyos • Fun Run • PACER Test • Sit-Up Test • Push-Up Test • Nutrition • Rock Climbing • Jump Rope 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative skills. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative skills in dance, movement, and rhythmic activities. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative movement skills. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative movement skills. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates a combination of movement concepts into simple travel. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Explains the effects of physical activity on the body. ✓ Explains how health-enhancing behaviors influence overall wellness. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Identifies responsible personal behavior and responds appropriately to feedback in physical activity settings. ✓ Identifies the importance of personal and social responsibility in physical activity settings. ✓ Identifies strategies to reinforce positive decisions in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Identifies reasons physical activity skills are potentially challenging. ✓ Identifies physical activities that provide opportunities for self-expression. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Identifies community resources that are available for participation in physical activity.

Canandaigua Primary (K-2)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
<p>TEAM SPORTS</p> <ul style="list-style-type: none"> • Soccer • T-Ball • Kickball • Lawn Games • Floor Hockey • Cooperative Games • Parachute 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative skills. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative skills in dance, movement, and rhythmic activities. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative movement skills. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative movement skills. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates a combination of movement concepts into simple travel. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Explains the effects of physical activity on the body. ✓ Explains how health-enhancing behaviors influence overall wellness. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Identifies responsible personal behavior and responds appropriately to feedback in physical activity settings. ✓ Identifies the importance of personal and social responsibility in physical activity settings. ✓ Identifies strategies to reinforce positive decisions in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Identifies reasons physical activity skills are potentially challenging. ✓ Identifies physical activities that provide opportunities for self-expression. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Identifies community resources that are available for participation in physical activity.

Canandaigua Primary (K-2)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
INDIVIDUAL SKILLS <ul style="list-style-type: none"> • Kicking • Throwing • Striking • Catching • Dribbling • Balance • Spatial Awareness • Pathways • Gymnastics-Skills • Locomotor-Movement • Orienteering • Bowling • Frisbee 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative skills. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative skills in dance, movement, and rhythmic activities. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative movement skills. ✓ Demonstrates, in isolation, mature patterns of locomotor, non-locomotor, and manipulative movement skills. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates a combination of movement concepts into simple travel. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Explains the effects of physical activity on the body. ✓ Explains how health-enhancing behaviors influence overall wellness. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Identifies responsible personal behavior and responds appropriately to feedback in physical activity settings. ✓ Identifies the importance of personal and social responsibility in physical activity settings. ✓ Identifies strategies to reinforce positive decisions in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Identifies reasons physical activity skills are potentially challenging. ✓ Identifies physical activities that provide opportunities for self-expression. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Identifies community resources that are available for participation in physical activity.

Canandaigua Elementary (3-5)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
SOCIAL SKILL DEVELOPMENT <ul style="list-style-type: none"> • Orienteering • Rec Games • Cooperative Games • Dance/ Rhythmic Movements • Aquatics • Speed Stacks • Project Adventure 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in a variety of physical activities. ✓ Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in dance, movement, and rhythmic activities. ✓ Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills. ✓ Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in a variety of physical activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates maturing movement concepts, locomotor, and/or manipulative skills in a variety of physical activities. ✓ Demonstrates emerging forms of simple strategies, tactics, and communication in small-sided games and other physical activities. STANDARD 3 ✓ Explains the relationship between skill- and health-related fitness. ✓ Identifies personal habits related to health-enhancing behaviors. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Demonstrates respect for facilities and exhibits safe behaviors in physical activity settings. ✓ Uses communication skills and strategies that promote positive relationships in physical activity settings. ✓ Responds appropriately to personal and social behaviors in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Demonstrates respect for facilities and exhibits safe behaviors in physical activity settings. ✓ Identifies ways to overcome individual challenges in physical activities. ✓ Compares and contrasts different physical activities based on levels of enjoyment. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Describes how community resources could be used to support participation in a variety of physical activities.

Canandaigua Elementary (3-5)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
FITNESS/ WELLNESS <ul style="list-style-type: none"> • Nutrition • Jump Rope for Heart • Fitness Trail • PACER Test • Sit-Up Test • Push-Up Test • Circuit Training • Fitness Fun Week • Field Day 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in a variety of physical activities. ✓ Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in dance, movement, and rhythmic activities. ✓ Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills. ✓ Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in a variety of physical activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates maturing movement concepts, locomotor, and/or manipulative skills in a variety of physical activities. ✓ Demonstrates emerging forms of simple strategies, tactics, and communication in small-sided games and other physical activities. STANDARD 3 ✓ Explains the relationship between skill- and health-related fitness. ✓ Identifies personal habits related to health-enhancing behaviors. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Demonstrates respect for facilities and exhibits safe behaviors in physical activity settings. ✓ Uses communication skills and strategies that promote positive relationships in physical activity settings. ✓ Responds appropriately to personal and social behaviors in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Demonstrates respect for facilities and exhibits safe behaviors in physical activity settings. ✓ Identifies ways to overcome individual challenges in physical activities. ✓ Compares and contrasts different physical activities based on levels of enjoyment. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Describes how community resources could be used to support participation in a variety of physical activities.

Canandaigua Elementary (3-5)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
TEAM SPORTS <ul style="list-style-type: none"> Soccer Football Team Handball Floor Hockey Basketball Volleyball Lacrosse Kickball Baseball Softball 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> Demonstrates competency in a variety of motor skills and movement patterns. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. Exhibits responsible personal and social behavior that respects self and others. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. The physically literate individual exhibits responsible personal and social behavior that respects self and others. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> Sports Skills and Games 1.1 Dance, Movement, and Rhythmic Activities 1.2 Fitness Activities 1.3 Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> Movement Concepts 2.1 Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> Fitness Planning 3.1 Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> Self-awareness and management 4.1 Social awareness and relationship skills 4.2 Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> Overall Wellness 5.1 Challenge 5.2 Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> Personal and Community Resources 6.1 	<p>STANDARD 1</p> <ul style="list-style-type: none"> Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in a variety of physical activities. Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in dance, movement, and rhythmic activities. Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills. Demonstrates a mature combination of locomotor, non-locomotor, and manipulative skills in a variety of physical activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> Demonstrates maturing movement concepts, locomotor, and/or manipulative skills in a variety of physical activities. Demonstrates emerging forms of simple strategies, tactics, and communication in small-sided games and other physical activities. STANDARD 3 Explains the relationship between skill- and health-related fitness. Identifies personal habits related to health-enhancing behaviors. <p>STANDARD 4</p> <ul style="list-style-type: none"> Demonstrates respect for facilities and exhibits safe behaviors in physical activity settings. Uses communication skills and strategies that promote positive relationships in physical activity settings. Responds appropriately to personal and social behaviors in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> Demonstrates respect for facilities and exhibits safe behaviors in physical activity settings. Identifies ways to overcome individual challenges in physical activities. Compares and contrasts different physical activities based on levels of enjoyment. <p>STANDARD 6</p> <ul style="list-style-type: none"> Describes how community resources could be used to support participation in a variety of physical activities.

Canandaigua Middle School (6-8)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
SOCIAL SKILL DEVELOPMENT <ul style="list-style-type: none"> • Project Adventure • Dance • Cooperative Games 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 ✓ Careers 6.2 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates mature forms of specialized skills in a variety of games and sports. ✓ Demonstrates mature forms of specialized skills in dance, movement, and rhythmic activities. ✓ Demonstrates mature forms of specialized skills in a variety of fitness activities. ✓ Demonstrates mature forms of specialized skills in lifetime activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Applies movement concepts, locomotor, and/or manipulative skills in a variety of physical activities. ✓ Applies maturing forms of strategies, tactics, and communication independently in small-sided game play and other physical activities. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Applies the FITT principle to more than one health-related component of fitness. ✓ Evaluates the application of personal habits and strategies related to health-enhancing behaviors. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Applies rules and etiquette while accepting responsibility for individual improvement in physical activity settings. ✓ Demonstrates citizenship by respecting for diversity and including others in physical activity settings. ✓ Evaluates problem-solving skills and conflict resolution tactics in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Explains the connections between fitness and overall wellness. ✓ Evaluates strategies and solutions to a group physical activity challenge. ✓ Describes how enjoyment could be increased in self-selected physical activities. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Designs a physical activity outing that includes personal and community resources, supports, and overcomes barriers. ✓ Evaluates personal attributes as they relate to career options, physical activity, and fitness.

Canandaigua Middle School (6-8)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
FITNESS/ WELLNESS <ul style="list-style-type: none"> • Weight Lifting • Yoga • PACER Test • Sit-Up Test • Push-Up Test 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 ✓ Careers 6.2 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates mature forms of specialized skills in a variety of games and sports. ✓ Demonstrates mature forms of specialized skills in dance, movement, and rhythmic activities. ✓ Demonstrates mature forms of specialized skills in a variety of fitness activities. ✓ Demonstrates mature forms of specialized skills in lifetime activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Applies movement concepts, locomotor, and/or manipulative skills in a variety of physical activities. ✓ Applies maturing forms of strategies, tactics, and communication independently in small-sided game play and other physical activities. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Applies the FITT principle to more than one health-related component of fitness. ✓ Evaluates the application of personal habits and strategies related to health-enhancing behaviors. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Applies rules and etiquette while accepting responsibility for individual improvement in physical activity settings. ✓ Demonstrates citizenship by respecting for diversity and including others in physical activity settings. ✓ Evaluates problem-solving skills and conflict resolution tactics in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Explains the connections between fitness and overall wellness. ✓ Evaluates strategies and solutions to a group physical activity challenge. ✓ Describes how enjoyment could be increased in self-selected physical activities. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Designs a physical activity outing that includes personal and community resources, supports, and overcomes barriers. ✓ Evaluates personal attributes as they relate to career options, physical activity, and fitness.

Canandaigua Middle School (6-8)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
INDIVIDUAL SKILLS <ul style="list-style-type: none"> Swimming Tennis Wrestling Frisbee 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> Demonstrates competency in a variety of motor skills and movement patterns. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. Exhibits responsible personal and social behavior that respects self and others. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. The physically literate individual exhibits responsible personal and social behavior that respects self and others. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> Sports Skills and Games 1.1 Dance, Movement, and Rhythmic Activities 1.2 Fitness Activities 1.3 Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> Movement Concepts 2.1 Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> Fitness Planning 3.1 Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> Self-awareness and management 4.1 Social awareness and relationship skills 4.2 Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> Overall Wellness 5.1 Challenge 5.2 Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> Personal and Community Resources 6.1 Careers 6.2 	<p>STANDARD 1</p> <ul style="list-style-type: none"> Demonstrates mature forms of specialized skills in a variety of games and sports. Demonstrates mature forms of specialized skills in dance, movement, and rhythmic activities. Demonstrates mature forms of specialized skills in a variety of fitness activities. Demonstrates mature forms of specialized skills in lifetime activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> Applies movement concepts, locomotor, and/or manipulative skills in a variety of physical activities. Applies maturing forms of strategies, tactics, and communication independently in small-sided game play and other physical activities. <p>STANDARD 3</p> <ul style="list-style-type: none"> Applies the FITT principle to more than one health-related component of fitness. Evaluates the application of personal habits and strategies related to health-enhancing behaviors. <p>STANDARD 4</p> <ul style="list-style-type: none"> Applies rules and etiquette while accepting responsibility for individual improvement in physical activity settings. Demonstrates citizenship by respecting for diversity and including others in physical activity settings. Evaluates problem-solving skills and conflict resolution tactics in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> Explains the connections between fitness and overall wellness. Evaluates strategies and solutions to a group physical activity challenge. Describes how enjoyment could be increased in self-selected physical activities. <p>STANDARD 6</p> <ul style="list-style-type: none"> Designs a physical activity outing that includes personal and community resources, supports, and overcomes barriers. Evaluates personal attributes as they relate to career options, physical activity, and fitness.

Canandaigua Middle School (6-8)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
TEAM SPORTS <ul style="list-style-type: none"> • Soccer • Football • Handball • Floor Hockey • Basketball • Volleyball • Softball 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain ah health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Sports Skills and Games 1.1 ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 ✓ Careers 6.2 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates mature forms of specialized skills in a variety of games and sports. ✓ Demonstrates mature forms of specialized skills in dance, movement, and rhythmic activities. ✓ Demonstrates mature forms of specialized skills in a variety of fitness activities. ✓ Demonstrates mature forms of specialized skills in lifetime activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Applies movement concepts, locomotor, and/or manipulative skills in a variety of physical activities. ✓ Applies maturing forms of strategies, tactics, and communication independently in small-sided game play and other physical activities. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Applies the FITT principle to more than one health-related component of fitness. ✓ Evaluates the application of personal habits and strategies related to health-enhancing behaviors. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Applies rules and etiquette while accepting responsibility for individual improvement in physical activity settings. ✓ Demonstrates citizenship by respecting for diversity and including others in physical activity settings. ✓ Evaluates problem-solving skills and conflict resolution tactics in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Explains the connections between fitness and overall wellness. ✓ Evaluates strategies and solutions to a group physical activity challenge. ✓ Describes how enjoyment could be increased in self-selected physical activities. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Designs a physical activity outing that includes personal and community resources, supports, and overcomes barriers. ✓ Evaluates personal attributes as they relate to career options, physical activity, and fitness.

Canandaigua Academy (9-12)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
SOCIAL SKILL DEVELOPMENT <ul style="list-style-type: none"> • Project Adventure • Dance • Lawn Games 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 ✓ Careers 6.2 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates refined movement skills and creative expression by choreographing a dance or by giving a performance. ✓ Demonstrates proficiency and/or refines activity-specific movement skills in one or more fitness activities. ✓ Demonstrates proficiency and/or refines activity-specific movement skills in one or more lifetime activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates proficiency of movement concepts in a variety of physical activities. ✓ Demonstrates proficiency of strategies and tactics in a variety of physical activities. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Designs and implements personal fitness plans, addressing goals that incorporate basic training principles that influence lifelong physical activity and fitness. ✓ Designs and implements action plans which address health-enhancing behaviors that influence lifelong physical activity and fitness. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Evaluates positive character traits in physical activity settings. ✓ Evaluates the qualities of civility and citizenship in physical activity settings. ✓ Advocates for ethical decisions made in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Evaluates the lifelong health benefits of self-selected physical activities throughout their physical literacy journey. ✓ Evaluates the level of challenge of a self-selected physical activity. ✓ Evaluates the level of enjoyment of self-selected physical activities for lifelong participation. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Evaluates the validity of claims made by commercial products or programs to enhance physical performance, fitness, and overall wellness. ✓ Evaluates personal and community resources to explore career options related to physical activity and fitness.

Canandaigua Academy (9-12)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
FITNESS/ WELLNESS <ul style="list-style-type: none"> • Snow Shoeing • Biking • Circuit Training • Functional Fitness • Weight Lifting • Yoga 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 ✓ Careers 6.2 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates refined movement skills and creative expression by choreographing a dance or by giving a performance. ✓ Demonstrates proficiency and/or refines activity-specific movement skills in one or more fitness activities. ✓ Demonstrates proficiency and/or refines activity-specific movement skills in one or more lifetime activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates proficiency of movement concepts in a variety of physical activities. ✓ Demonstrates proficiency of strategies and tactics in a variety of physical activities. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Designs and implements personal fitness plans, addressing goals that incorporate basic training principles that influence lifelong physical activity and fitness. ✓ Designs and implements action plans which address health-enhancing behaviors that influence lifelong physical activity and fitness. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Evaluates positive character traits in physical activity settings. ✓ Evaluates the qualities of civility and citizenship in physical activity settings. ✓ Advocates for ethical decisions made in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Evaluates the lifelong health benefits of self-selected physical activities throughout their physical literacy journey. ✓ Evaluates the level of challenge of a self-selected physical activity. ✓ Evaluates the level of enjoyment of self-selected physical activities for lifelong participation. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Evaluates the validity of claims made by commercial products or programs to enhance physical performance, fitness, and overall wellness. ✓ Evaluates personal and community resources to explore career options related to physical activity and fitness.

Canandaigua Academy (9-12)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
INDIVIDUAL SKILLS <ul style="list-style-type: none"> Swimming Tennis Golf Archery Badminton Pickle Ball Shelter Building Table Tennis 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> Demonstrates competency in a variety of motor skills and movement patterns. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. Exhibits responsible personal and social behavior that respects self and others. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. The physically literate individual demonstrates knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. The physically literate individual exhibits responsible personal and social behavior that respects self and others. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 ✓ Careers 6.2 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates refined movement skills and creative expression by choreographing a dance or by giving a performance. ✓ Demonstrates proficiency and/or refines activity-specific movement skills in one or more fitness activities. ✓ Demonstrates proficiency and/or refines activity-specific movement skills in one or more lifetime activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates proficiency of movement concepts in a variety of physical activities. ✓ Demonstrates proficiency of strategies and tactics in a variety of physical activities. <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Designs and implements personal fitness plans, addressing goals that incorporate basic training principles that influence lifelong physical activity and fitness. ✓ Designs and implements action plans which address health-enhancing behaviors that influence lifelong physical activity and fitness. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Evaluates positive character traits in physical activity settings. ✓ Evaluates the qualities of civility and citizenship in physical activity settings. ✓ Advocates for ethical decisions made in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Evaluates the lifelong health benefits of self-selected physical activities throughout their physical literacy journey. ✓ Evaluates the level of challenge of a self-selected physical activity. ✓ Evaluates the level of enjoyment of self-selected physical activities for lifelong participation. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Evaluates the validity of claims made by commercial products or programs to enhance physical performance, fitness, and overall wellness. ✓ Evaluates personal and community resources to explore career options related to physical activity and fitness.

Canandaigua Academy (9-12)

Instructional Units	NYS Standards & National Standards	Curricular Strands	Learning Targets
TEAM SPORTS <ul style="list-style-type: none"> • Soccer • Football • Handball • Floor Hockey • Basketball • Volleyball • Ultimate Frisbee • Softball 	<p>NYS LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. Demonstrates competency in a variety of motor skills and movement patterns. 2. Applies knowledge of concepts, principles, strategies and tactics related to movement and performance. 3. Demonstrates the knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. Exhibits responsible personal and social behavior that respects self and others. 5. Recognizes the value of physical activity for overall wellness, enjoyment, challenge, and/or self-expression. 6. Recognizes career opportunities and manages personal and community resources related to physical activity and fitness to achieve and maintain overall wellness. <p>NATIONAL LEARNING STANDARDS:</p> <ol style="list-style-type: none"> 1. The physically literate individual demonstrate competency in a variety of motor skills and movement patterns. 2. The physically literate individual applies knowledge of concepts, principles, strategies and tactics related to the movement and performances. 3. The physically literate individual demonstrates knowledge and skills to achieve and maintain a health-enhancing level of physical activity and fitness. 4. The physically literate individual exhibits responsible personal and social behavior that respects self and others. 5. The physically literate individual recognizes the value of physical activity for health, enjoyment, challenge, self-expression and or social interaction. 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Dance, Movement, and Rhythmic Activities 1.2 ✓ Fitness Activities 1.3 ✓ Lifetime Activities 1.4 <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Movement Concepts 2.1 ✓ Strategies and Tactics 2.2 <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Fitness Planning 3.1 ✓ Additional Health-Enhancing Behaviors 3.2 <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Self-awareness and management 4.1 ✓ Social awareness and relationship skills 4.2 ✓ Responsible decision making 4.3 <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Overall Wellness 5.1 ✓ Challenge 5.2 ✓ Self-Expression/ Enjoyment 5.3 <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Personal and Community Resources 6.1 ✓ Careers 6.2 	<p>STANDARD 1</p> <ul style="list-style-type: none"> ✓ Demonstrates refined movement skills and creative expression by choreographing a dance or by giving a performance. ✓ Demonstrates proficiency and/or refines activity-specific movement skills in one or more fitness activities. ✓ Demonstrates proficiency and/or refines activity-specific movement skills in one or more lifetime activities. <p>STANDARD 2</p> <ul style="list-style-type: none"> ✓ Demonstrates proficiency of movement concepts in a variety of physical activities. <p>Demonstrates proficiency of strategies and tactics in a variety of physical activities.</p> <p>STANDARD 3</p> <ul style="list-style-type: none"> ✓ Designs and implements personal fitness plans, addressing goals that incorporate basic training principles that influence lifelong physical activity and fitness. ✓ Designs and implements action plans which address health-enhancing behaviors that influence lifelong physical activity and fitness. <p>STANDARD 4</p> <ul style="list-style-type: none"> ✓ Evaluates positive character traits in physical activity settings. ✓ Evaluates the qualities of civility and citizenship in physical activity settings. ✓ Advocates for ethical decisions made in physical activity settings. <p>STANDARD 5</p> <ul style="list-style-type: none"> ✓ Evaluates the lifelong health benefits of self-selected physical activities throughout their physical literacy journey. ✓ Evaluates the level of challenge of a self-selected physical activity. ✓ Evaluates the level of enjoyment of self-selected physical activities for lifelong participation. <p>STANDARD 6</p> <ul style="list-style-type: none"> ✓ Evaluates the validity of claims made by commercial products or programs to enhance physical performance, fitness, and overall wellness. ✓ Evaluates personal and community resources to explore career options related to physical activity and fitness.

CANANDAIGUA PRIMARY SCHOOL

Physical Education Grades K-2

Course Expectations

2022-2023

Mr. Mullen

Mr. Wallwork

Mr. Ceravolo

Mr. Giordano

The ultimate aim of our physical education program is to develop and educate children to their fullest capacities: physically, mentally, socially, and emotionally through unique game play and experiences that are interesting and fun. Discipline, cooperation, safety, sportsmanship, and organization are emphasized. Our kids meet two or three times per week, and each class is forty-five minutes in length.

A Physical Education grade will be on each of your child's classroom report cards. We assess fitness scores (push-ups, sit-ups and PACER), skill acquisition, behavior and effort. All grading rubrics can be found on our district's website. We also strongly encourage as much activity at home as much as possible to develop these areas of fitness.

PE Safety Rules:

- 1. Sneakers with closed-toes and a rubber sole must be worn during PE time. If a student forgets to wear shoes on a PE day, shoes will be available for them to change into.**
- 2. Children are not allowed to wear jewelry: including watches, rings, necklaces, earrings, and bracelets during physical education class.**
- 3. Children should wear appropriate clothing for movement activities to school on physical education class days. Pants/shorts are recommended to be worn to school for physical education.**
- 4. If your child cannot participate in physical education class for medical reasons, please send a doctor's note. Children with stitches, casts, and doctor's excuses are NOT allowed to participate in physical education until released by the doctor.**

Physical Education Curriculum

All Year:

- Safety
- Sportsmanship
- Physical fitness and exercise
- Cooperative play/Teamwork
- Problem solving activities
- The basics of leading a healthy/active lifestyle
- Nutrition basics

Fitness and Health:

- Pacer Pre-Test, Push-ups & Sit-ups
- Pre-Test Nutrition (Food Groups/My Plate/ Healthy Eating)
- Yoga
- Dance (Movement patterns and creative)
- Toe Kwon Do
- Jump rope - forward/backward
- Fitness Trail
- Climbing Wall
- Fitness Stations
- Adventure Trail/Obstacle Course
- Locomotor Skills- Skipping, jumping, hopping, galloping, leaping
- Gymnastics

Ball Sports:

- Football - Throwing, Punting, Catching, Station Work
- Soccer- Dribbling, Passing, Shooting, Goaltending, Station Work, Games
- Basketball- Dribbling, Passing, Shooting, Station Work, Games
- Volleyball - Volleying and Passing
- Tee-Ball- Fielding, Throwing, Catching, Running Bases, Striking a ball
- Kickball- Kicking and running the bases
- Floor Hockey- Stick-handling, passing, shooting, defense and offensive work
- Bowling- Rolling the ball, rules, and scorekeeping
- Crab Soccer- Kicking and strength

Cooperative Games:

- Parachute
- Poison Ball
- Seasonal Games
- Pin Ball
- Bear Traps
- Over/Under Relay Races
- Orienteering

CANANDAIGUA ELEMENTARY SCHOOL
PHYSICAL EDUCATION Grades 3-5

Course Expectations 2022-2023

<i>SKILLS UNIT:</i>	<i>DATE:</i>	<i>LESSONS</i>
Introduction/Rules/Playground	Sept.8 -13	2
Fitness Testing	Sept. 14-15	1
Recreational Games	Sept 19-27	3
Soccer	Sept 28-Oct 6	3
Orienteering/Archery	Oct 11-21	3
Fall Games/Seasonal	Oct 25-31	2
Wrestling	Nov 1-4	2
Gymnastics/Yoga	Nov 7-15	3
Nutrition Unit/Yoga	Nov 21-Nov 22	1
Speed Stacking	Nov 28-Dec 6	3
PACER/Dance	Dec 7-Dec 15	3
Winter/Seasonal Games	Dec 19-22	2
PACER/Hockey	Jan 3-18	4
Team Handball	Jan 19-25	2
Puberty Ed	Feb 3-6	1
Bowling	Feb 7-10	2
Fitness Fun Week	Feb 14-17	2
Basketball	Feb 27-Mar 9	4
Volleyball	March 13-23	4

Tentative Swim Dates:

Ward: Mar 27-April 24 -- 8-9 lessons

Sweet: April 25-May 16 -- 8-9 lessons

Marsh: May 18 - June 8 -- 8-9 lessons

Spring Units (Mar 27 - June 8): Scheduled differently with PE teachers around swim dates

Grading:

Elementary Students will be graded three times a year, once in November, March and June. This will be included in the school report card.

The November report card will include a behavior report along with a grade in team sports (Soccer/Football) and individual sports (Recreational Games, Orienteering, Fitness Scores).

The March report card will include a behavior report along with a grade in team sports (Hockey, Team Handball) and individual sports (Wrestling/Gymnastics/Dance).

The June Report card will include a behavior report along with a grade in team sports (Volleyball/Basketball/Softball/Lacrosse) and individual sports (Aquatics, Track & Field, Fitness Scores). Fitness scores will report student performance on assessments in the Pacer, Sit-Ups and Push-Ups.

*Please encourage your children to exercise and get involved in physical activities outside of the Physical Education setting. Exercise with them if you have the time.



Canandaigua Middle School

Physical Education

Course Outline and Expectations

Teachers & Contact Information:

- Beth Aparo - AparoB@canandaiguaschools.org - 585-396-3878
- Dave Nieman - NiemanD@canandaiguaschools.org - 585-396-3877
- Danielle Owdienko - OwdienkoD@canandaiguaschools.org - 585-396-3878
- Dale Werth - WerthD@canandaiguaschools.org - 585-396-3877

THE COURSE

PHYSICAL EDUCATION UNITS

Basketball	Football	Swimming	Wrestling
Cooperative Games	Handball	Team Games	
Dance	Project Adventure	Tennis	
Fitness Testing	Soccer	Volleyball	
Floor Hockey	Softball	Weight Training	

OBJECTIVES OF THE MIDDLE SCHOOL PHYSICAL EDUCATION PROGRAM

- To give students the opportunity to participate in a variety of team and individual sports.
- To develop self-confidence, self-respect and respect for others through sport activities.
- To develop students' appreciation of physical fitness and wellness.
- To promote sportsmanship and knowledge of how sport and physical activities relate to a healthy lifestyle.

REQUIRED COURSE MATERIALS

Students need to be prepared for class in proper clothing and sneakers as required by school policy to insure the safety of all students.

CLASSROOM POLICIES

- Students should not bring Chromebooks to locker rooms or the gym unless otherwise directed.
- Students should always respect the rights of others.
- Students should always give their best effort in class.
- Students who are not prepared for class may not be permitted to participate and will not earn points for class participation or responsibility.
- Students are always required to follow all school policies as stated in the student handbook.

- Parents of students who are in jeopardy of failing the grading period will be notified by progress reports.

COURSE ATTENDANCE POLICY

For the swimming unit ONLY, students are required to make-up missed or unexcused classes. Make-ups are offered after school during all 3 swimming sessions scheduled for the middle school. Students that are excused from class will be required to complete a worksheet during class to earn points.

GRADING POLICY

- Grades are issued 1st and 2nd quarter then averaged for a final 1st semester grade.
- Grades are issued 3rd and 4th quarter then averaged for a final 2nd semester grade.
- Students are given up to 5 daily participation points. 5 points are *only* earned when the student gives *exceptional* effort in warm-up, demonstrating the skills being taught, game play and any other part of class.
- Daily participation points are then added for a quarterly grade.

Responsibility— One point is earned when students comes to class prepared. Student enters class on time and leaves when directed and has changed into physical education attire properly. Zero points are given if a student is not prepared, is late, leaves early, does not participate or is not wearing physical education attire properly.

Class Participation— Three points are earned when student participates willingly in all aspects of physical education class with maximum effort during activities. Two points are earned when a student participates willingly in most aspects of physical education class with good effort during activities. One point is earned when a student needs to be reminded to participate in physical education class and gives minimal effort during activities. Zero Points are given if the student refuses to participate during physical education class. Female students will be allowed 1 missed swim class for menstruation with a parent note.

Behavior— One point is earned when students act safely during class while following all directions without disrupting instruction. Zero points are earned when a student does not act safely, does not follow directions, disrupts instruction during class or uses inappropriate language.

- Fitness testing score information will be sent with end of the year report cards. **STUDENTS WILL NOT BE GRADED ON FITNESS SCORES!**

CANANDAIGUA PERSONAL ELECTRONIC DEVICES POLICY

Canandaigua's purpose is to maintain an effective teaching and learning environment for everyone. Personal electronic devices may be utilized during academic settings for approved academic use only. Personal electronic devices include, but are not limited to, cell phones, tablets, earbuds, gaming systems, etc. Academic settings refer to, but are not limited to, classrooms, clinics, resource rooms, labs, assemblies, and field trips. If not being used for teacher approved academic purposes, personal electronic devices cannot be a classroom disruption. To avoid disruptions, personal electronic devices should be silenced, set to airplane mode or turned off, and put away on a daily basis upon entering an academic setting. Smart watches may be worn and will not cause disruptions as long as the pairing device is in the proper mode. Specifics on storage locations and settings are up to teacher discretion.

Personal electronic devices are not to be seen or used during the academic setting, unless permitted for instructional purposes. This means personal electronic devices must be put away in academic settings. Students who have their personal electronic devices out may be subject to disciplinary action for the following reasons: insubordination, invading someone's privacy, cyberbullying others, or using devices in a way that disrupts an academic setting. **Students may use their personal electronic devices appropriately before school, during study halls, between class periods, during lunch, and after school.**

If students are found in violation of this personal electronic device policy, the following will happen:

1st Violation - A warning will be given by the teacher. Teacher may reiterate the classroom policy.

2nd Violation - Student places personal electronic device in a teacher designated location and teacher will communicate home (Braves Square message, email, or call home to families).

3rd Violation - Disciplinary referral written to administration with past violations and interventions noted. Possible administrative interventions for repeat violations include:

- Students may have to turn their personal electronic device into the Main Office when they arrive at school, for certain periods, or the entire school day. They would then pick their personal electronic device up when the school day ends.
- If the parent/guardian does not consent to turning in the personal electronic device, then student will be assigned detention, extended detention, or ISS based on the level or frequency of disruption.
- Students may be referred to a class and/or recommended for professional help with their personal electronic device addiction.
- **Parents, if there is an emergency and you need to reach your student during the school day, you can call the Main Office at 585-396-3803.**

CANANDAIGUA ACADEMIC HONESTY POLICY

Cheating in school can come in many different forms:

- Copying another student's homework;
- Submitting another person's essay—or parts of another person's essay—as your own;
- Using a “cheat sheet” on a test or quiz;
- Obtaining answers for a test or quiz from a student in another class;
- Copying all or parts of an essay or project from a website;
- Purchasing a paper or other assignment from a website, another student, etc.;
- Using an online translator to complete foreign-language work;
- Copying another student's answers during a test or quiz;
- Other- It is your responsibility as a student to assume all assignments must be completed on your own unless your teacher indicates otherwise.

Teachers and administrators who catch students cheating will follow these procedures:

- School administration will be informed of the incident and teacher will provide evidence that a violation has occurred;
- Teacher and administrator will inform student;
- Teacher and administrator will inform parent / guardian of the violation via telephone;
- Teacher will submit a disciplinary referral as a means of documenting the violation;
- Teacher will assign a zero (0) for the assignment and may require the student to complete it again; however, the zero will remain as the assignment's final grade.

In addition to the above, students involved in extracurricular activities--sports, plays, musicals, etc.—will receive a consequence in these activities. Please see the Extracurricular Code of Conduct for a detailed breakdown of cheating-related suspensions.



Canandaigua Academy

Physical Education

Course Outline and Expectations

Mrs. Ellis	Elliss@Canandaiguaschools.org	396-3831
Mr. Welch	Welchj@Canandaiguaschools.org	396-3830
Mrs. Myers	Myersr1@canandaiguaschools.org	396-3831
Mr. Segbers	Segbersm@canandaiguaschools.org	396-3830
Mr. Scheemaker	Scheemakerd@Canandaiguaschools.org	396-3827

THE COURSE

“Exercise is not Only for Physical Fitness”

- Exercise not only makes you physically stronger, it will also make you more intelligent. Physical exercise may be one of the most effective and beneficial therapies widely available to everyone to elevate memory performance and helps to boost mental processing speed, memory retention and selective attention skills.
- How exercise boosts brain power? Physical exercise has affirmative effects on brain function on multiple ends, ranging from molecular to physiological level. Physical exercise improves the heart rate by which more oxygen gets pumped to the brain.
- Exercise has the ability to reduce inflammation and insulin resistance, stimulate the release of endorphins (growth factors) - chemicals responsible for the growth, survival and health of brain cells.
- Benefits of physical fitness to the brain boost your IQ and make you think better. Exercising your body is one of the best ways to boost your IQ and preserve it through old age. Exercise boosts blood supply to the brain which helps to give it the energy to think.
- Exercise helps in clear thinking; physical fitness can improve positive self-image and boost self-esteem. Due to the development of new brain cells, it helps to improve overall brain performance and promotes higher thinking, decision making, learning, etc...
- Exercise increases the brain volume in areas involved in executive processing and also enhances phonemic skills in children with reading difficulty. Prevents cognitive decline and sharpens the memory as people age.
- Also, physical exercise protects against mild cognitive impairment by improved development and survival of neurons, production of nerve protecting compounds and decreased risk of blood vessels and heart diseases.

Canandaigua Academy Physical Education Motto

R responsibility
E exercise
S sportsmanship
P positive
E enjoyment
C cooperation
T team

CLASSROOM POLICIES

- UNPREPARED FOR CLASS:
 - Students not properly prepared for class cannot participate and will receive no credit. Students have one week in which to make-up an unprepared class.
 - Students MUST come to class prepared (sneakers and PE attire).
 - Every student will be issued a PE locker.
- PROPER ATTIRE:
 - Athletic Clothing: Safely constructed athletic shoes with laces are required for class. No clothing with offensive language, drug, tobacco or alcohol terms will be allowed. Tank tops, spaghetti straps, tube tops are not allowed.
 - Swimsuits must be respectable suits for girls and regular swim trunks for boys.
 - The wearing of jewelry during Physical Education class is a safety hazard.
- Physical Education Teachers reserve the right to deem any clothing disruptive to the educational process and will direct the student to rectify the situation. The showing of any type of undergarment is unacceptable and students will be asked to rectify this situation or risk losing their participation points for the class.

Refer directly to “Student Dress Code” in the student handbook

- Extra-Curricular Code of Conduct states that in order for a student to participate in after school co-curricular he/she MUST participate in Physical Education Class that day.
- NURSE’S PASS:
 - Notes from home or doctor should be taken to the nurse before school or before PE class. She will issue a pass for the physical education teacher. You will be responsible for all information during class along with other written assignments. These classes can be made-up per make-up policy on page 2.
 - Medical Assignments: will be issued to those students with a Doctor’s Note, which when completed will make-up for the activity missed.
 - Non-Doctor’s Notes must be made-up during a make-up class. *Be sure to request from your Doctor which activities you may participate in while on medical leave from Physical Education activity.*
 - Students with long term excuses need a doctor’s note to release them back to participate in physical education.
- C.A.P.E. WILL NOT TOLERATE THE FOLLOWING:
 - Truancy, unsportsmanlike behavior, tardiness, leaving early, theft and unprepared for class. When possible, students who are not prepared will be issued clean physical education attire from PE staff. The lack of participation or the lack of focus on the class objective will result in the student not receiving full credit for the class. The use of vulgar language will be dealt with immediately and swiftly. Harassment of any kind is unacceptable before, during or after class. We urge you to notify your PE teacher ASAP if you witness or experience any form of harassment. Those found to be harassing other students will be dealt with swiftly and immediately by the administration. “Dignity for All Students Act”, in the Student Handbook.

COURSE ATTENDANCE POLICY

- Absence Policy: The 90% Academy Attendance Policy is also in place in Physical Education. A student must not exceed 5 class absences per semester. If a student exceeds this total, no course credit will be given. **If a student is NOT present in class, this is recorded as an absence.
- Tardy Policy (Late to class/ Leaving class early):

- Students late to class without a pass will lose class points (-2 Points). A 3rd tardy, and each subsequent tardy, will result in an administrative referral. Any student leaving class early will also be subject to losing class points.
- Truancy Policy: Truancies CANNOT BE MADE-UP.
- Make up policy: A student has an opportunity to make-up class absences. Student's MUST complete class make-ups before the end of each 5 week grading block to receive grade credit. A student making up class after the 5 week block will receive only Course Absences Credit (except in extenuating circumstances). Incomplete grades will be only given in extreme circumstances. [Long term circumstances will be dealt with through a teacher/student contract].
 - Class period make-ups; periods 1–9 and after school 2:30-3:00.
- Music Lesson Policy: A student must be in class for at least 20 minutes to receive credit for PE on days when students have lessons. If they are not in class for 20 minutes they will need to make up the PE class to receive credit.
- Field Trip Policy: Students get one “freebie” per grading period for field trips that occur during their PE class.

GRADING POLICY

- Course Grading
 - Physical Education is a semester course and is graded numerically from 100% to 0%. A student will be graded by quarter utilizing the Canandaigua Academy Physical Education Rubric (0-5 Scale). A student's final semester course grade will be calculated by averaging the two quarter grades. The physical education grade is included in a student's GPA. Successful completion of 8 semesters of Physical Education is a graduation requirement. The NYS Board of Regents and the Commissioner of Education require students to pass Physical Education every semester the student is enrolled in high school.
- COURSES of STUDY:
 - Team Sports
 - Indivi/dual
 - Outdoor Education
 - Performance and Personal Fitness

CANANDAIGUA ACADEMY PERSONAL ELECTRONIC DEVICES POLICY

Canandaigua Academy's purpose is to maintain an effective teaching and learning environment for everyone. Personal electronic devices may be utilized during academic settings for approved academic use only. Personal electronic devices include, but are not limited to, cell phones, tablets, earbuds, gaming systems, etc. Academic settings refer to, but are not limited to, classrooms, clinics, resource rooms, labs, assemblies, and field trips. If not being used for teacher approved academic purposes, personal electronic devices cannot be a classroom disruption. To avoid disruptions, personal electronic devices should be silenced, set to airplane mode or turned off, and put away on a daily basis upon entering an academic setting. Smart watches may be worn and will not cause disruptions as long as the pairing device is in the proper mode. Specifics on storage locations and settings are up to teacher discretion.

Personal electronic devices are not to be seen or used during the academic setting, unless permitted for instructional purposes. This means personal electronic devices must be put away in academic settings. Students who have their personal electronic devices out may be subject to disciplinary action for the following reasons: insubordination, invading someone's privacy, cyberbullying others, or using devices in a way that disrupts an academic setting. **Students may use their personal electronic devices appropriately before school, during study halls, between class periods, during lunch, and after school.**

If students are found in violation of this personal electronic device policy, the following will happen:

1st Violation - A warning will be given by the teacher. Teachers may reiterate the classroom policy.

2nd Violation - Student places personal electronic device in a teacher designated location and teacher will communicate home (Braves Square message, email, or call home to families).

3rd Violation - Disciplinary referral written to administration with past violations and interventions noted. Possible administrative interventions for repeat violations include:

- Students may have to turn their personal electronic device into the Main Office when they arrive at school, for certain periods, or the entire school day. They would then pick their personal electronic device up when the school day ends.
- If the parent/guardian does not consent to turning in the personal electronic device, then student will be assigned detention, extended detention, or ISS based on the level or frequency of disruption.
- Students may be referred to a class and/or recommended for professional help with their personal electronic device addiction.
- **Parents, if there is an emergency and you need to reach your student during the school day, you can call the Main Office at 585-396-3803.**

CANANDAIGUA ACADEMY ACADEMIC HONESTY POLICY

Cheating in school can come in many different forms:

- Copying another student's homework;
- Submitting another person's essay—or parts of another person's essay—as your own;
- Using a "cheat sheet" on a test or quiz;
- Obtaining answers for a test or quiz from a student in another class;
- Copying all or parts of an essay or project from a website;
- Purchasing a paper or other assignment from a website, another student, etc.;
- Using an online translator to complete foreign-language work;
- Copying another student's answers during a test or quiz;
- Other- It is your responsibility as a student to assume all assignments must be completed on your own unless your teacher indicates otherwise.

Teachers and administrators who catch students cheating will follow these procedures:

- School administration will be informed of the incident and teacher will provide evidence that a violation has occurred;
- Teacher and administrator will inform student;
- Teacher and administrator will inform parent / guardian of the violation via telephone;
- Teacher will submit a disciplinary referral as a means of documenting the violation;
- Teacher will assign a zero (0) for the assignment and may require the student to complete it again; however, the zero will remain as the assignment's final grade.

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Canandaigua City School District

Aquatics Program

2022-2023

"Aquatic Recreation and Safety for a Lifetime"

Dear Parents,

As part of the Canandaigua City School District's Physical Education Program, all students' grades 3 through 12 receive aquatic instruction each year. With the increased availability of leisure time in our society and the community's proximity to lakes as well as other aquatic recreation venues, as a district and department, we feel it is crucial that our students leave our district equipped to actively engage in a variety of aquatic activities with confidence, enjoyably and safely. In addition, each student should be able to respond appropriately to aquatic emergency situations involving themselves or others. The specific objectives of the Canandaigua City School District Aquatic Program are outlined below.

Objectives of the Aquatics Program

Upon graduation from the Canandaigua City School District each student will have achieved the following competencies:

1. Swim three minutes continuously.
2. Tread water and/or survival float on his/her front or back for five minutes.
3. Demonstrate knowledge and skill in a variety of water safety areas. For example, emergency response, personal survival skills, rescues, hands only CPR, and the use of specialized equipment.
4. Demonstrate knowledge and skill in a variety of lifetime aquatic fitness and recreational activities. A few examples of these activities are as follows, water polo, snorkeling, water aerobics, competitive swim strokes, and diving.

The Canandaigua City School District Aquatics Program has been developed to help your child/children reach these objectives. Their regular participation is essential to this process. While most students are excited about swimming class and look forward to attending, occasionally, we have students who do not want to swim due to a variety of reasons. We understand that there are many barriers to participation, and we plan to work with each student to remedy these types of issues. Feel free to email me directly with concerns or issues and we will come up with a plan to meet your child's/children's needs. The degree to which we are successful will depend on how well we work together.

Thank you.
Sincerely,

E. Dylan Scheemaker
Director of Aquatics

scheemakere@canandaiguaschools.org

(585)396-3827

CANANDAIGUA PRIMARY (K-2) RUBRIC

Locomotion Rubric

Skill	1	2	3
Hopping	The student is able to jump off of only 2 feet and often does not land with knees bent.	The student can jump off of 1 or 2 feet and land with knees bent.	The student can jump off of 1 or 2 feet, land with knees bent, and perform several jumps in a row with correct form.
Galloping	The student does not keep 1 foot in front of the other while moving.	The student can keep 1 foot in front of the other while moving.	The student can keep 1 foot in front of the other with a rhythmic movement.
Skipping	The student is not able to drive alternating knees in the air while moving.	The student is able to drive alternating knees in the air while moving.	The student is able to drive alternate knees in the air while moving and their arms are rotating against their knees.

Throwing Rubric

Grade	1	2	3
K	The student does not step with opposition when attempting to throw a ball.	The student steps with opposition when throwing a ball.	The student steps with opposition when throwing a ball and demonstrates all 4 cues (T, Ear, Step, Throw).
1	The student does not step with opposition while attempting to throw a ball and does not know the 4 cues (T, Ear, Step, Throw).	The student steps with opposition and demonstrates all 4 cues (T, Ear, Step, Throw)	The student stands sideways to their target, steps with opposition and transfers weight. Demonstrates all 4 cues (T, Ear, Step, Throw).
2	The student does not step with opposition while attempting to throw a ball and does not know the 4 cues (T, Ear, Step, Throw).	The student stands sideways to their target, steps with opposite foot, and transfers weight. Demonstrates all 4 cues (T, Ear, Step, Throw).	The student stands sideways to their target, steps with opposite foot, transfers weight. They demonstrate all 4 cues (T, Ear, Step, Throw) and are able to hit a desired target.

Kicking Rubric

Grade	1	2	3
K	The student does not step with opposition when attempting to kick an object.	The student steps with opposition when attempting to kick an object.	The student steps with opposition and can kick a stationary object.
1	The student does not step with opposition and/or cannot kick a stationary object.	The student steps with opposition and can kick a stationary target.	The student steps with opposition and can kick a moving target.
2	The student does not step with opposition and/or cannot kick a moving object.	The student steps with opposition and can kick a moving target.	The student steps with opposition and can run up to a moving target and make contact.

Behavior Rubric

	1	2	3
Effort	Participates only if he/she enjoys the activity. Rarely attempts to learn new skills. Does not demonstrate listening skills and struggles to follow directions.	Gives his/her very good effort even if he/she doesn't enjoy the activity. Attempts to learn the necessary skills. The student demonstrates listening skills and follows directions most of the time.	Consistent in giving best efforts. Strives to improve on learned skills. The student always demonstrates listening skills and follows directions.
Attitude	Has neutral attitude or disturbs the harmony of the group. Typically, disruptive and is generally uninvolved. Demonstrates poor sportsmanship.	Demonstrates a positive attitude and is usually attentive. Almost always demonstrates good sportsmanship.	Leads others to improve. Always demonstrates an extremely positive attitude and is a role model. Always demonstrates good sportsmanship.

CANANDAIGUA ELEMENTARY (3-5) RUBRIC

Team/Individual Sports Rubric

Grades	1 Developing	2 Meeting Expectations	3 Surpassing Expectations
3 rd , 4 th , 5 th	Skills are weak and need improvement. Student is unsure of proper techniques but is sometimes successful in executing them. Knows and tries to follow some rules of the game.	Skills are adequate. Mostly uses proper techniques and is usually successful in executing them. Knows and tries to follow most rules of the game.	Skills are superior. Uses proper techniques and is successful in executing them. Knows and always follows the rules of the game.

Dance/Rhythmic Movements Rubric

Grades	1 Developing	2 Meeting Expectations	3 Surpassing Expectations
3 rd , 4 th , 5 th	Student does not quite have the movements coordinated with the beats of the dance and makes frequent mistakes.	Student is able to follow and move to the beats of the dance consistently with only one or two mistakes.	Student is able to dance proficiently with the correct beat and rhythm to the music for the entire dance.

Cooperative Games Rubric

Grades	1 Developing	2 Meeting Expectations	3 Surpassing Expectations
3 rd , 4 th , 5 th	The student does not cooperate well with others. Sometimes puts individual desires and needs ahead of the group's needs.	The student works well with the group most of the time. Provides group with ideas and is accepting of others ideas.	The student is a leader and puts the needs of the group ahead of own personal needs.

Aquatics Rubric

Grades	1 Developing	2 Meeting Expectations	3 Surpassing Expectations
3 rd , 4 th , 5 th	The student is fearful of the water. Skills are weak and unsure of proper technique. Usually unsuccessful progressing through the water. Cannot do rhythmic breathing.	The student is not fearful of the water and skills are adequate. Tries to use proper techniques and is often successful in executing them. Progresses through the water without fear. Beginning rhythmic breathing.	The student's skills are generally good. Frequently uses proper techniques and is successful in executing them. Progresses through the water with ease. Is mastering rhythmic breathing.

Gymnastics Rubric

Grades	1 Developing	2 Meeting Expectations	3 Surpassing Expectations
3 rd , 4 th , 5 th	The student struggles with basic movement concepts and provides little or no effort to try and improve.	The student demonstrates a good knowledge of the skills and is able to perform skills most of the time.	The student demonstrates excellent technique and flexibility in completing various skills.

Behavior Rubric

	1	2	3
Effort	Participates only if he/she enjoys the activity. Rarely attempts to learn new skills. Does not demonstrate listening skills and struggles to follow directions.	Gives his/her very good effort even if he/she doesn't enjoy the activity. Attempts to learn the necessary skills. The student demonstrates listening skills and follows directions most of the time.	Consistent in giving best efforts. Strives to improve on learned skills. The student always demonstrates listening skills and follows directions.
Attitude	Has neutral attitude or disturbs the harmony of the group. Typically, disruptive and is generally uninvolved. Demonstrates poor sportsmanship.	Demonstrates a positive attitude and is usually attentive. Almost always demonstrates good sportsmanship.	Leads others to improve. Always demonstrates an extremely positive attitude and is a role model. Always demonstrates good sportsmanship.



Canandaigua City School District 3-5 Physical Education Behavior Rubrics

Canandaigua Academy & Middle School Rubric

RESPONSIBILITY	= Enters & leaves on time. Changes into PE attire.
BEHAVIOR	= Acts safely & follows all instruction.
POOR PARTICIPATION	= Minimal effort.
GOOD PARTICIPATION	= Good effort.
MAXIMUM PARTICIPATION	= Maximum effort. Utilizes instructed techniques.

Canandaigua Primary School

Physical Education Grades K-2

TEACHING SCHEDULE

2022-2023

Monday & Wednesday

Period	Time	Mullen	Ceravolo	Wallwork	Giordano
1	9:15-10:00	Pawlak/Fraser	Miller	March	Consaul
2	10:05 - 10:50	Boyer/Fikes	S. Sabin	Lunch	Ky. Hart
3	10:55- 11:40	Messina	Lunch	Pavone	Clingersmith
4	11:45 - 12:30	Wells	Bates	Richardson	Lunch
5	12:35-1:20	Lunch	Lupton		Avery
6	1:25-2:10	CACC	Phillips	Musolino	Doud
7	2:15-3:00	CACC	Dobies	Hopkins	Johnson

Tuesday & Thursday

Period	Time	Mullen	Ceravolo	Wallwork	Giordano
1	9:15-10:00	Ka. Hart	Cosquer/ Olszewski	G-B/Smith	Genecco
2	10:05 - 10:50	Scott	Steve	Lunch	JM Smith
3	10:55- 11:40	Piper/Glover	Lunch	Carro/Matthews	Wood
4	11:45 - 12:30	Thomas	Baccari	Natale	Lunch
5	12:35-1:20	Lunch	LaFave	Erhardt	McElligott
6	1:25-2:10	CACC	Bickel	Coles-Llyod	Jenkins
7	2:15-3:00	CACC	Beaudoin	Scheemaker/ Peterson	Lashomb/Amberg

*Fridays are on a rotation so that every class gets a 3rd day of PE in a week every other quarter.

Canandaigua Elementary School

Physical Education Grades 3-5

TEACHING SCHEDULE

2021-2022

Monday & Wednesday

Period	Time	Ward	Marsh	Sweet
1	9:15-10:00	Daley	Jimenez/Jensen	Thompson
2	10:05 - 10:50	Adams/Marren	Damiano/Smith	Harris/Smith
3	10:55- 11:40	Zacharias/Werth	Massey	M. McCarthy
4	11:45 - 12:30	Lunch	Lunch	Lunch
5	12:35-1:20	Kelley	K. McCarthy/Preston	Gleason
6	1:25-2:10	Gross	Benza	Camp
7	2:15-3:00	O'Reilly	Sossong	Tyler

Tuesday & Thursday

Period	Time	Ward	Marsh	Sweet
1	9:15-10:00	Hoyt/Fox	Belles	Lloyd/Daul
2	10:05 - 10:50	Sossong/Arist	Rose/Marren	Sproule/Arist
3	10:55- 11:40	Wixon	Ieda	Polimeni
4	11:45 - 12:30	Lunch	Lunch	Lunch
5	12:35-1:20	Hawkins	Bills/Preston	Close
6	1:25-2:10	Clement	Vassello	Casper/Deane
7	2:15-3:00	Blazey	Carson	Consaul

*Fridays are on a rotation so that every class gets a 3rd day of PE in a week every other quarter.

Canandaigua Middle School
Physical Education Grades 6-8

TEACHING SCHEDULE

2021-2022

A DAY

Period	Time	Aparo	Owdienko	Nieman	Werth
Advisory	7:30- 7:45	Gym M/W/F	Gym M/W/F	Gym M/W/F	Gym M/W/F
1	7:49-8:29	OFF	7/8 th Grade	7/8 th Grade	OFF
2	8:33-9:13	OFF	7/8 th Grade	OFF	7/8 th Grade
3	9:17-9:57	OFF	OFF	OFF	OFF
4	10:01- 10:41	6 th Grade	OFF	6 th Grade	OFF
5	10:45-11:25	APE	7/8 th Grade	7/8 th Grade	7/8 th Grade
6	11:29 - 12:09	Lunch	Lunch	Lunch	Lunch
7	12:03 - 12:43	OFF	7 th Grade	7 th Grade	7 th Grade
8	12:47-1:27	6 th Modified	6 th Grade	6 th Grade	Travel
9	1:31-2:11	OFF	7/8 th Grade	7/8 th Grade	OSS

*The Aquatics schedule is determined by which teacher is assigned in the pool throughout the year.

B DAY

Period	Time	Aparo	Owdienko	Nieman	Werth
Advisory	7:30-7:45	Gym M/W/F	Gym M/W/F	Gym M/W/F	Gym M/W/F
1	7:49-8:29	OFF	7/8 th Grade	7/8 th Grade	7/8 th Grade
2	8:33-9:13	OFF	7/8 th Grade	7/8 th Grade	7/8 th Grade
3	9:17 - 9:57	OFF	OFF	OFF	OFF
4	10:01 - 10:41	6 th	6 th Grade	6 th Grade	6 th Grade
5	10:45 - 11:25	7/8 th Modified	7/8 th Grade	7/8 th Grade	OFF
6	11:29-12:09	Lunch	Lunch	Lunch	Lunch
7	12:03 - 12:43	OFF	OFF	7 th Grade	APE
8	12:47-1:27	6 th	6 th Grade	OFF	6 th Grade
9	1:31-2:11	OFF	OFF	OFF	OFF

*The Aquatics schedule is determined by which teacher is assigned in the pool throughout the year.

Canandaigua Academy
Physical Education Grades 9-12
TEACHING SCHEDULE
2021-2022
A Day

Period	Time	Northrup	Welch	Segbers	Ellis	Scheemaker
1	7:35 - 8:17	9/10	9/10	9/10 APE	9/10	Aquatics
2	8:21 - 9:02	9/10	9/10	OFF	OFF	Aquatics
3	9:06 - 9:47	OFF	9/10	9/10	9/10	Aquatics
4	9:51 - 10:39	9/10	OFF	9/10	9/10	Aquatics
5	10:43 - 11:24	9/10	OFF	9/10	9/10	Lunch
6	11:28 - 12:09	9/10	9/10	Lunch	Lunch	Aquatics
7	12:13 - 12:54	Lunch	9/10	9/10	9/10	Aquatics
8	12:58 - 1:39	OFF	OFF	9/10	9/10	Aquatics
9	1:43 - 2:24	9/10	9/10	OFF	OFF	Aquatics
Activity	2:28 - 3:00					

*The Aquatics schedule is determined by which teacher is assigned in the pool throughout the year.

B Day

Period	Time	Northrup	Welch	Segbers	Ellis	Scheemaker
1	7:35 - 8:17	Individual/Dual	Performance/ Personal Fitness	Team Games	11/12 APE	Aquatics
2	8:21 - 9:02	Performance/ Personal Fitness	Performance/ Personal Fitness	OFF	Team Games	Aquatics
3	9:06 - 9:47	Individual/Dual	OFF	Team Games	OFF	Aquatics
4	9:51 - 10:39	OFF	Performance/ Personal Fitness	Performance/ Personal Fitness	Team Games	Aquatics
5	10:43 - 11:24	Individual/Dual	Outdoor Ed	OFF	Team Games	Aquatics
6	11:28 - 12:09	Individual/ Dual	Lunch	Lunch	Team Games	Lunch
7	12:13 - 12:54	Performance/ Personal Fitness	Performance/ Personal Fitness	Team Games	Lunch	Aquatics
8	12:58 - 1:39	Lunch	Performance/ Personal Fitness	Performance/ Personal Fitness	OFF	Aquatics
9	1:43 - 2:24	OFF	OFF	Team Games	Team Games	Aquatics
Activity	2:28 - 3:00					

*The Aquatics schedule is determined by which teacher is assigned in the pool throughout the year.

Canandaigua City School District Physical Education

Staff Certifications 2022-2023

Aparo	Beth	Professional	Lifeguard, First Aid, CPR, AED
Ceravolo	Colton	Initial	Lifeguard, First Aid, CPR, AED
Ellis	Sue	Permanent	Lifeguard, First Aid, CPR, AED
Giordano	Dante	Initial	Lifeguard, First Aid, CPR, AED
Marsh	Daina	Professional	Lifeguard, First Aid, CPR, AED
Mullen	Eric	Professional	Lifeguard, First Aid, CPR, AED
Myers	Rachael	Initial	Lifeguard, First Aid, CPR, AED
Nieman	Dave	Permanent	Lifeguard, First Aid, CPR, AED
Owdienko	Danielle	Permanent	Lifeguard, First Aid, CPR, AED
Scheemaker	Dylan	Professional	Lifeguard, First Aid, CPR, AED
Segbers	Mitch	Initial	Lifeguard, First Aid, CPR, AED
Sweet	Adam	Initial	Lifeguard, First Aid, CPR, AED
Wallwork	Jack	Initial	Lifeguard, First Aid, CPR, AED
Ward	Eric	Permanent	Lifeguard, First Aid, CPR, AED
Welch	Jeff	Professional	Lifeguard, First Aid, CPR, AED
Werth	Dale	Permanent	Lifeguard, First Aid, CPR, AED



CANANDAIGUA CITY SCHOOL DISTRICT
Office of Special Programs
Adapted PE Protocol

Adapted physical education in New York State is a specially designed program of developmental activities, games, sports, and rhythms suited to the interests, capabilities and limitations of students with disabilities who may not safely or successfully engage in unrestricted participation in the activities of the regular physical education program. The safety of students must be considered when planning and implementing APE programs. Adapted physical education may be supplemented by related services, intramural sports, athletics, or other experiences that are not primarily instructed. However, these services cannot be provided in place of an adapted physical education program.

Federal Law

Federal Law (PL94-142, PL 101-476, PL 105-17) mandates that physical education be provided to students with disabilities and defines physical education as the development of:

- Physical and motor skills
- Fundamental motor skills and patterns (throwing, catching, walking, running, etc...)
- Skills in aquatics, dance and individual and group games and sports (including

intramural and lifetime sports)

The Individuals with Disabilities Education Act requires special education, including instruction in physical education, be provided at no cost to parents.

Types of APE Services

All students should participate in physical education in their least restrictive environment. **Least Restrictive Environment (LRE)** is the requirement in federal law that students with disabilities receive their education, to the maximum extent appropriate, with nondisabled peers and that special education students are not removed from regular classes unless, even with supplemental aids and services, education in regular classes cannot be achieved satisfactorily.

The information that needs to be included in the individualized education program (IEP) depends on the physical education needs of the individual and the type of physical education program that is to be provided. The following descriptions are examples of physical education programs that may be seen on an IEP.

1. **Regular physical education.** If students with disabilities are enrolled in a regular physical education program, it should be noted on the IEP.

- For Example:
 - Student may have an IEP, but does not require any accommodations for PE class. No needs in this area to be addressed at this time.

2. **Regular physical education with accommodations for special equipment and/or adaptive devices.**

- For Example:
 - Student should be in regular PE but have an accommodation of not requiring the student to change.
 - Student pushed into a regular class, with no aide required. Consideration must be made for size of students in the class and makeup of the students in the class.
 - Student pushed into a regular class, and requiring an aide be present. Aide needs to stay in classroom with student due to a medical need but, not provide support in class activities. Consideration must be made for size of students in the class and makeup of the students in the class.
 - Student pushed into a regular class, and requiring an aide be present. Aide needs to stay with student to provide support in class activities. Or if a problem arises, removing them from the gym. Consideration must be made for size of students in the class and makeup of the students in the class.

3. **Adapted physical education.**

- For Example:
 - Student needs to be pulled out from regular class and do activities in an alternate location. Consideration must be made for size of students in class and makeup of the students in the class.

New Student Referral Procedures for Adapted Services

1. Physical Education teacher is responsible for contacting the Office of Special Programs to request **Consent for Evaluation** when a student requiring APE Services is identified.
2. The Office of Special Programs will send a **Consent for Evaluation** to the parent. Consent must be obtained before the evaluation by the Physical Education teacher.
3. Students will then be evaluated by physical education teacher using the **Adapted Physical Education - Referral Form** and then it will be sent to the Office of Special Programs.
4. The final approval of APE services takes place at a Committee on Special Education (CSE) meeting. The Physical Education teacher should attend CSE meeting to discuss their evaluation findings and recommendation.
5. Addendums for mid-year changes are possible. If mid-year changes are needed it is the Physical Education teacher's responsibility to contact the IEP-responsible teacher (case manager).

Annual Review Summary

1. **Adapted Physical Education – Notification Form – Used For Current APE Student** must be completed and submitted to the student's IEP-responsible teacher (case manager) two weeks prior to the student's CSE meeting.
2. IEP-responsible teacher (case manager) is responsible to notify said students' Physical Education teacher of CSE meeting date.
3. Form will be used for the evaluation of progress towards physical education goals. Adjustments will be made to IEP in regards to APE placement and goals as needed.



**Canandaigua City School District
Adapted Physical Education - Referral Form**

Student's Name _____

Date of Birth _____

Observation

Rate each item based on how the child compares to other children in his/her physical education class.

Physical Fitness	Adequate	Needs Improvement	Significantly Inadequate	Not Observed
Performs activities that require upper body strength (e.g., pushups, throwing, chest pass)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performs activities that require lower body strength (e.g., running, hopping, kicking)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performs activities that require flexibility (e.g., stretching, bending, tumbling)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performs activities that require endurance (e.g., mile run, games that involve endurance)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Body composition (e.g., child's weight and general appearance)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Gross Motor Skills	Adequate	Needs Improvement	Significantly Inadequate	Not Observed
Performs non-locomotor skills (e.g., twisting, turning, balance, bending)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Moving safely around environment (e.g., dodging, space awareness; directions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Uses physical education equipment (e.g., balls, bats, scooters)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performs locomotor skills (e.g., running, jumping, galloping, hopping, skipping)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performs manipulative skills (e.g., throwing, catching, kicking, striking)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Dance skills (e.g., rhythm, patterns, creative)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Plays low organized games (e.g., relays, tag, teacher-made games)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sports skills (e.g., throwing in softball, kicking in soccer, volleyball serve, hitting a tennis ball)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Plays organized sports (e.g., basketball, soccer)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Behavior, Cognitive Abilities, and Social Skills in Physical Education

Transition to and from Physical Education	Adequate	Needs Improvement	Significantly Inadequate	Not Observed
Enters without interruption	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sits in assigned area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stops playing with equipment when asked	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lines up to leave when asked	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Responding to Teacher	Adequate	Needs Improvement	Significantly Inadequate	Not Observed
Remains quiet when teacher is talking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Follows directions in a timely manner – warmup	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Follows directions in a timely manner – skill focus	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Follows directions in a timely manner - game	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accepts feedback from teacher	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Uses positive or appropriate language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Relating to Peers and Equipment	Adequate	Needs Improvement	Significantly Inadequate	Not Observed
Works cooperatively with a partner when asked (e.g., shares, take turns)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Works cooperatively as a member of a group when asked	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Uses positive or appropriate comments to peers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Seeks social interactions with peers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Displays sportsmanship by avoiding conflict with others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Uses equipment appropriately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Effort and Self-Acceptance	Adequate	Needs Improvement	Significantly Inadequate	Not Observed
Quickly begins the activity once instructed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Continues to participate independently throughout activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adapts to new tasks and changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Strives to succeed and is motivated to learn	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accepts his/her own skill whether successful or improving	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cognitive Abilities	Adequate	Needs Improvement	Significantly Inadequate	Not Observed
Understands non-verbal directions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Understands verbal directions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Processes multi-step cues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attends to instructions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Physical Fitness Testing

Test	Student Data	Age Norm
Pacer Test		
Curl-up Test		
Push-up Test		

Accommodations used by Physical Education Teacher:

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Recommendation of APE Services:

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Physical Education Goals:

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Person Completing Form	Title	Date

Adapted Physical Education (APE) is physical education that is modified to meet the unique needs of a child who has motor, social, and/or developmental delays. In most Adapted Physical Education situations, the student works in a general physical education class as often as possible with the help of an APE teacher to differentiate instruction. Overall, our goal is to provide a safe environment that meets the individual needs and abilities of our students while cultivating self-esteem and self-confidence.



SUBMIT TO THE OFFICE OF SPECIAL PROGRAMS
Canandaigua City School District
Adapted Physical Education – Notification Form
Used for Current APE Students

Student's Name

Date of Birth

Current Classroom Program

Grade

Background Information:

Progress on Current Physical Education Goals:

Recommendation of APE Services for the Next School Year:

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Person Completing Form

Title

Date

SUBMIT TO STUDENT'S IEP-RESPONSIBLE TEACHER (Case Manager)

Canandaigua Braves

Interscholastic Athletic Program

Our Mission Statement

The mission of the Canandaigua City School District's Interscholastic Athletic Department is to promote excellence in athletics as an integral part of our educational mission, creating a positive, balanced, atmosphere of sportsmanship, character, discipline, perseverance, team spirit and fun for students, coaches and our community.

Program Philosophy

The athletic program is an integral part of the overall educational program in the Canandaigua City School District. The program promotes a desire in our student body and community to take an active part in our sports program either as participants or spectators. The aim of the program is to develop highly competitive athletes, but not to lose sight of educational values such as sportsmanship, health, scholastic attainment, etc. The program is to occupy a position in the curriculum comparable to other subjects or activities and to aid in promoting school pride.

Modified Athletes

This program is available for those students in grade 7-8 or in some cases grade 9 who seek an interscholastic experience. At this level the focus is on learning athletic skills, participation, game rules, fundamentals of team play and socio-emotional growth. Squad size at the modified level is a complex issue. The district and athletic department have worked very hard to minimize any team reductions. However, the reality is that in some team sports a reduction in numbers may be necessary to provide a meaningful, positive, and safe athletic experience.

Junior Varsity Athletics

The Junior Varsity level is intended for those students who display the potential for continued development into varsity level performers. Junior Varsity teams are usually comprised of freshman and sophomores, unless a team dedicated to freshman is offered, in which case the JV team would be comprised predominately of sophomores. In some instances, a junior may be permitted to participate at the JV level.

Squad sizes may vary dependent upon the program. Therefore, cuts may take place. While it is the philosophy of the school to promote broad participation, the reality is that some sports can only provide a quality, safe experience with squad size limitations. At this level, athletes are expected to have visibly committed themselves to the program, the team and to continued self-

development. Accordingly, increased emphasis is placed on physical conditioning, refinement of skills and developing understanding of strategies associated with the sport. Junior Varsity programs work toward achieving a balance between individual player developments and striving for team victory. The final outcome of a contest is a consideration.

The understanding that practice sessions are critical to individual as well as team success needs to be demonstrated. A specified amount of game playing time is never guaranteed. Participants at this level are preparing themselves for the heavy demands of varsity sports. While practices and contests are rarely conducted on holidays or Sundays, practices are sometimes scheduled during school vacation periods. With the goal of becoming a varsity athlete clearly in sight, a high level of commitment is expected at the Junior Varsity level.

Varsity Athletics

Varsity level competition is the culmination of each sports program. Normally, a squad is comprised of junior and senior athletes. Occasionally a sophomore, and infrequently a freshman, may be included on the team, providing evidence of advanced levels of physical development; athletic skills and appropriate socio-emotional development are demonstrated. It is possible, but rare, for a middle school student to be included on a varsity roster. Such placement through the Athletic Assessment Process would most likely occur in sports classified as "individual" such as track, wrestling, golf, swimming, tennis, etc.

Squad size at the Varsity level may be limited depending upon the sport. The number of participants on any given team is a function of the number needed to conduct effective and meaningful practices as well as to adequately meet the strategic requirements for successfully playing in athletic contests. It is important that each squad member recognize and accept the role that they will serve on the team. The number of roster positions is relative to the student's acceptance of their individual roles in pursuit of the team goals. While contest participation over the course of a season is desirable, a specific amount of playing time at the Varsity level is never guaranteed. It is important that both students and parents understand this aspect of varsity competition.

A positive attitude and an advanced level of skill are prerequisites in order to win a roster spot on a Varsity team. There must also be a realization that Varsity athletics requires a major time commitment. In most sports, a six-day per week regime may be required. This commitment is often extended into vacation periods for all sport seasons.

The Varsity coach is the instructional leader for the entire sport program and determines the system or instruction and strategy for that program. The communication among the modified, junior varsity and varsity programs is the responsibility of the Varsity coach. Preparing to compete at a high level, striving for victory in each contest and working to reach the group's and individual's maximum potential should be the goals of a Varsity team.

Canandaigua City School District

Academic Eligibility Policy

General

The primary mission of the school district is the development of academic skills: In supporting this mission all students are required to demonstrate acceptable levels of academic progress throughout the duration of the Extra-Curricular Activity in which they participate.

The District desires to maximize the educational success and the character development of all students and to prepare them to become contributing, productive citizens. The Extra-Curricular Code of Conduct, and the academic eligibility policy in particular support this mission. The primary goal of this academic eligibility policy is to identify academic problems as early as possible and encourage students to take advantage of extra help opportunities.

Academic Eligibility for students participating in Extra-Curricular Activities will be reviewed periodically. Academic eligibility should be reviewed approximately every two (2) weeks as determined by the District for purposes of this Academic Eligibility Policy. A student's grade in each particular course shall be reviewed and monitored.

Academic Eligibility Categories

Parents, students, advisers and coaches will be notified of a student's ineligibility. Students will be declared ineligible effective on a Monday and remain ineligible for two weeks. A student will remain ineligible if satisfactory academic levels are not achieved at the conclusion of the two-week period. The procedure will be repeated every two weeks during the school year.

Canandaigua City School District

Extra-Curricular Code of Conduct

I. Introduction

The Canandaigua City School District recognizes the importance of student participation in Extra-Curricular activities, including the interscholastic athletic experience, in the total development of the student. The District supports Extra-curricular activities, which provide a unique experience where students can develop:

Good Character Self-Discipline Teamwork Goal Setting Social Skills

The District also supports the idea that student participation in Extra-Curricular activities is a privilege, not a right. The privilege is earned by being a good student and a good citizen. It is an honor which carries responsibilities.

When a student accepts the privilege, he/she must live up to a code of conduct beyond that of the general student body, both on and off school property, both during the season and off-season. This includes the responsibility to adhere to both the Student Code of Conduct as well as this Extra-Curricular Code of Conduct. Since Extra-Curricular activities are optional, those who choose to participate in them will be held to a higher standard in terms of their behavior and their performance in the classroom.

Extra-Curricular activities are defined as those activities that are District-sponsored, but are not curricular or co-curricular activities. Co-Curricular activities are part of the school program outside of the normal school day, such as participation in concerts for a credit-bearing music course. This Extra-Curricular Code of Conduct shall apply to all Extra-Curricular activities that generally meet at least one (1) time per week. Examples of Extra-Curricular activities to which this Extra-Curricular Code of Conduct apply at the High School include, but may not be limited to: athletics; student government; robotics; student play, student musical, pit band and production crew; jazz choir; madrigal choir; The Sound, School Store; FBLA. This Extra-Curricular Code shall apply to the Middle School play/musical, athletics, production crew, jazz band, fiddle club, girls' chorale and middlemen, but shall not apply to the Middle School "Hobbies for Life" program. This Extra-Curricular Code shall not apply at the Elementary School level.

It is the policy of the District that all students participating in Extra-Curricular activities are required to abide by the same eligibility guidelines and disciplinary regulations as students participating in athletics. The establishment of this Extra-Curricular Code of Conduct is a reflection of the District's concern for the safety, well-being, and conduct of its students. The rules and regulations that are contained in this Extra-Curricular Code of Conduct are in the students, parents'/guardians' and District's best interests. When there is a question regarding a student's eligibility to participate in an extracurricular activity, the Advisor/Coach and Administrator will meet.

II. Rules

A. Applicability

The Extra-Curricular Code of Conduct is applicable during the entire school year, which is from July 1 through June 30th. Any action deemed to be a serious breach of citizenship over the summer recess may result in disciplinary action, and penalty will be administered during the academic year. The Extra-Curricular activity advisor or coach will submit an active roster to the principal or his/her designee so that the student record for daily attendance, academic performance and any potential rules violations may be monitored.

B. Enforcement

The existence of this Extra-Curricular Code of Conduct necessarily carries the responsibility and requirement of enforcement. Enforcement requires cooperation between the student, the parents/guardians and the District. The District believes that all parties can work together to reduce the serious risks associated with reckless behavior. This Extra-Curricular Code of Conduct exists in order to ensure that all parties are aware of prohibited behavior and the possible consequences for engaging in prohibited behavior.

C. Student Contract

As a pre-requisite for participation in Extra-Curricular activities, students and parents/guardians must sign a statement that commits the student to follow the established rules, and requires parents/guardians to do everything in their power to make sure their student abides by the Student Code of Conduct and this Extra-Curricular Code of Conduct. Each year students will be required to sign a contract regardless if they had signed one in the previous year. A student who only intends to play a spring sport is still under training rules guidelines in the fall, even if that student does not have a signed contract on file. Although students will be required to sign each year as a reminder of the contract's key components, once signed, a contract will be in effect for the duration of the student's time with the District. An overview of the Extra-Curricular Code of Conduct will be made available to students in their student handbook. A record that the student signed the contract will be on file with the District. At the beginning of the Extra-Curricular activity, at a required meeting of students with the applicable coach or advisor, this Extracurricular Code of Conduct will be reviewed. Those students who have not yet signed the contract may be required to do so at that time, but no later than the fifth day of participation. In the event that a student fails or refuses to submit the signed contract on or before the fifth day, that student shall be prohibited from participating until the signed contract is submitted.

D. School Requirements

Attendance- In accordance with Board Policy, students who are absent for at least fifty percent (50%) of any given school day (11:00am) are not eligible to participate in Extra- Curricular activities for that day. Exceptions may be considered for unusual circumstances by the Principal or his/her designee. A pattern of poor attendance constituting more than ten percent (10%) absence will be reviewed by the building principal and can result in revocation of Extra-Curricular privileges.

Truancies - In accordance with Board Policy, a student who is truant for any part of the school day may not participate in Extra-Curricular activities for that day.

Physical Education Participation - All athletes must participate in Physical Education class to be eligible for practice or competition. Failure to participate may jeopardize student athlete's participation. Student athletes should consult the coach and/or the physical education teacher with any concerns.

E. Quitting or Changing an Extra-Curricular Activity

It is important that the students participate consistently in an Extra-Curricular program. Students who decide to leave an activity within the first 10 sessions may do so by personally notifying the coach or advisor of the decision to leave the activity. Any student who quits an activity after the 10-session period and does not obtain a release from the coach or activity advisor may be subject to Extra-Curricular Code of Conduct penalties for the next activity in which they participate.

F. Family Vacations

It is expected that the student will attend all practices, games, activity meetings and/or events, as applicable. Parents are encouraged to consider this when planning family vacations. Students that miss practices, games, activity meetings and/or events for any reason place themselves and their fellow participants at a disadvantage. Although there are no penalties for missing practices, games, activity meetings and/or events due to a family vacation, the lack of attendance may affect the student's status in the activity. To minimize miscommunication, it is recommended that the student athlete and/or parents contact their child's head coach or advisor as soon as they become aware of a potential conflict.

III. Academic Eligibility Policy

A. General

The primary mission of the school district is the development of academic skills: In supporting this mission, all students are required to demonstrate acceptable levels of academic progress throughout the duration of the Extra-Curricular Activity in which they participate.

The District desires to maximize the educational success and the character development of all students and to prepare them to become contributing, productive citizens. The Extra-Curricular Code of Conduct, and the academic eligibility policy in particular, support this mission. The primary goal of this academic eligibility policy is to identify academic problems as early as possible and encourage students to take advantage of extra help opportunities.

Academic Eligibility for students participating in Extra-Curricular Activities will be reviewed periodically. Academic eligibility should be reviewed approximately every two (2) weeks, as determined by the District. For purposes of this Academic Eligibility Policy, a student's grade in each particular course shall be reviewed and monitored. A student's eligibility status only changes at the completion of the two-week reporting period unless there was a grade reporting error.

B. Academic Eligibility Categories

Parents, students, advisors and coaches will be notified of a student's ineligibility. Student's eligibility status becomes effective on a Monday, and remains in place for two weeks. A student will remain ineligible if satisfactory academic levels are not achieved at the conclusion of the two-week period. The procedure will be repeated every two weeks during the school year.

There are four categories of academic eligibility. Each category is explained in further detail below:

Category 1: Warning

Category 1 is a warning that takes effect when a student has two or more grades of D (grade between 65.69).

A student receiving two or more D's is demonstrating academic problems that may put him/her in danger of being ineligible in the future. The student will be encouraged to participate in an academic program to assist him/her in becoming academically successful. This program will include but is not be limited to:

- Notification to the student and parent.
- Intervention by the counselor.
- Encouragement to attend academic study hall.
- Encouragement to take advantage of extra help opportunities.

Category 2: Serious Academic Difficulty

Category 2 is a student who is having serious academic difficulty. A student receiving one F (grade below 65) in one subject is in serious academic difficulty. The student must:

- attend academic study hall in order to practice and participate in contests or performances.
- abide by all rules for academic study hall. If the student violates the rules for academic study he/she will not be allowed to participate in sports activities and performances.

Category 3: Probation

Category 3 is a student who has two failing grades (grade below 65) and it is the first time the student appears on the ineligibility list in any given season. This student will be on Extra-Curricular Activity participation probation.

The first time a student appears on the ineligibility list in any given year, the student will be afforded a one-week probationary period to correct the academic deficiency.

- Rules for academic study hall attendance will apply.
- If the student continues to receive two failing grades, defined as below 65 after the one-week probationary period, the student will be ineligible to participate in contests or performances for a period of one week.
- If the student at the end of the probationary week no longer has two or more failing grades, he/she will be removed from the ineligibility list but must still attend academic study hall for the remainder of the period and abide by all rules for academic study hall.

Category 4: Ineligibility

In this scenario, a student receives failing grades (grade below 65) in two or more subjects but has previously utilized their Category 3 probation opportunity.

A student receiving failing grades (below 65 in two or more subjects) will be subject to the provisions of the ineligibility policy. A student who is found to be academically ineligible and has exhausted his/her initial probationary period will be declared ineligible for participation in extra-curricular activities for two weeks.

- Once declared ineligible, the student will not be permitted to participate in any contests, competitions, or performances for a period of two weeks starting on the Monday following the declaration of ineligibility. (Period of ineligibility will start on a Monday and end on a Sunday).
- Rules for academic study hall attendance will apply.

C. Rules for Academic Study Hall Attendance

- An ineligible student, probationary student or a student in serious academic difficulty is required to attend academic study hall in order to practice.
- An absence on the first day of required attendance at Academic Study Hall will not be excused.
- A student who attends the academic study hall and follows all rules related to attendance and behavior will be given a pass notifying the coach or advisor of permission to practice.
- If an ineligible student does not present a pass, he/she will not be permitted to attend or participate in practice.
- If a student chooses the academic study hall, he/she must attend every day to be eligible to practice, regardless of whether or not there is a scheduled practice, game or competition on a particular day. If a student fails to attend academic study hall on a day where there is no scheduled practice, game or competition, the student will be ineligible to participate in the next scheduled practice, game or competition.

- If a club meets during academic study hall, a student may receive a pass from the advisor to attend the club meeting.

D. Grade Clarification

A student who believes a grade has been incorrectly reported may seek clarification from his/her teacher(s). There is no appeal from a student's request for grade clarification.

A student's grade as reported on a particular date reflects all work reviewed by the student's teacher as of the date the grade is reported. Any work handed in, or reviewed by the teacher, after that date will not be considered for purposes of the grade being reported. That work will be reflected in the next grade reporting cycle.

IV. Adherence to the Student Code of Conduct

In addition to the Academic Eligibility Policy described above and the Extra-Curricular Code of Conduct described below, students must abide by the Student Code of Conduct in order to be eligible to participate in Extra-Curricular activities. Any violation of the Student Code of Conduct will be deemed a violation of the Extra-Curricular Code of Conduct as well, for which a penalty may be imposed.

Violation Investigation Procedures:

Investigations of Student Code of Conduct or Extra-Curricular Code of Conduct violations will be conducted by District staff, or if appropriate, law enforcement officials; or others acting in an official capacity.

Students must abide by the Student Code of Conduct and the Student Handbook. If it is determined that a student violated the Student Code of Conduct, the Student Handbook, or the Extra-Curricular Code of Conduct, discipline will be imposed in accordance with the Code of Conduct and the Extra-Curricular Code of Conduct. Discipline may include suspension from participation in Extra-Curricular activities, including athletics.

The below procedure will be followed:

- A. Investigations of alleged violations of the Extra-Curricular Code will be conducted by the Athletic Director and/or the Principal's designee.
- B. Notification by the Athletic Director and/or Building Principal's designee upon:
 - District investigation of alleged misconduct;
 - Determination of violation; and
 - Explanation of due process/referral to Extra-Curricular Activities Board.
- C. Provide the student and his/her parents/guardians with the opportunity to attend a meeting with appropriate school personnel (which may include student's Administrator, Athletic Director, Counselor; Prevention Specialist, Coach, or academic advisor).
- D. Notification of penalty to student and student's parent/guardian.
- E. Any violation involving illegal activities may be referred to the appropriate law enforcement agencies.

V. Extra-Curricular Code of Conduct

A. Good Citizenship.

Any action deemed to be a serious breach of good citizenship may be considered a violation of the Extra-Curricular Code of Conduct. A breach of good citizenship may include, but not be limited to, arrest by law enforcement.

B. Prohibited substances.

All students must abstain from any use/possession of tobacco, electronic cigarettes, vaporizers, alcohol, illicit drugs or paraphernalia. Failure to do so will result in a violation of the Extra-Curricular Code of Conduct. This prohibition is in effect for the duration of the school year, which is defined as July 1 through June 30.

C. Violation by Association

Students must not attend any functions when alcohol is being openly used by minors or when controlled substances are being used unlawfully by anyone. The student must make a reasonable attempt to leave the site immediately upon the knowledge of alcohol use by minors (persons under the age of 21) or unlawful use of controlled substances by anyone.

Simply attending and remaining at a party or function at which alcohol or controlled substances are openly used is grounds for imposition of the penalties under the Extra-Curricular Code. Students who are determined to have been present when alcohol is being openly used by minors, or when controlled substances are being used unlawfully by anyone, will be held accountable similarly to students who possessed, consumed, or facilitated the use of controlled substances. It is not an acceptable defense to claim that the student was a designated driver. Designated drivers are a good and safe idea, but designated drivers should not be students under the age of 21.

This rule is in effect for the duration of the school year, which is defined as July 1 through June 30.

D. Hazing

This is often considered as any initiation or "rite of passage" activity that is designed to humiliate, threaten or harm members of a team or program. Typically, hazing is directed at underclassmen or "new" participants in a program. Any acts of hazing are strictly prohibited and will result in a penalty, which could include dismissal from the team, or in some circumstances, subject the perpetrator to arrest. In addition, any student engaging in hazing or bullying activity may be subject to the Student Code of Conduct.

E. Academic Misconduct/Dishonesty

Students must not engage in any form of academic misconduct or dishonesty. Examples include, but are not limited to: plagiarism; cheating; copying; altering records; assisting another student with plagiarism, cheating, copying, or altering of records; accessing other users' email accounts or network, storage accounts and/or attempting to read, delete, copy, modify or interfere with the transferring and receiving of electronic communications.

VI. Penalties:

A. Due Process

As noted in the Student Code of Conduct, suspension from Extra-Curricular activities, including athletics, may be imposed upon a student without a full hearing pursuant to Education Law. However, the student and the student's parent/guardian will be provided with a reasonable opportunity for an informal conference with the individual imposing the Extra-Curricular suspension to discuss the conduct and the penalty involved and to utilize the appeal process set forth below.

B. Middle School Student Violations

In the event that a Middle School student is found to be in violation of the Extra-Curricular Code of Conduct while participating in the Modified Sports Program, violation penalties will not carry over to a student's High School experience.

C. Forfeiture of Awards

Any student who violates Extra-Curricular Code of Conduct and is forced to leave an Extra-Curricular activity for any period of time forfeits all local individual awards (ex. MVP, Most Improved, Scholarships etc.) for that activity that may have been earned during the period of the activity. A student may also lose any leadership role in the activity, such as being a captain, and not be considered for such a designation in the future.

D. Minimum Penalties:

General:

A violation of the Student Code of Conduct which results in a student being placed on off-site or external suspension may generally result in the imposition of a penalty with respect to participation in any Extra-Curricular activities. A student who engages in conduct that is disruptive, or who engages in conduct that endangers the safety, health or welfare of others or compromises the authority of school officials, as defined in the Student Code of Conduct, and who is placed on in-school suspension as a result of that conduct, may generally receive a penalty with respect to participation in any Extra-Curricular activities as well. A student who repeatedly engages in conduct that is disorderly or that is insubordinate, as defined in the Student Code of Conduct, and who is placed on in-school suspension as a result of that repeated conduct, may generally receive a penalty with respect to participation in any Extra-Curricular activities as well. It is within the District's discretion, however, to impose penalties in connection with a student's participation in any Extra-Curricular activity with respect to any violation of the Code of Conduct or the Extra-Curricular Code of Conduct.

Because participation in Extra-Curricular activities is a privilege, not a right, the imposition of a penalty under the Code of Conduct and with respect to participation in an Extra-Curricular activity is permissible, and is not considered a double penalty.

For Student-Athletes:

Category A: Teams that play up to 10 contests during the regular season.

1st Offense- loss of 2 games

2nd Offense- loss of 4 games

3rd Offense- loss of 4 games and review by Extra-Curricular Activity Review Board to determine future eligibility.

Category B: Teams that play 11-15 contests during the regular season.

1st Offense- loss of 3 games

2nd Offense- loss of 6 games

3rd Offense - loss of 6 games and review by Extra-Curricular Activity Review Board to determine future eligibility.

Category C: Teams that play 16-20 contests during the regular season.

1st Offense- loss of 4 games

2nd Offense - loss of 8 games

3rd Offense - loss of 8 games and review by Extra-Curricular Activity Review Board to determine future eligibility.

Category D: Teams that play 21-24 contests during the regular season.

1st Offense - loss of 5 games

2nd Offense - loss of 10 games

3rd Offense - loss of 10 games and review by Extra-Curricular Activity Review Board to determine future eligibility.

It is expected that the student will participate in all team practices or activities during the suspension period. However, when attending games or competitions, students may not wear the uniform.

If a violation occurs and the season ends prior to a student completing a suspension, it will roll over to the next season in which the student has previously participated in and the penalty will be pro-rated based on the sport category the student participates in during their next season. If a violation occurs during the period of a non-athletic Extra-Curricular activity and the period of the activity ends prior to a student completing a suspension, it will roll over to the next applicable period of an Extra-Curricular activity in which the student has previously participated.

Alternate Option of Serving Penalty

Any student in violation of the Code of Conduct and assigned a penalty will be given the option of participating in a new sport or activity in a season following the penalty. In order for this option to be implemented, there must be a meeting with the athletic director/administrator and the new sport or activity head coach or advisor. The student is responsible for being a full participant and to complete the season or activity in good standing. In return one half of the student's penalty will be reduced. If at any time the coach/advisor determines that the student is not meeting expectations the coach/advisor and athletic director/administrator will meet to determine the status of the student's penalty. If the student is dismissed from the team/activity the full penalty may be reinstated.

For Non-Athletic Extra-Curricular Activities:

Consequences for violating the Code of Conduct or the Extra-Curricular Code of Conduct shall mimic the consequences found for athletes as closely as possible. In the case of any activity with less than seven events the student may be removed from the activity. The District's administration shall utilize its best judgment in deciding how to apply the student's consequences in a manner that is most suitable to the specific Extra-Curricular activity.

Dismissal from an Extra-Curricular Activity:

In the event a student is dismissed from an Extra-Curricular activity, the student may be considered ineligible for the following season or activity period.

Penalties may be greater than listed above depending on the specific facts and circumstances or extra-curricular expectations specific to a given activity or group. Depending on the nature of the violation, the District may impose a penalty that is harsher than outlined above, including dismissal from the Extra-Curricular activity, even for a first offense.

A. Honesty Provision

If it is determined that a student was not honest when interviewed during the initial investigation, that dishonesty can be deemed a second violation of the Extra-Curricular Code of Conduct.

B. Appeal Process

Incidents deemed to be violations of the Student Code of Conduct or the Extra-Curricular Code of Conduct for which a penalty is imposed by the District under this policy may be appealed to the Extra-Curricular Activity Review Board. This appeal must be received from the parent or guardian in writing by the building principal or athletic director within three school days of notification of the penalty. Should a student disagree with any determination of the Review Board, the student may appeal to the Superintendent of Schools in writing within five school days of notification of the Review Board's determination. The decision of the Superintendent of Schools shall be final.

C. Self-Referral

If a student and/or their parents recognize that there may be a problem that deals with the use of tobacco, electronic cigarettes, alcohol and/or drugs, they may contact the Prevention Services Specialist with concerns. This information will remain confidential.

VII. Education Program - Mandatory

In addition to the suspension penalty, any student who violates regulations for tobacco, electronic cigarettes, alcohol, or drug use must participate in the Substance Abuse Education Program. Together with the Prevention Specialist, students will develop a plan to meet this requirement which will include a minimum of 6 meetings. It is the specific responsibility of the student to attend all scheduled meetings. Failure to participate will result in continued suspension until the requirement is met. The student has the option to complete a Diversion Program with an outside service provider at the discretion of the Prevention Services Specialist and the District. If an outside agency is used, it will be at the cost of the parent/guardian. A good faith timely commitment to the mandatory diversion program is a prerequisite to being allowed to resume participation in the extra-curricular activity.

VIII. Extra-Curricular Activity Review Board

The Review Board will be composed of the Athletic Director, the Principal or designee and an independent third-party faculty member.

Procedures, Duties and Roles of the Review Board:

- For meetings reviewing the conduct of an athlete, the meeting shall be chaired by the Principal or designee. For meetings reviewing the conduct of a non-athlete, the meeting shall be chaired by the Athletic Director or Principal designee.
- Appeals of violation determinations and prescribed penalties are reviewed.
- The Review Board may modify violation consequences.

IX. Communication Process

Please use the process outlined below as a guide to address concerns should the need arise during the duration of the Extra-Curricular activity or sport season. This will ensure proper communication, which will benefit all parties involved. Parents and students are expected to follow the following chain of authority. Parents and students will recognize the previous step before addressing the situation at the next level.

1. Student discusses situation with the activity advisor or coach.
2. Student/Parent discusses situation with the activity advisor or coach.
3. Student/Parent discusses situation with the appropriate Building administrator or Athletic Director.

<div>Extra-Curricular Activity Rules and Academic Eligibility Contract</div>
--

I have read and fully understand my/our student athlete's responsibility regarding the Extra-Curricular Code of Conduct and academic eligibility. I understand that he/she has a responsibility to abide by these rules and if he/she does not, disciplinary action will result. I agree to support the school in this effort.

Signed: _____ Date: _____
Parent or Guardian Signature

I have read the Canandaigua City School District Extra-Curricular Code of Conduct and my coach/activity advisor has reviewed them with me and my parents/guardians. I promise to live by the Extra-Curricular Code of Conduct and understand that if I violate this contract, the result will be disciplinary actions as outlined.

Signed: _____ Date: _____
Student's Signature Print Name

Signed: _____ Date: _____
Coach's/Activity Advisor's Signature

Note: A copy of this contract will be filed with the District for one academic school year.

The Extra-Curricular Code of Conduct is in effect during the entire school year, which is from July 1 through June 30. Students who do not have a contract on file will not be eligible to participate until this document is signed and filed with the District.

POLICY FOR STAFF AND COMMUNITY USE OF SCHOOL BUILDINGS & GROUNDS

The District encourages the use of school facilities by citizens, civic groups and other non-profit community organizations, providing such use does not interfere with the regular school program.

School functions have precedence of those of other agencies. All facilities usage must meet District policy. Building use fees may apply. Applications for use of any facilities is required. Requests for facilities should be made at least 30 days in advance of the event.

The steps to request a facility are as follows: (Each step may take up to 5 business days)

1. Become a requester (First time only) Create a Username and Password - Needs to be approved by the district.
2. Request a location/facility - Date / Time / Location / Extra Needs
3. You will be notified by email if your request has been approved.

FACILITIES USE AND HOLD HARMLESS AGREEMENT

This Facilities Use and Hold Harmless Agreement (the “Agreement”) by and between the Canandaigua City School District (hereinafter referred to as the “District”) with offices located at 143 North Pearl Street, Canandaigua, NY 14424, and any facility user.

WHEREAS, Facilities User desires to use facilities owned by the School District at time when such facilities are not needed by the School District; and **WHEREAS**, the District is willing to allow Facilities User to user District facilities on the terms and conditions set forth herein and in accordance with required health and safety protocols; **NOW, THEREFORE**, in consideration of the mutual promises contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. **Term.** This Agreement shall commence on the date indicated in this facility use request. (the “Term”). The District may terminate the Agreement, with or without cause, upon written notice to Facilities User.
2. **Indemnification Clause.** Facilities User shall defend, indemnify and hold harmless the District, its Board of Education, its officers, administrators, employees, agents and representatives from and against all claims, demands, causes of action, liabilities, losses, damages, judgments, penalties, costs and expenses (including reasonable attorney’s fees) arising out of the negligent or intentional acts or omissions of the Facilities User, their officers, employees, agents, representatives, or invitees, and any claim arising from or relating to failure of Facilities User, their officers, employees, agents, representatives, or invitees to comply with applicable health and safety rules, regulations, or other requirements, including but not limited to those relating to the COVID-19 pandemic..

3. **Facilities User Duties.** Facilities User is responsible for supplying the number of licensed staff needed for its use of the Facilities in accordance with applicable law and health and safety guidance. Facilities User shall comply with all CDC Guidance and Requirements, New York State Department of Health Guidance and Ontario County Department of Health Guidance and Requirements, regulations, and executive orders applicable to its use of the Facilities, including but not limited to the NY Department of Health Interim Guidance For Sports And Recreation During The Covid-19 Public Health Emergency dated January 22, 2021 attached hereto as **Exhibit “A”**. Facilities User shall also comply with all District policies, rules and regulations regarding use of Facilities and conduct while on school premises, including but not limited to the District’s reopening plan located here: <https://www.canandaiguaschools.org/district/coronavirus-info/re-opening-2020-2021>
4. **Maintenance, Repair and Damage.** Facilities User staff shall place all garbage in receptacles provided for that purpose. Facilities User shall bear financial responsibility for any damage, theft or destruction of property or extraordinary maintenance/cleaning occurring during its use of the Facilities.
5. **Equipment and Supplies.** Facilities User shall be responsible for obtaining, maintaining and insuring its own equipment and supplies for its use of the Facilities. When the District provides storage space for such supplies, it is strictly for the convenience of the Facilities User, and the Facilities User shall bear all risk of loss, damage, or theft of such equipment from the storage space.
6. **Insurance.** During the entire time of this Agreement and any extension thereof, the Facilities User shall keep in effect commercial general liability insurance, including contractual coverage, in the occurrence coverage form, naming the District as an additional insured, on a primary and non-contributory basis, with a combined single limit of **\$3,000,000** per occurrence, general aggregate of **\$4,000,000**, Sexual Abuse and Molestation coverage reasonably acceptable to the District, and statutory insurance coverage in compliance with New York State Workers’ Compensation Law. Facilities User shall provide the District with certificates of insurance regarding such coverage, which will provide up to thirty (30) days advance written notice to the District prior to any cancellation, non-renewal or material modification of coverage.
7. **Independent Contractors.** The relationship of the parties is that of independent contractors, and neither party shall have the authority to bind or make any commitment on behalf of the other. Facilities User, its employees and agents will not hold themselves out as or claim to be officers or employees of the District, nor make claim to any rights or benefits accruing to an officer or employee of the District.
8. **Assignment.** This Agreement may not be assigned without the prior written consent of the parties. Any attempted assignment, without such written consent, shall be void and non-enforceable.
9. **Entire Agreement.** This Agreement constitutes the entire agreement of the parties and all previous communications between the parties, whether written or oral, with reference to the subject matter of this Agreement, are hereby superseded. There are no understandings, representations or warranties expressed or implied, that are not specified

herein. No changes may be made to the Agreement without the prior written consent of the parties.

The parties' consent to this Agreement is indicated by their signatures below.

CANANDAIGUA CITY SCHOOL DISTRICT

Agreed to by: _____ Dated: _____

Print name: _____

Position title: _____

FACILITIES USER

Agreed to by: _____ Dated: _____

Print name: _____

Position title: _____


EXAMPLE OF ON-LINE APPLICATION FOR STAFF USE OF SCHOOL BUILDINGS & GROUNDS


opened this request (privately)

March 5, 2020 @ 3:52 PM

Request type	 Staff Internal
Event name	2177208 - ACT Exam Registration
Buildings	 Academy
Resources	 Academy Auditorium
First occurrence	Sat, Sep 12, 2020, 7:15am - 8:30am
Schedule	Sat, Oct 24, 2020 Sat, Dec 12, 2020 Sat, Feb 6, 2021 Sat, Apr 17, 2021 Sat, Jun 12, 2021
Occurrence count	6
Number of Attendees	300
Custodial/Maintenance Needs?	<input checked="" type="checkbox"/>
Event Setup Details	auditorium open and lights on atrium table facing athletic wing
Food Service Needs?	<input type="checkbox"/>
Technology Needs?	<input type="checkbox"/>

EXAMPLE OF ON-LINE APPLICATION FOR COMMUNITY USE OF SCHOOL BUILDINGS & GROUNDS

 **2219729 - Rising Star Talent** on Sat, May 15, 2021 Declined

 opened this request
August 5, 2020 @ 11:24 AM

Request type

Community Event

Event name

2219729 - Rising Star Talent

Buildings

Academy

Resource types

Auditoriums
Locker Rooms
Music Classrooms

Resources

Academy Auditorium

First occurrence

Sat, May 15, 2021, 7:00am - 9:00pm

Schedule

Daily, until May 16

Occurrence count

2

Setup time

2 hours

Teardown time

1 hour, 30 minutes

Number of Attendees

300

Custodial/Maintenance Needs?

☒

Event Setup Details

Need 10 tables and 10 chairs. Need a general wash of stage lighting - it never changes. If possible, we would hook into your sound system.

Food Service Needs?

☒

Food Service Details

Usually a school organization sets up concessions.

Technology Needs?

☒

Technology Details

Usually a stage manager.


Permit #

-

Notes

-

Liability Insurance

 **Canadagwa City School District.pdf**
Download (18.11 KB)

Upcoming reminder

15 day(s) before an event's start date.

Canandaigua Primary-Elementary School

Extra-Curricular Activities

The Canandaigua Primary-Elementary School Physical Education Department works hard to coordinate several community-based events that coincide with our curriculum. For several years now, we have worked with the American Heart Association to raise money for children with heart problems. Through the Jump Rope for Heart program we have raised tens of thousands of dollars over the years, including over \$20,000 in 2017-18.

We have also worked with local businesses to help promote lifelong activity and healthy lifestyles with our Fitness Fun Week. Students in grades 3-5 participate in fun activities around Canandaigua including: bowling at Roseland Bowl, ice skating at the Canandaigua Civic Center, and martial arts at the USA Masters Academy.

We feel this event is a win-win as students get to be introduced to fun, new activities, and local businesses get the exposure they need to grow.

Each spring K-5 are host to Field Days where kids participate in outdoor activities as a culminating event to the school year. With the help of parent volunteers, students rotate through several outdoor stations and finish with a 1-mile race.

Administrators organize a picnic for the students at the end of the event.

Canandaigua Middle School

INTRAMURALS

- ▶ Intramural's are every Wednesday from 2:20-2:55pm.
- ▶ Location announced each Wednesday.
- ▶ Intramural's are co-ed and are open to all 6th grade MSstudents.
- ▶ Students will be required to dress appropriately for each activity.
- ▶ After Intramural's, students will report to the cafeteria while waiting for their ride.
- ▶ Students can either ride the late bus home, be picked up by their parents or walk home.

Activities will rotate and can include the following:

- Aerial Football
- Soccer
- Tag Games
- Team Handball
- Basketball
- Floor Hockey
- Volleyball
- Mat Ball
- Whiffle Ball /Softball
- Student Choice

CANANDAIGUA CITY 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
Canandaigua City 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 Canandaigua City 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 Canandaigua City 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 Opinion

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 Canandaigua City 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 opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in District's total OPEB liability and related ratio, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4-13 and 52-56 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 Canandaigua City 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 September 12, 2022 on our consideration of Canandaigua City 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 Canandaigua City School District's internal control over financial reporting and compliance.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
September 12, 2022

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

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

Financial Highlights

At the close of the fiscal year, the total assets plus deferred outflows (what the district owns) exceeded its total liabilities plus deferred inflows (what the district owes) by \$2,460,182 (net position) an increase of \$10,474,175 from the prior year.

General revenues which include Federal and State Aid, Real Property Taxes, Investment Earnings, Compensation for Loss, and Miscellaneous accounted for \$79,360,146 or 91% of all revenues. Program specific revenues in the form of Charges for Services, Operating Grants and Contributions, and Capital Grants and Contributions accounted for \$7,945,112 or 9% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$24,743,757 a decrease of \$12,701,365 in comparison with the prior year.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Notes to the Financial Statements

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

Government-Wide Statements

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

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

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

Financial Analysis of the School District As a Whole

Net Position

The District's combined net position were larger on June 30, 2022, than they were the year before, increasing to \$2,460,182 as shown in table below.

	<u>Governmental Activities</u>		<u>Total Variance</u>
<u>ASSETS:</u>	<u>2022</u>	<u>2021</u>	
Current and Other Assets	\$ 85,622,396	\$ 45,423,196	\$ 40,199,200
Capital Assets	97,655,483	79,606,383	18,049,100
Total Assets	\$ 183,277,879	\$ 125,029,579	\$ 58,248,300
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	\$ 43,398,876	\$ 49,130,659	\$ (5,731,783)
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 107,915,769	\$ 133,985,400	\$ (26,069,631)
Other Liabilities	29,560,891	6,753,348	22,807,543
Total Liabilities	\$ 137,476,660	\$ 140,738,748	\$ (3,262,088)
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	\$ 86,739,913	\$ 41,967,093	\$ 44,772,820
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 70,158,789	\$ 59,431,383	\$ 10,727,406
<u>Restricted For:</u>			
Capital Projects	-	7,750,837	(7,750,837)
Retirement Contribution Reserve	4,318,443	4,307,649	10,794
Capital Reserve	14,443,728	12,825,853	1,617,875
Other Purposes	7,687,080	7,413,515	273,565
Unrestricted	(94,147,858)	(100,274,840)	6,126,982
Total Net Position	\$ 2,460,182	\$ (8,545,603)	\$ 11,005,785

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

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

There are three restricted net asset balances Retirement Contribution Reserve, Capital Reserves, and Other Purposes. The remaining balance of unrestricted net position was a deficit of \$94,147.858.

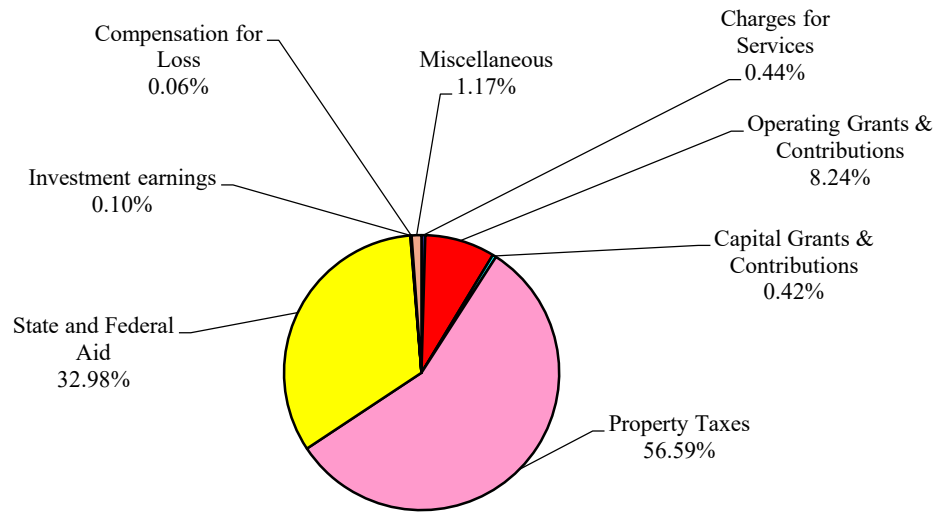
Changes in Net Position

The District's total revenue increased 9% to \$87,305,258. State and federal aid 33% and property taxes 57% accounted for most of the District's revenue. The remaining 10% of the revenue comes from operating grants, capital grants, charges for services, use of money and property, compensation for loss, and miscellaneous revenues.

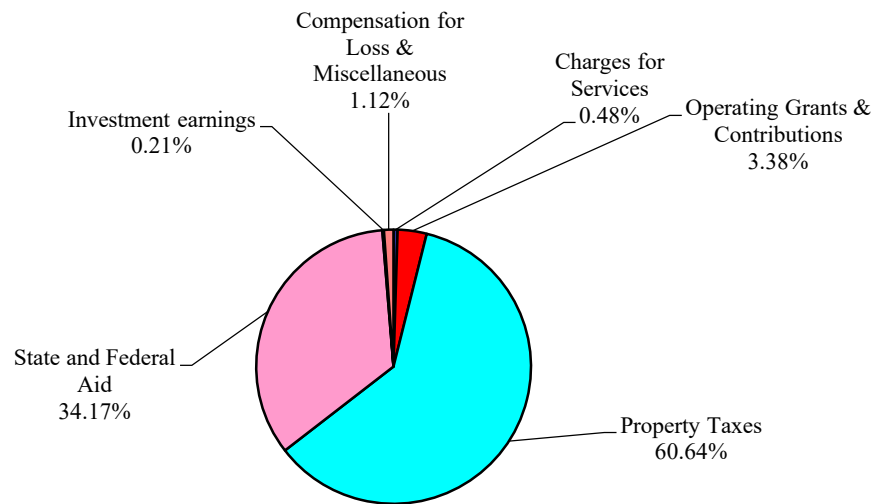
The total cost of all the programs and services decreased 7% to \$76,831,083. The District's expenses are predominately related to education and caring for the students (instruction) 79%. General support which included expenses associated with the operation, maintenance and administration of the District accounted for 11% of the total costs. See table below:

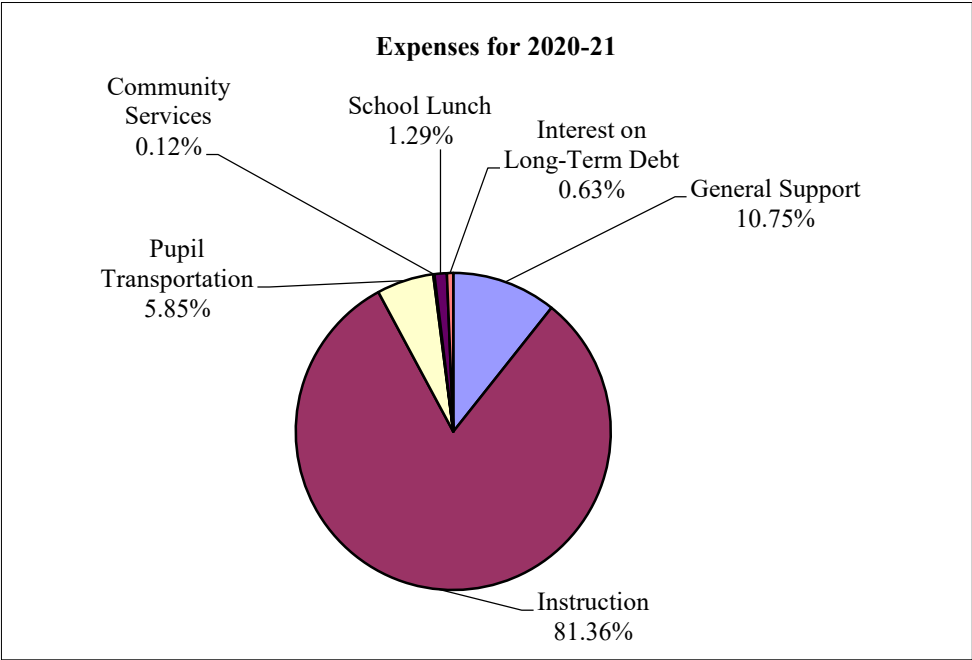
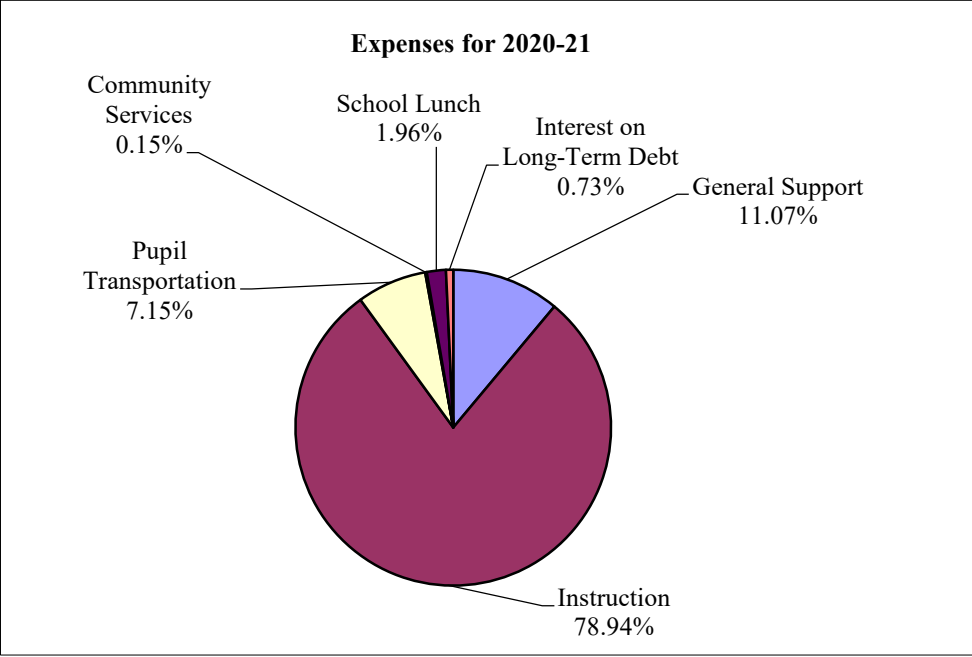
	Governmental Activities		Total Variance
	<u>2022</u>	<u>2021</u>	
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 379,915	\$ 384,990	\$ (5,075)
Operating Grants & Contributions	7,198,000	2,707,664	4,490,336
Capital Grants & Contributions	367,197	-	367,197
Total Program	\$ 7,945,112	\$ 3,092,654	\$ 4,852,458
<u>General -</u>			
Property Taxes	\$ 49,409,598	\$ 48,542,997	\$ 866,601
State and Federal Aid	28,794,708	27,348,311	1,446,397
Investment Earnings	84,126	167,723	(83,597)
Compensation for Loss	52,379	57,011	(4,632)
Miscellaneous	1,019,335	838,271	181,064
Total General	\$ 79,360,146	\$ 76,954,313	\$ 2,405,833
TOTAL REVENUES	\$ 87,305,258	\$ 80,046,967	\$ 7,258,291
<u>SPECIAL ITEM:</u>			
Advance Refunding	\$ -	\$ 10,000	\$ 10,000
<u>EXPENSES:</u>			
General Support	\$ 8,506,976	\$ 8,896,851	\$ (389,875)
Instruction	60,644,891	67,335,935	(6,691,044)
Pupil Transportation	5,497,249	4,837,608	659,641
Community Services	117,511	97,781	19,730
School Lunch	1,506,879	1,065,549	441,330
Interest	557,577	525,425	32,152
TOTAL EXPENSES	\$ 76,831,083	\$ 82,759,149	\$ (5,928,066)
CHANGE IN NET POSITION	\$ 10,474,175	\$ (2,702,182)	
NET POSITION, BEGINNING OF YEAR	(8,013,993)	(5,843,421)	
NET POSITION, END OF YEAR	\$ 2,460,182	\$ (8,545,603)	
GASB 87 Restatement		531,610	
2021 RESTATED NET POSITION		\$ (8,013,993)	

Sources of Revenue for 2021-22



Sources of Revenue for 2020-21





Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$24,743,757 which is less than last year's ending fund balance of \$37,445,122.

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$31,829,181. Fund balance for the General Fund increased by \$2,760,675 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2022</u>	<u>2021</u>	<u>Total Variance</u>
Nonspendable	\$ 2,180,459	\$ 1,785,210	\$ 395,249
Restricted	25,546,988	23,941,869	1,605,119
Assigned	771,782	168,224	603,558
Unassigned	3,329,952	3,173,203	156,749
Total General Fund Balances	<u>\$ 31,829,181</u>	<u>\$ 29,068,506</u>	<u>\$ 2,760,675</u>

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

	<u>Total</u>
Unemployment Costs	\$ 20,000
Retirement Contribution	1,000,000
Workers' Compensation	330,000
Tax Certiorari	100,000
Employee Benefit Accrued Liability	100,000
Total	<u>\$ 1,550,000</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$3,578,103. This change is attributable to \$168,224 for carry over encumbrances from the prior year, \$15,838 for donations, \$247,516 for a tax settlement, \$1,069,045 for bus purchase, \$2,000,000 for asset preservation project, and \$77,480 for property loss reserve liquidation.

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

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
Transfers-Out	\$3,069,045	\$1,069,045 for bus purchase, \$2,000,000 for asset preservation project

Expenditure Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Teaching – Regular School	\$1,024,536	The District spent less in salaries than anticipated. The District budgets for a portion of the grants to protect against reduction in grant programs.
Programs for Children with Handicapping Conditions	\$1,799,386	The District has lower than anticipated needs for student out-of-district placements.
Employee Benefits	\$1,451,565	ERS/TRS/FICA are based on budgeted salaries which came in lower than budget. Health/Dental insurance combined with 403(b) were \$373,546 under budget.

Capital Asset and Debt Administration

Capital Assets

By the end of the 2022 fiscal year, the District had invested \$97,038,068 in a broad range of capital assets, including land, work in progress, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2022</u>	<u>2021</u>
<u>Capital Assets:</u>		
Land	\$ 832,449	\$ 832,449
Work in Progress	24,160,108	4,533,263
Buildings and Improvements	67,582,481	69,721,316
Machinery and Equipment	4,463,030	4,519,355
Total Capital Assets	<u>\$ 97,038,068</u>	<u>\$ 79,606,383</u>
<u>Lease Assets:</u>		
Equipment	\$ 617,415	\$ 649,331
Total Lease Assets	<u>\$ 617,415</u>	<u>\$ 649,331</u>

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

Long-Term Debt

At year end, the District had \$107,915,769 in general obligation bonds and other long-term debt outstanding as follows:

<u>Type</u>	<u>2022</u>	<u>2021</u>
Serial Bonds	\$ 16,900,000	\$ 20,175,000
Lease Liability	65,593	117,721
OPEB	87,986,609	107,359,277
Net Pension Liability	-	4,442,052
Retainage	926,715	-
Compensated Absences	2,036,852	2,009,071
Total Long-Term Obligations	<u>\$ 107,915,769</u>	<u>\$ 134,103,121</u>

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

Factors Bearing on the District's Future

- The tax cap levy calculation is limited by the Consumer Price Index or 2%, whichever is lower. Due to the cap on the growth of the tax levy, the District is restricted in the amount of additional revenue that can be generated from one year to the next.
- The District continues to see an increase in approved Payment in Lieu of Taxes agreements with values for payments below what payments would be if these properties remained on the tax rolls.
- The annual increase in minimum wage will continue to increase District expenditures. With the tax levy cap, this may become unsustainable.
- State Aid funding continues to remain unpredictable and unequal from year-to-year, making long-term planning and decision making difficult. The State has fully-funded Foundation Aid but has not given an indication of how state aid will change in future years.
- Federal Stimulus Aid as a result of the COVID-19 pandemic will be available for the District's use through 2023-24 when the use of the funds expires.

Contacting the School District's Financial Management

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

Canandaigua City School District
143 North Pearl Street
Canandaigua, New York 14424

CANANDAIGUA CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 48,032,050
Investments	365,021
Accounts receivable	5,808,723
Inventories	32,270
Prepaid items	1,408,991
Net pension asset	29,975,341
Capital Assets:	
Land	832,449
Work in progress	24,160,108
Other capital assets (net of depreciation)	72,662,926
TOTAL ASSETS	<u>\$ 183,277,879</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 43,398,876</u>
LIABILITIES	
Accounts payable	\$ 2,266,813
Accrued liabilities	1,025,651
Unearned revenues	126,964
Due to other governments	767
Due to teachers' retirement system	3,007,400
Due to employees' retirement system	302,703
Bond anticipation notes payable	22,340,000
Other Liabilities	490,593
Long-Term Obligations:	
Due in one year	3,832,798
Due in more than one year	104,082,971
TOTAL LIABILITIES	<u>\$ 137,476,660</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 86,739,913</u>
NET POSITION	
Net investment in capital assets	\$ 70,158,789
Restricted For:	
Reserve for employee retirement system	4,318,443
Capital reserves	14,443,728
Other purposes	7,687,080
Unrestricted	(94,147,858)
TOTAL NET POSITION	<u>\$ 2,460,182</u>

(See accompanying notes to financial statements)

CANANDAIGUA 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</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Governmental</u>
					<u>Activities</u>
<u>Primary Government</u> -					
General support	\$ 8,506,976	\$ -	\$ -	\$ -	\$ (8,506,976)
Instruction	60,644,891	368,066	5,407,096	367,197	(54,502,532)
Pupil transportation	5,497,249	-	-	-	(5,497,249)
Community services	117,511	-	-	-	(117,511)
School lunch	1,506,879	11,849	1,790,904	-	295,874
Interest	557,577	-	-	-	(557,577)
Total Primary Government	\$ 76,831,083	\$ 379,915	\$ 7,198,000	\$ 367,197	\$ (68,885,971)
General Revenues:					
Property taxes					\$ 49,409,598
State and federal aid					28,794,708
Investment earnings					84,126
Compensation for loss					52,379
Miscellaneous					1,019,335
Total General Revenues					\$ 79,360,146
Changes in Net Position					\$ 10,474,175
Net Position, Beginning of Year (restated)					(8,013,993)
Net Position, End of Year					\$ 2,460,182

CANANDAIGUA CENTRAL SCHOOL DISTRICT, NEW YORK

**Balance Sheet
Governmental Funds
June 30, 2022**

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 33,579,389	\$ 13,120,697	\$ 1,331,964	\$ 48,032,050
Investments	-	-	365,021	365,021
Receivables	3,270,501	367,997	2,170,225	5,808,723
Inventories	-	-	32,270	32,270
Due from other funds	3,411,373	3,147,939	205,456	6,764,768
Prepaid items	1,408,991	-	-	1,408,991
TOTAL ASSETS	\$ 41,670,254	\$ 16,636,633	\$ 4,104,936	\$ 62,411,823
LIABILITIES AND FUND BALANCES				
<u>Liabilities</u> -				
Accounts payable	\$ 406,796	\$ 1,844,652	\$ 15,365	\$ 2,266,813
Accrued liabilities	880,658	-	9,912	890,570
Notes payable - bond anticipation notes	-	22,340,000	-	22,340,000
Due to other funds	3,349,711	987,322	2,427,735	6,764,768
Due to other governments	162	-	605	767
Due to TRS	3,007,400	-	-	3,007,400
Due to ERS	228,265	-	74,438	302,703
Other liabilities	490,593	-	-	490,593
Compensated absences	869,898	-	-	869,898
Unearned revenue	-	-	126,964	126,964
TOTAL LIABILITIES	\$ 9,233,483	\$ 25,171,974	\$ 2,655,019	\$ 37,060,476
<u>Deferred Inflows</u> -				
Deferred inflows of resources	\$ 607,590	\$ -	\$ -	\$ 607,590
<u>Fund Balances</u> -				
Nonspendable	\$ 2,180,459	\$ -	\$ 32,270	\$ 2,212,729
Restricted	25,546,988	1,069,045	902,263	27,518,296
Assigned	771,782	-	515,384	1,287,166
Unassigned	3,329,952	(9,604,386)	-	(6,274,434)
TOTAL FUND BALANCE	\$ 31,829,181	\$ (8,535,341)	\$ 1,449,917	\$ 24,743,757
TOTAL LIABILITIES AND FUND BALANCES	\$ 41,670,254	\$ 16,636,633	\$ 4,104,936	

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.

97,655,483

Taxes receivable is deferred for those amounts collected after ninety (90) days on fund basis, while those amounts are recorded as revenue on the full accrual basis.

607,590

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

(135,081)

The following long-term obligations are not due and payable in the current period and therefore are not reported in the governmental funds:

Serial bonds payable	(16,900,000)
Leases	(65,593)
Retainage	(926,715)
OPEB	(87,986,609)
Compensated absences	(1,166,954)
Net pension asset	29,975,341
Deferred outflow - pension	20,496,375
Deferred outflow - OPEB	22,902,501
Deferred inflow - pension	(38,480,013)
Deferred inflow - OPEB	(48,259,900)

Net Position of Governmental Activities

\$ 2,460,182

(See accompanying notes to financial statements)

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

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Real property taxes and tax items	\$ 49,400,868	\$ -	\$ -	\$ 49,400,868
Charges for services	368,066	-	-	368,066
Use of money and property	78,259	-	5,867	84,126
Sale of property and compensation for loss	52,379	-	-	52,379
Miscellaneous	528,243	710	157,801	686,754
State sources	28,598,944	367,197	782,514	29,748,655
Federal sources	195,764	-	6,401,494	6,597,258
Sales	-	-	11,849	11,849
TOTAL REVENUES	<u>\$ 79,222,523</u>	<u>\$ 367,907</u>	<u>\$ 7,359,525</u>	<u>\$ 86,949,955</u>
EXPENDITURES				
General support	\$ 6,590,237	\$ -	\$ -	\$ 6,590,237
Instruction	40,012,382	-	4,799,110	44,811,492
Pupil transportation	3,028,177	982,242	128,714	4,139,133
Community services	117,511	-	-	117,511
Employee benefits	18,843,286	-	840,597	19,683,883
Debt service - principal	3,987,128	-	-	3,987,128
Debt service - interest	555,140	-	-	555,140
Cost of sales	-	-	666,139	666,139
Other expenses	-	-	628,300	628,300
Capital outlay	-	19,478,930	-	19,478,930
TOTAL EXPENDITURES	<u>\$ 73,133,861</u>	<u>\$ 20,461,172</u>	<u>\$ 7,062,860</u>	<u>\$ 100,657,893</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 6,088,662</u>	<u>\$ (20,093,265)</u>	<u>\$ 296,665</u>	<u>\$ (13,707,938)</u>
OTHER FINANCING SOURCES (USES)				
Transfers - in	\$ 852	\$ 3,147,939	\$ 180,900	\$ 3,329,691
Transfers - out	(3,328,839)	(852)	-	(3,329,691)
BAN's redeemed from appropriations	-	660,000	-	660,000
Premium on obligations issued	-	-	346,573	346,573
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (3,327,987)</u>	<u>\$ 3,807,087</u>	<u>\$ 527,473</u>	<u>\$ 1,006,573</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,760,675</u>	<u>\$ (16,286,178)</u>	<u>\$ 824,138</u>	<u>\$ (12,701,365)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>29,068,506</u>	<u>7,750,837</u>	<u>625,779</u>	<u>37,445,122</u>
FUND BALANCE, END OF YEAR	<u>\$ 31,829,181</u>	<u>\$ (8,535,341)</u>	<u>\$ 1,449,917</u>	<u>\$ 24,743,757</u>

(See accompanying notes to financial statements)

CANANDAIGUA 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

\$ (12,701,365)

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	\$ 19,478,930	
Additions to Assets, Net	2,274,445	
Depreciation / Amortization	<u>(4,353,606)</u>	
		17,399,769

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	\$ 3,987,128	
Proceeds from BAN Redemption	<u>(660,000)</u>	
		3,327,128

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (2,437)

The Retainage liability does not require the use of current financial resources and, is not reported as an expenditure in the governmental funds. (926,715)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. 8,730

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. (2,011,526)

(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	4,352,794
Employees' Retirement System	944,190

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	<u>83,607</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 10,474,175

(See accompanying notes to financial statements)

CANANDAIGUA CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 236,389
Receivable from general fund	1,000
TOTAL ASSETS	<u>\$ 237,389</u>
NET POSITION	
Restricted for individuals, organizations and other governments	\$ 237,389
TOTAL NET POSITION	<u>\$ 237,389</u>

Statement of Changes in Fiduciary Net Position

For The Year Ended June 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Library taxes	\$ 771,000
Miscellaneous	236,454
TOTAL ADDITIONS	<u>\$ 1,007,454</u>
DEDUCTIONS	
Student activity	\$ 185,080
Library taxes	771,000
TOTAL DEDUCTIONS	<u>\$ 956,080</u>
CHANGE IN NET POSITION	<u>\$ 51,374</u>
NET POSITION, BEGINNING OF YEAR	<u>186,015</u>
NET POSITION, END OF YEAR	<u>\$ 237,389</u>

CANANDAIGUA CITY SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2022

I. Summary of Significant Accounting Policies

The financial statements of the Canandaigua City 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 Canandaigua City 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 nine 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 Ontario, Seneca, Yates, Cayuga and Wayne Counties Board of Cooperative Educational Services (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 \$7,395,355 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$1,869,706.

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.

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

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.

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

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

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

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

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

(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. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 30, 2021. Taxes are collected during the period October 1 to December 31, 2021.

The City and Counties in which the District is located enforce uncollected real property taxes. An amount representing all uncollected real property taxes must be transmitted by the City to the District within two years from the return of unpaid taxes to the City. Real property taxes receivable expected to be collected within 60 days of year-end, less similar amounts collected during this period in the preceding year are recognized as revenues. Otherwise, deferred revenues offset real property taxes receivable.

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 IX 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, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

I. Cash and Cash Equivalents

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

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

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

Investments are stated at fair value.

(I.) (Continued)

J. Receivables

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

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

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

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 inventorable 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	\$ 1,000	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 10 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.

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

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

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

(I.) (Continued)

Q. Other Benefits

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

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

R. Short-Term Debt

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

S. Accrued Liabilities and Long-Term Obligations

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

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

T. Equity Classifications

1. District-Wide Statements

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

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

(I.) (Continued)

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

	<u>Total</u>
Workers' Compensation	\$ 1,387,054
Unemployment Costs	394,820
Retirement Contribution - TRS	2,112,000
Insurance	221,206
Tax Certiorari	1,260,574
Debt	445,838
Miscellaneous	456,425
Employee Benefit Accrued Liability	<u>1,409,163</u>
Total Net Position - Restricted for Other Purposes	<u><u>\$ 7,687,080</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 \$94,147,858 at year end is the result of full implantation of GASB #75 regarding retiree health obligations and the New York State Pension system unfunded pension obligation.

2. **Fund Statements**

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

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

	<u>Total</u>
Inventory in School Lunch	\$ 32,270
Prepaid Items	1,408,991
Noncurrent Receivables	771,468
Total Nonspendable Fund Balance	<u><u>\$ 2,212,729</u></u>

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

(I.) (Continued)

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

<u>Name of Reserve</u>	<u>Maximum Funding</u>	<u>Total Funding Provided</u>	<u>Total Year to Date Balance</u>
2016 Vehicle Capital Reserve	\$ 6,000,000	\$ 5,018,830	\$ 4,061,676
2016 Building Capital Reserve	\$ 10,000,000	\$ 9,999,991	\$ 84,830
2017 Building & Equipment Capital Reserve	\$ 5,000,000	\$ 5,000,000	\$ 5,028,649
2021 Capital Reserve	\$ 10,000,000	\$ 5,262,325	\$ 5,268,573

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.

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)

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

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

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.

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	\$ 1,387,054
Unemployment Costs	394,820
Retirement Contribution - ERS	4,318,443
Retirement Contribution - TRS	2,112,000
Insurance	221,206
Tax Certiorari	1,260,574
Capital Reserves	14,443,728
Employee Benefit Accrued Liability	1,409,163
<u>Capital Fund -</u>	
Capital Projects	1,069,045
<u>Misc Spec Rev Fund -</u>	
Scholarships	456,425
<u>Debt Service Fund -</u>	
Debt Service	445,838
Total Restricted Fund Balance	<u><u>\$ 27,518,296</u></u>

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

	<u>Total</u>
Unemployment Costs	\$ 20,000
Retirement Contribution	1,000,000
Workers' Compensation	330,000
Tax Certiorari	100,000
Employee Benefit Accrued Liability	100,000
Total	<u><u>\$ 1,550,000</u></u>

c. **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 amounts in excess of \$103,000 and in the Capital fund amounts in excess of \$32,000. The following are considered significant encumbrances:

<u>General Fund -</u>	
General Support	\$ 330,444
Total General Fund Significant Encumbrances	<u>\$ 330,444</u>
<u>Capital Projects Fund -</u>	
Capital Improvements	\$ 30,349,546
Bus Purchases	1,069,045
Total Capital Projects Fund Significant Encumbrances	<u>\$ 31,418,591</u>

Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 515,663
General Fund - Appropriated for Taxes	256,119
School Lunch Fund - Year End Equity	515,384
Total Assigned Fund Balance	<u>\$ 1,287,166</u>

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

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

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

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

(I.) (Continued)

U. **New Accounting Standards**

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

GASB has issued Statement 87, *Leases*

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

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

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

V. **Future Changes in Accounting Standards**

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

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

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

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

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

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

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 Statements
Net position beginning of year, as previously stated	\$ (8,545,603)
Right to use assets	915,922
Accumulated amortization	(266,591)
Lease liability	(117,721)
Net position beginning of year, as restated	<u><u>\$ (8,013,993)</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. The following supplemental appropriations occurred during the year: \$168,224 for carry over encumbrances from the prior year, \$2,000,000 for Asset Prevention Project, \$1,069,045 for bus purchases, \$247,516 for Tax Cert settlement, \$77,480 for property loss and liability reserve, and \$15,838 for donations.

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 Fund Balance – Capital Projects Fund

The Capital Projects Fund had a deficit fund balance of \$8,535,341 at June 30, 2022, which is a result of bond anticipation notes which are used as a temporary means of financing capital projects. These proceeds are not recognized as revenue but merely serve to provide cash to meet expenditures. This results in the creation of a fund deficit which will remain until the notes are replaced by permanent financing (i.e., bonds, grants-in-aid, or redemption from current appropriations).

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	36,043,820
Total	\$ 36,043,820

(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 \$27,518,296 within the governmental funds and \$236,389 in the fiduciary funds.

VI. Investments

A. Governmental Funds

The District's investments are recorded at fair value and have been categorized based upon a fair market value.

The District adopted the provisions of SFAS No. 157, *Fair Value Measurements*, which establishes a fair value hierarchy that defines three discrete "levels" of valuation techniques to determine the fair value of investments. Level 1 inputs consist of quoted (unadjusted) prices in active markets for identical assets at the measurement date, Level 2 inputs are inputs other than quoted prices that are observable either directly or indirectly, and Level 3 inputs are unobservable inputs and are to be used only if observable inputs are not available.

The District values investments in securities and securities sold short that are freely tradable and listed on a national securities exchange or reported on the NASDAQ national market at their last sales price as of the last business day of the year.

The District's investments are recorded at fair value and have been categorized based upon a fair value hierarchy in accordance with SFAS 157.

The following table presents information about the District's investments measured at fair value as of June 30, 2022:

	<u>2022</u>	
	<u>Cost</u>	<u>Quoted Prices in Active Market for Identical Assets (Level 1)</u>
Common Stock	<u>\$ 310,672</u>	<u>\$ 365,021</u>

The following schedule summarizes the investment return and its classification for the year:

<u>Investments</u>	<u>2022</u>
Unrealized Gains/(Losses)	\$ 54,349

VII. Investment Pool

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

Total investments of the cooperative as of year-end are \$13,400,345, which consisted of \$3,656,954 in repurchase agreements, \$7,074,042 in U.S. Treasury Securities, \$623,116 in FDIC insured deposits and \$2,046,233 in collateralized bank deposits, with various interest rates and due dates.

The following amounts are included as unrestricted and restricted cash:

<u>Fund</u>	<u>Bank Amount</u>	<u>Carrying Amount</u>	<u>Description</u>
Capital	\$ 13,400,345	\$13,400,345	NYCLASS

VIII. Receivables

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

<u>Description</u>	<u>Governmental Activities</u>			
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Accounts Receivable	\$ 307,362	\$ 800	\$ 583	\$ 308,745
Due From State and Federal	979,225	367,197	2,169,642	3,516,064
Due From Other Governments	1,376,324	-	-	1,376,324
Taxes Receivable	607,590	-	-	607,590
Total Receivables	\$ 3,270,501	\$ 367,997	\$ 2,170,225	\$ 5,808,723

District management has deemed the amounts to be fully collectible.

IX. 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	\$ 3,411,373	\$ 3,349,711	\$ 852	\$ 3,328,839
Non-Major Funds	205,456	2,427,735	180,900	-
Capital Projects Fund	3,147,939	987,322	3,147,939	852
Total	\$ 6,764,768	\$ 6,764,768	\$ 3,329,691	\$ 3,329,691

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

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

X. Capital Assets and Lease Assets

A. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 832,449	\$ -	\$ -	\$ 832,449
Work in progress	4,533,263	20,405,645	778,800	24,160,108
<i>Total Nondepreciable</i>	<u>\$ 5,365,712</u>	<u>\$ 20,405,645</u>	<u>\$ 778,800</u>	<u>\$ 24,992,557</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 121,679,258	\$ 778,800	\$ -	\$ 122,458,058
Machinery and equipment	18,545,108	1,226,462	-	19,771,570
<i>Total Depreciated Assets</i>	<u>\$ 140,224,366</u>	<u>\$ 2,005,262</u>	<u>\$ -</u>	<u>\$ 142,229,628</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 51,957,942	\$ 2,917,635	\$ -	\$ 54,875,577
Machinery and equipment	14,025,753	1,282,787	-	15,308,540
<i>Total Accumulated Depreciation</i>	<u>\$ 65,983,695</u>	<u>\$ 4,200,422</u>	<u>\$ -</u>	<u>\$ 70,184,117</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 74,240,671</u>	<u>\$ (2,195,160)</u>	<u>\$ -</u>	<u>\$ 72,045,511</u>
Total Capital Assets	<u>\$ 79,606,383</u>	<u>\$ 18,210,485</u>	<u>\$ 778,800</u>	<u>\$ 97,038,068</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 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>
<u>Lease Assets:</u>				
Equipment	\$ 915,922	\$ 121,268	\$ -	\$ 1,037,190
<u>Less Accumulated Amortization -</u>				
Equipment	266,591	153,184	-	419,775
<i>Total Lease Assets, Net</i>	<u>\$ 649,331</u>	<u>\$ (31,916)</u>	<u>\$ -</u>	<u>\$ 617,415</u>

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

Depreciated Capital Assets (net)	\$ 72,045,511
Amortized Lease Assets (net)	617,415
Total Other Capital Assets (net)	<u>\$ 72,662,926</u>

(X.) (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	\$ 539,752	\$ -	\$ 539,752
Instruction	2,181,096	153,184	2,334,280
Pupil Transportation	1,257,437	-	1,257,437
School Lunch	222,137	-	222,137
Total Depreciation and Amortization Expense	\$ 4,200,422	\$ 153,184	\$ 4,353,606

XI. **Short-Term Debt**

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

	<u>Maturity</u>	<u>Interest Rate</u>	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>
BAN	6/23/2022	1.00%	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -
BAN	6/23/2023	3.25%	-	22,340,000	-	22,340,000
Total Short-Term Debt			\$ -	\$ 30,340,000	\$ 8,000,000	\$ 22,340,000

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

Interest Paid	\$ 60,222
Plus: Interest Accrued in the Current Year	14,118
Total Short-Term Interest Expense	\$ 74,340

XII. **Long-Term Debt Obligations**

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

	<u>Balance 7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2022</u>	<u>Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 20,175,000	\$ -	\$ 3,275,000	\$ 16,900,000	\$ 1,995,000
Lease Liability	117,721	-	52,128	65,593	41,185
Total Bonds and Notes Payable	\$ 20,292,721	\$ -	\$ 3,327,128	\$ 16,965,593	\$ 2,036,185
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 4,442,052	\$ -	\$ 4,442,052	\$ -	\$ -
OPEB	107,359,277	-	19,372,668	87,986,609	-
Retainage	-	926,715	-	926,715	926,715
Compensated Absences	2,009,071	27,781	-	2,036,852	869,898
Total Other Liabilities	\$ 113,810,400	\$ 954,496	\$ 23,814,720	\$ 90,950,176	\$ 1,796,613
Total Long-Term Obligations	\$ 134,103,121	\$ 954,496	\$ 27,141,848	\$ 107,915,769	\$ 3,832,798

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

(XII.) (Continued)

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount Outstanding 6/30/2022</u>
<u>Serial Bonds</u>					
Construction	\$ 8,250,000	2016	2037	200%-3.25%	\$ 6,225,000
Construction	\$ 2,472,000	2018	2026	1.75%-4.00%	1,490,000
Construction	\$ 8,280,000	2018	2033	2.00%	5,975,000
Construction	\$ 4,475,000	2020	2027	1.00%-4.00%	3,210,000
Total Serial Bonds					<u>\$ 16,900,000</u>
<u>Leases -</u>					
Leases	\$ 173,950	2020-2021	2023-2025	0.30%	\$ 65,593
Total Leases					<u>\$ 65,593</u>

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>		<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,995,000	\$ 423,901	\$ 41,185	\$ 1,896
2024	2,040,000	379,754	21,520	578
2025	1,940,000	333,957	2,888	26
2026	1,605,000	291,807	-	-
2027	1,530,000	254,019	-	-
2028-32	5,025,000	850,702	-	-
2033-37	2,765,000	211,341	-	-
Total	<u>\$ 16,900,000</u>	<u>\$ 2,745,481</u>	<u>\$ 65,593</u>	<u>\$ 2,500</u>

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. \$9,450,000 of bonds outstanding are considered defeased.

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

Interest Paid	\$ 494,918
Less: Interest Accrued in the Prior Year	(132,644)
Plus: Interest Accrued in the Current Year	120,963
Total Long-Term Interest Expense	<u>\$ 483,237</u>

XIII. Deferred Inflows/Outflows of Resources

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

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension	\$ 20,496,375	\$ 38,480,013
OPEB	22,902,501	48,259,900
Total	<u>\$ 43,398,876</u>	<u>\$ 86,739,913</u>

XIV. 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.

(XIV.) (Continued)

C. Funding Policies

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

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

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2022	\$ 1,391,010	\$ 3,007,400

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)	\$ 2,173,683	\$ 27,801,658
District's portion of the Plan's total net pension asset/(liability)	0.0266%	0.1604%

For the year ended June 30, 2022, the District recognized pension expenses of \$337,463 for ERS and (\$1,595,529) 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:

(XIV.) (Continued)

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 164,616	\$ 3,832,164	\$ 213,516	\$ 144,441
Changes of assumptions	3,627,634	9,144,546	61,212	1,619,365
Net difference between projected and actual earnings on pension plan investments	-	-	7,117,902	29,097,311
Changes in proportion and differences between the District's contributions and proportionate share of contributions	530,735	87,212	36,320	189,946
Subtotal	<u>\$ 4,322,985</u>	<u>\$ 13,063,922</u>	<u>\$ 7,428,950</u>	<u>\$ 31,051,063</u>
District's contributions subsequent to the measurement date	302,703	2,806,765	-	-
Grand Total	<u>\$ 4,625,688</u>	<u>\$ 15,870,687</u>	<u>\$ 7,428,950</u>	<u>\$ 31,051,063</u>

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	\$ -	\$ (3,590,527)
2023	(355,130)	(4,245,380)
2024	(652,486)	(5,354,732)
2025	(1,750,017)	(7,039,045)
2026	(348,332)	1,318,408
Thereafter	-	924,135
Total	<u>\$ (3,105,965)</u>	<u>\$ (17,987,141)</u>

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:

(XIV.) (Continued)

	<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	4.40%	5.18%-1.95%
Decrement tables	April 1, 2015- March 31, 2020 System's Experience	July 1, 2015- June 30, 2020 System's Experience
Inflation rate	2.70%	2.40%
COLA's	1.40%	1.30%

For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2019. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2020.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2020 are summarized as follows:

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%	6.50%
Absolute return strategies *	4.10%	0.00%
Opportunistic portfolios	4.10%	0.00%
Real assets	5.58%	0.00%
Bonds and mortgages	0.00%	0.80%
Cash	-1.00%	-0.20%
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%	0.00%
Short-term	0.00%	0.00%
Credit	3.78%	0.00%

(XIV.) (Continued)

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.

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

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

	1% Decrease <u>(4.90%)</u>	Current Assumption <u>(5.90%)</u>	1% Increase <u>(6.90%)</u>
<u>ERS</u>			
Employer's proportionate share of the net pension asset (liability)	\$ (5,595,037)	\$ 2,173,683	\$ 8,671,843
	1% Decrease <u>(5.95%)</u>	Current Assumption <u>(6.95%)</u>	1% Increase <u>(7.95%)</u>
<u>TRS</u>			
Employer's proportionate share of the net pension asset (liability)	\$ 2,917,379	\$ 27,801,658	\$ 48,715,089

(XIV.) (Continued)

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
Plan net position	232,049,473	148,148,457
Employers' net pension asset/(liability)	<u>\$ 8,174,585</u>	<u>\$ 17,329,042</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 \$302,703.

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 \$3,007,400.

XV. 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.

(XIV.) (Continued)

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

Inactive employees or beneficiaries currently receiving benefit payments	399
Active Employees	<u>552</u>
Total	<u>951</u>

B. Total OPEB Liability

The District's total OPEB liability of \$87,986,609 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

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

Inflation	3.54 percent
Salary Increases	2.60 percent, average, including inflation
Discount Rate	3.54 percent
Healthcare Cost Trend Rates	Initial rate of 5.30% decreasing to an ultimate rate of 4.10%
Retirees' Share of Benefit-Related Costs	Varies depending on contract

The discount rate was based a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on RP-2014, as appropriate, with adjustments for mortality improvements based on Scale AA.

C. Changes in the Total OPEB Liability

Balance at June 30, 2021	<u>\$ 107,359,277</u>
<u>Changes for the Year -</u>	
Service cost	\$ 4,595,711
Interest	2,396,624
Changes in assumptions or other inputs	(24,353,889)
Benefit payments	<u>(2,011,114)</u>
Net Changes	<u>\$ (19,372,668)</u>
Balance at June 30, 2022	<u>\$ 87,986,609</u>

(XV.) (Continued)

Healthcare cost trend rates were updated from an initial rate of 5.30% scaling down to 4.10% over 55 years to an initial rate of 5.30% scaling down to 4.10% over 55 years.

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16 percent in 2021 to 3.54 percent in 2022.

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

	Discount		
	1% Decrease	Rate	1% Increase
	(2.54%)	(3.54%)	(4.54%)
Total OPEB Liability	\$ 104,785,003	\$ 87,986,609	\$ 74,761,835

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 (3.10 percent) or 1-percentage-point higher (5.10 percent) than the current healthcare cost trend rate:

	Healthcare		
	1% Decrease	Cost Trend Rates	1% Increase
	(4.30%)	(5.30%)	(6.30%)
	Decreasing	Decreasing	Decreasing
	to 3.10%)	to 4.10%)	to 5.10%)
Total OPEB Liability	\$ 71,925,087	\$ 87,986,609	\$ 109,315,595

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 \$ 4,022,640. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 27,153,196	\$ -
Changes of assumptions	21,106,704	22,902,501
Total	\$ 48,259,900	\$ 22,902,501

(XV.) (Continued)

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	\$ (2,969,695)
2024	(2,969,695)
2025	(2,969,695)
2026	(2,914,183)
2027	(5,659,022)
Thereafter	(7,875,109)
Total	<u>\$ (25,357,399)</u>

XVI. Risk Management

A. General Information

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

B. Workers' Compensation

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

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

(XVI.) (Continued)

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

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2022, the Canandaigua City School District, New York incurred premiums or contribution expenditures totaling \$342,945. The District has established a workers' compensation reserve totaling \$ 1,387,054 as of June 30, 2022.

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.

C. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self-insurance fund to pay these claims. There were \$7,529 in claim and judgment expenditures of this program for the 2021-22 fiscal year. The balance of the fund at June 30, 2022 was \$394,820 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.

XVII. Commitments and Contingencies

A. Litigation

There are tax certiorari cases requesting reduction of assessments. The District has established a Tax Certiorari reserve to help offset any potential liability.

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.

C. Voluntary Employee Benefit Association (VEBA)

The District has established a VEBA program for eligible employees. The purpose of the plan is to provide employees with certain health care and medical expense benefits in addition to the basic health insurance coverage. There were no contributions for the 2021-22 fiscal year. The account is recorded in the General Fund and the balance as of June 30, 2022 was \$477,573.

XVIII. Tax Abatement

The County of Ontario IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result, the district property tax revenue was reduced \$2,562,182. The District received payment in lieu of tax (PILOT) payment totaling \$880,825 to help offset the property tax reduction, which resulted in a net tax abatement totaling \$1,681,357.

XIX. 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 stimulus funding expended during the 2022 fiscal year can be found on the Schedule of Expenditures of federal awards on page 61 of this report.

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

	TOTAL OPEB LIABILITY				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 4,595,711	\$ 4,208,918	\$ 3,684,715	\$ 3,468,747	\$ 3,561,853
Interest	2,396,624	2,822,555	3,485,776	2,907,476	2,786,575
Changes in benefit terms	-	(103,626)	-	-	-
Differences between expected and actual experiences	-	(33,685,070)	-	(3,704,263)	(12,832)
Changes of assumptions or other inputs	(24,353,889)	11,562,277	22,675,601	2,290,748	-
Benefit payments	<u>(2,011,114)</u>	<u>(1,898,158)</u>	<u>(2,582,927)</u>	<u>(2,423,347)</u>	<u>(2,004,599)</u>
Net Change in Total OPEB Liability	\$ (19,372,668)	\$ (17,093,104)	\$ 27,263,165	\$ 2,539,361	\$ 4,330,997
Total OPEB Liability - Beginning	<u>\$ 107,359,277</u>	<u>\$ 124,452,381</u>	<u>\$ 97,189,216</u>	<u>\$ 94,649,855</u>	<u>\$ 90,318,858</u>
Total OPEB Liability - Ending	<u><u>\$ 87,986,609</u></u>	<u><u>\$ 107,359,277</u></u>	<u><u>\$ 124,452,381</u></u>	<u><u>\$ 97,189,216</u></u>	<u><u>\$ 94,649,855</u></u>
Covered Employee Payroll	\$ 30,967,078	\$ 30,967,078	\$ 29,270,034	\$ 29,270,034	\$ 29,179,160
Total OPEB Liability as a Percentage of Covered Employee Payroll	284.13%	346.69%	425.19%	332.04%	324.37%

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
CANANDAIGUA 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)	0.0265907%	0.0265134%	0.0257178%	0.0267093%	0.027784%	0.028216%	0.0285241%	0.0277771%
Proportionate share of the net pension liability (assets)	\$ (2,173,683)	\$ 26,400	\$ 6,810,232	\$ 1,892,439	\$ 896,708	\$ 2,651,191	\$ 4,578,198	\$ 938,379
Covered-employee payroll	\$ 8,810,517	\$ 9,260,652	\$ 9,146,764	\$ 9,114,880	\$ 8,939,320	\$ 8,558,424	\$ 8,225,297	\$ 8,259,702
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-24.671%	0.285%	74.455%	20.762%	10.031%	30.978%	55.660%	11.361%
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)	0.160434%	0.159798%	0.160646%	0.157466%	0.156253%	0.156863%	0.1603090%	0.1602940%
Proportionate share of the net pension liability (assets)	\$ (27,801,658)	\$ 4,415,652	\$ (4,173,589)	\$ (2,847,397)	\$ (1,187,681)	\$ 1,680,070	\$ (16,651,012)	\$ (17,855,784)
Covered-employee payroll	\$ 28,640,459	\$ 27,765,186	\$ 27,337,379	\$ 26,986,638	\$ 25,939,934	\$ 25,171,843	\$ 24,389,884	\$ 24,669,311
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-97.071%	15.904%	-15.267%	-10.551%	-4.579%	6.674%	-68.270%	-72.381%
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
CANANDAIGUA 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	\$ 1,391,010	\$ 1,318,344	\$ 1,308,224	\$ 1,321,881	\$ 1,328,536	\$ 1,297,713	\$ 1,477,436	\$ 1,637,692
Contributions in relation to the contractually required contribution	<u>(1,391,010)</u>	<u>(1,318,344)</u>	<u>(1,308,224)</u>	<u>(1,321,881)</u>	<u>(1,328,536)</u>	<u>(1,297,713)</u>	<u>(1,477,436)</u>	<u>(1,637,692)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 8,810,517	\$ 9,260,652	\$ 9,146,764	\$ 9,114,880	\$ 8,939,320	\$ 8,558,424	\$ 8,225,297	\$ 8,259,702
Contributions as a percentage of covered-employee payroll	15.79%	14.24%	14.30%	14.50%	14.86%	15.16%	17.96%	19.83%
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	\$ 3,007,400	\$ 2,812,539	\$ 2,566,633	\$ 3,031,756	\$ 2,688,081	\$ 3,044,665	\$ 3,390,805	\$ 4,473,059
Contributions in relation to the contractually required contribution	<u>(3,007,400)</u>	<u>(2,812,539)</u>	<u>(2,566,633)</u>	<u>(3,031,756)</u>	<u>(2,688,081)</u>	<u>(3,044,665)</u>	<u>(3,390,805)</u>	<u>(4,473,059)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 28,640,459	\$ 27,765,186	\$ 27,337,379	\$ 26,986,638	\$ 25,939,943	\$ 25,171,843	\$ 24,389,884	\$ 24,669,311
Contributions as a percentage of covered-employee payroll	10.50%	10.13%	9.39%	11.23%	10.36%	12.10%	13.90%	18.13%

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
CANANDAIGUA 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	\$ 48,357,766	\$ 45,183,823	\$ 45,170,585	\$ (13,238)
Real property tax items	881,286	4,055,229	4,230,283	175,054
Charges for services	217,500	217,500	368,066	150,566
Use of money and property	125,000	125,000	78,259	(46,741)
Sale of property and compensation for loss	52,500	52,500	52,379	(121)
Miscellaneous	135,000	150,838	528,243	377,405
State Sources -				
Basic formula	25,468,839	25,468,839	21,512,771	(3,956,068)
Lottery aid	-	-	4,484,293	4,484,293
BOCES	2,250,000	2,250,000	1,849,706	(400,294)
Textbooks	267,000	267,000	267,067	67
All Other Aid -				
Computer software	50,000	50,000	50,501	501
Handicapped students	415,000	415,000	421,427	6,427
Other aid	90,000	90,000	13,179	(76,821)
Federal Sources	110,000	110,000	195,764	85,764
TOTAL REVENUES	<u>\$ 78,419,891</u>	<u>\$ 78,435,729</u>	<u>\$ 79,222,523</u>	<u>\$ 786,794</u>
Other Sources -				
Transfer - in	\$ -	\$ -	\$ 852	\$ 852
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 78,419,891</u>	<u>\$ 78,435,729</u>	<u>\$ 79,223,375</u>	<u>\$ 787,646</u>
Appropriated reserves	\$ 910,187	\$ 1,780,183		
Appropriated fund balance	\$ -	\$ 2,524,045		
Prior year encumbrances	\$ 168,224	\$ 168,224		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u><u>\$ 79,498,302</u></u>	<u><u>\$ 82,908,181</u></u>		

Required Supplementary Information
CANANDAIGUA 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

	Original	Amended	Current		Unencumbered
	<u>Budget</u>	<u>Budget</u>	<u>Year's</u>	<u>Encumbrances</u>	<u>Balances</u>
EXPENDITURES			<u>Expenditures</u>		
General Support -					
Board of education	\$ 59,220	\$ 62,719	\$ 49,948	\$ -	\$ 12,771
Central administration	298,177	295,560	291,068	-	4,492
Finance	744,536	754,468	709,535	-	44,933
Staff	555,167	541,773	468,376	-	73,397
Central services	4,456,051	4,773,838	3,974,415	330,444	468,979
Special items	865,237	1,115,850	1,096,895	-	18,955
Instructional -					
Instruction, administration and improvement	2,586,585	2,574,137	2,303,166	-	270,971
Teaching - regular school	20,739,350	20,559,274	19,479,002	55,736	1,024,536
Programs for children with handicapping conditions	12,092,953	11,888,189	10,080,971	7,832	1,799,386
Occupational education	1,066,905	1,062,866	1,057,678	-	5,188
Teaching - special schools	321,635	307,120	287,308	-	19,812
Instructional media	3,676,846	3,707,071	3,416,420	13,678	276,973
Pupil services	3,629,484	3,663,095	3,387,837	12,665	262,593
Pupil Transportation	3,127,448	3,236,678	3,028,177	63,230	145,271
Community Services	153,351	153,351	117,511	32,078	3,762
Employee Benefits	20,332,851	20,294,851	18,843,286	-	1,451,565
Debt service - principal	3,715,000	3,987,128	3,987,128	-	-
Debt service - interest	772,506	556,168	555,140	-	1,028
TOTAL EXPENDITURES	<u>\$ 79,193,302</u>	<u>\$ 79,534,136</u>	<u>\$ 73,133,861</u>	<u>\$ 515,663</u>	<u>\$ 5,884,612</u>
Other Uses -					
Transfers - out	\$ 305,000	\$ 3,374,045	\$ 3,328,839	\$ -	\$ 45,206
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 79,498,302</u>	<u>\$ 82,908,181</u>	<u>\$ 76,462,700</u>	<u>\$ 515,663</u>	<u>\$ 5,929,818</u>
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 2,760,675		
FUND BALANCE, BEGINNING OF YEAR	<u>29,068,506</u>	<u>29,068,506</u>	<u>29,068,506</u>		
FUND BALANCE, END OF YEAR	<u>\$ 29,068,506</u>	<u>\$ 29,068,506</u>	<u>\$ 31,829,181</u>		

Note to Required Supplementary Information:

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

Supplementary Information
CANANDAIGUA 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	\$ 79,330,078
Prior year's encumbrances	<u>168,224</u>
Original Budget	\$ 79,498,302
Budget revisions -	
Donations	15,838
Tax settlement	247,516
Bus purchase	1,069,045
Asset preservation project	2,000,000
Property loss reserve liquidation	<u>77,480</u>
FINAL BUDGET	<u><u>\$ 82,908,181</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2022-23 voter approved expenditure budget	\$ 83,248,803
<u>Unrestricted fund balance:</u>	
Assigned fund balance	\$ 771,782
Unassigned fund balance	<u>3,329,952</u>
Total Unrestricted fund balance	<u>\$ 4,101,734</u>
<u>Less adjustments:</u>	
Appropriated fund balance	\$ 256,119
Encumbrances included in assigned fund balance	<u>515,663</u>
Total adjustments	<u>\$ 771,782</u>
General fund fund balance subject to Section 1318 of	
Real Property Tax Law	<u>3,329,952</u>
ACTUAL PERCENTAGE	<u><u>4.00%</u></u>

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

Project Title	Expenditures						Methods of Financing				Fund
	Original	Revised	Prior	Current	Total	Unexpended	Local	State	Transfers	Total	
	<u>Appropriation</u>	<u>Appropriation</u>	<u>Years</u>	<u>Year</u>	<u>Total</u>	<u>Balance</u>	<u>Sources</u>	<u>Sources</u>			<u>Balance</u>
2020 Renovations Project	\$ 61,700,000	\$ 61,700,000	\$ 3,869,511	\$ 18,996,685	\$ 22,866,196	\$ 38,833,804	\$ 13,261,810	\$ -	\$ -	\$ 13,261,810	\$ (9,604,386)
Maintenance Storage Barn	700,000	700,000	663,752	36,154	699,906	94	700,000	-	(94)	699,906	-
Bus Purchases 2021-22	983,000	983,000	-	982,242	982,242	758	983,000	-	(758)	982,242	-
Smart Schools Bond Act	2,256,747	2,256,747	1,665,820	367,197	2,033,017	223,730	-	2,033,017	-	2,033,017	-
2022 Capital Outlay	100,000	100,000	-	78,894	78,894	21,106	78,894	-	-	78,894	-
Bus Purchases 2022-23	1,069,045	1,069,045			-	1,069,045	1,069,045	-	-	1,069,045	1,069,045
TOTAL	<u>\$ 66,808,792</u>	<u>\$ 66,808,792</u>	<u>\$ 6,199,083</u>	<u>\$ 20,461,172</u>	<u>\$ 26,660,255</u>	<u>\$ 40,148,537</u>	<u>\$ 16,092,749</u>	<u>\$ 2,033,017</u>	<u>\$ (852)</u>	<u>\$ 18,124,914</u>	<u>\$ (8,535,341)</u>

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

	Special Revenue Funds			Debt	Total
	Special	School	Miscellaneous	Debt	Total
	Aid	Lunch	Special Revenue	Service	Nonmajor
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
ASSETS					
Cash and cash equivalents	\$ 372,781	\$ 424,625	\$ 92,404	\$ 442,154	\$ 1,331,964
Investments	-	-	365,021	-	365,021
Receivables	1,806,405	363,820	-	-	2,170,225
Inventories	-	32,270	-	-	32,270
Due from other funds	181,004	20,768	-	3,684	205,456
TOTAL ASSETS	\$ 2,360,190	\$ 841,483	\$ 457,425	\$ 445,838	\$ 4,104,936
LIABILITIES AND FUND BALANCES					
<u>Liabilities</u> -					
Accounts payable	\$ 13,010	\$ 1,355	\$ 1,000	\$ -	\$ 15,365
Accrued liabilities	3,398	6,514	-	-	9,912
Due to other funds	2,316,211	111,524	-	-	2,427,735
Due to other governments	-	605	-	-	605
Due to ERS	-	74,438	-	-	74,438
Unearned revenue	27,571	99,393	-	-	126,964
TOTAL LIABILITIES	\$ 2,360,190	\$ 293,829	\$ 1,000	\$ -	\$ 2,655,019
<u>Fund Balances</u> -					
Nonspendable	\$ -	\$ 32,270	\$ -	\$ -	\$ 32,270
Restricted	-	-	456,425	445,838	902,263
Assigned	-	515,384	-	-	515,384
TOTAL FUND BALANCE	\$ -	\$ 547,654	\$ 456,425	\$ 445,838	\$ 1,449,917
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,360,190	\$ 841,483	\$ 457,425	\$ 445,838	\$ 4,104,936

Supplementary Information
CANANDAIGUA 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			Debt Service	Total Nonmajor Governmental Funds
	Special Aid Fund	School Lunch Fund	Miscellaneous Special Revenue Fund	Fund	
REVENUES					
Use of money and property	\$ -	\$ 88	\$ 969	\$ 4,810	\$ 5,867
Miscellaneous	13,992	30,157	113,652	-	157,801
State sources	751,304	31,210	-	-	782,514
Federal sources	4,641,800	1,759,694	-	-	6,401,494
Sales	-	11,849	-	-	11,849
TOTAL REVENUES	\$ 5,407,096	\$ 1,832,998	\$ 114,621	\$ 4,810	\$ 7,359,525
EXPENDITURES					
Instruction	\$ 4,799,110	\$ -	\$ -	\$ -	\$ 4,799,110
Pupil transportation	128,714	-	-	-	128,714
Employee benefits	660,172	180,425	-	-	840,597
Cost of sales	-	666,139	-	-	666,139
Other expenses	-	459,411	168,889	-	628,300
TOTAL EXPENDITURES	\$ 5,587,996	\$ 1,305,975	\$ 168,889	\$ -	\$ 7,062,860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (180,900)	\$ 527,023	\$ (54,268)	\$ 4,810	\$ 296,665
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ 180,900	\$ -	\$ -	\$ -	\$ 180,900
Premium on obligations issued	-	-	-	346,573	346,573
TOTAL OTHER FINANCING SOURCES (USES)	\$ 180,900	\$ -	\$ -	\$ 346,573	\$ 527,473
NET CHANGE IN FUND BALANCE	\$ -	\$ 527,023	\$ (54,268)	\$ 351,383	\$ 824,138
FUND BALANCE, BEGINNING OF YEAR	-	20,631	510,693	94,455	625,779
FUND BALANCE, END OF YEAR	\$ -	\$ 547,654	\$ 456,425	\$ 445,838	\$ 1,449,917

Supplementary Information
CANANDAIGUA 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		\$ 97,655,483
Deduct:		
Bond payable	\$ 16,900,000	
Lease Liability	65,593	
Retainage payable	926,715	
Assets purchased with short-term financing	<u>9,604,386</u>	
		<u>27,496,694</u>
Net Investment in Capital Assets/Right to Use Assets		<u><u>\$ 70,158,789</u></u>

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

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
U.S. Department of Education:				
<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	0032-22-0664	\$ 956,438
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-22-0664	30,340
ARP - Special Education - Grants to States (IDEA, Part B)	84.027X	N/A	5532-22-0664	14,772
Total Special Education Cluster IDEA				\$ 1,001,550
<u>Education Stabilization Fund -</u>				
CARES Act - ESSER	84.425D	N/A	5890-21-2175	\$ 1,001
CARES Act - GEER	84.425C	N/A	5895-21-2175	1,347
CRRSA - ESSER II	84.425D	N/A	5891-21-2175	1,234,115
CRRSA - GEER II	84.425C	N/A	5896-21-2175	113,991
ARP - ESSER III	84.425U	N/A	5880-21-2175	806,041
ARP - Full Day UPK Expansion	84.425U	N/A	5870-22-9029	445,176
Total Education Stabilization Fund				\$ 2,601,671
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-22-2175	87,012
Title IIIA - Immigrant Education	84.365	N/A	0149-22-2175	7,981
Title IV - Student Support and Enrichment Program	84.424	N/A	0204-22-2175	44,218
Title I, Part A - Grants to Local Educational Agencies	84.010	N/A	0021-22-2175	409,527
<u>Passed Through Phelps-Clifton Springs CSD -</u>				
Title IIIA - English Language Acquisition	84.365	N/A	N/A	1,822
Total U.S. Department of Education				\$ 4,153,781
U.S. Department of Homeland Security:				
<u>Indirect Program</u>				
<u>Passed through New York State Division of Homeland Security and Emergency Services:</u>				
Disaster Grants - Public Assistance	97.036	N/A	4480-DR	\$ 59,566
Total U.S. Department of Homeland Security				\$ 59,566
U.S. Department of Health and Human Services:				
<u>Indirect Program:</u>				
<u>Passed through Ontario County -</u>				
Epidemiology and Laboratory Capacity (ELC) COVID	93.323	N/A	N/A	\$ 43,210
Total U.S. Department of Health and Human Services				\$ 43,210
Federal Communications Commission:				
<u>Indirect Program:</u>				
<u>Passed through Wayne Finger Lakes BOCES-</u>				
ARP - Emergency Connectivity Funds	32.009	N/A	N/A	\$ 447,157
Total U.S. Department of Federal Communications Commission				\$ 447,157
U.S. Department of Agriculture:				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program	10.555	N/A	N/A	\$ 1,213,650
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	N/A	91,222
Summer Food Service Program	10.559	N/A	N/A	28,737
National School Breakfast Program	10.553	N/A	N/A	348,900
Total Child Nutrition Cluster				\$ 1,682,509
Federal Emergency Operational Cost	10.579	N/A	N/A	75,382
Pandemic EBT Administrative Costs	10.649	N/A	N/A	1,803
Total U.S. Department of Agriculture				\$ 1,759,694
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 6,463,408

**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
Canandaigua City 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 Canandaigua City 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 September 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 Canandaigua City 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
September 12, 2022

CANANDAIGUA CITY 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

September 12, 2022

To the Board of Education
Canandaigua City School District, New York

In planning and performing our audit of the financial statements of Canandaigua City 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 Canandaigua City 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 Canandaigua City School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Canandaigua City 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 September 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:

The District's responses to the deficiencies identified in our audit have not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Prior Year Deficiency Pending Corrective Action:

Capital Assets –

The District obtained an updated capital asset and depreciation schedule during the year and updated their schedules to provide for the allocation of depreciation, however, the District is working with the third party to reconcile the balances on the books to the amounts reported by the third party.

District's Response

The District has contracted for a full appraisal of assets to be completed during the 2022-23 School Year. This will be overseen by the Assistant Superintendent for Business and be completed by June 30, 2023.

Current Year Deficiency in Internal Control:

School Lunch Fund -

As a result of Federal stimulus funding the School Lunch Program generated an operating surplus during the year resulting in an assigned fund balance at June 30, 2022 totaling \$515,384. This fund balance appears to be in excess of the three month average expenditure level recommended by Federal Regulation #JCFR Part 210.15.

We recommend the District continue to monitor the fund balance in order to comply with the Federal Regulation.

District's Response

The District will monitor the fund balance in order to comply with the Federal Regulation. The Assistant Superintendent for Business along with the Director of Food Service will develop a plan by December 31, 2022 to ensure that the fund balance complies with the regulation.

Prior Year Recommendation:

We are pleased to report the following prior year recommendation has been implemented to our satisfaction:

1. The School Lunch Program had an operating surplus during the year.

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We believe that the implementation of these recommendations will provide Canandaigua City 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 these specified parties.

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
September 12, 2022

**CANANDAIGUA CITY SCHOOL DISTRICT
NEW YORK**

LETTER OF COMMUNICATION

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

September 12, 2022

To the Board of Education
Canandaigua City School District, New York

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Canandaigua City School District, New York for the year ended June 30, 2022, and have issued our report thereon dated September 12, 2022. Professional standards require that we provide you with the following information related to our audit.

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

As stated in our engagement letter dated April 9, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

B. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management and the Board in our engagement letter dated April 9, 2022.

C. Significant Risks Identified

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

D. Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Canandaigua City School District, New York are described in Note 1 to the financial statements. The new accounting pronouncements which were implemented were GASB Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, GASB Statement No. 93, *Replacement of Interbank Offered Rates, Paragraphs 13 and 14*, and GASB Statement No. 98, *The Annual Comprehensive Financial Report*. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events effecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no individually sensitive disclosures affecting the financial statements.

E. Difficulties Encountered in Performing the Audit

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

F. Corrected and Uncorrected Misstatements

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

G. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

H. Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 12, 2022.

I. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

J. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

K. Compliance with All Ethics Requirements Regarding Independence

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

L. Other Matters

We applied certain limited procedures to the management’s discussion and analysis, schedule of changes in District’s total OPEB liability and related ratio, schedule of District’s proportionate share of the net pension liability, schedule of District contributions, and budget comparisons, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information accompanying the financial statements (as listed in the table of contents) but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Rochester, New York
September 12, 2022

Mengel, Metzger, Barw & Co. LLP



Request for Overnight Field Trip

To authorize overnight field trip approval, each section of this cover sheet must be filled out **in detail along with accompanying documents** (itinerary, permission slip, forms, etc.). Failure to complete this cover sheet and provide thorough documentation will result in the packet being returned without making it onto a board agenda thus delaying and jeopardizing potential approval. *At no point should there be any parent or student meeting(s) nor money collected prior to this form reaching board approval, unless there is preapproval by the Superintendent.* Should you have questions regarding proper completion of the forms, please see your immediate supervisor for assistance.

Name of Group/Club (building/grade level):

Girls Varsity Basketball

Destination:

Amsterdam, NY

Departure Date and Approximate Time:

12/27/2022 3pm

Return Date and Approximate Time:

12/28/2022 9pm

Number of Students Expected to Attend:

12-14

Number of Chaperones (also detail how students will be supervised 24 hours / day):

Mike Brennan

Abbey Notter

Matt Falk

Students will be paired up with another student in a hotel room. Abbey Notter will do bed checks. We will either be at the facility where we are playing, at the hotel or possibly at a restaurant together. Parents will transport players to and from the tournament.

Cost per Student (costs should include an itemized and realistic summary of travel, hotel, meals, and admission, etc. - include fundraising opportunities and arrangements made for those who cannot afford the trip as well):

Mode of Transportation (include bus service / airline):

Parents will transport

Accommodations (Hotel information such as address, phone number and webpage link):

Amsterdam Castle

49 Florida Ave

Amsterdam, NY

Phone: 518-212-2607

<https://amsterdamcastle.com/>

Cost per student	
Package Amount	
or Breakdown Amount	
Travel	NA
Lodging	\$60
Meals	
Breakfast	\$15
Lunch	\$15
Dinner	\$15
Other (Explanation)	
Cost of Trip Per Student	\$115
Less Club Contribution	\$45
Less Expected Fundraising	\$115
Final Cost to Student	0



Request for Overnight Field Trip- Updated September 23, 2021

Overview

This process is intended to provide adequate information for necessary approvals and better timeframes for the advisors to plan and commit funds for the group / club involved. The process for BoE approval of overnight field trips involves **two** separate approvals. **Failure to complete all approval documentations and meet all approval deadlines risks the trip being declined and therefore not approved.**

1. Initial Approval (Planning)

- a. Submit Cover Sheet (*attached*) with all available information completed to the building Principal. Include any information available whether it is incomplete or not. The more information provided, the fewer questions asked. This should occur at or near the initial discussions of a possible trip, typically, at least 6/8 months before the trip dates. **Where appropriate, requests for approval for recurring field trips can be submitted 8 weeks prior to departure but prior to any student/parent commitments.**
- b. Principal or Athletic Director reviews/approves and forwards to Director of Transportation.
- c. The Director of Transportation reviews/signs and forwards to the Assistant Superintendent for Instruction (ASI) for review and approval.
- d. ASI forwards to Superintendent for review and approval as a recommendation to the BOE.
- e. BOE approves – this approval is with the knowledge that further planning and arrangements need to be made. This includes initial deposits. If deposits are over \$500, Superintendent approval is required.
- f. **No fund raising specific to the overnight trip shall begin until initial approval has been given by the BOE.**
- g. **It is understood that athletic tournaments pose a challenge in respect to time lines. When this occurs, the Athletic Director will speak with the Superintendent prior to submission of paperwork.**

2. Final Approval

- a. Submit completed cover sheet with all checklist items addressed and sample items attached. Complete chaperone lists and itineraries are required. The **original packet should be used** and submitted no later than one month prior to the trip. This submission goes to Principal or Athletic Director, then to the Director of Transportation, then ASI and Superintendent.
- b. Principal or Athletic Director, ASI and Superintendent will provide feedback on questions. Once acceptable, Superintendent will forward to BOE with recommendation to approve. **Any** significant changes to the itinerary, chaperone list and/or safety considerations, must be communicated to the building Principal as soon as possible.
- c. BOE approval – this is the final approval and allows for all other applicable deposits/payments to be made. There may be more information needed prior to final approval.
- d. Approval trips will be cc'd to Transportation and Food Service Directors.

3. Overnight Field Trip Procedures

- a. Student and parent signature required for rules/regulations documents.
- b. Parent meetings shall be held prior to the overnight field trip. The employee in charge of the field trip shall contact parents who do not attend by telephone to ensure an understanding of responsibilities.
- c. Director of Transportation shall be contacted to affirm the appropriateness of transportation secured, including but not limited to reviewing paperwork from the transportation company.
- d. **Student luggage shall be searched prior to departure for an overnight field trip. Procedure for doing so should be outlined and submitted to the building principal.**



Request for Overnight Field Trip

In the space provided below, please detail your trip and how it connects to your content area, program or activity. Include the educational outcomes students will gain from the experience:

We have been invited to play in a very competitive showcase in Amsterdam, NY. Teams are coming from across NYS, NH and CT. We would play two of the best teams in NYS (Duanesburg and Wallkill). There will be scores of colleges at the showcase to recruit potential student athletes.

Before submitting approval, you must submit supporting documentation. Attached are templates which needs to be updated with detailed information for your proposed trip. These documents should be submitted in the following order (check list):

- A detailed itinerary
- Introductory letter
- Field trip permission form
- Overnight trip parent meeting agenda
- Emergency medical information for overnight trips/camps
- Behavior expectations/monitoring guidelines
- Trip parent/student survey
- Chaperone responsibilities and trip tips

Mike Brennan
Name (print) of Trip Coordinator

Michael Brennan
Signature of Trip Coordinator

9/9/22
Date

Approvals: (Office Use Only)

Principal/AD/Supervisor: (Initial) BWC (Final) _____

Director Of Transportation: (Initial) _____ (Final) _____

ASI: (Initial) _____ (Final) _____

Superintendent: (Initial) _____ (Final) _____

Board of Education: (Initial) _____ (Final) _____

Introductory Letter

Dear Parent:

Your child is being provided a wonderful opportunity to extend his/her learning beyond our typical schedule and assume adult responsibilities at the same time. **The Girls Varsity Basketball Program is sponsoring an overnight trip to Amsterdam to play in the Amsterdam Holiday Showcase**

Enclosed you will find the following important forms that must be completed and RETURNED by TBD:

- Student rules for behavior
- Student Profile and Medical form: a medical release form that is required in the event that your son/daughter requires immediate medical care.
- Trip cancellation policy/ insurance
- COVID Plan
- a permission slip

Because this is a school-sponsored activity, the rules that govern our students at the Academy will be in full effect. Please refer to our Parent/Student handbook and the Student Agenda for a complete listing of expectations, consequences, and penalties for inappropriate conduct or behavior.

If you have any questions, please feel free to contact us at:
brennanm@canandaiguaschools.org

The final payment for this trip was due on November 23. Any outstanding balances must be paid immediately. All payments are non-refundable. Money cannot be returned in the case of last minute student discipline or an unforeseen and previously unscheduled athletic event.

Attachment 1 – Tentative Itinerary

Accommodations:

We are planning on staying at the Amsterdam Castle in Amsterdam, NY which is a 10 minute drive from the High School where we will be playing.

<https://amsterdamcastle.com/>

Restaurants:

NA

Travel/Motor Coach:

Parent provided

Chaperone Contact Information:

Mike Brennan (585) 261-0896

Matt Falk (585) 202-0271

Abbey Notter (315) 719-9210

Attachment 2 - FIELD TRIP PERMISSION FORM

Field trips are an important part of a child's school experience. Your child has the opportunity to participate in a field trip. The purpose of this form is to obtain your permission for your child to participate in this trip and to obtain information regarding your plans for that day in case there is an emergency of any kind. Please call the teacher indicated if you have any questions. In the event that the field trip is cancelled due to extenuating circumstances, we will make every effort to reimburse students when possible. For any extended (overnight) Co-curricular or Extra-curricular field trips students must have no illegal absences the two (2) days prior to the field trip and also must be within the school's attendance policy.

Trip Date _____

Class/Group Canandaigua Girls Basketball

Teacher/Supervisor Mike Brennan

Trip Destination Amsterdam High School

Other Planned Stops _____

Planned Departure Time 12/27 2pm

Planned Return Time 12/28 9pm

Departing From Canandaigua Academy

Returning To Canandaigua Academy

Transportation

Bus _____

Walk _____

Other X

Additional

To be completed by parent:

_____ has my permission to attend the school sponsored trip to
Name of Student

_____ on _____.
Location Date(s)

I am fully aware that all District and school policies are in effect during this trip and for safety purposes, a pre-trip search of all luggage and carry-on items may be conducted by the school administration **for any extended (overnight) field trips.**

If my child violates the District's Code of Conduct or District policy during the trip, I understand that the school administration may decide that my child cannot continue to participate in the trip. If that happens, I agree that it will be my responsibility to provide transportation home for my child. During the trip I may be contacted at:

Name _____

Address _____

Telephone _____ Alternate number _____

In the event that I cannot be reached for return transportation, I have arranged for the following person to pick up my child:

Name _____

Address _____

Telephone _____ Alternate number _____

By signing this, I agree to the pre-trip search described above and that if according to the school administration my child may not continue to participate in the trip due to my child's conduct, I will provide transportation home for my child at my expense.

**I agree to abide by all school rules,
trip safety (including COVID) and local
authority policies.**

Signature of Parent/Guardian

Date

Signature of Student

Date

Attachment 3

Overnight Trip Parent Meeting Agenda

Meeting Date November 19

Date of trip: 12/27-28

Hotel: TBD

Costs: At this point all deposits should be collected and only spending money will be necessary

Room Assignments

Rules/Behavior

Students with Medication

Trip cancellation policy/ insurance

COVID plan: Students should use the same precautions and protocols that they use during school.

Other:

IMPORTANT TRIP NOTICE

The Canandaigua City School District recognizes the importance of field trips (day trips and overnight experiences) and how they enhance both our instructional and co-curricular programs. We are excited to support field trips during the 2021-2022 school year and we have worked with our staff to make sure that safety protocols are in place for those traveling on the field trips.

As we continue to learn to operate in a world with COVID-19, we offer these programs with student safety in mind, but understand that there are some additional challenges associated with traveling at this time. Trip insurance is available therefore please review the information related to the coverage so you can make an informed decision which makes the most sense for your family. Furthermore, please understand that while a trip may be approved, it is conceivable that it could be cancelled by the school district or the travel company if there are travel restrictions or other factors that would lead to an unsafe situation.

Essentially, we want to be clear and transparent that it is the district's intention to acknowledge that we must learn to live in a world with COVID and provide these meaningful experiences for our school community but along with that comes inherent risks of quarantines, isolations, and cancellations which could result in lost money for families. Please only commit to trips if you believe it is worth the risks mentioned.

Letter from School Nurses Regarding Medication

To: Parents/Guardians of students attending trip to Amsterdam Basketball Showcase on 12/27-28

From: Marcia Jewell and Mary Green, Academy

Re: Medication for Amsterdam Basketball Showcase

The guidelines for students taking prescription and non-prescription drugs on the trip are as follows:

- **All medications** require a Health Care Provider's order for each medication. Parents/Guardians must bring the medication in to the School Nurse by 12/19/2022
- Parents/Guardians need to sign the health information sheet.
- Medication ***must be*** in the prescription/original bottle, clearly labeled with the dose and the time of administration.
- The students may self-carry and administer inhalers, epi-pens, and diabetic supplies as long as they have a record of this on file in the nurses' office for this school year.
- Prescribed medications will be given by a medical practitioner/chaperone traveling with the group.
- The School Nurse will provide the medical practitioner/chaperone with all appropriate information.
- Students **will not** be allowed to carry non-prescription medication (over-the-counter). The nurse/chaperone will administer these to students as necessary.
- Mouthwash is not permitted on the trip.

Please call us at 396-3820 if you have any questions.

Revised Oct 2017

CANANDAIGUA CITY SCHOOL DISTRICT

CONFIDENTIAL - will be seen by trip or school staff

EMERGENCY MEDICAL INFORMATION FOR OVERNIGHT FIELD TRIPS/CAMPS

Student's Name : _____ AGE: _____
Home address: _____ DOB: _____

Parent / Guardian: _____ (H) phone: _____
Home address: _____ Cell phone: _____
(W) phone: _____

Emergency Contact* _____ (H) phone: _____
Home address: _____ Cell phone: _____
(W) phone: _____

EMERGENCY CONTACTS:

Student's health care provider: _____ Phone: _____

Student's dentist: _____ Phone: _____

INSURANCE

Medical insurance provider for student: _____ Policy #: _____

STUDENT'S HEALTH STATUS BEFORE THE TRIP The School Nurse will review health records of students.

Does your child have any health problems? (Please check all that apply and tell us about them):

____ Allergies to food, medicine, or bites ____ Asthma
____ Breathing or lung problems ____ Cardiac (Heart) problems
____ Diabetes ____ Seizure disorder
____ Bones or Joints ____ Other problems? _____

Please tell us more about the problem(s) _____

Date of last tetanus shot _____

MEDICATIONS: If your child already has a health care provider's note on file, you do not need to have the following verified by the health care provider. If you do not, you must have your health care provider sign at the bottom giving your child permission to take medicine on the trip. All medication except authorized self-carry inhalers, epinephrine auto injectors, diabetes supplies, or other emergency medications must be carried by and dispensed by a medical provider/chaperone.

1) I request that my child receive the following medications on the field trip or at camp:

NAME OF MEDICATION	DOSE / HOW MUCH?	WHEN?	WHERE? (BY MOUTH, SKIN, etc.)

I attest that this student has demonstrated to me that they can self-administer the medication (s)

☐ Inhaler, ☐ Epi Pen, ☐ insulin/glucagon/diabetic supplies safely and effectively, and may carry and use this medication independently at school/for school sponsored activities.

Health Care Provider's Signature_____
Date_____
Parent/Guardian signature_____
Date

2) I give permission to a health care provider or hospital to secure proper treatment including (but not limited to) medications, injections, anesthesia or surgery for my child as named above:

Parent / Guardian Signature_____
Date

*If your student requires emergency care while on the trip, the supervising teacher will call you to inform you of the circumstances and to obtain permission for treatment. If you cannot be reached promptly, please name another person (relative or close friend) who can speak for you. If no contact person can be reached, the health care providers(s) will act in the child's best interest.

Revised Oct 2017

Attachment 7

Behavior Expectations/Monitoring Guidelines

This trip is a school sponsored activity provided for you by the Board of Education, your family—and through your own effort and cooperation. Its intent is that of an enjoyable, educational, cultural, and social event free from distractions and stresses caused by negative behavioral situations. All school rules are in effect at all times. Violators will be disciplined through standard district channels upon return to Canandaigua. Immediate and necessary action will be handled by administrators while on the trip. In severe cases parents will be notified that a serious violation has occurred, and the student involved will be transported home immediately **by a parent, at the parent's expense.**

It is assumed by your participation in this trip that you agree to the following:

- To refrain from the use of alcohol, tobacco, controlled substances, and any form of illegal and/or illicit substances. Violations will carry severe consequences **including police action** if necessary. Similarly, any attempt at shoplifting or thievery at any location will involve the police.
- If the use of illegal and/or illicit drugs or alcohol is suspected, the chaperones and a building administrator will IMMEDIATELY confront the student(s). The administrator will call parents and local police.
- **It will be each parent's responsibility to provide immediate transportation home for their child if he/she is found in violation of the school's alcohol, drug, weapons, or thievery/vandalism policy.**
- Students are required to abide by any trip safety plan including COVID requirements and local authority and host requirements.
- There will be no smoking or burning of incense/candles in hotel rooms.
- Students are **ONLY** allowed in their assigned hotel room. If a student is in another student's hotel room, the door must be **WIDE OPEN AT ALL TIMES.**
- To respond immediately and with due respect to directives issued by the chaperones, tour guides, bus drivers, hotel and restaurant personnel, and any others in authority.
- To adhere to the itinerary sites as a group, with the understanding that "side trips" on your own are not allowed. No one is to walk or take any public or private transportation to any other location for any reason. Your whereabouts must be known by the trip chaperones at all times.
- To strictly adhere to all announced time schedules, including all meeting times and locations and curfews. Once "lights out" time occurs at the hotel, no one is to leave his or her assigned room until the next morning.
- To conduct yourself in an adult fashion at all times. You are representing your family and your school, as well as yourself. Immature behavior of **any type** will be immediately halted, and students involved will be reprimanded. You will be expected to dress and conduct yourself with dignity and class at all times. Loud, raucous, disruptive, or distracting behavior will not be allowed.
- To show respect for others and the property of others - students, chaperones, hosts at attractions, and at the hotel restaurants and other locations we will be visiting.
- To feel confident to report any complaints or problems to the appropriate chaperone(s).
- At no time will students be allowed to sleep in areas other than those assigned.
- Visits by local family members are to be pre-arranged and PRECEDED with a note from your parent.
- Visits by local friends are specifically not allowed.
- Students will be taped into their hotel rooms each night.

We are all responsible for making this a safe trip that is totally incident-free so that we can continue to build on this kind of activity in the future.

_____ Parent Signature	_____ Date	_____ Student Signature CANANDAIGUA TBD Trip	_____ Date
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**PARENT/STUDENT CONTRACT
TO BE READ, SIGNED and RETURNED**

1. Drugs, Alcohol and Tobacco

The students of Canandaigua TBD must follow the policy concerning the possession and use of drugs, alcohol and tobacco. At no time during the trip, from the time **we depart Canandaigua on TBD and return to Canandaigua on TBD** are students to be in the possession of and/or using illegal and/or illicit drugs, alcohol or tobacco products (including smokeless tobacco products). Violation of this rule will result in a call home, disciplinary action upon returning to Canandaigua, and the loss of the right to participate in senior year activities for the remainder of the year (i.e. senior ball, possibly graduation ceremony). In the case of drug possession and use, we will notify the local authorities. Be aware that violation of the drug, alcohol, and tobacco contract will have training rule implications. As mentioned several times already, the trip will be immediately cancelled for violation of the school’s drug, alcohol, weapons, or thievery/vandalism policy and an immediate parent-accompanied return home will take place.

2. Being on Time

Many of the activities planned while in TBD involve appointments and reservations that have been made months in advance. Therefore, it is very important that everyone is punctual. The necessary times and meeting points will be indicated to you each day; it is your responsibility to be on time.

3. Body piercing/tattooing

Students are NOT allowed to have any part of their bodies pierced or tattooed while on this trip. TBD is a large city with the potential for contracting a communicable disease if one engages in an activity such as piercing or tattooing, as there is no way to be sure if the equipment used is properly sterilized. We would also have no way of knowing or keeping track of whether or not the student had parental permission; therefore it will NOT be allowed.

4. Free Time

The trip we have planned for students in TBD allows for little free time. Students must stay together in groups of at least three people (with at least one person with a cell phone) for their own safety and must remain in the areas designated by the chaperones and tour guides. You may not fully appreciate how large TBD is and how quickly the potential for problems may arise if you are not cautious. We want this to be a fantastic experience, as it has been the past, and therefore you must act responsibly.

5. Curfew

Each night you will be given a curfew which will be based on the next day's activities. Upon returning to the hotel there will be time to socialize, etc. Students must be in their rooms before curfew. At designated times, chaperones will do room checks. All persons assigned to the room must be in that room for room check. Once the room is checked, the chaperones will place a small piece of masking tape over one corner of the door. The door must then remain shut and students in their room until the next morning. We do not do this because we mistrust

the students. It is done in the hopes of removing any temptation to wander around at night. We take our responsibility for your safety seriously.

6. Serious Infractions of Any of the Rules, Safety Plan or local authority or host requirements

If you violate any of the above rules/regulations, causing a serious situation, or if you continuously and willfully violate any of the above, you will be sent home with your parent at their expense. The chaperones and tour director will make this decision in consultation with school district officials. You will also face school consequences as a result.

7. Theft and Loss of Personal Items

At no time is TBD, TBD, or the motor coach company responsible for the theft or loss of personal items.

8. Parent/Guardian Signature

After you and your parents have read this, please sign below.

Student Signature

Date

Parent/Guardian Signature

Date

Attachment 8

Trip Parent/Student Survey
Evaluation of Trip

1. Was the trip a positive experience for you/your child?

Yes No

2. Would you recommend this trip for future teams/students?

Yes No

3. Were there fundraising opportunities provided for you/your family to meet the financial requirements of this trip?

Yes No

4. Would you recommend any changes for this trip in the future?

Yes No

Comments: _____

General Trip Tips

1. Never give out your hotel name or room number to strangers!
2. You will pay for services charged to your room (i.e. long distance phone calls, room service, movies, etc.)
3. The maid will take money left out in your room. He/She will think it is a tip. So unless it is intended as a tip, keep it on you at all times.
4. Valuables should either be left at home or be kept in the **hotel safe**. If lost or stolen, we are not responsible.
5. Do not venture out on your own!
6. You **MUST ALWAYS travel WITH A CHAPERONE or BUDDY!**
7. You may bring an I-Pod or personal music device, but you cannot bring anything with open speakers. Remember -- you bring these items **at your own risk**. We will take no responsibility if they are lost or stolen.
8. Keep the bus and plane neat and clean at all times. Continually police your own area!
9. PACK:
 - One suitcase for under the bus.
 - One very small soft carry-on bag to keep with you on the bus, along with a pillow and blanket.
 - Bring appropriate clothing for the trip.
 - A cell phone or watch. It is critical that you are always ON TIME!
 - **Bring some snacks for the way down on the bus. You may not bring opened drinks, but you may bring wrapped snacks, like granola bars and such, and unopened containers to drink.**
10. Budget money for:
 - Lunch each day of competition
 - Snack throughout the day
 - Souvenirs
11. Be sure to represent yourself, school, parents, community, chaperone, etc. in a positive light.
12. The school rules, as clearly written in your student agenda and throughout this packet, will be in effect for the entire trip.
13. Inappropriate items purchased on this trip will be confiscated and returned to you only when your parents pick you up.

Chaperone Responsibilities

THE FOLLOWING IS A LIST OF CHAPERONE RESPONSIBILITIES

KEEP IN MIND THE FOLLOWING:

1. Have the students keep all areas neat and clean at all times.
2. Certain foods are okay on the bus, but students need to be considerate of others.
3. Students need to remember to respect others in terms of noise levels.
4. Personal music devices (mp3 players) are acceptable; however, ***no open speakers are permitted.***

BE SURE THAT STUDENTS ASSIGNED TO YOU ARE ON THE BUS EVERY TIME WE DEPART.

1. In addition to taking role call at designated areas and times, you should also remain in contact with your group at all times.

INFORM ADVISOR OF ANY SEVERE PROBLEMS AS SOON AS POSSIBLE.

1. The advisor may suggest ways for you to handle the problem or may opt to handle it him/herself

BE AVAILABLE FOR CHAPERONE MEETINGS AT ANY OR ALL OF THE FOLLOWING:

1. Immediately after attendance is taken on each bus
2. Upon arrival to each location- before students are allowed to unload
3. Every organized meal
4. After curfew
5. Other times as necessary

ENFORCE THE SCHOOL RULES

Please read the school rules and become familiar with them. As chaperones we set the tone for the entire trip, not only with our attitude and disciplinary style, but also with our actions and words. As chaperones, we all assume the responsibility of being a role model.

One item that we would like to call to your attention is the school rule regarding the use of tobacco and alcohol. As adults, we have the freedom to make personal choices about the consumption of these products, but as ***leaders*** of young adults we are models of healthy choices. Whether your personal philosophy advocates the use of these products or not, you should not be seen smoking nor should you consume alcohol at any time!

We are each parent's proxy on this trip. A mishandled "chaperone - student" situation can easily be attributed to an error in judgment.

Committee Recommendations for Board of Education Review with Details (September 28, 2022)

<i>Meeting</i>	<i>Alt ID#</i>	<i>Age</i>	<i>Committee</i>	<i>Grade</i>	<i>Reason</i>	<i>Decision</i>	<i>Disability</i>	<i>Recommended School</i>																																			
09/08/2022	1007134	4:5	CPSE	Preschool	Initial Eligibility Determination Meeting	Ineligible																																					
08/25/2022	1007450	3:0	CPSE	Preschool	Transfer Student - Agreement No Meeting	Classified Preschool	Preschool Student with a Disability	FLUCP Happiness House Canandaigua																																			
					<table><tr><th><u>Program/Service</u></th><th><u>Start Date</u></th><th><u>End Date</u></th><th><u>Ratio</u></th><th><u>Freq.</u></th><th><u>Period</u></th><th><u>Duration</u></th></tr><tr><td>Special Class</td><td>09/08/2022</td><td>06/23/2023</td><td>8:1+2</td><td>5</td><td>Weekly</td><td>6 hrs</td></tr><tr><td>Occupational Therapy</td><td>09/08/2022</td><td>06/23/2023</td><td>Individual</td><td>2</td><td>Weekly</td><td>30 mins</td></tr><tr><td>Physical Therapy</td><td>09/08/2022</td><td>06/23/2023</td><td>Individual</td><td>2</td><td>Weekly</td><td>30 mins</td></tr><tr><td>Speech/Language Therapy</td><td>09/08/2022</td><td>06/23/2023</td><td>Individual</td><td>3</td><td>Weekly</td><td>30 mins</td></tr></table>	<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	Special Class	09/08/2022	06/23/2023	8:1+2	5	Weekly	6 hrs	Occupational Therapy	09/08/2022	06/23/2023	Individual	2	Weekly	30 mins	Physical Therapy	09/08/2022	06/23/2023	Individual	2	Weekly	30 mins	Speech/Language Therapy	09/08/2022	06/23/2023	Individual	3	Weekly	30 mins			
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09/09/2022	1007459	3:7	CPSE	Preschool	Amendment - Agreement No Meeting	Classified Preschool	Preschool Student with a Disability	Preschool Itinerant Services Only																																			
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09/08/2022	1007247	3:8	CPSE	Preschool	Initial Eligibility Determination Meeting	Classified Preschool	Preschool Student with a Disability	Preschool Itinerant Services Only																																			
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Speech/Language Therapy	09/08/2022	06/23/2023	Individual	3	Weekly	30 mins																																					

Committee Recommendations for Board of Education Review with Details (September 28, 2022)

Meeting	Alt ID#	Age	Committee	Grade	Reason	Decision	Disability	Recommended School																																																																																																																					
08/31/2022	1005856	14:3	CSE	Ungraded Secon.	Requested Review 7-12	Classified	Multiple Disabilities	Canandaigua Academy																																																																																																																					
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09/06/2022	1004171	13:3	Sub CSE	08	Amendment - Agreement No Meeting	Classified	Autism	Canandaigua Academic and Career Center																																																																																																																					
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08/17/2022	1007364	4:11	Sub CSE	Kdg.	Transfer Student - Agreement No Meeting	Classified	Speech or Language Impairment	Canandaigua Primary School																																																																																																																					
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Speech/Language Therapy	09/19/2022	06/23/2023	Small Group	1	Weekly	30 mins																																																																																																																							
08/18/2022	1004589	10:4	CSE	05	Requested Review	Classified	Other Health Impairment	Canandaigua Elementary School																																																																																																																					
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09/09/2022	1006547	5:2	Sub CSE	Kdg.	Amendment - Agreement No Meeting	Classified	Speech or Language Impairment	Canandaigua Primary School																																																																																																																					
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08/31/2022	1000208	18:6	Sub CSE	12	Requested Review	Classified	Autism	Canandaigua Academy				
					<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
					Special Class	09/08/2022	06/23/2023	12:1+1	5	Weekly	42 mins	
					Special Class - Social Studies	09/08/2022	06/23/2023	15:1	5	Weekly	42 mins	
08/29/2022	1001580	16:0	Sub CSE	11	Amendment - Agreement No Meeting	Classified	Learning Disability	Canandaigua Academy				
					<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
					Integrated Co-teaching Services	09/08/2022	06/23/2023		5	Weekly	42 mins	
					Special Class - Math	09/08/2022	06/23/2023	15:1	5	Weekly	42 mins	
					Special Class - Social Studies	09/08/2022	06/23/2023	15:1	5	Weekly	42 mins	
08/29/2022	1005720	5:8	CSE	Kdg.	Requested Review	Classified	Autism	Canandaigua Primary School				
					<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
					Consultant Teacher Services	09/08/2022	06/23/2023	Indirect	5	Weekly	30 mins	
					Occupational Therapy	09/19/2022	06/23/2023	Small Group	1	Weekly	30 mins	
					Occupational Therapy	09/19/2022	06/23/2023	Individual	2	Weekly	15 mins	
					Physical Therapy	09/19/2022	06/23/2023	Small Group	1	Weekly	30 mins	
					Physical Therapy	09/19/2022	06/23/2023	Individual	1	Weekly	30 mins	
					Speech/Language Therapy	09/19/2022	06/23/2023	Small Group	2	Weekly	30 mins	
					Speech/Language Therapy	09/19/2022	06/23/2023	Individual	1	Weekly	30 mins	
08/31/2022	1004569	10:0	CSE	05	Requested Review	Classified	Multiple Disabilities	Canandaigua Elementary School				
					<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
					Special Class	09/08/2022	06/23/2023	12:1+1	1	Daily	4 hrs 50 mins	
					Physical Therapy	09/12/2022	06/23/2023	Small Group	1	Weekly	30 mins	
					Psychological Counseling Services	09/12/2022	06/23/2023	Small Group	1	Weekly	30 mins	
					Speech/Language Therapy	09/12/2022	06/23/2023	Small Group	2	Weekly	30 mins	
09/06/2022	1007345	14:10	Sub CSE	Ungraded Secon. 7-12	Amendment - Agreement No Meeting	Classified	Multiple Disabilities	School of the Holy Childhood				
					<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>	
					Special Class	09/07/2022	06/23/2023	8:1+3	1	Daily	6 hrs	
					Music Therapy	09/07/2022	06/23/2023	Individual	2	Weekly	30 mins	
					Music Therapy	09/07/2022	06/23/2023	Small Group	1	Weekly	30 mins	
					Occupational Therapy	09/07/2022	06/23/2023	Small Group	1	Weekly	30 mins	
					Occupational Therapy	09/07/2022	06/23/2023	Individual	1	Weekly	30 mins	
					Physical Therapy	09/07/2022	06/23/2023	Individual	2	Weekly	30 mins	
					Skilled Nursing Services	09/07/2022	06/23/2023	Individual	1	Daily	15 mins	
					Speech/Language Therapy	09/07/2022	06/23/2023	Small Group	3	Weekly	30 mins	
					Speech/Language Therapy	09/07/2022	06/23/2023	Individual	2	Weekly	30 mins	
09/01/2022	1007431	14:6	CSE	09	Annual Review	Exited	Emotional Disability	Avalon School at the Villa of Hope				

<u>Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Freq.</u>	<u>Period</u>	<u>Duration</u>
Special Class	09/07/2022	06/23/2023	6:1+1	5	Weekly	6 hrs
Counseling Services	09/07/2022	06/23/2023	Individual	1	Weekly	1 hr
Parent Counseling and Training	09/07/2022	06/23/2023	Small Group	1	Monthly	1 hr
Speech/Language Therapy	09/07/2022	06/23/2023	Individual	1	Weekly	30 mins

I. Consensus Agenda**(BOARD ACTION)**

The Superintendent recommends that the Board of Education approve/accept the following:

Business**1. Change Fund**

Visual and Performing Arts Induction Ceremony- \$50

2. Financial CAPs Related to Financial Statement/ Management Letter

Approval of the Corrective Action Plan related to the 2021-2022 Independent Audit and Management Letter

3. Athletic Trip- Initial Approval

Initial approval of the below trip:

- Girls Varsity Basketball, Amsterdam, NY, December 27-28, 2022

4. Recommendations of the Committee on Preschool Special Education

For review and consideration are the recommendations of the Committee on Preschool Education. Additional information is included as an attachment and will be filed in the Supplemental Minutes File.

5. Recommendations of the Committee on Special Education

For review and consideration are the recommendations of the Committee on Special Education. Additional information is included as an attachment and will be filed in the Supplemental Minutes File.

End of Consensus Agenda

I. Consensus Agenda
(BOARD ACTION)

The Superintendent recommends that the Board of Education approve/accept the following:

Personnel
1. Non-Instructional Personnel
A. Removals

<u>Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective</u>
Marianne Walker	Teacher Aide	Resignation	9/6/2022

B. Appointments

Pending Civil Service approval and NYSED fingerprint clearance where applicable:

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Rate</u>
Brittany Houle	Food Service Helper	9/29/2022	\$13.37/hr.
Clyde Williams	Substitute Food Service Helper	9/27/2022	\$13.20/hr.
Marilyn Ruiz	School Bus Monitor	10/3/2022	\$14.70/hr.

2. Instructional Personnel
1) 2022-2023 Fall Coach

The following individual is recommended to a coaching position at the contractual rate:

Kimberly Condon, Modified Cross Country

2) Stipend Positions 2022 – 2023 School Year
OTHER STIPEND POSITIONS:

Athletic Event Coordinator

EMPLOYEE:

Lisa Brunelli

3) Certified Substitute Teachers

The following individuals have been recommended to Certified Substitute Teacher positions conditional upon criminal history clearance from the New York State Education Department where applicable.

Lisa Kay, Psychologist (Preferred)

Ryan Staychock

4) Non-Certified Substitute Teachers

The following individuals have been recommended to Non-Certified Substitute Teacher positions conditional upon criminal history clearance from the New York State Education Department and verification of 2 years of college where applicable.

Nicole Nearpass

Mary McMillin

End of Consensus Agenda