

---

*It is anticipated that the Board will entertain a motion to enter into executive session at 6:00 p.m. to discuss the employment history of four particular individuals.*

*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. Board Student Representative- Neil Stringer**
- VI. Public Comments**
- VII. Board Meeting Minutes** (BOARD ACTION)
- VIII. November 2022 Warrant Review (Ms. Tessendorf and Mrs. Thomas)** (BOARD ACTION)
- IX. SEQRA Type II- Academy Gymnasium** (BOARD ACTION)
- X. Declaration of Emergency and of Contingent Expense- Academy Gymnasium** (BOARD ACTION)
- XI. Educational Presentation- Academy- Diversity, Equity, and Inclusion**
- XII. Consensus Agenda** (BOARD ACTION)

Business

1. Minimum Wage
2. Waste Management Bid
3. Surplus Items
4. Agreements
5. Practicum
6. Single Audit/ Extraclassroom Audit/ Corrective Action Plan
7. Office of State Comptroller Audit
8. Spring Semester 2023 - Student Teacher Placements
9. Spring Semester 2023-Field Experience (40 Hours)
10. Therapy Dogs
11. Donation
12. New Scholarships
13. Finger Lakes Area School Health Plan (FLASHP) Municipal Cooperative Agreement
14. Sick Bank Reserve
15. Athletic Trip- Initial and Final
16. Recommendations of the Committee Special Education

Personnel

**End of Consensus Agenda**

- XIII. Board Committees**
  - Audit Committee- Mr. Milton Johnson- December 9
- XIV. District Committee Reports**
  - Safety / Health / Security Committee- Mr. John Polimeni- December 8
- XV. Closing Remarks**

*It is anticipated that the Board will entertain a motion to enter into executive session at 6:00 p.m. to discuss the employment history of four particular individuals.*

*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**

- Personal Finance Discussion
- Remarks
- Correspondence
- Updates to Agenda - (e.g., supplemental agenda items, revisions, etc.)

**V. Board Student Representative- Neil Stringer**

**VI. 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.*

**VII. Board Meeting Minutes**

**(BOARD ACTION)**

- November 21, 2022- Regular Meeting Minutes

**VIII. November 2022 Warrant Review (Ms. Tessendorf and Mrs. Thomas)**

**(BOARD ACTION)**

- A-45 General 9008104-9008166 (ACH)
- A-46 General 16258-16320 (Check Print)
- A-47 General 16241-16257 (In House)
- A-50 General 9008167-9008214 (ACH)
- A-51 General 16335-16360 (Check Print)
- A-52 General 16321-16334, 16361-16366, 11323291, 11323295 (In House)
- C-8 Cafeteria 2670-2684
- C-9 Cafeteria 2685-2691
- F18 Federal 9000373-9000379 (ACH)
- F-19 Federal 843-846 (Check Print)
- F-20 Federal 9000380-9000382 (ACH)
- F-21 Federal 847 (Check Print)
- H-16 Capital 9000168-9000169 (ACH)
- H-17 Capital 521 (Check Print)

H-18 Capital 9000170 (ACH)  
H-19 Capital 522-528 (Check Print)

**IX. SEQRA Type II- Academy Gymnasium**

**(BOARD ACTION)**

**WHEREAS**, the Board of Education of the Canandaigua City School District (the “Board of Education”) has considered the effect upon the environment of the following Scope of Work to be completed:

The replacement of gymnasium floor, remediation of the gymnasium and adjoining spaces from the water damage.

(the “Project” or the “Proposed Action”)

**WHEREAS**, the Board of Education has reviewed the Scope of Work of the Project and has further received and considered the advice of its Architect with respect to the potential for environmental impacts resulting from the Proposed Action; and

**WHEREAS**, the Board of Education has reviewed the Proposed Action under the Type II criteria set forth in 6 NYCRR part 617.5(c), now therefore;

**BE IT RESOLVED**, by the Board of Education as follows:

1. The Proposed Action does not exceed thresholds established under 6 NYCRR Part 617, State Environmental Quality Review Act, (SEQRA).
2. The Board of Education hereby determines the Proposed Action to be a Type II action in accordance with the SEQRA regulations.
3. No further review of the Proposed Action is required under SEQRA.
4. Upon Board of Education approval this resolution shall be effective immediately.

The question of the adoption of the foregoing resolution will be a vote on roll call as follows:

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

**X. Declaration of Emergency and of Contingent Expense- Academy Gymnasium**

**(BOARD ACTION)**

**WHEREAS**, on the night of November 29, 2022 through the morning of November 30, 2022, an Air Handling Unit (AHU) recently installed in the Academy gym storage room as part of the 2020 Capital Improvement Project, Phase 2, flex connector failed; and

**WHEREAS**, water passing through the pipes to the west side of the AHU flooded the storage room, gym and adjacent spaces resulting in damage to the gym floor system, bleachers, adjacent floor finishes, the AHU, doors, wall finishes and wall base; and

**WHEREAS**, the leak is suspected to be caused by a manufacturing defect of the Red-White Valve Corp connector hose; and

**WHEREAS**, Nairy Mechanical, LLC installed the AHU and all piping/connections in the summer of 2022. The AHU and connections are covered under a 12- month warranty. Nairy Mechanical has issued a notification to their insurance carrier and understands all mitigation measures to correct the damage caused by the AHU leak are their responsibility; and

**WHEREAS**, the New York State Education Department (NYSED) agrees the project is an Emergency repair as “Emergency Repairs/Recovery Work – Key elements of the definition of a public emergency are that an emergency results from an unforeseen occurrence, and that it requires immediate corrective actions but only in the form of emergency repairs.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The Board of Education hereby finds pursuant to the Education Law, that full replacement of the wood gymnasium floor (including removal and reinstallation of the existing bleachers, striping, logos, floor painting, and any adjustments need to comply with the accessibility requirements of the New York State Building Code, specifically at the door thresholds), to include water removal from facility, the removal of some materials, any and all necessary remediation to the coaches offices and hallways, painting of walls that were damaged from the higher-than-normal humidity levels; and millwork replacement, if necessary, for protection of the health and safety of the students and staff and for protection of the District’s property, and hereby declares the Project to be an ordinary contingent expense.
2. The maximum estimated cost of the Project, as determined by LaBella Associates, the School District consultant, is One Million Dollars (\$1,000,000.00). The cost shall be paid from insurance proceeds, general fund and reimbursed by State aid.
3. The Superintendent of Schools and all officers and employees of the District are hereby authorized and directed to take all steps reasonably necessary or appropriate to complete the Project and to carry out the intent of this Resolution and to apply for any eligible state building aid.
4. This Resolution shall take effect immediately.

**XI. Educational Presentation- Academy- Diversity, Equity, and Inclusion**

Marissa Logue, Ms. Marie Windover, Chris Rodriguez and student representatives from of the Academy Diversity, Equity, and Inclusion (DEI) committee will present on their activities to date and reflect on their progress.

**XII. Consensus Agenda**

**(BOARD ACTION)**

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

**Business**

**1. Minimum Wage**

With the minimum wage increase to \$14.20 as of December 31, 2022 we will need to increase our rates as of December 16, 2022. The revised rates are as follows:

Sub Bus Monitor	\$14.20
Sub School Monitor	\$14.20
Sub Teacher Aide	\$14.20
Sub Food Service Helper	\$14.20
Student Helper	\$14.20
Lifeguard	\$14.20
Food Service Worker FT (New 2022-23)	\$14.20



Food Service Worker PT (New 2022-23)	\$14.20
Food Service Worker FT (Returning 2022-23)	\$14.25
Food Service Worker PT (Returning 2022-23)	\$14.25
Student Worker	\$14.20
Sub Driver Trainee	\$14.20

**2. Waste Management Bid**

Acceptance of the waste management bid. The legal notice that was published on Tuesday, November 8, 2022 and bids were open on November 30, 2022. The bid is awarded to Casella Waste Management of NY, Inc. at a cost of \$66,226.32 per year effective January 28, 2023-January 31, 2026.

**3. Surplus Items**

Approval to declare as surplus items and to be sold at an upcoming auction the following items:

Federal open cooler	Milk cooler- Tag# 002473
Ice maker- Tag# 003400	Serving counter
Open front milk cooler	30 open front desks
7 speaker clock boxes	47 table chairs
4 electric ranges	15 tables
1 easel	9 file cabinets
22 grey wheel chairs	6 miscellaneous shelves
2 old office desks	3 volley ball standards

The music department has archived many old trophies and awards into a digital format. They can all be seen in the kiosk under arts awards/achievements at the Academy. Approval to be moved to the warehouse to be added as surplus items.

**4. Agreements**

Contract with the School of the Holy Childhood for Music Therapy for the 2022-23 school year per student(s) IEPs per contracted rates.

A Professional Services Agreement with Propio LS, LLC. for written and oral translation services for the 2022-2023 school year.

**5. Practicum**

Approval for Ms. Rachel Smith to work with Mr. Matt Fitch, Assistant Superintendent for Business, to complete her practicum in School District Business Leadership certification program through SUNY Brockport from January-June 2023.

**6. Single Audit/ Extraclassroom Audit/ Corrective Action Plan**

Approval of the Single Audit, Extraclassroom Audit and Corrective Action Plan for the Year Ended June 30, 2022.

**7. Office of State Comptroller Audit**

Approval of the Corrective Action Plan for Audit Report Number: 2022M-141, Procurement.

**8. Spring Semester 2023 - Student Teacher Placements**

Mrs. Emily Bonadonna and Mr. Brian Amesbury, Primary-Elementary Principals *recommend:*

- Camryn Pettit, SUNY Brockport with Adam Sweet- 1/17/23-3/8/23
- Jenna Duffy, SUNY Geneseo with Alyssa Zacharias- 1/26/23-3/17/23

- Lauren Wozny, SUNY Geneseo with Dave Smith- 1/26/23-3/17/23

Mr. John Arthur, Principal Middle School *recommends*:

- Camryn Pettit, SUNY Brockport with Danielle Owdienko- 3/13/23-5/10/23

Mrs. Marissa Logue, Academy Principal *recommends*:

- Kathryn Vanderveer, SUNY Potsdam with Greg Kane- 3/27/23-5/19/23

#### **9. Spring Semester 2023-Field Experience (40 Hours)**

Mrs. Emily Bonadonna and Mr. Brian Amesbury, Primary-Elementary Principals *recommend*:

- Jennica Simon, Hobart William Smith with Darlene Daley- 1/23/23-5/7/23

#### **10. Therapy Dogs**

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

- Tyson, owner is Ms. Kathryn Reaves, Middle School Teacher. Tyson is mixed breed
- Remi, owner is Ms. Rebecca Kraft, Middle School Teacher. Remi is Cavalier King Charles Spaniel

#### **11. Donation**

Acceptance of a donation from the Football Boosters club in the amount of \$8,244 for payment of two assistant football coaches.

#### **12. New Scholarships**

Mrs. Marissa Logue is requesting approval of the below scholarships

- **VFW Post 7417**- for a graduating senior attending college or a trade school. This \$1,500 scholarship will be awarded to a son, daughter, grandson, or granddaughter of a veteran who has served honorably overseas during wartime.
- **Ingersoll Family Scholarship**- for two graduating seniors pursuing a college degree in accounting. Two scholarships in the amount of \$500 each will be awarded.

#### **13. Finger Lakes Area School Health Plan (FLASHP) Municipal Cooperative Agreement**

WHEREAS, the Finger Lakes Area School Health Plan ("FLASHP") was established pursuant to a Municipal Cooperative Agreement to Provide Health Benefits, which was last restated July 1, 2018, and amended January 1, 2020 (the "Agreement"); and

WHEREAS, Canandaigua City School District is currently a participant in FLASHP ("Participant"); and

WHEREAS, Article 5-G Section 119-O of the New York General Municipal Law, and Section XIII of the Agreement, require that the maximum term of the Agreement is five (5) years so that the FLASHP Board of Directors ("Board") may periodically assess whether any changes to the Agreement are necessary; and

WHEREAS, Section V of the Agreement provides that the Agreement may be amended by an affirmative vote of 2/3 of all Board members then appointed and serving on the Board; and WHEREAS, the FLASHP Board voted by a 2/3 majority at a meeting held on November 3, 2022, to adopt the revised Agreement, effective February 1, 2023, and to amend the By Laws, effective February 1, 2023; and

WHEREAS, Article 5-G Section 119-O of the New York General Municipal Law, and Section V of the Agreement, require that changes to the Agreement must also be adopted by a majority vote of each Participant's governing body;

WHEREAS, Canandaigua City School District desires to approve the FLASHP Board's changes to the Agreement;

NOW THEREFORE, the Board of Education of Canandaigua City School District has voted to approve the revised Agreement, attached hereto in Exhibit A.

**14. Sick Bank Reserve**

The days in the Sick Bank Reserve have dropped below 25. As per Sick Bank Reserve Guidance, the Board is authorizing a contribution of 65 days to the reserve.

**15. Athletic Trip- Initial and Final**

**Initial and final approval for the below trip:**

- Varsity Girls Wrestling, University of Delaware, December 15-17, 2022

**16. Recommendations of the Committee Special Education**

Recommendations of the Committee on Special Education meeting dates of: 10/17/2022, 10/27/2022, 10/31/2022, 11/1/2022, 11/2/2022, 11/3/2022, 11/4/2022, 11/7/2022, 11/8/2022, 11/9/2022, 11/10/2022, 11/14/2022, 11/15/2022, 11/16/2022, 11/17/2022, 11/18/2022, 11/21/2022, 1/22/2022

**Personnel**

1. Non-Instructional Personnel

A. Removals

<u>Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective</u>
Leah Hotte	Teacher Aide	Resignation	11/29/2022
Kelly Davis	Teacher Aide	Resignation	12/8/2022

B. Appointments

*Pending Civil Service approval and NYSED fingerprint clearance where applicable:*

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Rate</u>
Oya Engin	Substitute Teacher Aide	11/28/2022	\$13.20/hr.
Lisa DeMambro	Substitute Teacher Aide	11/28/2022	\$13.20/hr.
Matthew Belles	Substitute Teacher Aide	11/28/2022	\$13.20/hr.
Jacob Anderson	Substitute Teacher Aide	12/6/2022	\$13.20/hr.
Taylor Dowitsch	Substitute Lifeguard	12/6/2022	\$13.20/hr.
Elle Martin	Substitute Lifeguard	12/6/2022	\$13.20/hr.
Janey Taylor	Substitute Lifeguard	12/6/2022	\$13.20/hr.
Angela Hurlbutt	Audio Visual Assistant, Part-time	12/5/2022	Per Contract

2. Instructional Personnel

A. Resignation

- 1) Patricia Symans, Long-term Substitute Music Teacher at the Elementary School, has resigned from the district effective January 20, 2023.

**B. Leave of Absence**

- 1) Jennifer Medler, Music Teacher at the Elementary School, has requested a leave of absence from February 20, 2023 May 29, 2023.
- 2) Morgan Amberg, Special Education Teacher at the Primary School, has requested a leave of absence from April 14, 2023 through June 30, 2023.

**C. Appointments**

1) Stipend Positions 2022-2023 School Year

The following individual is recommended to a co-curricular position at the contractual rate:  
Jerry Smith- Technical Director, CMS

2) Certified Substitute Teachers

The following individual has been recommended to Certified Substitute Teacher position conditional upon criminal history clearance from the New York State Education Department where applicable:  
Kalyssa Osgood

3) 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.

Grace Brinza  
Luc Pereira  
Amanda Schuler  
Mary Strada  
Megan Sweet  
Sarah Stratton

4) Winter Sports Coaches 2022-2023

The following individual is recommended to Winter Coaching position for the 2022-2023 school year at the contractual rate:  
Mike Mahar- Modified B Girls Basketball

5) Varsity Coach

The following individual is recommended to a Varsity Coaching position for the 2022-2023 school year at the contractual rate:  
Bryan Peck- Varsity Soccer

***End of Consensus Agenda***

**XIII. Board Committees**

- Audit Committee- Mr. Milton Johnson- December 9

**XIV. 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.



---

**I. Consensus Agenda**

**(BOARD ACTION)**

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

**Personnel**

1. Instructional Personnel

A. Resignation

- 1) Dante Giordano, Physical Education Teacher at the Primary School, has resigned from the District effective January 3, 2023.

- 1) Certified Substitute Teachers

The following individual has been recommended to Certified Substitute Teacher positions conditional upon criminal history clearance from the New York State Education Department where applicable:

Anna Krebbeks

***End of Consensus Agenda***

# The Importance of Personal Finance Education in High School



Canandaigua City School District

## Updates on the following:

- Review of additional data
- Student growth data
- Gemini update
- Clear and defined alternative path



Canandaigua City School District

# Updated Review of Data

## Since Spring 2022

Number of eligible Seniors who took personal finance any time between freshman and senior year  
(counts as of 6/1/yy)

Graduating Class	Took personal finance	Did not take Personal finance	Graduating Class Size (in district students)
2020	156	131	287
2021 (Hybrid Year)	118	151	269
2022	104	130	234
2023	156	114	270



Canandaigua City School District

# Fall 2022 Pre/Post Data

How prepared were students to handle their personal finances

We asked students

**Before** the unit **After** the unit

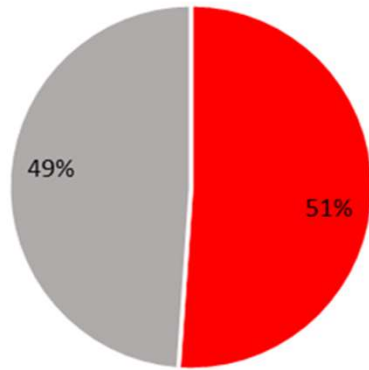
Here are the findings from the first three units:



Canandaigua City School District

# Budgeting Unit

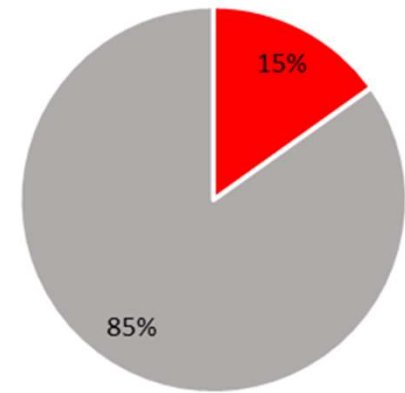
Pre-Budgeting



■ UnderPrepared ■ Prepared

- What is budgeting?
- Why is it important to budget?
- The different types of budgeting styles
- How to actually apply budgeting and forecasting your income and expenses

Post-Budgeting



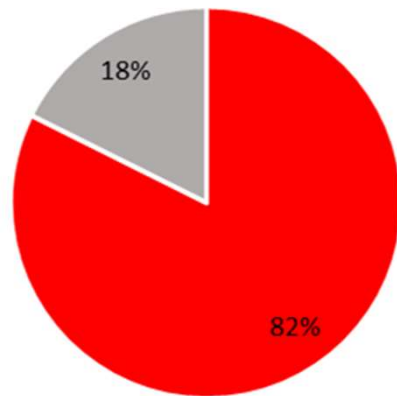
■ UnderPrepared ■ Prepared



Canandaigua City School District

# Tax Unit

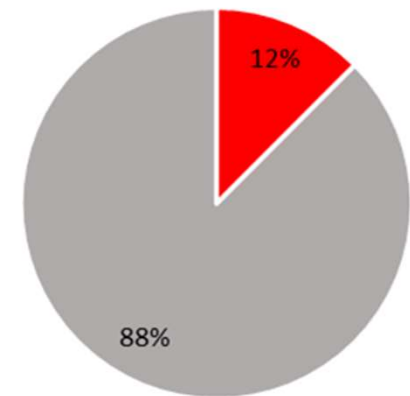
Pre-Taxes



■ UnderPrepared ■ Prepared

- What does taxes mean?
- Why are taxes important?
- How are our taxes spent?
- Applying the 2022 deductions and marginal tax brackets to determine a taxable income and tax liability

Post-Taxes



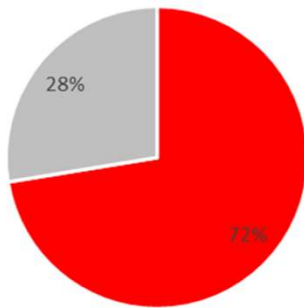
■ UnderPrepared ■ Prepared



Canandaigua City School District

# Interest and Time Value of Money Unit

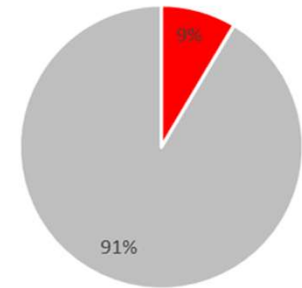
Pre Interest and Time Value of Money



■ Underprepared ■ Prepared

- What is interest?
- Simple interest and compound interest
- Effect of time horizon and interest rate
- Using a financial calculator to find Future Value, Future Value of an Annuity, Present Value, and Present Value of an Annuity

Post Interest and Time Value of Money



■ Underprepared ■ Prepared



Canandaigua City School District



# Fall 2022 Survey Data

Next Survey:

We surveyed 49 randomly selected students and presented them with 3 scenarios:



Canandaigua City School District

# Scenario #1:

You have a \$1500 credit card balance, 18% interest, and choose to just pay the minimum payment of \$30

How much total will you pay in interest?

Didn't take Personal Finance	Currently Enrolled	Took Personal Finance	Correct Answer
\$309	\$568	\$728	\$1,293

Most common answer: \$270



Canandaigua City School District

# Scenario #1:

You have a \$1500 credit card balance, 18% interest, and choose to just pay the minimum payment of \$30

How long will it take you to pay off, just paying monthly payments?

Didn't take Personal Finance	Currently Enrolled	Took Personal Finance	Correct Answer
4 years	5 years	8 years	8 years



Canandaigua City School District

## Scenario #2:

Used Car shopping: You decide to buy a 2015 Chevy Equinox.

The price is  $\$13,395 + \text{tax} = \$14,466.60$ .

You put down  $\$4,466.60$ .

You take out a used car loan for  $\$10,000.00$  with terms of 6.05% for 60 months

What is the total you pay for the car, counting the cost of the car, tax, and interest on the loan?

Didn't take Personal Finance	Currently Enrolled	Took Personal Finance	Correct Answer
\$15,234	\$17,433	\$17,093	\$16,080



Canandaigua City School District

## Scenario #3:

The average cost of attendance for a student living on campus at a public 4-year in-state institution is \$25,707 per year or \$102,828 over 4 years. A typical student loan is structured to take 10 years to pay off. But research has shown it actually takes 21 years, on average 4.99% interest rate

If you take the 21 years, how much total will you pay in interest?

Didn't take Personal Finance	Currently Enrolled	Took Personal Finance	Correct Answer
\$27,464	\$46,000	\$63,314	\$63,314



Canandaigua City School District

# Traditional Paths

- Career and Financial Management (CFM)
  - ½ credit course
- Career Math ICT and 15:1
  - 1.0 credit course
- Gemini Personal Money Management
  - 1.0 credit course
  - Potential to shorten to ½ credit with addition of “Gemini MAT 110” for the other ½ math credit some students need



Canandaigua City School District

# Traditional Paths - Scheduling

- Suggestions from Leanne Ducharme
  - Students can fit it in their schedule
    - Sophomore year - opposite health
    - Grade 10-12



Canandaigua City School District

## Scheduling Continued...

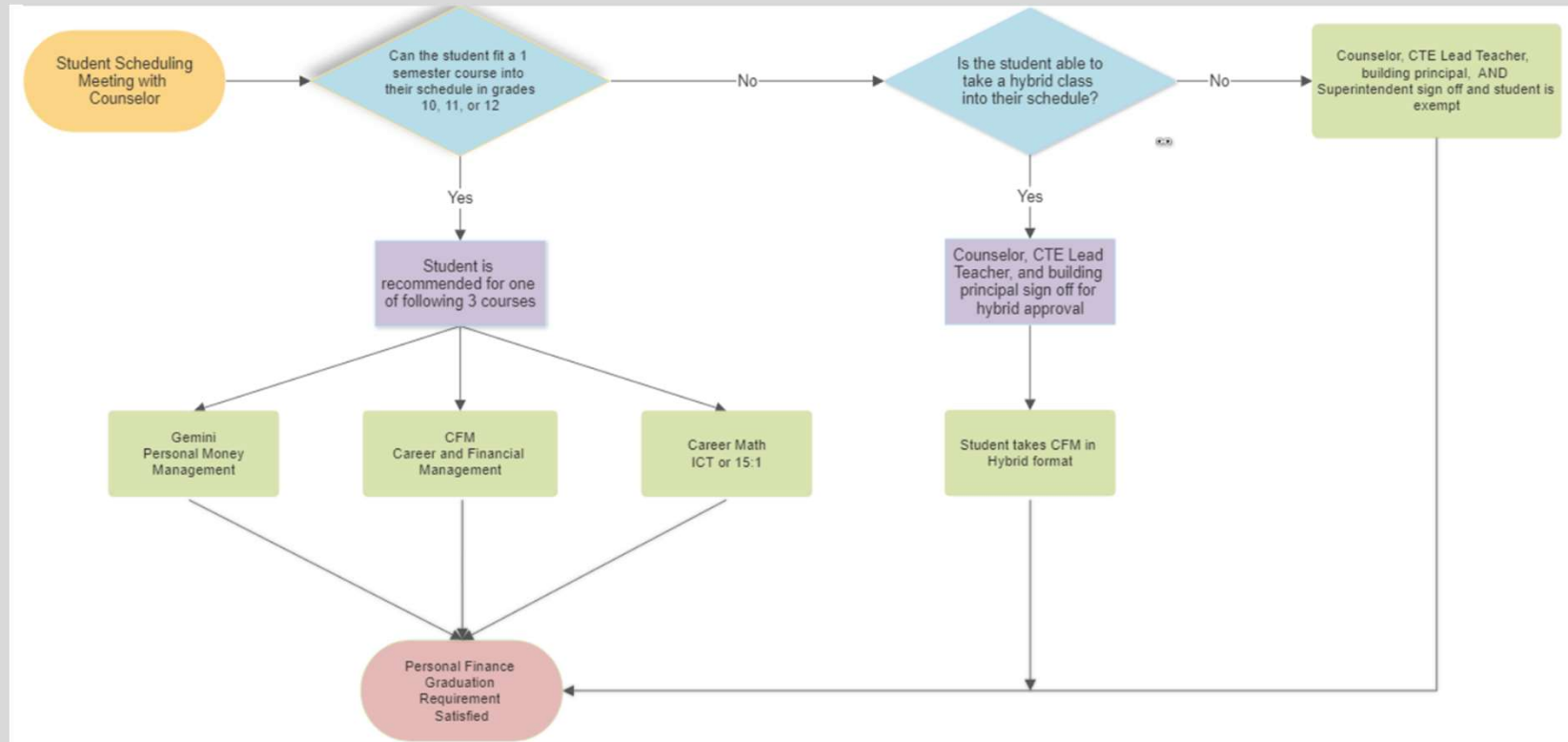
- **48 students currently in health with nothing scheduled in semester 2**
- 48 students currently taking a business elective opposite health
- **42 students currently sitting in a study hall that are taking health in semester 2**
- 41 students are taking a non-business, non-tech elective opposite health
- There are 36 students taking PE opposite health
- There are 22 students taking a tech elective opposite health



Canandaigua City School District



# A clear and defined path



Canandaigua City School District

# Alternative Path - Option 1 - Hybrid Path

- Career and Financial Management (CFM)
  - 1 semester (Approximate instructional time: 32 hours)
  - Minimum 2 in person classes
    - Start/end of semester
    - Additional in person meetings required two weeks before the end of each marking period if students have missing assignments
    - Counselors will try to schedule students for 7th period lunch
  - Remaining course work **asynchronous** through Schoology



Canandaigua City School District

# Alternative Path - Option 2 - Summer Hybrid Path

- Career and Financial Management (CFM)
  - Summer Session
  - Minimum 2 in person classes
    - Start/end of summer session
    - Additional in person meetings required two weeks before the end of each marking period if students have missing assignments
    - Counselors will try to schedule students for 7th period lunch
  - Remaining course work asynchronous through Schoology



Canandaigua City School District

**VB PERSONAL FINANCE** Course Key: GASTA9  
Teacher test course

<b>Pre-Test</b> Pretest Estimated time: 40 minutes	Reading Quiz Math Quiz
<b>Simulation Tutorial</b> Estimated time: 45 minutes	View Tutorial
<b>Math Concepts Reference</b> Estimated time: 15 minutes	View Reference
<b>Budgeting and Saving</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Using Online Banking</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Choosing and Balancing a Checking Account</b> Lesson Estimated time: 1 hour 45 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Getting a Credit Card</b> Lesson Estimated time: 1 hour 45 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Fixing Your Credit</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Buying a Car</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim

# Knowledge Matters

## *Student View*

### Topic and Grade

1. Reading Assignment
2. Reading Quiz
3. Math Quiz
4. Simulation Assessment

<b>Paying Your Taxes</b> Lesson Estimated time: 1 hour 45 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Intro to Investing</b> Lesson Estimated time: 1 hour 45 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Risk vs. Return</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Diversification</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Investing for Retirement</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Insurance</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Finding an Apartment</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Buying a Home</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Shopping</b> Lesson Estimated time: 1 hour 45 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Finding a Job</b> Lesson Estimated time: 1 hour 25 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>Education and Advancement</b> Lesson Estimated time: 1 hour 30 minutes	Reading Reading Quiz Math Quiz Run Sim
<b>New Career Project - Unique City Per Class</b> Project Estimated time: 3 hours	Run Sim  Scoreboard



# Knowledge Matters Software

## Buying a Car Math Quiz

QUESTION 1 of 10: A used-car costs \$5,000. You figure you can get 4 years out of it. You drive 10,000 miles per year. Your car insurance costs \$1,200 per year. You figure you'll spend \$400 per year on maintenance. Gas costs \$3 per gallon, and the car gets 25 miles per gallon. What will your average cost (all costs included) per mile be over the 4 years?

- a) \$0.20 per mile
- b) \$0.25 per mile
- c) \$0.405 per mile
- d) \$0.545 per mile

## Buying a Car Reading Quiz

QUESTION 6 of 10: This number helps you compare loans:

- a) APR
- b) Credit score
- c) GPA
- d) Principal

Submit

## Which Car Is Right for You?

The type of car you choose should reflect how you intend to use it. If you have to drive across town every day to work, you will want to look for something with good gas mileage—a smaller car would be best. If you move frequently or carry many passengers, you might want to look for something with more room. Later on we will review different types of cars, but first, you should understand a little more about financing and loans.

Most car buyers have to take out a **loan**—that is, borrow money from a bank or other institution with a promise to pay it back (plus interest) over a certain period of time. All loans come with finance charges to cover the costs of borrowing. These charges can be high for teens, who usually don't have much credit history. The **annual percentage rate (APR)**, also called an interest rate, calculates your finance charges as a yearly rate. This rate will help you compare loan offers.

Many lenders will not make loans for cars that are more than five years old, but insurance for new cars can be more expensive. If you **lease** a vehicle, you could have lower payments each month, but it might be more expensive if you want to keep the car after the lease is up. At the end of this lesson, the computer exercise will help you determine how long you need to drive a car before owning becomes less expensive than leasing. Just remember that once you find a car, you will run into additional costs to finance, insure, operate, and maintain it.

Make sure you have considered all these costs before you go out for a test drive, because the type of car you get should be decided by what you can afford. Many first-time car buyers purchase a used car, but new cars don't always cost more and can sometimes be more reliable. Take time to consider which one is right for you.

## New or Used?

New cars look impressive, and buying a new car offers more variety because you can choose among makes and models that you might not be able to find used. You can also choose the exact colors and options, such as an upgraded stereo system or leather interior, that you want. New cars come with a warranty and a certain peace of mind that used cars can't always offer. All these options come with a price, though, without necessarily offering much greater value. And over its first two years, a new car loses at least 30% of its resale value.

Many buyers on a limited budget can't afford that kind of loss, so they look for "gently used" vehicles that have already



# Canandaigua City School District

# Topics

## **Quiz: Pre-Test**

**Assignment 1: Budgeting and Saving**

**Assignment 2: Using Online Banking**

**Assignment 3: Choosing and Balancing a Checking Account**

**Assignment 4: Getting a Credit Card**

**Assignment 5: Fixing Your Credit**

**Assignment 6: Buying a Car**

**Assignment 7: Paying Your Taxes**

**Assignment 8: Intro to Investing**

**Assignment 9: Risk vs. Return**

**Assignment 10: Diversification**

**Assignment 11: Investing for Retirement**

**Assignment 12: Insurance**

**Assignment 13: Finding an Apartment**

**Assignment 14: Buying a Home**

**Assignment 15: Smart Shopping**

**Assignment 16: Finding a Job**

**Assignment 17: Education and Advancement**

**Project 1: New Career Project - Unique City**



Canandaigua City School District

# Thank you

The CTE Department



Canandaigua City School District

The Regular meeting of the Canandaigua City School District Board of Education was held on Monday, November 21, 2022 at 6:00 p.m. at the Operations Center, President Grimm presiding.

**BOARD MEMBERS PRESENT:** Jeanie Grimm, Amy Calabrese, Milton Johnson, Julianne Miller, Megan Personale, John Polimeni, Jen Schneider, Jenny Tessendorf

**BOARD MEMBERS ABSENT:** Beth Thomas

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

**ADMINISTRATIVE TEAM PRESENT:**

**BOARD DISTRICT CLERK:** Deborah Sundlov

**OTHERS PRESENT:** Aubree Walker, Aubree's family, Leanne Ducharme, Melanie Smith, Alyssa Zacharias, Jim Weishear, Bruce Gardner, Katya Metidieri, Kim Webb

### ***Executive Session***

Upon a motion made by Dr. Schneider, seconded by Mrs. Miller, with all present voting yes, the Board of Education approved calling an Executive Session at 6:00 p.m. discuss the employment of ten particular persons.

### ***Return to Open Session***

Upon a motion made by Mrs. Miller, seconded by Mrs. Personale, with all present voting yes, the Board of Education returned to Open Session at 6:24 p.m.

*The board took a break from 6:24 p.m. to 6:30 p.m.*

### ***Meeting Called to Order and Pledge of Allegiance to the Flag***

Mrs. Grimm called the meeting to order at 6:30 p.m. with fifth grader Aubree Walker leading all in the Pledge of Allegiance.

### ***President's Comments***

Mrs. Grimm welcomed all in attendance.

### ***Public Comments***

Ms. Melanie Smith 3886 Stoddard Road, spoke on the district's action of LGBTQ+ inclusion.

Mr. Jim Weishear, 3925 Acorn Hill Drive, spoke on trained skilled labor.

Ms. Kim Webb, Bloomfield, spoke on the district's action of LGBTQ+ inclusion.

Ms. Katya Metidieri, Rochester, spoke on the district's action of LGBTQ+ inclusion.

### ***Board Meeting Minutes***

Upon a motion made by Dr. Schneider, seconded by Mrs. Calabrese, with all present voting yes, the Board of Education approved the November 7, 2022 Regular Board Meeting minutes.

**APPROVED: MINUTES**



### **October 2022 Warrant Review**

Upon a motion made by Dr. Schneider, seconded by Ms. Tessendorf with all present voting yes, the Board of Education approved the October Warrants.

#### **APPROVED: WARRANTS**

- A-35 General 15998-16005 (In House)
- A-36 General 16071-16133 (Check Print)
- A-37 General 16006-16070 (ACH)
- A-40 General 9008028-9008103 (ACH)
- A-41 General 16147-16240 (Check Print)
- A-42 General 16134-16146, 11188436 (In House)
- C-6 Cafeteria 2639-2653
- C-7 Cafeteria 2654-2669
- F-13 Federal 9000361-9000366 (ACH)
- F-14 Federal 829-835 (Check Print)
- F-15 Federal 828 (In House)
- F-16 Federal 9000367-9000372 (ACH)
- F-17 Federal 836-842 (Check Print)
- H-13 Capital 511 (Check Print)
- H-14 Capital 512-520 (Check Print)
- H-15 Capital 9000167 (ACH)

### **Consensus Agenda**

Upon a motion made by Mrs. Miller, seconded by Mrs. Personale, with all present voting yes, the Board of Education approved/accepted the Consensus Agenda.

#### **APPROVED: CONSENSUS AND SUPPLEMENTAL AGENDA**

#### **Business**

##### **1. Treasurer's Report**

the Treasurer's Report for the Period of August 1, 2022 - August 31, 2022 and September 1, 2022 - September 30, 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, 2022 - August 31, 2022 and the Appropriation Status Report, which is a summary, for the period of July 1, 2022 - September 30, 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, 2022 - August 31, 2022 and the Revenue Status Report, which is a summary, for the period of July 1, 2022 - September 30, 2022. Additional information is included as an attachment and is filed in the Supplemental Minutes File.

##### **4. Official Undertakings**

the addition to faithful performance and blanket position bond coverage for the 2022-2023 school year, as follows:

The Secretary to the Assistant Superintendent of Business in the amount of \$2,000,000

**5. Athletic Trips- Final Approval**

final approval of the below trips:

- Girls Varsity Basketball, Amsterdam, NY- December 27-28, 2022 (*initial 9/28/2022*)
- Girls Wrestling, Troy, NY- January 20-21, 2023 (*initial 11/7/2022*)
- Varsity Boys & Girls Wrestling, Fulton, NY- December 28-29, 2022 (*initial 11/7/2022*)
- Varsity Hockey, Delmar, NY- November 25-26, 2022 (*initial 11/7/2022*)

**6. Donations**

acceptance from an anonymous donor a donation to the athletic department, boys basketball, the following items:

- 32 Under Armour home and away custom basketball jerseys- value \$2,176
- 32 Under Armour home and away custom basketball shorts- value \$2,176
- 16 Nike practice jerseys- value \$960.00
- 36 Under Armour shooting shirts- value \$2,160

acceptance of a donation from the Friends of Canandaigua Lacrosse a free-standing, vertical surface for individual organized and unorganized play for ball-related sports. The value of the wall, along with finished surfaces is estimated approximately \$50,000. This wall will be located at the Academy.

**7. Online Ticketing Platform**

for a program called ShowTix4U to be used for obtaining PRISM tickets at no cost. Donations will also be accepted via this program and sent to the district via check at the conclusion of the event. There is no cost to the district. Donations will be subject to a processing fee. This program may be used for future events.

**8. 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.

**9. 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. Retirement

of resignation for the purpose of retirement from the following individuals. On behalf of the District, sincere best wishes for a happy and healthy retirement are offered. Thank you for the many years of service to the Canandaigua City School District.

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Effective</u></b>	<b><u>Years of Service</u></b>
C. Michele Goldman	School Bus Driver	12/31/2022	14
Cay-Lee Sick	Library Aide	1/27/2023	32



B. Removals

<u>Name</u>	<u>Position</u>	<u>Reason</u>	<u>Effective</u>
Harold White	Auto Mechanic/Bus Driver	Resignation in order to accept another position in the District	11/17/2022

C. Appointments

*Pending Civil Service approval and NYSED fingerprint clearance where applicable:*

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Rate</u>
Tim Buck	Substitute Teacher Aide	11/14/2022	\$13.20/hr.
Collette McCormick	Substitute Registered Nurse	11/17/2022	\$21.00/hr.
Cay-Lee Sick	Library Aide	1/30/2023	Current Rate
Harold White	School Bus Driver	11/18/2022	\$24.18/hr.
Ethan Doyle	Substitute School Bus Driver	11/18/2022	\$19.00/hr.

A. Classification of Position

in order to stay in compliance with Civil Service, it is requested that the Board of Education approve the classification of one (1) position of **Information Technology Support Technician I**, formerly classified as Computer Services Assistant.

2. Instructional Personnel

A. Resignation for the Purpose of Retirement

resignation for the purpose of retirement from the following individual. On behalf of the District, sincere best wishes for a happy and healthy retirement are offered. Thank you for the many years of service to the youth of the Canandaigua City School District.

<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Years of Service</u>
James Simmons	Athletic Director	9/15/2023	24

B. Resignation

- 1) of Elizabeth V. Johnson, approved to an Interim Substitute Teacher position, has resigned effective November 7, 2022.

C. Appointments

1) Interim Substitute Teacher

the following individuals for an Interim Substitute Teacher position 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>
Sabrina Dziubek	Grade 2 Teacher	Primary School	11/8/2022-2/10/2023
Carolyn Clark	Special Education Teacher	Middle School	11/18/2022-12/23/2022

2) Contract Substitute Teachers

the following individual to Contract Substitute Teacher position for the 2022-2023 school year at the contractual rate:

Danielle Everts, Middle School, Effective 12/5/2022



3) 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.

- Mariah DiFilippo
- Samantha Gibson
- Kristin Swan
- Blair Reilly
- Makayla Horne
- Mia Bodine

4) Winter Sports Coaches 2022 – 2023

the following individuals to Winter Coaching positions for the 2022-2023 school year at the contractual rate:

- |                  |                |
|------------------|----------------|
| <u>COACH:</u>    | <u>SPORT:</u>  |
| Grace Pezzimenti | JV Cheer       |
| Theresa Fallon   | Modified Cheer |
| Victor Peterson  | JV Wrestling   |

5) Mentor

the following individual to a Mentor assignment for the 2022-2023 school year at the contractual rate:

- Meghan Cabral for Mikayla Metzger effective 11/4/2022

***End of Consensus Agenda***

***District Committee Reports***

**Council for Instructional Excellence (CIE)**

Mr. Matt Schrage, Assistant Superintendent for Instruction, reported out on behalf of CIE which met on November 9. The Committee reviewed several proposals for Grants for Excellences, new course proposals and the possibility of adding World Language 1.

***Upcoming Events***

- November 21- CA Chorus Concert
- November 23-25- Thanksgiving Break
- November 30- Last day to pay taxes with 1% penalty
- November 30- 8<sup>th</sup> Grade Concert
- December 1- RPO and CA Choir Holiday Concert
- December 2- UPK-5- Half Day
- December 6- 5<sup>th</sup> Grade Band and Orchestra Concert
- December 7- Policy Committee
- December 7- 6<sup>th</sup> Grade Concert
- December 9- Audit Committee
- December 9- UPK-5- Half Day
- December 12- Regular Board Meeting
- December 13- 7<sup>th</sup> Grade Concert
- December 14- CIE
- December 20- Prism Concert
- December 21- First Day of Winter
- December 26-January 2- Holiday Recess



***Adjournment***

Upon a motion made by Mrs. Calabrese, seconded by Mr. Johnson, with all present voting yes, the Board of Education approved the adjournment of the Regular meeting at 6:45p.m. The next Regular meeting will be on December 12, 2022 at 6:30 p.m.

Respectfully submitted,

Deborah Sundlov  
District Clerk



- 
- Character Education Committee- Mrs. Amy Calabrese/ Mr. Milton Johnson
  - Council for Instructional Excellence (CIE)- Dr. Jen Schneider/ Mrs. Beth Thomas
  - Diversity, Equity, and Inclusion Task Force- Mrs. Julianne Miller
  - **Safety / Health / Security Committee- Mr. John Polimeni- December 8**

**XV. Closing Remarks**

*(President, Board of Education and/or Superintendent)*

**XVI. Upcoming Events**

- December 13- 7<sup>th</sup> Grade Concert
- December 14- CIE
- December 20- Prism Concert
- December 21- First Day of Winter
- December 26-January 2- Holiday Recess
- January 6- Audit Committee
- January 9- Regular Board Meeting
- January 11- Policy Committee
- January 12- CA Jaxx Choir- Pop Night
- January 16- Martin Luther King, Jr. Day- No School
- January 18- CA Combined Band & Orchestra Concert
- January 23- Regular Board Meeting
- January 24- 4<sup>th</sup> and 5<sup>th</sup> Grade Chorus Concerts
- January 25- Curriculum Night- 8<sup>th</sup> and 10<sup>th</sup> Grades
- January 30- 4<sup>th</sup> Grade Orchestra Informance



December 7th, 2022

Canandaigua CSD Board of Education  
143 North Pearl St.  
Canandaigua, NY 14424

CC:

Jamie Farr, Canandaigua CSD  
Mike McClain, Canandaigua CSD  
Brian Nolan, Canandaigua CSD  
Joseph Shields, Ferrara Fiorenza PC  
Mike Giso, Turner Construction

RE: Canandaigua City School District 2020 Capital Improvement Project  
Academy Gym Floor Emergency Project

Dear Canandaigua CSD Board of Education,

On the night of November 29th 2022 thru the morning of November 30th, 2022 an Air Handling Unit (AHU), recently installed in the Academy gym storage room as apart of the Canandaigua CSD 2020 CIP - Phase 2, flex connector failed. Water passing through the pipes to the west side of the AHU flooded the storage room, gym and adjacent spaces. The potential damage includes but is not limited to the gym floor system, bleachers, adjacent floor finishes, the AHU, doors, wall finishes and wall base.

The leak is suspected to be caused by a manufacturing defect of the Red White Valve Corp connector hose. Nairy Mechanical LLC installed the AHU and all piping/connections in the summer of 2022. The AHU and connections are covered under a 12 month warranty. Nairy Mechanical has issued a notification to their insurance carrier and understands all mitigation measures to correct the damage caused by the AHU leak are their responsibility.

LaBella Associates, Turner Construction, Nairy Mechanical, Canandaigua CSD, and Ferrara Fiorenza PC met on site on December 7<sup>th</sup> to assess the damages. The damage caused by the leak has made the gym floor unsafe to use. Further assessment of adjacent spaces and equipment is ongoing.

New York State Education Department(NYSED) defines an Emergency repair as "Emergency Repairs/Recovery Work -- Key elements of the definition of a public emergency are that an emergency results from an unforeseen occurrence, and that it requires immediate corrective actions but only in the form of emergency repairs. Mitigation measures to correct an emergency are needed immediately and are temporary in nature. They are not capital construction in the usual sense, and do not require approval of the Commissioner." The repair work falls within all requirements of NYSED definition. The leak was unforeseen and the Academy gym space is an essential teaching space for the District and required immediately repair to allow the District curriculum and programs to recommence.

LaBella recommends proceeding with immediate repairs of all damages as an Emergency Repair, allowing work to proceed quickly and recommence use of space as soon as possible. Please contact me if you have any questions. Thank you.

Respectfully submitted,

LaBella Associates  
Stacy Welch, AIA  
Project Manager

---

# DEI at CA

**TELLING OUR STORY**

**District Goal 3: Cultivate an Equitable & Inclusive School Environment**





---

# HOW IT STARTED

- Student and Community Input Meeting
- Establishing Goals- Learn and Share
- Foster a Community of Belonging



## THE SPARK:



# ROC2CHANGE

- ✦ **Student Led DEI Meeting**
- ✦ **Student Led DEI Faculty Meeting**
- ✦ **Building-wide interest and desire to learn and grow**



# Student Led Faculty Meeting



# *Our* JOURNEY

"Ending racism is not a finish line that we will cross. It is a road we'll travel."

-Emmanuel Acho

## Learning Together



COLORISM

The difference between  
racism and colorism.

INTERSECTIONALITY

Interconnected  
categorizations



# HOW IT'S GOING

## BOOK STUDY



*Uncomfortable  
Conversations with a  
Black Man*

**Vulnerable  
conversations span  
various populations.**

## ROC 2 CHANGE - AGAIN!



**Increased Student  
Interest and  
Collaboration**

**Our team is growing  
and motivated!**



# HOW IT'S GOING

## RESTORATIVE VIDEO

- Collaboration with CA Players, Sources of Strength, NHS
- Ball is rolling... slowly
- For Faculty, Staff, and Peers

## MORE PROFESSIONAL LEARNING

- [Powerful reflections](#)
- Tools for staff and students
- "Call them in" Mentality

## BBSU INTEREST

- Community Member Co-Advisor
- Mentorship with Webster Thomas
- Different Energy- Same Goal of Fostering Belonging



---

# Small Wins

## Relationships, Representation, and Direction



#OneBravesFamily



**CANANDAIGUA CITY SCHOOL DISTRICT**

**CANANDAIGUA, NEW YORK**

**SINGLE AUDIT REPORT**

**For Year Ended June 30, 2022**

**Draft**



## TABLE OF CONTENTS

Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Uniform Guidance	1 – 3
Schedule of Expenditures of Federal Awards	4 - 5
Notes to Schedule of Expenditures of Federal Awards	6
Schedule of Findings and Questioned Costs	7

**Report on Compliance For Each Major Federal Program;  
Report on Internal Control Over Compliance;  
and Report on the Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance**

**Independent Auditors' Report**

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Canandaigua City Central School District, Canandaigua, New York's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

## **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the 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. We issued our report thereon, dated September 12, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subject to auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rochester, New York

\_\_\_\_\_, 2022

**CANANDAIGUA CITY SCHOOL DISTRICT  
CANANDAIGUA, NEW YORK**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR 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>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<b><u>U.S. Department of Education:</u></b>			
<b><u>Passed Through NYS Education Department -</u></b>			
<b><u>Special Education Cluster IDEA -</u></b>			
Special Education - Grants to States (IDEA, Part B)	84.027	0032-22-0664	\$ 956,438
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-22-0664	30,340
ARP - Special Education - Grants to States (IDEA, Part B)-COVID-19	84.027X	5532-22-0664	14,772
<b><i>Total Special Education Cluster IDEA</i></b>			<b><u>\$ 1,001,550</u></b>
<b><u>Education Stabilization Fund -</u></b>			
CARES Act - ESSER-COVID-19	84.425D	5890-21-2175	\$ 1,001 *
CRRSA - ESSER II-COVID-19	84.425D	5891-21-2175	1,234,115 *
CARES Act - GEER-COVID-19	84.425C	5895-21-2175	1,347 *
CRRSA - GEER II-COVID-19	84.425C	5896-21-2175	113,991 *
ARP - ESSER III-COVID-19	84.425U	5880-21-2175	806,041 *
ARP - Full Day UPK Expansion-COVID-19	84.425U	5870-22-9029	445,176 *
<b><i>Total Education Stabilization Fund</i></b>			<b><u>\$ 2,601,671</u></b>
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-22-2175	87,012
Title IIIA - Immigrant Education	84.365	0149-22-2175	7,981
Title IV - Student Support and Enrichment Program	84.424	0204-22-2175	44,218
Title I, Part A - Grants to Local Educational Agencies	84.010	0021-22-2175	409,527
<b><u>Passed Through Phelps-Clifton Springs CSD -</u></b>			
Title IIIA - English Language Acquisition	84.365	N/A	1,822
<b>Total U.S. Department of Education</b>			<b><u>\$ 4,153,781</u></b>
<b><u>U.S. Department of Homeland Security:</u></b>			
<b><u>Passed through NYS Division of Homeland Security and Emergency Services -</u></b>			
Disaster Grants - Public Assistance	97.036	4480-DR	\$ 59,566
<b>Total U.S. Department of Homeland Security</b>			<b><u>\$ 59,566</u></b>

<u>Grantor / Pass - Through Agency</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Agency Number</u>	<u>Total Expenditures</u>
<b><u>U.S. Department of Health and Human Services:</u></b>			
<b><u>Passed through Ontario County -</u></b>			
Epidemiology and Laboratory Capacity (ELC)-COVID-19	93.323	2021-1359	\$ 43,210
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 43,210</b>
 <b><u>Federal Communications Commission:</u></b>			
<b><u>Passed through Wayne Finger Lakes BOCES -</u></b>			
ARP - Emergency Connectivity Funds-COVID-19	32.009	ECF202101714	\$ 447,157 *
<b>Total U.S. Department of Federal Communications Commission</b>			<b>\$ 447,157</b>
 <b><u>U.S. Department of Agriculture:</u></b>			
<b><u>Passed Through NYS Education Department -</u></b>			
<b><u>Child Nutrition Cluster -</u></b>			
National School Lunch Program	10.555	N/A	\$ 1,213,650 *
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	91,222 *
Federal Emergency Operational Cost	10.555	N/A	75,382 *
Summer Food Service Program	10.559	N/A	28,737 *
National School Breakfast Program	10.553	N/A	348,900 *
<b>Total Child Nutrition Cluster</b>			<b>\$ 1,757,891</b>
Pandemic EBT Administrative Costs	10.649	N/A	1,803
<b>Total U.S. Department of Agriculture</b>			<b>\$ 1,759,694</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 6,463,408</b>

\* Major Programs

**CANANDAIGUA CITY SCHOOL DISTRICT  
CANANDAIGUA, NEW YORK**

**Notes to Schedule of Expenditures of Federal Awards**

**June 30, 2022**

**1. Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Canandaigua City School District, Canandaigua, New York (the District) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement's, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.

**2. Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the GAAP basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**3. Indirect Costs:**

The District has elected to not use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance. Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented.

**4. Matching Costs**

Matching costs, i.e., the Canandaigua City School District, Canandaigua, New York's share of certain program costs, are not included in the reported expenditures.

**5. Non-Monetary Federal Program**

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

**6. Subrecipients**

The Canandaigua City School District, Canandaigua, New York did not pass through any awards to subrecipients during the fiscal year.

**CANANDAIGUA CITY SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**FINANCIAL REPORT**

**For Year Ended June 30, 2022**

REVISED DRAFT



## TABLE OF CONTENTS

Independent Auditors' Report	1 – 2
Statement of Cash Receipts and Disbursements for year ended June 30, 2022	3 - 4
Notes to Financial Statement	5
Auditors' Findings and Evaluation	6 - 9

## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Audit of the Statement of Financial Statements**

#### ***Qualified and Unmodified Opinions***

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Canandaigua City School District for the year ended June 30, 2022 and the related notes to the financial statement.

#### ***Qualified Opinion***

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Canandaigua City Central School District for the year ended June 30, 2022, in accordance with the cash basis of accounting as described in Note 1.

#### ***Basis of Qualified***

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

#### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### ***Responsibility of Management for the Statement of Cash Receipts and Disbursements***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor Responsibilities for the Audit of the Financial Statement***

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.

Rochester, New York  
October 27, 2022

**CANANDAIGUA CITY SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**

**For Year Ended June 30, 2022**

<u>Canandaigua Academy:</u>	<u>Cash Balance</u> <u>July 01, 2021</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2022</u>
Class of 2021	\$ -	\$ 941	\$ 941	\$ -
Class of 2022	3,924	15,828	19,737	15
Class of 2023	5,383	17,765	11,906	11,242
Class of 2024	4,680	13,682	6,174	12,188
Class of 2025	-	3,259	173	3,086
Class of 2026	-	2,000	-	2,000
Academian	3,900	9,804	8,476	5,228
Academy Players	9,575	37,005	15,889	30,691
Academy Ski Club	96	1,237	1,237	96
Art Club	805	2	38	769
Bigs/Little Program	221	-	221	-
Choral Music	8,767	7,110	6,826	9,051
Coffee Club	(2)	29,657	30,619	(964)
DECA	-	673	464	209
FBLA	8,245	25	72	8,198
First Robotics	712	1,322	-	2,034
Gay Straight Alliance	533	2	-	535
Instrumental Music	23,776	1,480	3,164	22,092
Interact	4,288	13	150	4,151
Key Club	837	309	806	340
Mathletes	533	2	-	535
Mental Health Awareness Club	-	1,073	-	1,073
National Honor Society	2,649	999	186	3,462
Outdoor Adventure Club	1,023	3	-	1,026
Spanish Club	180	-	25	155
Student Council	14,127	20,194	11,970	22,351
Student Store	1,805	8,242	4,168	5,879
Tech. Student Association	42,646	24,623	16,186	51,083
Technology Student Club	-	7,252	3,732	3,520
Tri-M Music Society	736	790	879	647
<b>Total Canandaigua Academy</b>	<b>\$ 139,439</b>	<b>\$ 205,292</b>	<b>\$ 144,039</b>	<b>\$ 200,692</b>

<u>Middle School:</u>	<u>Cash Balance</u> <u>July 01, 2021</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2022</u>
Drama Club	\$ 21,798	\$ 5,487	\$ 17,461	\$ 9,824
CMS Coffee Club	1,560	2,836	1,930	2,466
Gender & Sexuality Alliance	-	134	116	18
CMS Girls Who Code	181	-	-	181
CMS Music	3,856	12	390	3,478
MS First Lego	512	2	-	514
MS Ski Club	1,416	1,159	1,237	1,338
Student Council	1,128	2,969	2,688	1,409
Yearbook	8,254	3,859	5,774	6,339
<b>Total Middle School</b>	<b>\$ 38,705</b>	<b>\$ 16,458</b>	<b>\$ 29,596</b>	<b>\$ 25,567</b>
<u>Elementary School:</u>				
ES - Mural Club	\$ 3,695	\$ 7,563	\$ 3,732	\$ 7,526
ES - Ski Club	1,979	6	-	1,985
Student Government	254	1	-	255
<b>Total Elementary School</b>	<b>\$ 5,928</b>	<b>\$ 7,570</b>	<b>\$ 3,732</b>	<b>\$ 9,766</b>
<u>All Schools:</u>				
Interest on NOW Account	<b>\$ 569</b>	<b>\$ 66</b>	<b>\$ 635</b>	<b>\$ -</b>
Sales Tax	<b>\$ 1,374</b>	<b>\$ 7,069</b>	<b>\$ 7,080</b>	<b>\$ 1,363</b>
<b>GRAND TOTAL</b>	<b>\$ 186,015</b>	<b>\$ 236,455</b>	<b>\$ 185,082</b>	<b>\$ 237,388</b>

( ) Denotes red figure  
 (See accompanying notes to financial statement)

**CANANDAIGUA CITY SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**NOTES TO FINANCIAL STATEMENT**

**June 30, 2022**

**(Note 1)      Accounting Policy**

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Canandaigua City School District. Consequently, the cash balances are included in the financial statements of the School District as part of the Custodial Fund.

The accounts of the Extraclassroom Activity Funds of the Canandaigua City School District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

**(Note 2)      Cash and Cash Equivalents**

Cash and cash equivalents is comprised of one checking account. The balance in this account is fully covered by FDIC Insurance.

**(Note 3)      Subsequent Events**

Our examination disclosed disbursements pertaining to the 2021-22 fiscal year which were not transacted or recorded until the 2022-23 fiscal year as follows:

<u>School</u>	<u>Club</u>	<u>Disbursements</u>
Middle School	Yearbook	<u>\$3,004</u>

If this amount had been recorded prior to year-end, the effect would have been a reduction of the cash balance in the amount of \$3,004 at June 30, 2022.

**(Note 4)      Related Party**

The Academy Student Council Faculty Advisor is also the Executive Director of the New York State Council on Leadership and Student Activities.

**CANANDAIGUA CITY SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**AUDITORS' FINDINGS AND EVALUATION**

We have examined the statement of cash receipts and disbursements of the Canandaigua City School District's Extraclassroom Activity Funds for the year ended June 30, 2022. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system. In particular, cash being handled by numerous students and faculty advisors at various functions provides an atmosphere of limited control over those receipts.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

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

**Canandaigua Academy:**

**Current Year Deficiencies in Internal Control –**

**Deficit Balance**

As indicated on the statement of cash receipts and disbursements, the Coffee Club had a deficit cash balance at June 30, 2022 in the amount of \$964.

We recommend the Administration review this situation and develop the corrective action necessary to eliminate this deficit during this next fiscal year.

**District's Response**

As of 10/27/22, the Coffee Club is back to a positive balance due to coffee sales in the first several weeks of the 2022-23 school year. The Central Treasurer has recommended best practices to extracurricular club advisors at the annual orientation on 9/7/22 to help improve accuracy of club ledgers and prevent incurring expenditures in excess of the current club balance. Specifically, advisors are now being asked to record pending transactions in the club ledgers rather than waiting to receive confirmation from the Central Treasurer. This practice will allow clubs to account for any transactions that are in-process when planning future expenditures.

**(Canandaigua Academy) (Continued)**

**Profit and Loss Statements**

Profit and loss statements were not prepared for the Tri-M Music Society merchandise sale, Student Government clothing sale, and the Class of 2024 chicken barbeque sale.

In order to enhance internal accounting control over major fund-raising activities, we recommend the Student Treasurer together with the Faculty Advisor, prepare profit and loss statements after each major fund-raiser and that a copy be submitted to the Central Treasurer to be retained for our review at year end.

**District's Response**

Extracurricular club advisors will be reminded via quarterly email (12/15/22, 3/15/23, 6/1/23) to submit profit and loss statements at the conclusion of each fundraiser. Additionally, the Central Treasurer will monitor cash deposits for any that appear to be the final deposit of a fundraiser and follow up with advisors to obtain profit and loss statements.

**Cash Receipts**

We noted one instance in Tri-M Music Society, one instance in Student Government, and one instance in Class of 2024 in which deposits were made to the bank account several days after the cash was received.

In an effort to help safeguard cash and maintain accountability and control over receipts, we recommend every effort continue to be made to deposit all cash receipts on a more timely basis.

**District's Response**

The Central Treasurer will provide guidance to all extracurricular Faculty Advisors and Student Treasurers via quarterly reminder email (12/15/22, 3/15/23, 6/1/23) to help ensure that all cash receipts are submitted to the Central Treasurer for deposit no more than 1-2 days after receipt. Faculty Advisors and Student Treasurers will be advised to pay particularly close attention to this policy before an extended vacation or holiday break.

**Middle School:**

**Prior Year Deficiency Pending Corrective Action –**

**Change Fund**

Our examination revealed that the CMS Coffee Club change fund was established with personal money provided by the Faculty Advisor.

We recommend all change funds deemed necessary be established by a check made payable to the Faculty Advisor or a Board authorized change fund.

**District's Response**

The District agrees with the recommendation noted above and the Central Treasurer will continue to remind advisors of the change fund policy via quarterly reminder email (12/15/22, 3/15/23, 6/1/23).



(Middle School) (Continued)

**Current Year Deficiency in Internal Control –**

**Profit and Loss Statements**

Profit and loss statements were not prepared for the Drama Club ticket sales, and Drama Club t-shirt sale.

In order to enhance internal accounting control over major fund-raising activities, we recommend the Student Treasurer together with the Faculty Advisor, prepare profit and loss statements after each major fund-raiser and that a copy be submitted to the Central Treasurer to be retained for our review at year end.

**District's Response**

Extracurricular club advisors will be reminded via quarterly email (12/15/22, 3/15/23, 6/1/23) to submit profit and loss statements at the conclusion of each fundraiser. Additionally, the Central Treasurer will monitor cash deposits for any that appear to be the final deposit of a fundraiser and follow up with the advisors to obtain profit and loss statements.

**Other Item:**

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

**Inactive Club**

As indicated on the statement of cash receipts and disbursements, HS Gay/Straight Alliance, HS Mathletes, HS Outdoor Club, MS First Lego Club, MS Girls Who Code, PES Ski Club, and PES Student Government were financially inactive during the 2021-22 fiscal year.

We recommend the status of these clubs be reviewed. If no future financial transactions are anticipated, they should be closed in accordance with the Board of Education Policy.

**District's Response**

Based on discussion with school advisors and faculty, it has been determined that some of the clubs listed above plan to resume activity during the 2022-23 school year. These clubs will be reviewed again by 6/30/2023 to confirm activity levels. If a club is determined to be permanently inactive, the remaining funds in that club account will be allocated evenly among the active clubs of the same building level.

**Prior Year Recommendations:**

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

1. The profit and loss statements examined at Canandaigua Academy could be traced to the general ledger maintained by the Central Treasurer.
2. The receipts examined at the Middle School appeared to be deposited in a timely manner.

\*

\*

\*

We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Rochester, New York  
October 27, 2022

REVISSED DRAFT

**CANANDAIGUA CITY SCHOOL DISTRICT  
CANANDAIGUA, NEW YORK**

**Schedule of Findings and Questioned Costs**

**June 30, 2022**

**I. Summary of the Auditor's Results**

**Financial Statements**

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

**Federal Awards**

a) Internal control over major programs	
1. Material weaknesses identified	No
2. Significant deficiency(ies) identified	No
b) Type of auditor's report issued on compliance for major programs	Unmodified
c) Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200.516(a)	No
d) Identification of major programs	
<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
#32.009	ARP – Emergency Connectivity Funds-COVID-19
Education Stabilization Funds	
#84.425D	CARES Act – ESSER-COVID-19/CRRSA – ESSER II-COVID-19
#84.425C	CARES Act – GEER-COVID-19/CRRSA – GEER II-COVID-19
#84.425U	ARP – ESSER III-COVID-19/ARP – Full Day UPK Expansion-COVID-19
Child Nutrition Cluster	
#10.555	National School Lunch Program/National School Lunch Program-Non-Cash Assistance (Commodities)/Federal Emergency Operational Cost
#10.559	Summer Food Service Program
#10.553	National School Breakfast Program
e) Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
f) Auditee qualifies as low-risk auditee	Yes

**II. Financial Statement Findings**

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

**III. Federal Award Findings and Questioned Costs**

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



Unit Name: Canandaigua City School District

Audit Report Title: Procurement

Audit Report Number: 2022M-141

The Canandaigua City School District is in receipt of the Procurement Report of Examination 2022M-141 for the period of July 1, 2020 – August 2, 2022. We would like to thank your staff for their professionalism and thorough review. We are pleased that there is no evidence of fraud, abuse or waste discovered in the extensive review process.

Each recommendation included in the audit report is listed below and is followed by our proposed or implemented corrective action(s).

**Comptroller Recommendation #1:** Amend the District's purchasing procedures to include guidance regarding aggregate purchases, such as developing a process to identify when aggregate purchases exceed limits and defining when staff should use competitive bidding for these purchases.

**District Response:** The District has added additional guidance to the District's purchasing manual to define aggregate purchases, the steps that are required for these purchases, and when staff should use competitive bidding for these purchases.

**Implementation Period:** Completed as of November 18, 2022

**Individual Responsible:** Assistant Superintendent for Business

---

**Comptroller Recommendation #2:** Ensure compliance with competitive bidding laws and District policy and procedure requirements, including determining whether competitive bidding should be used for aggregate amounts that are expended for the same or similar type of goods or services.

**District Response:** The District has added additional guidance to the District's purchasing manual to define aggregate purchases, the steps that are required for these purchases, and when staff should use competitive bidding for these purchases.

**Implementation Period:** Completed as of November 18, 2022.

**Individual Responsible:** Assistant Superintendent for Business

---

**Comptroller Recommendation #3:** Establish processes and procedures to limit confirming POs to emergency situations.

**District Response:** The District Business Office has met with employees involved in the District's purchasing process to provide training and guidance on purchasing procedures. The District has also added additional guidance to the District's purchasing manual defining confirming purchases.

**Implementation Period:** Completed on July 27, 2022, October 5, 2022 and November 18, 2022.

Individual Responsible: Assistant Superintendent for Business

---

Comptroller Recommendation #4: Ensure all required documentation (quotes, bids, approvals) is obtained/approved prior to the creation of the PO.

District Response: All required documentation shall be attached to the purchase order in the District's financial software system.

Implementation Period: Completed as of July 1, 2022

Individual Responsible: Assistant Superintendent for Business

---

Comptroller Recommendation #5: Enforce spending limitations and authorizations.

District Response: The District (Business Office) has met with employees involved in the District's purchasing process to provide training and guidance on these procedures. The District has also added additional guidance to the District's purchasing manual defining confirming purchases.

Implementation Period: Completed on July 27, 2022, October 5, 2022 and November 18, 2022.

Individual(s) Responsible: Assistant Superintendent for Business & Treasurer

---

Comptroller Recommendation #6: Monitor and review purchases made under State and other government contracts to ensure that purchases are made in accordance with the awarded contracts, such as:

- a. Similar/like purchases are made from awarded vendor(s).
- b. All items purchased from the vendor are included in the contract(s).
- c. The correct price is paid and/or discount(s) received.

District Response: The District claims auditor will continue to monitor and review purchases made under state and other government contracts to ensure that purchases are made in accordance with the awarded contracts.

Implementation Period: Completed on July 1, 2022.

---

Comptroller Recommendation #7: Seek reimbursement from the hardware vendor for the full discount the District was entitled to per the State contract, but did not receive, on eligible purchases.

District Response: The District updated the account with the hardware vendor to receive the full discounted contract pricing.

Implementation Period: Completed on August 24, 2022

Individual Responsible: Assistant Superintendent for Business

---

We appreciated the time, professionalism and expertise extended by the Office of the State Comptroller.

---

Jamie Farr  
Superintendent of Schools

---

Matthew Fitch  
Assistant Superintendent of Business

**Dog Owner: Kathryn Reaves, CMS teacher**

**Dog: Tyson- Mixed Breed**



**I will take a survey of my students to determine if any of them struggle with being around dogs. If so, I will find an alternate location for the dog to be in during that student's class period with me.**

**Both a food and water dish will be in a discreet location in my classroom. Tyson will have food out and eat when he is hungry. I will also have a bed in the room in case Tyson wants to lay down, but he most likely will lay by students.**

**Tyson will be walked each morning before coming to school and will only need to be taken outside once during the day. I can do that during the 5th or 6th period which is my planning and lunch time and my room is next to an exit to the courtyard with the pond. A container with 'poop bags' is always attached to his leash so I will clean up after him.**

**Tyson loves all people and will be super friendly. Tyson was used as a temper check dog for dogs that would be brought into daycare for the first time since he is so mild mannered. Tyson loves to kiss, get kisses, and be pet. He will only kiss if you ask him for a kiss. Tyson does really well among a lot of kids and people. Tyson will listen to commands from anyone. He can be treated if students grab treats from his treat bag. Tyson also is a very emotional dog. If someone is upset, he will try to comfort them by giving them a hug or laying next to them. If you seem upset with him, he will visibly get upset and lay by himself. He never wants to disappoint anyone.**

**I have attached a sheet that I can give to any other staff or teachers who wish to have Tyson in their rooms. These are commands he knows and just a few pointers for having him visit to make it successful.**

Pointers for having Tyson visit	Pointers for having Tyson visit
<ul style="list-style-type: none"> <li>● <b>Commands he knows:</b> <ul style="list-style-type: none"> <li>○ Stop</li> <li>○ Sit/Laydown</li> <li>○ Stay</li> <li>○ Come or ok ( releases from stay)</li> <li>○ Leave it</li> <li>○ You can have it</li> </ul> </li> <li>● <b>What he likes:</b> <ul style="list-style-type: none"> <li>○ fetch</li> </ul> </li> </ul> <p>(Please do not play tug of war- if you play fetch, tell him to leave it before you pick it up)</p> <ul style="list-style-type: none"> <li>○ Going for a walk</li> <li>○ Being pet</li> <li>○ Being told he is a good boy</li> <li>○ Sitting next to you and being pet</li> </ul> <ul style="list-style-type: none"> <li>● <b>What he doesn't like</b> <ul style="list-style-type: none"> <li>○ Rough housing</li> <li>○ Being yelled at</li> </ul> </li> </ul> <p><b>**Feel free to call me to have him brought back if it is not working out in your class. #5253</b></p>	<ul style="list-style-type: none"> <li>● <b>Commands he knows:</b> <ul style="list-style-type: none"> <li>○ Stop</li> <li>○ Sit/Laydown</li> <li>○ Stay</li> <li>○ Come or ok ( releases from stay)</li> <li>○ Leave it</li> <li>○ You can have it</li> </ul> </li> <li>● <b>What he likes:</b> <ul style="list-style-type: none"> <li>○ fetch</li> </ul> </li> </ul> <p>(Please do not play tug of war- if you play fetch, tell him to leave it before you pick it up)</p> <ul style="list-style-type: none"> <li>○ Going for a walk</li> <li>○ Being pet</li> <li>○ Being told he is a good boy</li> <li>○ Sitting next to you and being pet</li> </ul> <ul style="list-style-type: none"> <li>● <b>What he doesn't like</b> <ul style="list-style-type: none"> <li>○ Rough housing</li> <li>○ Being yelled at</li> </ul> </li> </ul> <p><b>**Feel free to call me to have him brought back if it is not working out in your class. #5253</b></p>

**Dog Owner: Rebecca Kraft, CMS teacher**  
**Dog: Remi- Cavalier King Charles Spaniel**



**I will take a survey of my students to determine if any of them struggle with being around dogs. If so, I will find an alternate location for Remi to be in during that student's class period with me.**

**A water dish will be in a discreet location in my classroom. Remi will have water available to drink when she is thirsty. Remi eats breakfast in the morning and will be fed before coming to school as is her routine. She will have dinner once we return home at night. She is not used to eating a meal during the school day, so this will not be offered to her. I will also have a bed in the room in case Remi wants to lay down, but she most likely will lay by students.**

**Remi will be walked each morning before coming to school and will only need to be taken outside once or twice during the day. I can do that during 5th and/or 8th periods which is my lunch and planning time. My classroom is very close to the exits to the staff parking lot and exits to the pond courtyard. A container with 'poop bags' is always attached to her leash, so I will clean up after her.**

**Remi loves all people and will be super friendly. Her favorite thing is to sit and have people pet her, especially kids. She loves to be around my 5 year old and 3 month old nieces. Remi does really well among a**



lot of kids and people. Remi will listen to commands from anyone. She loves treats and can be given them as long as students grab treats from her treat bag. If Remi notices that someone is upset, she will try to comfort them by giving them a hug or laying next to them.

I have attached a sheet that I can give to any other staff or teachers who wish to have Remi in their rooms. These are commands she knows and just a few pointers for making her visit a success.

Pointers for having Remi visit	Pointers for having Remi visit
<ul style="list-style-type: none"> <li>● <b>Commands she knows:</b> <ul style="list-style-type: none"> <li>○ Stop</li> <li>○ Sit/down</li> <li>○ Stay</li> <li>○ Here or free( releases from stay)</li> <li>○ Leave it</li> <li>○ Okay (you can take it)</li> </ul> </li> <li>● <b>What she likes:</b> <ul style="list-style-type: none"> <li>○ Hugs</li> <li>○ Playing fetch</li> </ul> </li> </ul> <p>(Please do not play tug of war- if you play fetch, tell her to drop it before you pick it up)</p> <ul style="list-style-type: none"> <li>○ Going for a walk</li> <li>○ Being pet</li> <li>○ Being told she is a good good girl</li> <li>○ Sitting next to you and being pet</li> </ul> <ul style="list-style-type: none"> <li>● <b>What she doesn't like</b> <ul style="list-style-type: none"> <li>○ Rough housing</li> <li>○ Being yelled at</li> </ul> </li> </ul> <p><b>**Feel free to call me to have him brought back if it is not working out in your class. #5226</b></p>	<ul style="list-style-type: none"> <li>● <b>Commands she knows:</b> <ul style="list-style-type: none"> <li>○ Stop</li> <li>○ Sit/down</li> <li>○ Stay</li> <li>○ Here or free( releases from stay)</li> <li>○ Leave it</li> <li>○ Okay (you can take it)</li> </ul> </li> <li>● <b>What she likes:</b> <ul style="list-style-type: none"> <li>○ Hugs</li> <li>○ Playing fetch</li> </ul> </li> </ul> <p>(Please do not play tug of war- if you play fetch, tell her to drop it before you pick it up)</p> <ul style="list-style-type: none"> <li>○ Going for a walk</li> <li>○ Being pet</li> <li>○ Being told she is a good good girl</li> <li>○ Sitting next to you and being pet</li> </ul> <ul style="list-style-type: none"> <li>● <b>What she doesn't like</b> <ul style="list-style-type: none"> <li>○ Rough housing</li> <li>○ Being yelled at</li> </ul> </li> </ul> <p><b>**Feel free to call me to have him brought back if it is not working out in your class. #5226</b></p>

**FLASHP BOARD RESOLUTION TO ADOPT**  
**AMENDED AND RESTATED MUNICIPAL COOPERATIVE AGREEMENT**

WHEREAS, the Finger Lakes Area School Health Plan (“FLASHP”) was established pursuant to a Municipal Cooperative Agreement to Provide Health Benefits, last restated and adopted July 1, 2018, and amended January 1, 2020 (the “Agreement”), and is governed by By Laws adopted by the FLASHP Board of Directors (the “Board”); and

WHEREAS, Article 5-G Section 119-O of the New York General Municipal Law, and Article XIII of the Agreement (“Term and Renewal of Agreement”), require that the maximum term of the Agreement is five (5) years so that the Board may periodically assess whether any changes to the Agreement are necessary; and

WHEREAS, Article V of the Agreement (“Action of the Board”) and Article V Section 6 of the By Laws (“Votes by Board”) provide that the Agreement may be amended by an affirmative vote of 2/3 of the Directors and Superintendent-Advisors with voting rights, if applicable, then appointed and serving (the “Voting Board Members”);

WHEREAS, Article V of the Agreement further provides that changes to the Agreement also require adoption by each Participant's governing body, and that following a change to the Agreement, each Participant must have such changes approved by a majority vote of its governing body within a timeframe set by the Board in order to remain a Participant in FLASHP; and

WHEREAS, the Board has considered the terms and conditions of the Agreement, and determined to revise certain aspects of the Agreement, as reflected in the attached Exhibit A; and

WHEREAS, the Voting Board Members voted by a 2/3 majority at a meeting held on November 3, 2022, to adopt the revised Agreement, effective February 1, 2023;


NOW THEREFORE, it is

RESOLVED, that the Board hereby adopts the attached amended and restated Agreement, effective February 1, 2023; and

RESOLVED, that each Participant in the Agreement must have its governing body approve the amended and restated Agreement and return a signature page to the Board no later than February 1, 2023, or that Participant shall cease to be a Participant in FLASHP as of that date.

**SIGNATURE FOLLOWS ON NEXT PAGE**

The undersigned President of the Board hereby certifies that the foregoing FLASHP Board Resolution to Adopt Amended and Restated Municipal Cooperative Agreement was adopted by a motion duly made, seconded and passed by the Board at a meeting held on the 3<sup>rd</sup> day of November, 2022, to be effective February 1, 2023, and that he was duly authorized to sign this document on behalf of the Board.



---

Ralph Brongo, President

Dated: 11/21/2022

**EXHIBIT A**



### 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): Varsity Girls Wrestling

Destination: University of Delaware

Departure Date and Approximate Time: 12/15 12:00pm

Return Date and Approximate Time: 12/17 12:00pm

Number of Students Expected to Attend: 1 - Sophie Pillack

Number of Chaperones (also detail how students will be supervised 24 hours / day):  
2

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):

\$0

Paid for by Booster Club

Mode of Transportation (include bus service / airline):

Parent Driver

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

4 pts. Sheraton

56 South Old Baltimore Pike

Newark, DE 19702

Refund policy/ Insurance or other recoup options:

Cost per student	
Package Amount	
or Breakdown Amount	
Travel	
Lodging	
<b>Meals</b>	
Breakfast	
Lunch	
Dinner	
Other (Explanation)	
Cost of Trip Per Student	
Less Club Contribution	
Less Expected Fundraising	
<b>Final Cost to Student</b>	\$0



## 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:

The Beast of the East Tournament is one of the most prestigious tournaments in the country. There is a girls division for the first time.

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):

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

ERIC MULLEN

Name (print) of Trip Coordinator

EMullen

Signature of Trip Coordinator

12/2

Date

### Approvals: (Office Use Only)

Principal/AD/Supervisor:

(Initial) AWC

(Final) AWC

Director Of Transportation:

(Initial) \_\_\_\_\_

(Final) \_\_\_\_\_

ASI:

(Initial) \_\_\_\_\_

(Final) \_\_\_\_\_

Superintendent:

(Initial) [Signature]

(Final) [Signature]

Board of Education:

(Initial) \_\_\_\_\_

(Final) \_\_\_\_\_

Attachment 1 – Tentative Itinerary

**Accommodations:**

TBD 4 pts. Sheraton 302-266-6600

**Restaurants:**

TBD

**Travel/Motor Coach:**

TBD

**Chaperone Contact Information:**

TBD

Kevin Pollack - 585-851-1534

Eric Mullen 585-739-3248

---



**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 12/15 - 12/17  
Class/Group Girls Wrestling  
Teacher/Supervisor Mullen  
Trip Destination Univ. Delaware

<b>Transportation</b>	
Bus	<input type="checkbox"/>
Walk	<input type="checkbox"/>
Other	<input checked="" type="checkbox"/>

Other Planned Stops \_\_\_\_\_  
Planned Departure Time 12pm Planned Return Time 12 pm  
Departing From HS Returning To HS

**Additional**  
Parent Driver