



Lewiston-Porter Central School District

One Purpose. Your Pathway. Our Promise.

Aiming Higher

Board Reports

- **Student Ex-Officio Board Member October Presentation**
 -  **Lew-Port Ex Officio Student Board Member Presentation- October 2025**
- **Primary Education Center** (link below)
 - [PEC BOE Report](#)
- **Intermediate Education Center** (in person)
- **Middle School** (in person)
- **High School** (link below)
 -  **BOE Report - 10/27/25**



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
Youngstown, NY 14174

September 22, 2025 Regular Board Meeting

OUR MISSION One Purpose. Your Pathway. Our Promise. OUR VISION Our PURPOSE is to ensure that when students leave Lewiston-Porter they will be ready to face the world with confidence in themselves and what they can contribute. While students are here they will be challenged to grow along their PATHWAY and discover their personal best because we PROMISE to give them our best.	Regular Board of Education Meeting Draft Minutes September 22, 2025, 6:00 pm Boardroom, Community Resource Center
Board of Education: Joseph J. Palermo, Board President (2023-2026) Tessa Connelly, Vice Board President (2024-2027) Chris Bragdon (2025-2028) Annie Huntington (2025-2028) Sara Ohanessian (2024-2027) Susan Rhodenizer (2025-2028) Ex Officio Student(s) Board of Education members: Kaitlyn Szarejko (2025-2026)	Administration: Paul J. Casseri, Superintendent of Schools Marisa I. Barile, District Clerk

CALL TO ORDER

Call to Order	The Board President called the meeting to order at 6:00pm with the Pledge of Allegiance.	Mr. Palermo
Acceptance of Agenda	RESOLVED, that the Lewiston-Porter Board of Education accept the Agenda for September 22, 2025. Motion made by Palermo, seconded by Connelly to accept the agenda.	Approved, CARRIED, 7-0

COMMITTEE & BOARD REPORTS

Committee Meeting Schedule	Committee/Council:	Meeting Dates:	Board Members:
	Athletics Council	11/5/2025, 6/11/2026	Mr. Bragdon Mr. Palermo Mr. Waugaman
	Communication Committee	9/30/2025, 12/11/2025, 4/23/2026	Mr. Bragdon Mrs. Connelly Ms. Ohanessian
	Curriculum, Instruction & Assessment Review Council	11/13/2025, 5/7/2026	Mrs. Connelly Mrs. Rhodenizer Mr. Waugaman
	District Safety Committee	11/18/2025, 04/14/2026	Ms. Ohanessian Mr. Palermo Mr. Waugaman



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
Youngstown, NY 14174

September 22, 2025 Regular Board Meeting

	District Key Communicators	10/20/2025, 1/12/2026, 5/4/2026	Mr. Palermo Mr. Bragdon Mr. Waugaman
	Environmental Council	As needed	Mrs. Huntington Mrs. Ohanessian Mr. Palermo
	Facilities Planning Review Committee	9/24/2025, 10/22/2025, 11/19/2025, 12/17/2025, 1/28/2026, 2/25/2026, 3/25/2026, 4/22/2026, 5/27/2026, 6/24/2026	Ms. Ohanessian Mr. Palermo Mr. Waugaman
	Finance Review Committee	TBD	Ms. Ohanessian Mr. Waugaman
	Fine Arts Council	10/8/2025, 2/25/2026, 5/28/2026	Mrs. Connelly Mrs. Rhodenizer Mr. Waugaman
	Health & Wellness Committee	11/12/2025, 3/11/2026	Mrs. Huntington Ms. Ohanessian Mr. Palermo
	NOSBA	TBD	Mr. Waugaman
	ON BOCES Board Meetings	10/8/2025, 11/12/2025, 12/10/2025, 1/14/2026, 2/11/2026, 03/11/2026, 4/15/2026, 4/21/2026, 5/13/2026, 6/10/2026	Mrs. Mullen
	Policy Review Committee	10/3/2025, 10/31/2025, 11/21/2025, 1/9/2026, 2/6/2026, 3/6/2026, 4/10/2026, 5/8/2026, 6/5/2026	Mrs. Connelly Mr. Palermo Mr. Waugaman
	PTSA Meetings	10/22/2025, 1/21/2026, 3/25/2026	Ms. Connelly
	Special Education Committee	11/12/2025, 5/13/2026	Mrs. Connelly Mrs. Huntington Mr. Waugaman
	Regular Board Meeting	10/27/2025, 11/24/2025, 12/15/2025, 1/26/2026, 2/23/2026, 3/23/2026, 4/27/2026, 5/26/2026, 6/22/2026	
	Work Session	10/06/2025, 11/3/2025, 12/01/2025, 1/12/2026, 2/9/2026, 3/9/2026, 4/13/2026, 5/11/2026	
Committee Reports	Facility Review Planning Committee		Mr. Palermo, Chair
	Policy Review Committee		Mr. Palermo, Chair



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
Youngstown, NY 14174

September 22, 2025 Regular Board Meeting

PRESENTATIONS		
Presentation	Citizenship Project, Second Grade, Primary Education Center Eli Crowley Nicholas DiFelice Annabel Dobson Jeana Fiore Thomas Prisk Grace Waddell Tess Huntington Abel Siuta	Mrs. Maggi Mrs. VanEgmond
Board Student Ex Officio Report	September Board Report/Presentation	Ms. Szarejko
RECESS		
A short recess was taken from 6:17 pm to 6:20 pm to recognize the accomplishments of the students and staff.		
ADMINISTRATIVE REPORTS		
Administrative Reports (IEC and MS reports submitted)	Primary Education Center Principal – Monthly Calendar High School Principal – Monthly Calendar Superintendent	Ms. Larson Mr. D’Anna Mr. Casseri
COMMUNITY COMMENTS		
- Ms. Sharon Woodley, Employee on Leave - Mr. Mike Carr, Employee on Leave - Ms. Clarissa Walsh, Employee on Leave - Ms. Charlotte Clark, Employee on Leave - Ms. Meredith DeLuca, Employee on Leave		
BOARD OF EDUCATION INFORMATION		
Mr. Bragdon Mrs. Huntington Ms. Ohanessian Mrs. Rhodenizer Mr. Waugaman Ms. Szarejko Mrs. Connelly Mr. Palermo		Board Member Comments Board Student Ex Officio Comments Board Vice President Board President



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
Youngstown, NY 14174

September 22, 2025 Regular Board Meeting

DISTRICT OPERATIONS		
Minutes	RESOLVED , that the Lewiston-Porter Board of Education approve the Minutes from the August 25, 2025 Regular Board Meeting, as submitted by the District Clerk. Motion made by Palermo, seconded by Waugaman to approve M-1.	M-1 Approved, CARRIED, 7-0
Minutes	RESOLVED , that the Lewiston-Porter Board of Education approve the Minutes from the September 8, 2025 Work Session/Regular Board Meeting, as submitted by the District Clerk. Motion made by Palermo, seconded by Waugaman to approve M-2.	M-2 Approved, CARRIED, 7-0
Consent Agenda for Financial Operations	No Financial Operations this month.	

OLD BUSINESS
No Old Business

NEW BUSINESS - ADMINISTRATION		
Policy Revision Acceptance of the First Reading	RESOLVED , at the first reading, that the Lewiston-Porter Board of Education Accept the following policies; Policy 5681 School Safety Plans Policy 7513, Medication and Personal Care Items Policy 7521, Students with Life-Threatening Health Conditions and/or Anaphylaxis Policy 8470, Home-Schooling Motion made by Palermo, seconded by Rhodenizer to approve NA-1.	NA-1 Approved, CARRIED, 7-0
Approval of the Lewiston-Porter Civil Service Employees Association Contract	RESOLVED , that the Lewiston-Porter Board of Education approve the Lewiston-Porter Civil Service Employees Association Contract, for 2025 through 2030, as submitted by the administration. Motion made by Palermo, seconded by Huntington to approve NA-2.	NA-2 Approved, CARRIED, 7-0
Approval of the Lewiston-Porter Administrative Professionals Contract	RESOLVED , that the Lewiston-Porter Board of Education approve the Lewiston-Porter Administrative Professionals (LPAP) Contract, for 2025 through 2030, as submitted by the administration. Motion made by Palermo, seconded by Waugaman to approve NA-3.	NA-3 Approved, CARRIED, 7-0



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
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September 22, 2025 Regular Board Meeting

Approval of an Employee Placed on Paid Leave	WHEREAS, the Superintendent of Schools placed an employee on paid leave by correspondence dated September 15, 2025, and recommends that said leave continue; it is hereby RESOLVED, that the Board of Education hereby approves the continuation of the employee's leave. Motion made by Palermo, seconded by Huntington to approve NA-4.	NA-4 Approved, CARRIED, 7-0
Approval of the Erie 1 BOCES Contract for Interim Business Office Support	RESOLVED, that the Lewiston-Porter Board of Education approve the Erie 1 BOCES Contract for Financial and Legal Level 2 Interim Business office support. Motion made by Palermo, seconded by Huntington to approve NA-5.	NA-5 Approved, CARRIED, 7-0
Approval of the Disposal of Textbooks	RESOLVED, that the Lewiston-Porter Board of Education approve the disposal of textbooks from the Middle School as submitted by the Administration. Motion made by Palermo, seconded by Waugaman to approve NA-6.	NA-6 Approved, CARRIED, 7-0

PUPIL PERSONNEL

Recommendations for CSE Placement and Amendments	RESOLVED, upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the recommendations and amendments of the Committee on Special Education and approve the authorization of funds to implement the special education programs and services consistent with such recommendations for the following: 2025-2026 School Year: 08/14/25, 08/18/25, 08/19/25, 08/20/25, 08/25/25, 08/26/25, 08/27/25, 08/28/25, 08/29/25, 09/02/25, 09/03/25, 09/04/25, 09/06/25, 09/08/25, 09/15/25, 09/16/25 Motion made by Palermo, seconded by Rhodenizer to approve NP-1.	NP-1 Approved, CARRIED, 7-0
Recommendations for CPSE Placement and Amendments	RESOLVED, upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the recommendations and amendments of the Committee on Preschool Special Education and approve the authorization of funds to implement the special education programs and services consistent with such recommendations for the following: 2025-2026 School Year: 08/04/25, 08/08/25, 08/27/25, 08/28/25, 09/03/25, 09/04/25 Motion made by Palermo, seconded by Huntington to approve NP-2.	NP-2 Approved, CARRIED, 7-0



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
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September 22, 2025 Regular Board Meeting

PERSONNEL - CONSENT AGENDA

Motion made by Palermo, seconded by Waugaman to approve the Personnel Consent agenda combining PRA, PRI, PRNI, PRCC, PAILTI, PALTS, PANI, PASI, PASNI, PAA, PAPC, PAM, PABLT, PACC.

Approved,
CARRIED, 7-0

Resignation/ Rescission -

Administrative

RESOLVED, upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the consent agenda for resignations/rescissions.

Name	Date	Tenure Area	Reason
Donna Hill	9/19/2025	Asst. Superintendent for Administrative Services	Resignation

PRA

Instructional

Name	Date	Tenure Area	Reason
Meghan Mann	10/17/2025	Speech	Resignation

PRI

Non-Instructional

Name	Date	Position	Reason
M. Carroll Krieger	12/30/2025	Clerical	Retirement
Kim Burnham-Fechner	9/09/2025	Teacher Aide/PCA	Resignation
Cheryl Pries	9/18/2025	Teacher Aide/PCA	Resignation

PRNI

Co-curricular & Extracurricular

Name	Date	Position	Reason
Andrew Sharpe	9/16/2025	HOSA co-advisor	Resignation

PRCC

Appointment -

RESOLVED, upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the consent agenda for Instructional Long-Term appointments.

Long-Term Instructional

Name:	Sarah Hirauk
Placement:	Middle School
Position:	.2 French teacher
Effective:	9/01/2025-6/30/2026
Certification:	French, 7-12
Degree:	Bachelor's
Step:	1
Salary:	\$9,004.20

PAILTI



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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September 22, 2025 Regular Board Meeting

	<table><tr><td>Name:</td><td>Natalie Amelia Hill</td></tr><tr><td>Placement:</td><td>High School</td></tr><tr><td>Position:</td><td>.2 English Teacher</td></tr><tr><td>Effective:</td><td>9/01/2025-6/30/2026</td></tr><tr><td>Certification:</td><td>ELA, 7-12</td></tr><tr><td>Degree:</td><td>Bachelor’s</td></tr><tr><td>Step:</td><td>1</td></tr><tr><td>Salary:</td><td>\$9,004.20</td></tr></table>	Name:	Natalie Amelia Hill	Placement:	High School	Position:	.2 English Teacher	Effective:	9/01/2025-6/30/2026	Certification:	ELA, 7-12	Degree:	Bachelor’s	Step:	1	Salary:	\$9,004.20	
Name:	Natalie Amelia Hill																	
Placement:	High School																	
Position:	.2 English Teacher																	
Effective:	9/01/2025-6/30/2026																	
Certification:	ELA, 7-12																	
Degree:	Bachelor’s																	
Step:	1																	
Salary:	\$9,004.20																	
Appointment - Long-term Instructional Substitute	RESOLVED , upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the consent agenda for Instructional Long-Term appointments. <table><tr><td>Name:</td><td>Sara Mang</td></tr><tr><td>Placement:</td><td>Intermediate Education Center</td></tr><tr><td>Position:</td><td>Long-Term Substitute Teacher, Special Ed. (for L. Dougherty)</td></tr><tr><td>Effective:</td><td>9/29/2025-12/01/2025 (TBD)</td></tr><tr><td>Certification*:</td><td>Students with Disabilities, All Grades Childhood Education, Gr. 1-6</td></tr><tr><td>Degree:</td><td>Bachelor’s</td></tr><tr><td>Step:</td><td>1</td></tr><tr><td>Salary pro rata:</td><td>\$150.00 per diem; After forty (40) days, \$45,021.00, equivalent to Step 1 on the LPUT Bachelor’s degree salary schedule, retro to 9/29/2025.</td></tr></table> *pending	Name:	Sara Mang	Placement:	Intermediate Education Center	Position:	Long-Term Substitute Teacher, Special Ed. (for L. Dougherty)	Effective:	9/29/2025-12/01/2025 (TBD)	Certification*:	Students with Disabilities, All Grades Childhood Education, Gr. 1-6	Degree:	Bachelor’s	Step:	1	Salary pro rata:	\$150.00 per diem; After forty (40) days, \$45,021.00, equivalent to Step 1 on the LPUT Bachelor’s degree salary schedule, retro to 9/29/2025.	PALTS
Name:	Sara Mang																	
Placement:	Intermediate Education Center																	
Position:	Long-Term Substitute Teacher, Special Ed. (for L. Dougherty)																	
Effective:	9/29/2025-12/01/2025 (TBD)																	
Certification*:	Students with Disabilities, All Grades Childhood Education, Gr. 1-6																	
Degree:	Bachelor’s																	
Step:	1																	
Salary pro rata:	\$150.00 per diem; After forty (40) days, \$45,021.00, equivalent to Step 1 on the LPUT Bachelor’s degree salary schedule, retro to 9/29/2025.																	



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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September 22, 2025 Regular Board Meeting

Appointment - Non-Instructional	RESOLVED, upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the consent agenda for Non-Instructional appointments. <table><tr><td>Name:</td><td>Jody Woock</td></tr><tr><td>Placement:</td><td>Primary Education Center</td></tr><tr><td>Position:</td><td>Teacher Alde</td></tr><tr><td>Effective:</td><td>9/29/2025</td></tr><tr><td>Appointment Type:</td><td>Probationary</td></tr><tr><td>Probationary Period:</td><td>9/29/2025-3/27/2026</td></tr><tr><td>Step:</td><td>3</td></tr><tr><td>Hourly Salary:</td><td>\$16.00</td></tr></table>	Name:	Jody Woock	Placement:	Primary Education Center	Position:	Teacher Alde	Effective:	9/29/2025	Appointment Type:	Probationary	Probationary Period:	9/29/2025-3/27/2026	Step:	3	Hourly Salary:	\$16.00	PANI								
Name:	Jody Woock																									
Placement:	Primary Education Center																									
Position:	Teacher Alde																									
Effective:	9/29/2025																									
Appointment Type:	Probationary																									
Probationary Period:	9/29/2025-3/27/2026																									
Step:	3																									
Hourly Salary:	\$16.00																									
Appointment - Instructional: Certified Substitutes	RESOLVED, upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the consent agenda for substitute appointments, without benefits, except as required by law, to be utilized on an as needed basis at the discretion of the Superintendent. Services shall be at-will and at the pleasure of the Board of Education. <table><tr><td>Name</td><td>Date</td><td>Position: Certified Teacher Certification</td><td>Daily Rate</td></tr><tr><td>Lori Boss</td><td>9/01/2025</td><td>Pre-K, Kindergarten, 1-6 Special Education</td><td>\$150.00</td></tr><tr><td>Kelly Dragone</td><td>9/01/2025</td><td>Nursery, Kindergarten, 1-6 Literacy, B-6</td><td>\$150.00</td></tr><tr><td>Victoria Filicetti</td><td>9/01/2025</td><td>Nursery, Kindergarten, 1-6 Special Education</td><td>\$150.00</td></tr><tr><td>Eileen Lapp-Hastings</td><td>9/01/2025</td><td>ESOL; French 7-12; Spanish 7-12</td><td>\$150.00</td></tr><tr><td>Lisa Winslow</td><td>9/01/2025</td><td>Early Childhood, B-2 Childhood Education, 1-6</td><td>\$150.00</td></tr></table>	Name	Date	Position: Certified Teacher Certification	Daily Rate	Lori Boss	9/01/2025	Pre-K, Kindergarten, 1-6 Special Education	\$150.00	Kelly Dragone	9/01/2025	Nursery, Kindergarten, 1-6 Literacy, B-6	\$150.00	Victoria Filicetti	9/01/2025	Nursery, Kindergarten, 1-6 Special Education	\$150.00	Eileen Lapp-Hastings	9/01/2025	ESOL; French 7-12; Spanish 7-12	\$150.00	Lisa Winslow	9/01/2025	Early Childhood, B-2 Childhood Education, 1-6	\$150.00	PASI
Name	Date	Position: Certified Teacher Certification	Daily Rate																							
Lori Boss	9/01/2025	Pre-K, Kindergarten, 1-6 Special Education	\$150.00																							
Kelly Dragone	9/01/2025	Nursery, Kindergarten, 1-6 Literacy, B-6	\$150.00																							
Victoria Filicetti	9/01/2025	Nursery, Kindergarten, 1-6 Special Education	\$150.00																							
Eileen Lapp-Hastings	9/01/2025	ESOL; French 7-12; Spanish 7-12	\$150.00																							
Lisa Winslow	9/01/2025	Early Childhood, B-2 Childhood Education, 1-6	\$150.00																							



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
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September 22, 2025 Regular Board Meeting

Appointment - <
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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
Youngstown, NY 14174

September 22, 2025 Regular Board Meeting

Appointment -	RESOLVED , upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the consent agenda for Co-Curricular & Extra-Curricular appointments for 2024-2025.	PACC																				
<u>Co-Curricular & Extra-Curricular</u>	<table><tr><th>Name</th><th>Appointment</th><th>Cat/ Step</th><th>Stipend</th></tr><tr><td>Aneeta Shepardson</td><td>French Club co-advisor*</td><td>VII-1*</td><td>\$547.00*</td></tr><tr><td>Sarah Hirauk</td><td>French Club co-advisor*</td><td>VII-1*</td><td>\$547.00*</td></tr><tr><td>Phil Mikolajzak</td><td>HOSA advisor**</td><td>VII-1</td><td>\$1,094.00</td></tr><tr><td>Scott Townsend</td><td>Model UN advisor</td><td>VII-3</td><td>\$1,242.00</td></tr></table> *Sharing advisorship: Split stipend **Updated appointment, due to resignation of co-advisor	Name	Appointment	Cat/ Step	Stipend	Aneeta Shepardson	French Club co-advisor*	VII-1*	\$547.00*	Sarah Hirauk	French Club co-advisor*	VII-1*	\$547.00*	Phil Mikolajzak	HOSA advisor**	VII-1	\$1,094.00	Scott Townsend	Model UN advisor	VII-3	\$1,242.00	
Name	Appointment	Cat/ Step	Stipend																			
Aneeta Shepardson	French Club co-advisor*	VII-1*	\$547.00*																			
Sarah Hirauk	French Club co-advisor*	VII-1*	\$547.00*																			
Phil Mikolajzak	HOSA advisor**	VII-1	\$1,094.00																			
Scott Townsend	Model UN advisor	VII-3	\$1,242.00																			

EXECUTIVE SESSION - ADJOURNMENT

Executive Session	Motion made by Palermo, seconded by Bragdon to enter into Executive Session at 7:08 pm for matters leading to the discipline involving a particular person(s). Motion made by Palermo, seconded by Huntington to adjourn from Executive Session at 8:57 pm.	Approved, CARRIED, 7-0 Approved, CARRIED, 7-0
Adjournment	Motion made by Palermo, seconded by Huntington to adjourn the Public meeting at 8:57 pm.	Approved, CARRIED, 7-0

Marisa I. Barile, District Clerk



LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
Youngstown, NY 14174

October 6, 2025 Work Session Board Meeting

OUR MISSION One Purpose. Your Pathway. Our Promise. OUR VISION Our PURPOSE is to ensure that when students leave Lewiston-Porter they will be ready to face the world with confidence in themselves and what they can contribute. While students are here they will be challenged to grow along their PATHWAY and discover their personal best because we PROMISE to give them our best.	Work Session/Regular Board of Education Meeting DRAFT MINUTES October 6, 2025, 6:00 pm Boardroom, Community Resource Center
Board of Education: Joseph J. Palermo, Board President (2023-2026) Tessa Connelly, Vice Board President (2024-2027) Chris Bragdon (2025-2028) Annie Huntington (2025-2028) Sara Ohanessian (2024-2027) Susan Rhodenizer (2025-2028) Jack G. Waugaman III (2023-2026)	Superintendent of Schools: Paul J. Casseri Interim Asst. Supt. for Admin. Services: Scott Hoot

CALL TO ORDER

Call to Order	The Board President called the meeting to order at 6:00 pm with the Pledge of Allegiance.	Mr. Palermo
Appointment of District Clerk Pro Tem	RESOLVED , that the Lewiston-Porter Board of Education appoint Mr. Paul J. Casseri as District Clerk Pro Tem for this meeting. Motion made by Palermo, seconded by Waugmanan to approve District Clerk Pro Tem.	Approved, CARRIED, 7-0
Acceptance of Agenda	RESOLVED, that the Lewiston-Porter Board of Education accept the Agenda for October 6, 2025. Motion made by Palermo, seconded by Connelly to accept the agenda.	Approved, CARRIED, 7-0

PRESENTATION

External Audit Presentation	Annual External Audit Presentation to the Audit Committee	Audit Committee Lumdsen & McCormick
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DISCUSSION ITEMS

Policy Review Committee	Policy First Reads: Policy 7550, Dignity for All Students Policy 7551, Sexual Harassment of Students Policy 7553, Hazing of Students Policy 7560, Notification of Sex Offenders Policy 7570, Supervision of Students Policy 7590, Employment of Students Minor Age Second READS: Policy 5681, School Safety Plans Policy 7513, Medication and Personal Care Items Policy 7521, Students with Life-Threatening Health Conditions and/or Anaphylaxis Policy 8470, Home Instruction (Home Schooling)	
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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

4061 Creek Road
Youngstown, NY 14174

October 6, 2025 Work Session Board Meeting

NYSSBA Voting Delegate	NYSSBA Resolutions Review Appoint NYSSBA Voting Delegate (Susan Rhodenizer)													
NEW BUSINESS														
Approval of the Administrators as Evaluators 2025-2026 School Year	RESOLVED , that the Lewiston-Porter Board of Education approve the following Administrators as evaluators for the 2025 - 2026 school year. • Andrew Auer • Breanna Burke • Paul Casseri • Christopher D’Anna • John Evert • Bradly Hagash • Tamara Larson • Tina Rodriguez • Andrea Tamarazio Be it Resolved , that all administrators listed above have been trained in the Danielson Rubric as per APPR requirements. Motion made by Palermo, seconded by Rhodenizer to approve NA-1.	NA-1 Approved, CARRIED, 7-0												
PERSONNEL CONSENT AGENDA														
Appointment - Non-Instructional	RESOLVED , upon the recommendation of the Superintendent of Schools, that the Lewiston-Porter Board of Education accept the consent agenda for Non-Instructional appointments.	PANI Approved, CARRIED, 7-0												
	<table><tr><td>Name:</td><td>Jason Hopkins</td></tr><tr><td>Position:</td><td>Athletic Trainer</td></tr><tr><td>Effective:</td><td>10/20/2025</td></tr><tr><td>Appointment Type:</td><td>Probationary</td></tr><tr><td>Probationary Period:</td><td>10/20/2025-4/20/2026</td></tr><tr><td>Salary pro rata:</td><td>\$78,500.00</td></tr></table>		Name:	Jason Hopkins	Position:	Athletic Trainer	Effective:	10/20/2025	Appointment Type:	Probationary	Probationary Period:	10/20/2025-4/20/2026	Salary pro rata:	\$78,500.00
	Name:		Jason Hopkins											
	Position:		Athletic Trainer											
	Effective:		10/20/2025											
	Appointment Type:		Probationary											
	Probationary Period:		10/20/2025-4/20/2026											
	Salary pro rata:		\$78,500.00											
Motion made by Palermo, seconded by Rhodenizer to approve PANI.														
ADJOURNMENT														
Adjournment	Motion made by Palermo, seconded by Huntington to adjourn the public meeting at 6:59 pm.	Approved, CARRIED, 7-0												

Paul J. Casseri, District Clerk Pro Tem

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

~~2021~~2025

7550

Students

1 of 5

SUBJECT: DIGNITY FOR ALL STUDENTS**Overview**

The District seeks to create an environment free of harassment, bullying, and discrimination; to foster civility in its schools; and to prevent conduct that is inconsistent with its educational mission. This policy is just one component of the District's overall commitment to maintaining a discrimination and harassment-free educational and work environment.

The District, therefore, prohibits all forms of harassment and bullying of students by employees or other students on school property and at school functions. The District further prohibits discrimination against students, including, but not limited to, discriminatory acts based on a person's actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender, or sex by employees or other students on school property and at school functions.

In addition, other acts of harassment, bullying, and/or discrimination that occur off school property may be subject to discipline or other corrective action, where such acts create or would foreseeably create a risk of substantial disruption within the school environment, where it is foreseeable that the conduct, threats, intimidation, or abuse might reach school property.

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

Inquiries about this policy may be directed to the District's Dignity Act Coordinator(s) (DAC(s)).

Dignity Act Coordinator

In each of its schools, the District will designate at least one employee to serve as the DAC and receive reports of harassment, bullying, and/or discrimination. Each DAC will be:

- a) Approved by the Board;
- b) Licensed and/or certified by the Commissioner as a classroom teacher, school counselor, school psychologist, school nurse, school social worker, school administrator or supervisor, or Superintendent;
- c) Instructed in the provisions of the Dignity for All Students Act and its implementing regulations;

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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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SUBJECT: DIGNITY FOR ALL STUDENTS

- d) Thoroughly trained to handle human relations in the areas of race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender, and sex;
- e) Provided with training which addresses the social patterns of harassment, bullying, and discrimination, including, but not limited to, those acts based on a person's actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender, and sex;
- f) Provided with training in the identification and mitigation of harassment, bullying, and discrimination; and
- g) Provided with training in strategies for effectively addressing problems of exclusion, bias, and aggression in educational settings.

The District will widely disseminate the name, designated school, and contact information of each DAC to all school personnel, students, and parents or persons in parental relation by:

- a) Listing it in the *Code of Conduct*, with updates posted on the District's website;
- b) Including it in the *Code of Conduct's* plain language summary provided to all parents or persons in parental relation to students before the beginning of each school year;
- c) Providing it to parents or persons in parental relation in at least one District or school mailing or other method of distribution each school year, including, but not limited to, electronic communication and/or sending information home with each student. If the information changes, parents and persons in parental relation will be notified in at least one subsequent District or school mailing, or other method of distribution as soon as practicable thereafter;
- d) Posting it in highly visible areas of school buildings; and
- e) Making it available at the District and school-level administrative offices.

If a DAC vacates his or her position, the District will immediately designate another eligible employee as an interim DAC, pending approval of a successor DAC from the Board within 30 days of the date the position was vacated. In the event a DAC is unable to perform his or her duties for an extended period of time, the District will immediately designate another eligible employee as an interim DAC, pending the return of the previous individual to the position.

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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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SUBJECT: DIGNITY FOR ALL STUDENTS**Training and Awareness**

Each year, all employees will be provided with training to promote a supportive school environment that is free from harassment, bullying, and discrimination, and to discourage and respond to incidents of harassment, bullying, and discrimination. This training may be provided in conjunction with existing professional learning and will be conducted consistent with guidelines approved by the Board, and will include training to:

- a) Raise awareness and sensitivity to potential acts of harassment, bullying, and discrimination;
- b) Address social patterns of harassment, bullying, and discrimination;
- c) Inform employees on the identification and mitigation of harassment, bullying, and discrimination;
- d) Enable employees to prevent and respond to incidents of harassment, bullying, and discrimination;
- e) Make employees aware of the effects of harassment, bullying, cyberbullying, and discrimination on students;
- f) Provide strategies for effectively addressing problems of exclusion, bias, and aggression;
- g) Include safe and supportive school climate concepts in curriculum and classroom management; and
- h) Ensure the effective implementation of school policy on conduct and discipline.

Rules against harassment, bullying, and discrimination will be included in the *Code of Conduct*, publicized District-wide, and disseminated to all staff and parents or persons in parental relation. Any amendments to the *Code of Conduct* will be disseminated as soon as practicable following their adoption. The District will provide new employees with a complete copy of the current *Code of Conduct* upon beginning their employment, and distribute an age-appropriate summary to all students at a school assembly at the beginning of each school year.

Internal Reports and Investigations of Harassment, Bullying, and/or Discrimination

All District employees who witness or receive an oral or written report of harassment, bullying, and/or discrimination are required to take action. District employees must make an oral report promptly to the Superintendent or principal, their designee, or the DAC not later than one school day after witnessing or receiving an oral or written report of harassment, bullying, and/or discrimination. No later than two school days after making the oral report, the District employee must file a written report with the Superintendent or principal, their designee, or the DAC.

The Superintendent or principal, their designee, or the DAC will lead or supervise the thorough investigation of all reports of harassment, bullying, and/or discrimination and ensure that all investigations are promptly completed after the receipt of a written report. In investigating any allegation, the investigator may seek the assistance of the District's Civil Rights Compliance Officer(s) (CRCO(s)) and/or Title IX Coordinator(s) in investigating, responding to, and remedying complaints of harassment, bullying, and/or discrimination.

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SUBJECT: DIGNITY FOR ALL STUDENTS

Additionally, other District policies and documents address harassment, bullying, and discrimination of students. These policies and documents may include: Policy #3421, Title IX and Sex Discrimination; Policy #6121, Policy Against Discrimination and Harassment; Policy #7551, Sexual Harassment of Students; and the District's *Code of Conduct*. All complaints will be handled in accordance with the applicable District policies and/or documents.

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

When an investigation verifies a material incident of harassment, bullying, and/or discrimination, the Superintendent or principal, their designee, or the DAC will take prompt action, consistent with applicable laws and regulations as well as the District's *Code of Conduct*, reasonably calculated to end the harassment, bullying, and/or discrimination, eliminate any hostile environment, create a more positive school culture and climate, prevent recurrence of the behavior, and ensure the safety of the student or students against whom the behavior was directed.

The Superintendent or principal, their designee, or the DAC will promptly notify the appropriate local law enforcement agency when it is believed that any harassment, bullying, and/or discrimination constitutes criminal conduct.

Reporting IncidentsReporting Incidents to the Superintendent

At least once during each school year, each building principal will provide a report on data and trends related to harassment, bullying, and/or discrimination to the Superintendent in a manner prescribed by the District. This report will be used to submit the annual School Safety and the Educational Climate (SSEC) Summary Data Collection form to the State Education Department (SED).

Reporting of Material Incidents to the Commissioner of Education

Each school year, the District will submit to the Commissioner a report of material incidents of harassment, bullying, and/or discrimination that occurred during the school year in accordance with law and regulation. This report will be submitted in a manner prescribed by the Commissioner, on or before the basic educational data system (BEDS) reporting deadline or other date determined by the Commissioner.

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

Any person who has reasonable cause to suspect that a student has been subjected to harassment, bullying, and/or discrimination by an employee or student on school grounds or at a school function, and who acts reasonably and in good faith in reporting it to school officials, the Commissioner, or law enforcement authorities, or who otherwise initiates, testifies, participates, or assists in any formal or informal proceedings, will have immunity from any civil liability that may arise from making that report, or from initiating, testifying, participating, or assisting in those proceedings. The District also prohibits any retaliatory behavior directed against any complainant, victim, witness, or any other individual who participated in the reporting or investigation of an incident of alleged harassment, bullying, and/or discrimination.

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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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SUBJECT: DIGNITY FOR ALL STUDENTS**Publication of District Policy**

At least once during each school year, all employees, students, and parents or persons in parental relation will be provided with a written or electronic copy of this policy, or a plain-language summary of it. The policy or summary will include information relating to how students, parents or persons in parental relation, and employees may report harassment, bullying, and/or discrimination. Additionally, the District will maintain a current version of this policy on its website at all times.

Application

Nothing in this policy or its implementing regulations should be interpreted to preclude or limit any right or cause of action provided under any local, state, or federal ordinance, law or regulation including, but not limited to, any remedies or rights available under the Individuals with Disabilities Education Act, Title VII of the Civil Rights Law of 1964, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990.

Education Law §§ 10-18 and 2801
8 NYCRR § 100.2

NOTE: Refer also to Policies #1330 - Appointments and Designations by the Board
#3410 - Code of Conduct on School Property
#3421 - Title IX and Sex Discrimination
#5670 - Records Management
#6121 - Policy Against Discrimination and Harassment
#6411 - Use of Email in the School District
#7551 - Sexual Harassment of Students
#7552 - Student Gender Identity
#7553 - Hazing of Students
#7554 - Equal Educational Opportunities
#8242 - Civility, Citizenship, and Character Education/Interpersonal
Violence Prevention Education
District *Code of Conduct*

Adoption Date: **11/24/2025**
05/24/2021

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Students 1 of 4

SUBJECT: SEXUAL HARASSMENT OF STUDENTS**Overview**

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

Consistent with this commitment and in accordance with law and regulation, the District prohibits all forms of sexual harassment of students by any individual on school property and at school functions which, for purposes of this policy, means a school-sponsored or school-authorized extracurricular event or activity regardless of where the event or activity takes place, including any event or activity that may take place virtually or in another state.

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

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

What Constitutes Sexual Harassment

Sexual harassment is a form of sex discrimination and is unlawful. It includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment can occur between any individuals, regardless of their sex or gender.

Generally stated, sexual harassment consists of subjecting an individual to unwelcome conduct which is either of a sexual nature or which is directed at an individual because of that individual's sex.

This conduct may, among other things, have the purpose or effect of: creating an intimidating, hostile, or offensive environment; substantially or unreasonably interfering with a student's educational performance, opportunities, benefits, or well-being; or otherwise adversely affecting a student's educational opportunities. Petty slights or trivial inconveniences generally do not constitute harassing conduct.

Determinations as to whether conduct or an incident constitutes sexual harassment will be made consistent with applicable law and regulation, as well as any applicable District policy, regulation, procedure, or other document such as the District's *Code of Conduct*. The examples below are intended to serve as a general guide for individuals in determining what may constitute sexual harassment. These examples should not be construed to add or limit the rights that students possess as a matter of law.

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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Students 2 of 4

SUBJECT: SEXUAL HARASSMENT OF STUDENTSExamples of Sexual Harassment

Sexual harassment can be verbal, non-verbal, or physical. Examples of this conduct may include, but are not limited to, the following:

- a) Unwanted physical acts of a sexual nature, such as:
 - 1. Touching, pinching, patting, kissing, hugging, grabbing, brushing against another person's body, or poking another person's body; and
 - 2. Rape, sexual battery, molestation, or attempts to commit these assaults.
- b) Engaging in sexual conduct with an individual who is unable to consent due to age, use of drugs or alcohol, intellectual disability, or other disability.
- c) Unwanted sexual advances or propositions, such as:
 - 1. Demanding sexual favors of a student, insinuating that refusal to acquiesce to such favors will adversely affect a student's grades, references, academic or scholastic placement, and/or participation in extracurricular activities; and
 - 2. Subtle or obvious pressure for unwelcome sexual activities.
- d) Verbal abuse or ridicule, including profanity, innuendoes, stories, and jokes that are sexual in nature and/or gender-related. This might include inappropriate sex-oriented comments on appearance, including dress or physical features.
- e) Asking or commenting about an individual's sexual activities.
- f) Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, and the status of being transgender.
- g) Displaying or distributing pornographic or other sexually explicit materials (print or digital) such as magazines, pictures, cartoons, etc.
- h) Unwelcome staring, leering, or gesturing which is sexually suggestive in nature.
- i) Unwelcome and/or offensive public displays of sexual or physical affection.
- j) Clothing that reflects sexually obscene and/or sexually explicit messages, slogans, or pictures.
- k) Any other unwelcome and unwanted sexually oriented and/or gender-based behavior which is sexually demeaning, belittling, intimidating, or perpetrates sexual stereotypes and attitudes.

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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Students 3 of 4

SUBJECT: SEXUAL HARASSMENT OF STUDENTS**Reporting Allegations of Sexual Harassment**

In order for the District to enforce this policy, and to take corrective action as warranted, it is essential that students who believe that they have been a victim of sexual harassment in the school environment, as well as any other person who has knowledge of or witnesses any possible sexual harassment, immediately report the alleged conduct or incident. Reports of sexual harassment may be made orally or in writing to any District employee including, but not limited to, a teacher, building principal, CRCO, Title IX Coordinator, or DAC.

All District employees who witness or receive an oral or written report of sexual harassment must immediately inform the CRCO. Failure to immediately inform the CRCO may subject the employee to discipline up to and including termination. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

Additionally, District employees must comply with reporting requirements in any other applicable District policy or document. Applicable policies or documents may include: Policy #3421, Title IX and Sex Discrimination; Policy #6121, Policy Against Discrimination and Harassment; Policy #7550, Dignity for All Students; and the District's *Code of Conduct*.

Grievance Process for Complaints of Sexual Harassment

The District will act to promptly, thoroughly, and equitably investigate all complaints, whether oral or written, of sexual harassment of students and will promptly take appropriate action to protect students from further sexual harassment.

Various District policies and documents address sexual harassment of students. These policies and documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; Policy #3421 -- Title IX and Sex Discrimination; Policy #7550 -- Dignity for All Students; and the District's *Code of Conduct*. All complaints will be handled in accordance with the applicable District policies and/or documents.

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

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

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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Students 4 of 4

SUBJECT: SEXUAL HARASSMENT OF STUDENTS**Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)**

The District prohibits retaliation against any individual because the individual made a report or complaint, testified, assisted, or participated or refused to participate in an investigation, proceeding, or hearing related to a complaint of sexual harassment.

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

Where appropriate, follow-up inquiries will be made to ensure that the sexual harassment has not resumed and that those involved in the investigation have not suffered retaliation.

Equal Educational Opportunities Act of 1974, 20 USC § 1701 et seq.
 Title IV of the Civil Rights Act of 1964, 42 USC § 2000c et seq.
 Title IX of the Education Amendments Act of 1972, 20 USC § 1681 et seq.
 34 CFR Parts 106 and 270
 45 CFR Part 86
 Civil Rights Law § 40-c
 Education Law §§ 10-18, 313, 2801, and 3201-a
 New York State Human Rights Law, Executive Law § 290 et seq.
 8 NYCRR § 100.2
 9 NYCRR § 466 et seq.

NOTE: Refer also to Policies #3410 - Code of Conduct on School Property
 #3421 - Title IX and Sex Discrimination
 #6121 - Policy Against Discrimination and Harassment
 #7550 - Dignity for All Students
 #7553 - Hazing of Students
 District *Code of Conduct*

Adoption Date: 11/24/2025
 05/24/2021

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Students

SUBJECT: HAZING OF STUDENTS

The District is committed to providing a safe, productive, and positive learning environment within its schools. Hazing activities are demeaning and abusive behaviors that harm victims, are inconsistent with the educational goals of the District, and may constitute criminal conduct. Consequently, hazing of students by other students or groups of students is strictly prohibited on school property, in school buildings, on school buses, by school-sponsored groups, clubs, or teams, and at school-sponsored events and/or activities whether occurring on or off-campus. Hazing is prohibited regardless of the victim's apparent willingness to participate in the activity.

For purposes of this policy, the term "hazing" is defined as any humiliating or dangerous activity expected of a student to join a group, regardless of their willingness to participate. Acts constituting hazing may range in severity from teasing or embarrassing a student to various forms of physical, emotional, and/or sexual abuse. Hazing behaviors include, but are not limited to:

- a) Humiliation: socially offensive, isolating, or uncooperative behaviors.
- b) Substance abuse: abuse of tobacco, alcohol, or illegal drugs.
- c) Other dangerous actions: hurtful, aggressive, destructive, and disruptive behaviors.

Hazing is a form of harassment and bullying and may constitute discrimination. Various District policies and documents address discrimination and harassment of students. These policies and documents may include: Policy #3421, Title IX and Sex Discrimination; Policy #6121, Policy Against Discrimination and Harassment; Policy #7550, Dignity for All Students; Policy #7551, Sexual Harassment of Students; and the District's *Code of Conduct*. As such, the District's response to reports of hazing will be handled in accordance with the applicable District policies and/or documents.

Education Law §§ 10-18, 1709-a, 2503-a, and 2801
 Penal Law §§ 120.16 and 120.17
 8 NYCRR § 100.2

NOTE: Refer also to Policies #3410 - Code of Conduct on School Property
 #3421 - Title IX and Sex Discrimination
 #6121 - Policy Against Discrimination and Harassment
 #7550 - Dignity for All Students
 #7551 - Sexual Harassment of Students
 District *Code of Conduct*

Adoption Date: 11/24/2025
 05/24/2021

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

~~2021~~2025

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Students

1 of 2

SUBJECT: NOTIFICATION OF SEX OFFENDERS

In accordance with the Sex Offender Registration Act ("Megan's Law"), the Board supports the New York State Department of Criminal Justice Services (DCJS) in its effort to inform the community in certain circumstances of the presence of individuals with a history of sex offenses, particularly against children, in the school locality. This policy is enacted in order to minimize the possibility that the sex offender will come in contact with school-age children, and to assist law enforcement agencies in preventing further criminal activity from occurring. Furthermore, the District shall cooperate with local police authorities and the local community in promoting and protecting the safety and well-being of its students.

It is the policy of the Board to disseminate all information which the District receives from local police authorities in conjunction with Megan's Law to designated staff members who might have possible contact with the offender during the course of their school duties including, but not limited to, Building Principals, supervisors, teachers, office personnel, coaches, custodians, bus drivers, and security personnel. The Superintendent reserves the right to automatically disseminate such information to additional members of the staff, designated supervisors of non-school groups that regularly use District facilities and have children in attendance, parents/guardians of District students, and other community residents who, in the opinion of the Superintendent, have an immediate need to be notified of such data in order to protect the safety of our students.

All staff members shall be informed of the availability of the information received by the District pursuant to Megan's Law upon written request to the applicable Building Principal/designee or supervisor. Community residents shall be notified of the availability of this information, with written requests directed to the District Office. Information shall also be provided to community residents through a link on the District's website to New York State's online Sex Offender Registry.

Staff members shall inform their immediate supervisor if they observe within the school building, on school grounds, at school activities, or at or near bus routes any individual whose description matches the information which was provided to the District by local law enforcement authorities. Such law enforcement officials will be notified of this information by the District as appropriate.

Information that is disseminated to the District pursuant to Megan's Law may be disclosed or not disclosed by the District in its discretion. Any information which the District receives regarding a sex offender from a source other than the Sex Offender Registry, and which is maintained independent of the requirements of Megan's Law, will be available from the District, upon written request, in accordance with the requirements of the Freedom of Information Law (FOIL).

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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Students

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SUBJECT: NOTIFICATION OF SEX OFFENDERS**Special Circumstances Whereby Sex Offenders May Enter Upon School Grounds**

As a mandatory condition of the sentence for sex offenders placed on probation or conditional discharge whose victim was under the age of eighteen (18) or who has been designated a Level 3 sex offender, the court requires that such sentenced offender refrain from knowingly entering into or upon school grounds or any other facility or institution primarily used for the care or treatment of persons under the age of eighteen (18) while one or more of such persons are present.

However, by exception, a sex offender may enter school grounds or facility with the written authorization of ~~his/her~~^{their} parole officer and the Superintendent for limited authorized purposes. Entrance upon the premises is subject to the following conditions:

- a) The offender is a registered student, participant or employee of the facility;
- b) The offender is an employee of an entity contracted by the facility; or
- c) The offender has a family member enrolled in the facility; or
- d) If the school is the offender's designated polling place and ~~he/she~~^{they} enters solely to vote.

Implementation

Administrative regulations shall be developed to implement this policy.

Correction Law Article 6-C Executive Law 259-c(14) Penal Law 65.10(4-a)
Public Officers Law Section 84 et seq.

Adoption Date: 11/24/2025
02/22/2021

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2021 2025 7570

Students

SUBJECT: SUPERVISION OF STUDENTS

Students working on any activity must be supervised by the teacher or staff member in charge of the activity. This applies to all in school and extracurricular activities as well as sports activities and events. Permission to hold practices or meetings must not be granted unless a teacher or staff member is definitely in charge.

- a) District personnel will be fully responsible for the supervision of all students in either their class or their after school activities.
- b) Coaches are responsible for the supervision of their athletes at all times. This will entail dressing periods, bus duty, and ensuring students have transportation home.
- c) Teachers and/or assigned school personnel in the elementary grades will be responsible for the playground supervision of all the children under their jurisdiction during the recess periods and before the regular afternoon sessions. The Principal will distribute the responsibility so that the playground situation will be properly controlled.
- d) Students are not to be sent on any type of errand away from the building.
- e) All teachers and staff working directly with students who have a history of wandering or elopement (i.e., the act of a student who leaves or runs away from the premises without permission or notification, often referring to students who have autism spectrum disorder or diminished cognitive impairment) will be made aware of these concerns and of any existing behavioral intervention plan formulated to prevent or respond to instances of wandering or elopement.

Volunteer Chaperones

The Board recognizes that the use of volunteer chaperones for school sponsored events or activities can provide important support for the District. Volunteer chaperones, therefore, shall be unpaid adults whose responsibility it is to assist the advisor of the event in seeing to the safety and conduct of the students during the duration of the activity.

Volunteer chaperones shall be selected on the basis of their ability to assist with the supervision of students, and their ability to contribute to the group's activities.

NOTE: Refer also to Policy #5681 - School Safety Plans
#5720 - Transportation of Students

Adoption Date: 11/24/2025
02/22/2021

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Students

SUBJECT: EMPLOYMENT OF STUDENTS OF MINOR AGE

A minor's work hours shall be in accordance with all applicable federal and state laws and regulations as well as requirements established by the District.

Provided the student has written consent from a parent/legal guardian and a certificate of satisfactory academic standing, any student of sixteen (16) or (17) years of age may work after 10:00 o'clock at night preceding a school day. Also, the employer must receive and maintain both the written consent and the certificate of satisfactory academic standing. Such certificate shall reflect the standards established by the District and shall be issued at the end of every marking period.

Before issuing a certificate of satisfactory academic standing, the administration shall ensure that students are afforded all rights, including the right of consent, in complying with disclosure of student records and information under the Federal Family Educational Rights and Privacy Act (FERPA).

Education Law Sections 806 and 3215 et seq.
Labor Law Sections 142-143, 161-162, 170 and 180-185A
New York Code Rules of Regulations (NYCRR) Sections 141.8, 141.9 and 190-192
Family Education Rights and Privacy Act of 1974
20 United States Code (USC) Section 1232

Adoption Date: 11/24/2025
02/22/2021

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

5681

Non-Instructional/Business Operations

1 of 6

SUBJECT: SCHOOL SAFETY PLANS

The District considers the safety of its students and personnel to be of the utmost importance and is keenly aware of the evolving nature of threats to schools. As such, it will address those threats accordingly through appropriate emergency response planning. The District-Wide School Safety Plan and the Building-Level Emergency Response Plan(s) will be designed to prevent or minimize the effects of violent incidents, declared state disaster emergency involving a communicable disease or local public health emergency declaration and other emergencies and to facilitate the coordination of schools and the District with local and county resources in the event of these incidents or emergencies. These plans will be reviewed and updated by the appropriate team on at least an annual basis and adopted by the Board by September 1 of each school year.

The Board will make the District-Wide School Safety Plan available for public comment at least 30 days prior to its adoption. The District-Wide School Safety Plan may only be adopted by the Board after at least one public hearing that provides for the participation of school personnel, parents, students, and any other interested parties. The District-Wide School Safety Plan and any amendments must be submitted to the Commissioner, in a manner prescribed by the Commissioner, within 30 days of adoption, but no later than October 1 of each school year.

Building-Level Emergency Response Plan(s) and any amendments must be submitted to the appropriate local law enforcement agency and the state police within 30 days of adoption, but no later than October 1 of each school year. Building-Level Emergency Response Plan(s) will be kept confidential and are not subject to disclosure under the Freedom of Information Law (FOIL) or any other provision of law.

The District will provide written information to all students and personnel about emergency procedures by October 1 of each school year.

District-Wide School Safety Plan

District-Wide School Safety Plan means a comprehensive, multi-hazard school safety plan that covers all school buildings of the District, addresses crisis intervention, emergency response and management, and the provision of remote instruction during an emergency school closure, at the district-level, and has the contents as prescribed in Education Law and Commissioner's Regulations.

The District-Wide School Safety Plan will be developed by the district-wide school safety team appointed by the Board. The district-wide school safety team will include, but not be limited to, representatives of the Board, teacher, administrator, and parent organizations, school safety personnel, and other school personnel including bus drivers and monitors. The district-wide school safety team will consider, as part of their review of the comprehensive District-Wide School Safety Plan, the installation of a panic alarm system. *At the discretion of the Board, a student may be allowed to participate on the district-wide school safety team.

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Non-Instructional/Business Operations

2 of 6

SUBJECT: SCHOOL SAFETY PLANS

The District-Wide School Safety Plan will include, but not be limited to:

- a) Policies and procedures for responding to implied or direct threats of violence by students, teachers, other school personnel including bus drivers and monitors, and visitors to the school, including threats by students against themselves, which includes suicide;
- b) Policies and procedures for responding to acts of violence by students, teachers, other school personnel including bus drivers and monitors, and visitors to the school, including consideration of zero-tolerance policies for school violence;
- c) Appropriate prevention and intervention strategies, which may include:
 - 1. Collaborative arrangements with state and local law enforcement officials, designed to ensure that school safety officers and other security personnel are adequately trained, including being trained to de-escalate potentially violent situations, and are effectively and fairly recruited;
 - 2. Nonviolent conflict resolution training programs;
 - 3. Peer mediation programs and youth courts;
 - 4. Extended day and other school safety programs; and
 - 5. If the District has a multi-disciplinary behavioral assessment team, behavioral assessment team, or a county or regional threat assessment team, the establishment and/or participation of district personnel in a multi-disciplinary behavioral assessment team to assess whether certain exhibited behaviors or actions need intervention or other support, including a school or district-level behavioral assessment team or, if available, a county or regional threat assessment team. When these teams are utilized, the District will:
 - (a) Describe the school, district, or county team and its purpose in the District-Wide School Safety Plan; and
 - (b) Include information regarding the purpose and procedures of these teams in the District's annual personnel training on safety and emergency procedures.
- d) Policies and procedures for contacting appropriate law enforcement officials in the event of a violent incident;
- e) A description of the arrangements for obtaining assistance during emergencies from emergency services organizations and local governmental agencies;

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

5681

Non-Instructional/Business Operations

3 of 6

SUBJECT: SCHOOL SAFETY PLANS

- f) Procedures for obtaining advice and assistance from local government officials, including the county or city officials responsible for implementation of Executive Law Article 2-B, State and Local Natural and Man-Made Disaster Preparedness;
- g) The identification of district resources which may be available for use during an emergency;
- h) A description of procedures to coordinate the use of district resources and manpower during emergencies, including identification of the officials authorized to make decisions and of the personnel assigned to provide assistance during emergencies;
- i) Policies and procedures for contacting parents, guardians, or persons in parental relation to district students in the event of a violent incident or an early dismissal or emergency school closure;
- j) Policies and procedures for contacting parents, guardians, or persons in parental relation to an individual district student in the event of an implied or direct threat of violence by the student against themselves, which includes suicide;
- k) Policies and procedures relating to school building security, including, where appropriate: the use of school safety officers, school security officers, and/or school resource officers; and security devices or procedures;
- l) Policies and procedures for the dissemination of informative materials regarding the early detection of potentially violent behaviors, including, but not limited to, the identification of family, community, and environmental factors to teachers, administrators, school personnel including bus drivers and monitors, parents or other persons in parental relation to students of the District or Board, students, and other persons deemed appropriate to receive the information;
- m) Policies and procedures for annual multi-hazard school safety training for personnel and students, provided that the District must certify to the Commissioner that all personnel have undergone annual training by September 15 on the Building-Level Emergency Response Plan. The training will include:
 - 1. A description of the roles and responsibilities of the building-level emergency response team, the building-level incident command system including the roles and responsibilities of designated personnel, and the Building Level-Emergency Response Plan procedures for implementing the following required emergency response terms: shelter/shelter-in place, hold/hold-in place, evacuate/evacuation, secure lockout, and lockdown.

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT
2025

5681

Non-Instructional/Business Operations 4 of 6

SUBJECT: SCHOOL SAFETY PLANS

2. The procedures for conducting drills, including whether classrooms will be released from lockdown by law enforcement or school or district administrators during drills, and the district and building policies, procedures, and programs related to safety including those which include components on violence prevention and mental health.

New employees hired after the start of the school year will receive training within 30 days of hire or as part of the District's existing new hire training program, whichever is sooner;

- n) Procedures for the review and conduct of drills, tabletop exercises, and information about emergency procedures and drills, including information about procedures and timeframes for notification of parents or persons in parental relation regarding drills and other emergency response training(s) that include students. At its discretion, the District may participate in full-scale exercises in coordination with local and county emergency responders and preparedness officials. These procedures must ensure that:
 1. Drills conducted during the school day with students present will be conducted in a trauma-informed, developmentally, and age-appropriate manner and will not include props, actors, simulations, or other tactics intended to mimic a school shooting or other act of violence or emergency;
 2. When drills are conducted, students and personnel will be informed that the activities are a drill. Students and personnel will not be informed in advance of evacuation drills;
 3. When utilized as a training resource, tabletop exercises may include a discussion-based activity for personnel in an informal classroom or meeting-type setting to discuss their roles during an emergency and their responses to a sample emergency situation;
 4. If the District opts to participate in full-scale exercises in conjunction with local and county emergency responders and preparedness officials that include props, actors, simulations, or other tactics intended to mimic a school shooting or other act of violence or emergency, the District will not conduct these exercises on a regular school day or when school activities such as athletics are occurring on district grounds. These exercises will not include students unless written consent from parents or persons in parental relation has been obtained;
- o) The identification of appropriate responses to emergencies, including protocols for responding to bomb threats, hostage-takings, intrusions, and kidnappings;
- p) Strategies for improving communication among students, between students and personnel, and between administration and parents or persons in parental relation regarding reporting of potentially violent incidents, such as the establishment of youth-run programs, peer

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

5681

Non-Instructional/Business Operations

5 of 6

SUBJECT: SCHOOL SAFETY PLANS

mediation, conflict resolution, creating a forum or designating a mentor for students concerned with bullying or violence, and establishing anonymous reporting mechanisms for school violence;

- q) A description of the duties of hall monitors and any other school safety personnel, the training required of all personnel acting in a school security capacity, and the hiring and screening process for all personnel acting in a school security capacity;
- r) A system for informing all educational agencies within the District of a disaster or emergency school closure;
- s) The designation of the Superintendent or designee as the district chief emergency officer whose duties will include, but not be limited to:
 - 1. Coordinating the communication between school personnel, law enforcement, and other first responders;
 - 2. Leading the efforts of the district-wide school safety team in the completion and yearly update of the District-Wide School Safety Plan and the coordination of the District-Wide School Safety Plan with the Building-Level Emergency Response Plan(s);
 - 3. Ensuring personnel understanding of District-Wide School Safety Plan;
 - 4. Ensuring the completion and yearly update of Building-Level Emergency Response Plans for each school building;
 - 5. Assisting in the selection of security-related technology and development of procedures for the use of the technology;
 - 6. Coordinating appropriate safety, security, and emergency training for district and school personnel, including required training in the District-Wide School Safety Plan and Building-Level Emergency Response Plan(s);
 - 7. Ensuring the conduct of required evacuation and lockdown drills in a trauma-informed, developmentally, and age-appropriate manner that does not include props, actors, simulations, or other tactics intended to mimic a school shooting or other act of violence or emergency in all district buildings as required by law; and
 - 8. Ensuring the completion and yearly update of Building-Level Emergency Response Plan(s) by the dates designated by the Commissioner;
- t) Protocols for responding to a declared state disaster emergency involving a communicable disease that are substantially consistent with the provisions in Labor Law Section 27-c;

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

5681

Non-Instructional/Business Operations

6 of 6

SUBJECT: SCHOOL SAFETY PLANS

- u) An emergency remote instruction plan; and
- v) Appropriate accommodations for students with life-threatening health conditions.

Building-Level Emergency Response Plan(s)

Building-Level Emergency Response Plan means a building-specific school emergency response plan that addresses crisis intervention, emergency response and management at the building-level and has the contents as prescribed in Education Law and Commissioner's Regulations. As part of this plan, the District will define the chain of command in a manner consistent with the National Incident Management System (NIMS)/Incident Command System (ICS).

Building-Level Emergency Response Plan(s) will be developed by the building-level emergency response planning team. The building-level emergency response planning team is a building-specific team appointed by the building principal, in accordance with regulations or guidelines prescribed by the Board. The building-level emergency response planning team will include, but not be limited to, representatives of teacher, administrator, and parent organizations, school safety personnel and other school personnel including bus drivers and monitors, community members, local law enforcement officials, local ambulance, fire officials, or other emergency response agencies, and any other representatives the Board deems appropriate.

Classroom door vision panels will not be covered except as outlined in the Building-Level Emergency Response Plan.

Education Law Sections 807 and 2801-a
 Labor Law Section 27-c
 8 NYCRR Section 155.17

Adoption Date: 10/27/2025
 10/28/2024
 12/18/2023

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

7513

Students

1 of 4

SUBJECT: MEDICATION AND PERSONAL CARE ITEMS**Administration of Medication**

The school's registered professional nurse may administer medication to a student during regular school hours and at school-sponsored activities under certain conditions. For the purpose of this policy, the term "medication" includes both prescription and non-prescription medications. The school must receive the following before medication will be administered to a student:

- a) The original written order from the student's health care provider stating the name of the medication, precise dosage, frequency, and time of administration;
- b) A written, signed consent from the student's parent or person in parental relation requesting the administration of the medication, as prescribed by the health care provider, to the student in school; and
- c) The medication in its original container, labeled with the student's name, and delivered to the school health office by the student's parent or person in parental relation. Prescription medication must include the following additional information: name and phone number of pharmacy, date and number of refills, name of medication, dosage, frequency, prescribing health care provider, route of administration, and other directions.

A student is not permitted to carry any medication on their person in school, or on the school bus, or keep any medication in their school locker(s). Exceptions may apply for students diagnosed with asthma or other respiratory illnesses, diabetes, or allergies who will be permitted to carry and self-administer medication under certain conditions.

All medication orders must be reviewed annually by school health office personnel or whenever there is a change in dosage.

Self-Administration of Medication

Students are permitted to self-administer medication under certain circumstances, in accordance with law and regulation. Generally, these students' medications are stored in the health office for the student to obtain and administer to themselves.

However, some students must be permitted to carry their medication with them because the medication needs rapid administration. Students with respiratory conditions, allergies, or diabetes are permitted to carry and use prescribed rescue inhaled medication, epinephrine auto-injector, insulin, glucagon, and/or related equipment and supplies if the following conditions are met:

- a) An authorized health care provider furnishes written permission that includes an attestation that the student's diagnosis requires the medication, that the student has demonstrated that they can self-administer the medication effectively, the name of the prescribed medication, the dose, the times when the medication is to be taken, the circumstances which may require the use of the medication, and the length of time for which the medication is prescribed; and
- b) Written parental consent.

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025 7513

Students 2 of 4

SUBJECT: MEDICATION AND PERSONAL CARE ITEMS

Upon written request of the student's parent or person in parental relation, the school will allow the student to keep extra medication and supplies in the care and custody of the school's registered professional nurse, nurse practitioner, physician assistant, or school physician which will be readily accessible to the student.

Students with permission, a health care provider attestation and written parental consent to self-administer medications may administer their medication and use equipment and supplies necessary to check blood glucose and/or ketone levels during the school day, on school property, and at any school function.

Students with diabetes will also be permitted to carry food, oral glucose, or other similar substances necessary to treat hypoglycemia in accordance with District policy.

Each student who is permitted to self-administer medication should have an emergency care plan on file with the school. Further, the school will maintain a record of all written consents from the parent or person in parental relation in the student's cumulative health record.

Students with Asthma or Another Respiratory Disease

A student will be permitted to carry and self-administer their prescribed inhaled rescue medication during the school day, on school property, and at any school function if the school health office has the following on file:

- a) Written order/permission and an attestation from a duly authorized health care provider stating that the student has a diagnosis of asthma or other respiratory disease for which inhaled rescue medications are prescribed to alleviate respiratory symptoms or to prevent the onset of exercise induced asthma; the student has demonstrated that they can self-administer the prescribed medication effectively; and the expiration date of the order, the name of the prescribed medication, the dose the student is to self-administer, times when the medication is to be self-administered, and the circumstances which may warrant the use of the medication; and
- b) Written consent from the student's parent or person in parental relation.

Upon written request of the student's parent or person in parental relation, the school will allow the student to maintain an extra inhaled rescue medication in the care and custody of the school's registered professional nurse, nurse practitioner, physician assistant, or school physician.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

7513

Students

3 of 4

SUBJECT: MEDICATION AND PERSONAL CARE ITEMSStudents with Allergies

A student will be permitted to carry and self-administer their prescribed EpiPen during the school day, on school property, and at any school function if the school health office has the following on file:

- a) Written order/permission and an attestation from a duly authorized health care provider stating that the student has a diagnosis of an allergy for which an EpiPen is needed for the emergency treatment of allergic reactions; the student has demonstrated that they can self-administer the prescribed EpiPen effectively; and the expiration date of the order, the name of the medicine, the dose the student is to self-administer, and the circumstances which may warrant the use of the medication; and
- b) Written consent from the student's parent or person in parental relation.

Upon written request of the student's parent or person in parental relation, the school will allow the student to maintain an extra EpiPen in the care and custody of a licensed nurse, nurse practitioner, physician assistant, or school physician.

Students with Diabetes

A student will be permitted to carry and self-administer their prescribed insulin through an appropriate medication delivery device, carry glucagon, and carry and use equipment and supplies necessary to check blood glucose and/or ketone levels during the school day, on school property, and at any school function if the school health office has the following on file:

- a) Written order/permission and an attestation from a duly authorized health care provider stating that the student has a diagnosis of diabetes for which insulin and glucagon through appropriate medication delivery devices, and the use of equipment and supplies to check blood glucose and/or ketone levels are necessary; the student has demonstrated that they can self-administer effectively, can self-check glucose or ketone levels independently, and can independently follow prescribed treatment orders; and the expiration date of the order, the name of the prescribed insulin or glucagon, the type of insulin delivery system, the dose of insulin and/or glucagon the student is to self-administer, times when the insulin and/or glucagon is to be self-administered, and the circumstances which may warrant administration by the student. The written permission must also identify the prescribed blood glucose and/or ketone test, the times testing is to be done, and any circumstances which warrant checking a blood glucose and/or ketone level; and
- b) Written consent from the student's parent or person in parental relation.

Upon written request of the student's parent or person in parental relation, the school will allow the student to maintain extra insulin, insulin delivery system, glucagon, blood glucose meter, and related supplies to treat the student's diabetes in the care and custody of a licensed nurse, nurse practitioner, physician assistant, or school physician.

Students with diabetes will also be permitted to carry food, oral glucose, or other similar substances necessary to treat hypoglycemia in accordance with District policy.

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025 7513

Students 4 of 4

SUBJECT: MEDICATION AND PERSONAL CARE ITEMS**Storage and Disposal of Medication**

The District will comply with applicable state laws, regulations, and guidelines governing the District's receipt, storage, and disposal of medication.

Personal Care ItemsMenstrual Products

Each school building within the District serving students in any grade from six through 12 will provide menstrual products in building restrooms. These products will be provided at no charge to students.

Alcohol-Based Hand Sanitizers

The New York State Education Department (NYSED) permits the use of alcohol-based hand sanitizers in schools. The School Medical Director may approve and permit the use of alcohol-based hand sanitizers in the District's schools without a physician's order. Parents may provide written notification to the school if they do not wish to have their child use hand sanitizers.

Sunscreen

Students may carry and use FDA-approved sunscreen products for over-the-counter use. The student's parent or person in parental relation must provide written permission for the student to carry and use sunscreen. This written parental consent will be maintained by the school. A student who is unable to physically apply sunscreen may be assisted by unlicensed personnel when directed to do so by the student, if permitted by a parent or person in parental relation, and authorized by the school.

Individuals with Disabilities Education Act (IDEA), 20 USC Section 1400 et seq.
 Section 504 of the Rehabilitation Act of 1973, 29 USC Section 794 et seq.
 Education Law Sections 902(b), 907, 916, 916-a, 916-b, 919, 921, 6527, 6908(1)(a)(iv), and 6909
 Public Health Law Sections 267, 3000-a, 3000-c, and 3000-e
 8 NYCRR Sections 136.6 and 136.7

NOTE: Refer also to Policy #7521 - Students with Life-Threatening Health Conditions and/or Anaphylaxis

Adoption Date: 10/27/2025
 09/23/2024

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

7521

Students

1 of 4

SUBJECT: STUDENTS WITH LIFE-THREATENING HEALTH CONDITIONS AND/OR ANAPHYLAXIS

Students come to school with diverse health conditions, including allergic reactions, which may be serious and life-threatening. This policy encompasses an array of serious or life-threatening health conditions, including, but not limited to allergies, anaphylaxis, diabetes, seizure disorders, or severe asthma and acute health conditions **such as substance overdose*. All students within the District with known life-threatening conditions will have a comprehensive plan of care in place: an Emergency Care Plan (ECP) or Individualized Healthcare Plan (IHP) and, if appropriate, an Individualized Education Plan (IEP) or Section 504 Plan.

If a student has a known life-threatening condition on their health history form or if the parent or person in parental relation alerts the District to the student's life-threatening health condition, the District will assemble a team to manage the student's needs. The team may include, but is not limited to, the parent or person in parental relation, the healthcare provider, the school nurse, teachers, administrator, and other appropriate personnel who will be responsible for developing an individualized ECP, IHP, and if appropriate, an IEP or Section 504 Plan.

The District should also develop plans to address managing an allergic reaction in a student or staff member who has not been previously diagnosed as having an allergy.

Life-Threatening Health Conditions and/or Anaphylaxis

For those students with life-threatening health conditions and/or anaphylaxis, the District must work cooperatively with the parent(s) or person(s) in parental relation and the health care provider(s) to:

- a) Immediately develop an individualized ECP for each at risk student to ensure that all appropriate staff are aware of the student's potential for a life-threatening reaction;
- b) If appropriate, develop an IHP that includes all necessary treatments, medications, training, and educational requirements for the student. If the student is eligible for accommodations based upon the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act, the appropriate procedures will be followed regarding evaluation and identification;
- c) Provide training by licensed medical staff (e.g., registered professional nurse) for all adults in a supervisory role in the prevention, recognition, and emergency management of a life-threatening health condition and/or anaphylaxis for specific students;
- d) Obtain specific medical-legal documents duly executed in accordance with New York State law; appropriate health care provider authorization in writing for specific students that includes the frequency and conditions for any testing and/or treatment, symptoms, and treatment of any conditions associated with the health issue; and directions for emergencies;
- e) Secure written parent permission and discuss parental responsibility that includes providing the health care provider's orders, providing any necessary equipment, and participation in the education and co-management of the student as they work toward self-management;

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

7521

Students

2 of 4

SUBJECT: STUDENTS WITH LIFE-THREATENING HEALTH CONDITIONS AND/OR ANAPHYLAXIS

- f) Allow supervised students to carry life-saving medication in accordance with applicable laws, regulations, and procedures. The District will also encourage parents and students to provide duplicate life-saving medication to be maintained in the health office in the event the independent student misplaces, loses, or forgets their medication;
- g) Assure appropriate and reasonable building accommodations are in place within a reasonable degree of medical certainty.

In addition, the District will:

- a) Provide training for transportation, instructional, food service, or physical education staff, as appropriate, in the recognition of an anaphylactic reaction;
- b) Have standing emergency medical protocols for nursing or other staff including calling for emergency transport or 911 and determining which school personnel will accompany the student until the parent or person in parental relation is present;
- c) Request the School Medical Director to write a non-patient specific order for anaphylaxis treatment agents for the school's registered professional nurse or other staff, as designated by the administration and allowed under federal and New York State laws and regulations, to administer in the event of an unanticipated anaphylactic episode;
- d) Maintain or ensure the maintenance of a copy of the standing order(s) and protocol(s) that authorizes appropriate district staff to administer emergency medications such as anaphylactic treatment agents;
- e) As permitted by New York State law, the District will maintain non-patient specific opioid antagonists (naloxone) on-site in each instructional school facility to ensure ready and appropriate access during emergencies for students or staff. To obtain, store, and use naloxone, the District has three options available:
 - 1. The District has registered with the New York State Department of Health (NYSDOH) to become a Registered Opioid Overdose Prevention Program; or
 - 2. The District's Medical Director has issued a non-patient specific order to the school nurse to administer naloxone on-site; or
 - 3. The District participates in an existing New York State Department of Health (NYSDOH) Overdose Prevention Program operated by another organization;
- f) As permitted by New York State law, maintain epinephrine auto-injectors for use during emergencies. The District must have sufficient supply available to ensure access for use during emergencies to any student or staff member having symptoms of anaphylaxis whether or not there is a previous history of severe allergic reaction. In case of emergency, trained school staff or school staff directed to use an epinephrine auto-injector device by a health care practitioner may administer an epinephrine auto-injector to any student or staff member having symptoms of anaphylaxis in the District. Districts that maintain epinephrine auto-injectors on-site must provide all teachers with written informational material on the use of an epinephrine auto-injector that has been created and approved by the Commissioner of Health;

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

7521

Students

3 of 4

SUBJECT: STUDENTS WITH LIFE-THREATENING HEALTH CONDITIONS AND/OR ANAPHYLAXIS

- g) Allow the school registered nurse, nurse practitioner, physician assistant, or physician to train unlicensed school staff to administer prescribed glucagon or epinephrine auto-injectors in emergency situations, where an appropriately licensed health professional is not available, to students with both a written provider order and parent or person in parental relation consent during the school day, on school property, and at any school function. Training will be provided in accordance with specifications outlined in law and regulation;
- h) Ensure that the District-wide school safety plan and building-level emergency response plans include appropriate accommodations for students with life-threatening health conditions;
- i) Encourage families to obtain medic-alert bracelets for students with life-threatening health conditions;
- j) Educate students regarding the importance of immediately reporting symptoms of an allergic reaction;
- k) Provide professional development and education for both licensed and unlicensed staff related to food, other allergies and treatment of allergic reactions.

Creating an Allergen-Safe School Environment

The risk of accidental exposure or cross-contamination is always present in school, particularly for students with food allergies. The school setting is a high-risk environment for accidental ingestion of a food allergen due to the presence of a large number of students, increased exposure to food allergens, and cross-contamination of tables, desks, and other surfaces.

In an effort to prevent accidental exposure to allergens, the District will monitor the following high-risk areas and activities:

- a) Cafeteria;
- b) Food sharing;
- c) Hidden ingredients in art, science, and other projects;
- d) Transportation;
- e) Fundraisers and bake sales;
- f) Parties and holiday celebrations;
- g) Field trips; and
- h) Before and after school programs.

All staff, including substitute staff, should be made aware of student allergies on a need-to-know basis.

The District will develop communication plans:

- a) For discussion with students that have developed adequate verbal communication and comprehension skills and with the parents or persons in parental relation of all students about foods that are safe and unsafe and about strategies to avoid exposure to unsafe food; and
- b) Between the school and the parent or person in parental relation, the school nurse and the health care provider, and the school nurse and building staff for intake and dissemination of information for students at risk for anaphylaxis.

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

7521

Students

4 of 4

SUBJECT: STUDENTS WITH LIFE-THREATENING HEALTH CONDITIONS AND/OR ANAPHYLAXIS**Empowering Students Toward Medical Self-Management**

The District will work toward assisting students in the self-management of their health condition(s) based upon the student's knowledge level and skill by:

- a) Adequately training all staff involved in the care of the student, as appropriate;
- b) Assuring the availability of the necessary equipment or medications;
- c) Providing appropriately trained licensed persons as required by law;
- d) Developing an emergency plan for the student;
- e) Providing ongoing staff and student education;
- f) Teaching students to read food labels and to sharpen refusal skills for foods with unknown ingredients, as appropriate; and
- g) Teaching students to avoid the allergen, including latex, insect, or whatever allergen exists for the student, as appropriate.

Notification of Policy and Written Materials

At least once per calendar year, the District must send a notification to parents and persons in parental relation of all students to make them aware of anaphylactic policies and informational materials pursuant to Public Health Law. The notification will include contact information for the individual at the school who can assist with the individualized concerns regarding the anaphylactic policies.

Americans with Disabilities Act, 42 USC Section 12101, et seq.
 Individuals with Disabilities Education Act (IDEA), 20 USC Sections 1400-1485
 Section 504 of the Rehabilitation Act of 1973, 29 USC Section 794 et seq.
 34 CFR Part 300
 Education Law Sections 921, 921-a, and 922
 8 NYCRR Sections 64.7, 136.6, 136.7, and 136.8
 Public Health Law Sections 2500-h, 3000-a, and 3000-c

NOTE: Refer also to Policy #7513 - Medication and Personal Care Items

Adoption Date: 10/27/2025
 09/23/2024

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

8470

Instruction

1 of 2

SUBJECT: HOME-SCHOOLING

The District will cooperate with parents who wish to provide home instruction for their children. The child who is educated at home should receive an education in a manner consistent with an educational plan and at least substantially equivalent to that given to students of like age and attainments in the local public schools. The required subjects should be taught in a competent, systematic, and sequential manner, specifically in relation to the required courses as enumerated in Commissioner's Regulation Section 100.10.

Primary responsibility for determining compliance with Commissioner's Regulations addressing home instruction rests with the Superintendent of the school district in which a home-instructed student resides.

Provision of Services to Home-Instructed Students

They are not awarded a high school diploma. A high school diploma may only be awarded to a student enrolled in a registered secondary school who has completed all program requirements set by the Board of Regents, or the District.

a) Extracurricular Participation

Students instructed at home are not eligible to participate in interscholastic sports. Commissioner's Regulations mandate that only students enrolled in the public school are allowed to participate in interscholastic sports. The District may permit home-instructed students to participate in extracurricular activities if requested in writing, to the Superintendent, by the student's parents and approved by the District.

b) Textbooks and Materials

The District may provide textbooks and other materials to home-instructed students if requested, in writing to the Superintendent, by the student's parents and approved by the District.

c) Health Services

The District is not required to furnish health services.

d) Remedial Programs

The District is not responsible for providing remedial programs.

Continued

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2025

8470

Instruction

2 of 2

SUBJECT: HOME-SCHOOLINGe) Career and Technical/Gifted Education

The District is not authorized to provide Career and technical education nor programs for the Gifted to home-instructed students.

f) Special Education Services

Solely for the purpose of Education Law Section 3602-c, home-instructed students with disabilities are deemed to be students enrolled in and attending a non-public school, which enables them to receive special education services.

The Committee on Special Education (CSE) will develop an Individualized Education Services Program (IESP) for the student. The IESP shall be developed in the same manner and with the same content as an IEP. The Board of Education will determine a location where special education services are to be provided to a home-instructed student. This location may, but is not required to be, in the student's home.

g) Use of School Facilities

Students instructed at home shall not be allowed to use school facilities, except as provided for community organizations in Policy #3280 –Use of School Facilities, Materials and Equipment.

Education Law Sections 3204, 3205, 3210(2), 3212(2), 3240-42, 3602-c, 3602-c(2-c), and 4402
8 New York Code of Rules and Regulations (NYCRR) Sections 100.10, 135.4(c)(7)(ii)(b)(2) and 200.2(a)

Adoption Date: 10/27/2025
07/27/2020

NA-5 Approval of the District Established Reserve Accounts

Lewiston-Porter CSD

To: Paul Casseri, Superintendent
From: Scott M. Hoot, Interim Asst. Supt. For Admin. Services
Date: October 21, 2025
Subject: Reserve Allocations for year-end June 30, 2025

Below please find a chart for all district established reserve accounts and the activity during the 2024-25 fiscal year. Please have the Board approve the ERS, TRS, and Debt Service allocations at the October 27, 2025 regular meeting.

	Balance @				Balance @
RESERVE	<u>6/30/2024</u>	<u>Interest</u>	<u>Use</u>	<u>Allocation</u>	<u>6/30/2025</u>
Capital	\$ 3,013,711	\$ 37,865	\$ 650,000		\$ 2,401,576
Retirement Contribution:					
ERS	\$ 193,419	\$ 3,098		\$ 780,000	\$ 976,517
TRS	\$ 654,787			\$ 356,800	\$ 1,011,587
Repair	\$ 487,244	\$ 7,805			\$ 495,049
Tax Ceriorari	\$ 163,650				\$ 163,650
Employee Benefit Accrued Liab.	\$ 132,516				\$ 132,516
* Debt Service	\$ 242,144	\$ 3,879	\$ 242,144	\$ 1,665,195	\$ 1,669,074

*The debt service reserve allocation is the result of a premium paid on the June 2025 DASNY bond issue (\$1,201,251) plus the federal energy credit (\$463,944) in regard to the solar project. Both reserve allocations are to be utilized to offset debt service for the life of the respective debt issues. The use is related to premiums paid on short-term BAN issues from prior years.

Please refer to page 21 of the financial statements for a detailed description for each reserve. Let me know if any questions.

Lewiston-Porter CSD

To: Paul Casseri, Superintendent
From: Scott M. Hoot, Interim Asst. Supt. For Admin. Services
Date: October 21, 2025
Subject: Audit Reports and Communication for year-end June 30, 2025

Attached please find the following in regard to the external audit performed by Lumsden McCormick.

- 1) Communication with those charged with Governance dated October 6, 2025
- 2) Financial Statements June 30, 2025
- 3) Extraclassroom Activity June 30, 2025
- 4) Management Letter dated October 6, 2025

The Communication is a standard format; however, it also has an attachment with journal entries prepared by the auditors for the General, Capital, Special Aid, and School Lunch documenting the volume and materiality of year-end adjustments necessary to produce the financial statements.

The draft financial statements presented on October 6, 2025 have been amended to properly reflect the annual \$420,000 General Fund revenue from the Niagara Power Coalition. The draft included both the 2023-24 and 2024-25 payments as revenue in 2024-25. The 2023-24 payment was properly recognized in the 2023-24 fiscal year as a receivable and the 2024-25 fiscal year has been adjusted to recognize the appropriate annual revenue and relieve the accounts receivable balance from the prior year.

The Management Letter contains many of the same auditor recommendations from the prior year. I will take into account the planned and/or implemented actions from the prior year in developing the response to the current year Management Letter. A response is anticipated to be presented at the November 24, 2025 regular meeting.

All four (4) items should be accepted at the October 27, 2025 regular Board meeting.

Please let me know if any questions.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 6, 2025

Members of the Audit Committee and
The Board of Education
Lewiston-Porter Central School District

We have audited the financial statements of the governmental activities, each major fund, and the remaining fund information of Lewiston-Porter Central School District (the District) for the year ended June 30, 2025 and have issued our report thereon dated October 6, 2025. Professional standards also require that we advise you of the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 29, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls and other matters noted during our audit in a separate letter to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope we previously communicated to you in the engagement letter. The timing of the audit was delayed as we awaited adjustments, reconciliations, and additional information on year end balances in order for us to complete our audit procedures.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District are included in Note 1 to the financial statements. The District adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, during 2025, which did not have a material impact on the financial statements. Other than the adoption of this standard, no new accounting policies were adopted and the application of existing policies was not changed. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Audit Risk Items

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive and significant accounting estimates and audit risk items affecting the financial statements and our audit include:

- Recognition of capital assets at historical or estimated historical cost within established threshold values and the consistent application of depreciable lives and methods
- Accrual of compensated absences (vacation and sick pay liabilities), retirement incentives, leases, other postemployment benefits (OPEB), and net pension position and their related disclosures
- Reserves established, funded, and reported in the general fund as restricted fund balance

Management's estimates of the above are based on management's knowledge and experience about past and current events and assumptions about future events. We evaluated the key factors and assumptions used to develop the estimates above and determined they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most important disclosures affecting the financial statements are reflected in Note 7 – Long-Term Liabilities, Note 8 – Pension Plans, and Note 9 – OPEB. These disclosures present the existing long-term liabilities of the District, including the actuarially determined net pension position in the State's pension plans and the actuarial accrued liability for the District's OPEB. We evaluated all disclosures in relation to the financial statements as a whole and determined that they are reasonable.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances, or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements and has also taken responsibility for those required to convert the fund basis financial statements to the government-wide basis.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements included at the end of this letter were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditors' Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. There were no modifications to the audit opinion.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated consistent with the financial statement audit report date.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the District, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

We applied certain limited procedures to management's discussion and analysis and other required supplementary information (RSI) regarding pensions and OPEB. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards and other supplementary information which accompanies the financial statements and is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with GAAP and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of the Audit Committee, Board of Education and management of the District. It is not intended to be, and should not be, used by anyone other than these specified parties.

Symaden & McCormick, LLP

Client: **V0196200.0 - Lewiston-Porter Central School District**
Engagement: **06/30/2025 - Lewiston-Porter Central School District**
Period Ending: **6/30/2025**
Trial Balance: **TB02 - General Fund**
Workpaper: **GF00 - GF AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To reclass fund basis payments to principal and interest		LTD05		
AE9788.6	Leases, Principal		155,696.00	
AE9788.7	Leases, Interest		16,194.00	
AE2630	Computer Assisted Instruction			171,890.00
Total			171,890.00	171,890.00
Adjusting Journal Entries JE # 2				
24-25 outlay project - To adjust due to/from and interfunds. /BM		CP		
A 9950.900-80-0000	TRANS CAP-INTERFUND		100,000.00	
A 630	DUE TO OTHER FUNDS			100,000.00
Total			100,000.00	100,000.00
Adjusting Journal Entries JE # 3				
11.M Project - to adjust cash and interfund activities to actual. /BM		CP		
A 9950.900-80-0000	TRANS CAP-INTERFUND		650,000.00	
A 201	CASH IN TIME DEPOSITS			650,000.00
Total			650,000.00	650,000.00
Adjusting Journal Entries JE # 4				
To move expense from capital to general fund that was paid after final cost reports were submitted. /BM		CP		
A 1621.400-00-0000	CONTRACTUAL		10,000.00	
A 630	DUE TO OTHER FUNDS			10,000.00
Total			10,000.00	10,000.00
Adjusting Journal Entries JE # 5				
To adjust NYCLASS to adjust. /BM		A		
A 630	DUE TO OTHER FUNDS		345,125.00	
A 201	CASH IN TIME DEPOSITS			345,125.00
Total			345,125.00	345,125.00
Adjusting Journal Entries JE # 6				
To adjust state revenues and receivable to actual. /OH		GF01		
A 3101	BASIC FORMULA		372,394.00	
A 410	STATE AND FEDERAL, OTHER			372,394.00
Total			372,394.00	372,394.00
Adjusting Journal Entries JE # 7				
To record BOCES receivable. /OH		GF02		
A 440	DUE FROM BOCES		595,180.00	
A 3103	BOARD OF COOPERATIVE EDUC SERVICES			595,180.00
Total			595,180.00	595,180.00
Adjusting Journal Entries JE # 8				
To reclass revenue for BOCES per the confirm. /OH		GF02		
A 3103	BOARD OF COOPERATIVE EDUC SERVICES		162,802.00	
A 2701	REFUND OF PRIOR YEAR EXPENSES			162,802.00
Total			162,802.00	162,802.00
Adjusting Journal Entries JE # 9				
To adjust equity to agree to PY ending. /BM				
A 917	UNASSIGNED FUND BALANCE		26,591.00	
A 2770	UNCLASSIFIED REVENUES			26,591.00
Total			26,591.00	26,591.00

Client: **V0196200.0 - Lewiston-Porter Central School District**
Engagement: **06/30/2025 - Lewiston-Porter Central School District**
Period Ending: **6/30/2025**
Trial Balance: **TB02 - General Fund**
Workpaper: **GF00 - GF AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 10				
To adjust for 20% summer school grant portion. /BM		SA01		
A 9901.950-80-0000	TRANSFER TO SPECIAL AID		94,919.00	
A 630	DUE TO OTHER FUNDS			94,919.00
Total			94,919.00	94,919.00
Adjusting Journal Entries JE # 11				
To adjust appropriated fund balance to agree to 2025-2026 budget/BM		1050.04a		
A 914	ASSIGNED FUND BALANCE		700,000.00	
A 917	UNASSIGNED FUND BALANCE			700,000.00
Total			700,000.00	700,000.00
Adjusting Journal Entries JE # 12				
To adjust encumbrances to actual. /BM				
A 917	UNASSIGNED FUND BALANCE		1,121.00	
A 821	RESERVE FOR ENCUMBRANCES			1,121.00
Total			1,121.00	1,121.00
Adjusting Journal Entries JE # 13				
To adjust TRS expense and accrual to actual. /BM		GF05		
A 632	DUE TO STATE TEACHERS RETIREMENT		95,877.00	
A 9020.800-00-0000	NYSTRS			95,877.00
Total			95,877.00	95,877.00
Adjusting Journal Entries JE # 14				
To adjust due to/from to agree. /BM		GF03		
A 630	DUE TO OTHER FUNDS		115,601.00	
A 9950.900-80-0000	TRANS CAP-INTERFUND		241,511.00	
A 2770	UNCLASSIFIED REVENUES			115,601.00
A 630	DUE TO OTHER FUNDS			241,511.00
Total			357,112.00	357,112.00
Adjusting Journal Entries JE # 15				
To adjust reserve activity. /BM		GF07		
A 878	CAPITAL RESERVE		650,000.00	
A 884	RESERVE FOR BONDED DEBT		242,144.00	
A 917	UNASSIGNED FUND BALANCE		2,329,851.00	
A 827	RESERVE FOR ERS			1,200,000.00
A 828	RESERVE FOR TRS			356,800.00
A 884	RESERVE FOR BONDED DEBT			1,665,195.00
Total			3,221,995.00	3,221,995.00
Adjusting Journal Entries JE # 16				
To adjust retiree and current employee health insurance accrual to actual.		GF		
A 601.1	GROUP INSURANCE		890,566.00	
A 601.15	RETIREE GROUP HEALTH		183,590.00	
A 9060.800-00-0000	HEALTH INSURANCE			1,074,156.00
Total			1,074,156.00	1,074,156.00
Adjusting Journal Entries JE # 17				
To defer NYPA receipt for 2026 activity.		GF		
A 2770	UNCLASSIFIED REVENUES		725,000.00	
A691	DEFERRED REVENUE			725,000.00
Total			725,000.00	725,000.00
Adjusting Journal Entries JE # 19				
		GF		

Client: **V0196200.0 - Lewiston-Porter Central School District**
Engagement: **06/30/2025 - Lewiston-Porter Central School District**
Period Ending: **6/30/2025**
Trial Balance: **TB02 - General Fund**
Workpaper: **GF00 - GF AJE Report**

Account	Description	W/P Ref	Debit	Credit
To reclass employee benefits expense properly for 403b contribution				
A 9089.800-00-0000	OTHER RETIREE 403B, 403B ADM		801,551.00	
A 1620.421-00-0000	NATURAL GAS			179,138.00
A 1620.423-00-0000	ELECTRIC			128,343.00
A 2250.472-00-0000	TUITION - ALL OTHER			379,444.00
A 5540.400-00-5000	CONTRACT - SPECIAL EDUCATION SCHOOL YEAR			114,626.00
Total			801,551.00	801,551.00
Adjusting Journal Entries JE # 20				
To adjust for interest allocation on reserves.				
		GF07		
A 909	FUND BALANCE, UNRESERVED		52,647.00	
A 827	RESERVE FOR ERS			3,098.00
A 878	CAPITAL RESERVE			37,865.00
A 882	REPAIR RESERVE			7,805.00
A 884	RESERVE FOR BONDED DEBT			3,879.00
Total			52,647.00	52,647.00
Adjusting Journal Entries JE # 21				
To adjust for NYCLASS interest				
		A01		
A 201	CASH IN TIME DEPOSITS		686,362.00	
A 2401	INTEREST AND EARNINGS			686,362.00
Total			686,362.00	686,362.00
Adjusting Journal Entries JE # 22				
To adjust for expenses paid out of capital projects for Solar project to be reimbursed by escrow account.				
		A01		
A 201	CASH IN TIME DEPOSITS		238,698.00	
A 630	DUE TO OTHER FUNDS			238,698.00
Total			238,698.00	238,698.00

Client: **V0196200.0 - Lewiston-Porter Central School District**
Engagement: **06/30/2025 - Lewiston-Porter Central School District**
Period Ending: **6/30/2025**
Trial Balance: **TB05 - Capital Projects**
Workpaper: **CP00 - CP AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To record lease proceeds				
		LTD05		
HE1620	Operation of Plant		124,651.00	
HR5785	Installment Purchase Debt			124,651.00
Total			124,651.00	124,651.00
Adjusting Journal Entries JE # 2				
24-25 Outlay Project - To reclass credit expense to revenue. /BM				
		CP		
HCO23 2110.245-05-	2023-2024 CAPITAL OUTLAY ARCHITECT		100,000.00	
HCO23 5031	Capital Outlay Project Revenue			100,000.00
Total			100,000.00	100,000.00
Adjusting Journal Entries JE # 3				
\$11.1M Project - To adjust cash, revenues, and interfund activity. /BM				
		CP		
H2425 201	CASH IN TIME DEPOSITS		4,287.00	
H2425 201	CASH IN TIME DEPOSITS		650,000.00	
H2425 5785	REVENUE 11.1 Cap Proj		10,000.00	
H2425 5785	REVENUE 11.1 Cap Proj		100,000.00	
HHS1 630	DUE TO OTHER FUNDS		238,698.00	
H2425 201	CASH IN TIME DEPOSITS			10,000.00
H2425 201	CASH IN TIME DEPOSITS			100,000.00
H2425 201	CASH IN TIME DEPOSITS			238,698.00
H2425 5031	Interfund Transfer			650,000.00
HR2401	Interest and Earnings			4,287.00
Total			1,002,985.00	1,002,985.00
Adjusting Journal Entries JE # 4				
To move expense that was paid after final cost reports were submitted. /BM				
		CP		
HIEC 391	Due From Other Funds		10,000.00	
HIEC 2110.201-05-	HIEC PHASE 2 CLERK OF THE WORKS			10,000.00
Total			10,000.00	10,000.00
Adjusting Journal Entries JE # 5				
To record improperly excluded AP amounts for 2024-2025 Capital Improvement Project. /OH				
		GF04		
H2425 1620.293-05-	11.1 CAPITAL PROJECT GENERAL CONSTRUCTION		492,092.00	
H2425 2110.201-15-	11.1 CAPITAL PROJECT CLERK OF THE WORKS		21,139.00	
H2425 2110.245-15-	11.1 CAPITAL PROJECT ARCHITECT		14,919.00	
H600	Accounts Payable			528,150.00
Total			528,150.00	528,150.00
Adjusting Journal Entries JE # 6				
To record the BANs redeemed, adjust BAN liability, and record revenue for the bond received. /BM				
		CP/LTD01-3		
HHS1 626	Phase 1 BAN HS		390,000.00	
HHS1 626	Phase 1 BAN HS		755,000.00	
HIEC 626	IEC BANS PAYABLE		7,950,000.00	
HMD1 626	Phase 1 BAN MS		6,890,000.00	
HR5789	Other Debt		216,251.00	
HR5710	Proceeds from Serial Bonds			14,245,000.00
HR5730	Proceeds from Bond Anticipation Not			1,201,251.00
HR5731	Bond Anticipations Notes Redeemed f			755,000.00
Total			16,201,251.00	16,201,251.00
Adjusting Journal Entries JE # 7				
To adjust for credit expenses. /BM				
IIEC 1620.294-05-001	HIEC PHASE 2 HVAC		45,000.00	
MD1 1620.294-04-001	PHASE 1 MIDDLE SCHOOL HVAC		225,000.00	
MD1 2110.240-04-001	PHASE 1 MIDDLE SCHOOL GENERAL ADMINISTRATIVE		279,785.00	
HIEC 630	DUE TO OTHER FUNDS			45,000.00

Client: **V0196200.0 - Lewiston-Porter Central School District**
Engagement: **06/30/2025 - Lewiston-Porter Central School District**
Period Ending: **6/30/2025**
Trial Balance: **TB05 - Capital Projects**
Workpaper: **CP00 - CP AJE Report**

Account	Description	W/P Ref	Debit	Credit
HMD1 630	DUE TO OTHER FUNDS			225,000.00
HMD1 630	DUE TO OTHER FUNDS			279,785.00
Total			549,785.00	549,785.00
Adjusting Journal Entries JE # 8				
To adjust equity to agree to PY ending. /BM				
HSSB 909	FUND BALANCE, UNRESERVED		16,203.00	
HSSB 630	DUE TO OTHER FUNDS			16,203.00
Total			16,203.00	16,203.00
Adjusting Journal Entries JE # 9				
To adjust deferred inflows back to actual. /BM				
HSSB 410	STATE & FEDERAL AID RECEIVABLE	CP00	24,712.00	
H691	Deferred inflows of resources			24,712.00
Total			24,712.00	24,712.00
Adjusting Journal Entries JE # 10				
To remove old retainage for closed project. /BM				
HHS1 605	HS RETAINAGES PAYABLE		11,186.00	
HIEC 605	IEC RETAINAGES PAYABLE		214,628.00	
HMD1 605	RETAINAGES PAYABLE		33,031.00	
HHS1 630	DUE TO OTHER FUNDS			11,186.00
HIEC 630	DUE TO OTHER FUNDS			214,628.00
HMD1 630	DUE TO OTHER FUNDS			33,031.00
Total			258,845.00	258,845.00
Adjusting Journal Entries JE # 11				
To adjust for close out the 2021 capital improvement project (Represents overexpenditures on project that did not occur in 2023 and are now being reimbursed)				
HHS1 391	Due From Other Funds	CP	241,511.00	
H2425 5031	Interfund Transfer			241,511.00
Total			241,511.00	241,511.00

Client: **V0196200.0 - Lewiston-Porter Central School District**
Engagement: **06/30/2025 - Lewiston-Porter Central School District**
Period Ending: **6/30/2025**
Trial Balance: **TB04 - Special Aid**
Workpaper: **SA00 - SA AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		SA01		
To adjust receivables and revenues to actual. /BM				
F 391	Due From Other Funds		28,527.00	
F 630	Due to Other Funds		94,919.00	
F1123 410	STATE AND FEDERAL AID RECEIVABLE		306,246.00	
F1923 410	STATE AND FEDERAL AID RECEIVABLE		12,656.00	
F410	Due From Federal & State		36,374.00	
FARP 391	Due From Other Funds		146,432.00	
FARP 410	STATE AND FEDERAL AID RECEIVABLE		6,779.00	
FARP 630	DUE TO OTHER FUNDS		271,108.00	
FIN24 2770	UNCLASSIFIED REVENUES		10,961.00	
FPK23 410	State and Federal Aid Recievable		13.00	
FPK24 391	Due From Other Funds		211,747.00	
FS24 391	Due From Other Funds		97,137.00	
FS25 391	Due From Other Funds		634,218.00	
FT124 3289	TITLE 1 REVENUE		594.00	
FT223 391	Due From Other Funds		32,788.00	
FT224 3289	TITLE 2 REVENUE		1,536.00	
FT224 3289	TITLE 2 REVENUE		23,448.00	
FT423 391	Due From Other Funds		14,734.00	
FT423 410	State and Federal Aid Reievable		7,834.00	
FT423 909	Fund Balance, Unreserved		1.00	
F1124 4289	611 Revenue			306,246.00
F1924 4289	REVENUE			12,656.00
F691	Deferred Revenue			5,580.00
FARP 410	STATE AND FEDERAL AID RECEIVABLE			36,374.00
FARP 410	STATE AND FEDERAL AID RECEIVABLE			271,108.00
FARP 4289	ARP ESSER revenue			6,779.00
FARP 4289	ARP ESSER revenue			146,432.00
FIN23 380	Accounts Receivable			5,382.00
FPK24 3289	2023-2024 PRE K REVENUE			13.00
FPK24 3289	2023-2024 PRE K REVENUE			211,747.00
FR5031	Interfund Transfers			94,919.00
FS23 410	Federal and State Aid Receivable			265.00
FS25 3289	24-25 REVENUE			759,617.00
FT123 410	State and Federal Recievable			594.00
FT223 3289	2023-2024 TITLE 2 REVENUE			32,788.00
FT223 691	DEFERRED REVENUE			23,448.00
FT224 391	Due From Other Funds			1,536.00
FT423 3289	2023-2024 TITLE 4 REVENUE			14,734.00
FT424 3289	TITLE 4 REVENUE 24-25			7,834.00
Total			1,938,052.00	1,938,052.00

Client: **V0196200.0 - Lewiston-Porter Central School District**
Engagement: **06/30/2025 - Lewiston-Porter Central School District**
Period Ending: **6/30/2025**
Trial Balance: **TB03 - School Lunch**
Workpaper: **SL00 - SL AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		SL		
To adjust donated foods and inventory to actual. /BM				
C 2860.450-80-	SCHOOL LUNCH SUPPLIES		507.00	
C 4190	FEDERAL REIMBURSEMENT		33,841.00	
C 446	FOOD INVENTORY		25,468.00	
C 2860.400-80-	SCHOOL LUNCH DONATED FOOD			22,654.00
C 4190.02	Donated Food			33,841.00
C 845	RESERVE FOR INVENTORY			3,321.00
Total			59,816.00	59,816.00
Adjusting Journal Entries JE # 2		SL		
To adjust equity to actual. /BM				
C 909	FUND BALANCE, UNRESERVED		3,319.00	
C 2860.400-80-	SCHOOL LUNCH CONT - MANAGMT			3,319.00
Total			3,319.00	3,319.00
Adjusting Journal Entries JE # 3		GF04		
To record improperly excluded AP amount for reimbursements for student meals. /OH				
C 2860.400-80-	SCHOOL LUNCH CONT - MANAGMT		38,706.00	
C 600	ACCOUNTS PAYABLE			38,706.00
Total			38,706.00	38,706.00
Adjusting Journal Entries JE # 4		SL01 & SL02-1		
To adjust CY accrual, federal & state reimbursements, and donated food to actual. /OH				
C 2860.400-80-1000	SCHOOL LUNCH CONT - MANAGMT		26,469.00	
C 3190	STATE REIMBURSEMENT		1,615.00	
C 4190	FEDERAL REIMBURSEMENT		20,337.00	
C 4190.02	Donated Food		507.00	
C 410	STATE AND FEDERAL, OTHER			48,928.00
Total			48,928.00	48,928.00

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2025

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INDEPENDENT AUDITORS' REPORT

The Board of Education
Lewiston-Porter Central School District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the remaining fund information of Lewiston-Porter Central School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the District as of June 30, 2025, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

GAAP requires that management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information as listed in the table of contents, including the schedule of expenditures of federal awards required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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 financial statements. The information has been subjected to the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Lynden & McCormick, LLP". The signature is written in a cursive, flowing style.

October 6, 2025

Management's Discussion and Analysis (unaudited)

June 30, 2025

Introduction

Management's Discussion and Analysis (MD&A) of Lewiston-Porter Central School District (the District) provides an overview of the District's financial performance and activities for the year ended June 30, 2025. The information contained in the MD&A should be considered in conjunction with the information presented in the District's financial statements that follow. This MD&A, the financial statements, and notes thereto are essential to obtaining a full understanding of the District's financial position and results of operations. The District's financial statements have the following components: (1) government-wide financial statements, (2) governmental fund financial statements, (3) reconciliations between the government-wide and governmental fund financial statements, (4) fiduciary fund financial statements, (5) notes to the financial statements, and (6) supplementary information.

In 2025, the District adopted GASB Statement No. 101, *Compensated Absences*. This statement clarifies what is considered an unused leave balances for employees. Under this statement, compensated absences are recognized as liabilities on the government-wide financial statements for leave that has not been used and leave that has been used but not yet paid or settled.

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. The statement of net position presents information on all of the District's assets and deferred outflows of resources less liabilities and deferred inflows of resources, with the difference reported as net position. The statement of activities presents information showing how the District's net position changed during each year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows; thus, revenues and expenses are reported in the statement for some items that will result in cash flows in future periods. The government-wide financial statements present information about the District as a whole. All of the activities of the District are considered to be governmental activities.

Governmental fund financial statements focus on near-term inflows and outflows of resources, as well as on balances of resources available at the end of the year. Such information may be useful in evaluating the District's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the District's near-term financing decisions. The reconciliation portion of the financial statements facilitates the comparison between governmental funds and governmental activities.

Fiduciary funds are used to report fiduciary activities, which may include pension and other postemployment benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The District maintains a custodial fund for student activity accounts. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's programs.

The notes to the financial statements provide additional information that is essential for a full understanding of the government-wide, governmental fund, and fiduciary fund financial statements.

Supplementary information further explains and supports the financial statements and includes information required by generally accepted accounting principles, the New York State Education Department, and the Federal government.

Condensed Statement of Net Position	Change			
	2025	2024	\$	%
Current and other assets	\$ 19,431,000	\$ 15,103,000	\$ 4,328,000	28.7%
Capital assets	67,232,000	70,236,000	(3,004,000)	(4.3%)
Total assets	86,663,000	85,339,000	1,324,000	1.6%
Deferred outflows of resources	8,128,000	9,560,000	(1,432,000)	(15.0%)
Long-term liabilities	45,810,000	36,094,000	9,716,000	26.9%
Other liabilities	4,299,000	20,715,000	(16,416,000)	(79.2%)
Total liabilities	50,109,000	56,809,000	(6,700,000)	(11.8%)
Deferred inflows of resources	6,133,000	3,710,000	2,423,000	65.3%
Net position				
Net investment in capital assets	29,193,000	28,124,000	1,069,000	3.8%
Restricted	9,638,000	4,887,000	4,751,000	97.2%
Unrestricted	(282,000)	1,369,000	(1,651,000)	(120.6%)
Total net position	\$ 38,549,000	\$ 34,380,000	\$ 4,169,000	12.1%

Net position amounted to \$38,549,000 and \$34,380,000 as of June 30, 2025 and 2024, respectively. A significant portion of the District's net position reflects its investment in capital assets consisting of land, buildings and improvements, and furniture and equipment less outstanding debt, if any, used to acquire or lease those assets. The District uses capital assets to provide services to students; consequently, these assets are not available for future spending.

The District's net position includes resources that are subject to external restrictions on how they may be used. These reserves are set aside for specific purposes governed by statutory law and regulations and include the capital reserve, which is dedicated to future renovations or equipment as approved by the District's voters; the retirement contribution reserve, restricted to fund contributions paid by the District to the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS); the repair reserve, which is primarily for emergency capital items; and the tax certiorari reserve, which is used to pay claims and judgments resulting from certiorari proceedings. Other restricted resources include employee benefit and debt service reserves and the District's share of the TRS net pension asset.

Total assets increased by \$1,324,000 (\$786,000 decrease in 2024). Current and other assets increased by \$4,328,000 (\$1,511,000 decrease in 2024), primarily as a result of an increase of \$2,503,000 in cash and investments due to current year operating results and the District's proportionate share of the TRS net pension position resulting in an asset of \$2,788,000 in 2025 compared to a liability of \$1,142,000 in 2024. Capital assets decreased \$3,004,000 (\$725,000 increase in 2024) as a result of depreciation and amortization expense and disposals in excess of capital spending.

Long-term liabilities increased by \$9,716,000 (\$4,190,000 decrease in 2024) mainly due to issuance of new bonds and related premiums totaling \$15,446,000, offset by payments on bonds and premium amortization of \$3,281,000, the elimination of the prior year liability for the District's proportionate share of the TRS net pension position as noted above, and a decrease in compensated absences of \$1,282,000 due to the implementation of GASB Statement No. 101. Other liabilities decreased \$16,416,000 (increase of \$2,497,000 in 2024) due to repayment of bond anticipation notes with the proceeds from the District's bond issuance.

Changes in deferred outflows and deferred inflows of resources include changes in pension and OPEB activity. Deferred outflows and deferred inflows of resources include contributions required to be paid by the District after the measurement date and also reflect variances from actuarial assumptions, actual results of investment earnings compared to projected earnings, and changes of assumptions.

Condensed Statement of Activities	2025	2024	Change	
			\$	%
Revenues				
Program revenues				
Charges for services	\$ 499,000	\$ 489,000	\$ 10,000	2.0%
Operating grants and contributions	2,245,000	2,582,000	(337,000)	(13.1%)
General revenues				
Real property taxes and related items	30,364,000	29,898,000	466,000	1.6%
State aid	18,953,000	19,152,000	(199,000)	(1.0%)
Other	3,183,000	2,655,000	528,000	19.9%
Total revenues	55,244,000	54,776,000	468,000	0.9%
Expenses				
Instruction	39,205,000	42,893,000	(3,688,000)	(8.6%)
Support services				
General support	6,737,000	7,479,000	(742,000)	(9.9%)
Pupil transportation	3,138,000	3,393,000	(255,000)	(7.5%)
Community service	71,000	114,000	(43,000)	-
Food service	562,000	519,000	43,000	8.3%
Interest	1,362,000	1,574,000	(212,000)	(13.5%)
Total expenses	51,075,000	55,972,000	(4,897,000)	(8.7%)
Change in net position	4,169,000	(1,196,000)	5,365,000	(448.6%)
Net position – beginning	34,380,000	35,576,000	(1,196,000)	(3.4%)
Net position – ending	\$ 38,549,000	\$ 34,380,000	\$ 4,169,000	12.1%

District revenues increased \$468,000 in 2025 (0.6% or \$322,000 increase in 2024). Real property taxes and related items increased \$466,000 (\$744,000 or 2.6% increase in 2024) due to an increase in the tax levy while staying within the tax levy cap. Other revenue increased due to receipt of a solar tax credit rebate of \$464,000 and an increase in interest earnings of \$201,000. Operating grants and contributions decreased \$337,000 (\$1,273,000 or 33.0% decrease in 2024) due to decreases in Federal Education Stabilization Funds of \$494,000.

Total expenses decreased \$4,897,000 (increase in 2024 of \$1,296,000 or 2.4%) as a result of a decrease in employee wages of \$634,000 mainly due to reductions in staffing and substitutes, a decrease in pension expense of \$1,981,000, and a decrease in compensated absences of \$1,282,000 as previously mentioned. Furthermore, BOCES charges decreased \$208,000 for special education services, transportation charges decreased \$328,000, and paving services performed in 2024 totaling \$416,000 were not needed in 2025.

Financial Analysis of the District's Funds

Total fund balances for the governmental funds increased from a deficit of \$5,549,000 to a surplus of \$11,683,000 as follows:

- Other financing sources increased \$15,409,000 or 1,679.9% (\$1,575,000 or 63.2% decrease in 2024) due primarily to bonds and related premiums of \$15,446,000 as mentioned previously.
- Total fund revenue increased \$894,000 or 1.6% (increase of \$271,000 or 0.5% in 2024) due to the increases in real property taxes and related items, solar tax credits, and interest earnings as mentioned previously, net of the decrease in Education Stabilization Funds.
- Total fund expenditures decreased \$4,655,000 or 7.9% (\$3,676,000 or 5.8% decrease in 2024) due to a decrease of \$3,359,000 in capital outlay expenditures on the District's 2021 capital improvement project as the project nears completion and decreases in employee wages, BOCES, transportation costs, and paving costs as mentioned above.
- The general fund experienced an increase in fund balance of \$1,392,000 compared to an increase in fund balance of \$105,000 in 2024.

General Fund Budgetary Highlights

The revenue budget for 2025 was \$51,451,000 while actual revenues were \$53,185,000, a favorable difference of \$1,734,000. This difference is attributable to more interest earnings and miscellaneous income than expected.

Actual expenditures and carryover encumbrances were less than the final budget by \$3,876,000 or 7.1%. The difference is attributable to many factors and many unknown items at the time the budget is prepared. The District generated significant positive variances in central services, programs for children with handicapping conditions, pupil transportation, and employee benefits.

Capital Assets

	2025	2024
Land	\$ 2,784,000	\$ 2,784,000
Buildings and improvements	116,026,000	98,683,000
Furniture and equipment	3,088,000	3,060,000
Vehicles	142,000	141,000
Construction in progress	985,000	17,492,000
	123,025,000	122,160,000
Accumulated depreciation	(56,284,000)	(52,447,000)
	66,741,000	69,713,000
Right-to-use leased equipment, net	491,000	523,000
	\$ 67,232,000	\$ 70,236,000

Depreciation and amortization expense and disposals of \$4,254,000 exceed additions to capital assets of \$1,250,000.

Debt

At June 30, 2025, the District had \$35,128,000 in bonds, leases, and energy performance contracts outstanding, with \$3,433,000 due within one year (\$23,941,000 outstanding in 2024). Compensated absences and other retirement benefits were \$4,349,000, with \$1,622,000 expected to be paid or used within the following year (\$5,631,000 outstanding in 2024).

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

Current Financial Issues and Concerns

School districts in New York State remain impacted by the political pressures imposed on elected officials in funding of education. Year to year changes in funding levels and State aid formulas complicate this process.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Interim Assistant Superintendent for Administrative Services, Scott M. Hoot, at 4061 Creek Road, Youngstown, New York 14174.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Statement of Net Position

June 30, 2025

(With comparative totals as of June 30, 2024)

	2025	2024
Assets		
Cash	\$ 2,214,450	\$ 7,837,609
Investments	11,366,483	3,239,883
Accounts receivable	105,389	506,113
Due from other governments	594,756	764,671
State and federal aid receivable	2,353,632	2,749,767
Inventory	8,357	5,036
Net pension asset	2,787,790	-
Capital assets (Note 5)	124,005,827	123,022,384
Accumulated depreciation and amortization	(56,773,459)	(52,786,642)
Total assets	86,663,225	85,338,821
Deferred Outflows of Resources		
Defeasance loss	-	32,578
Deferred outflows of resources related to pensions	7,780,738	9,143,292
Deferred outflows of resources related to OPEB	347,061	384,167
Total deferred outflows of resources	8,127,799	9,560,037
Liabilities		
Accounts payable and accrued liabilities	2,262,686	2,726,218
Due to retirement systems	2,036,770	2,003,158
Bond anticipation notes	-	15,985,000
Long-term liabilities		
Due within one year:		
Leases	137,958	150,313
Bonds	3,210,000	2,945,000
Energy performance contract	84,767	81,943
Compensated absences and other retirement benefits	1,622,000	2,406,000
Due beyond one year:		
Leases	239,518	258,208
Bonds and related premiums	33,060,806	21,160,273
Energy performance contract	1,306,026	1,390,793
Compensated absences and other retirement benefits	2,727,000	3,225,000
Net pension liability	1,790,348	2,730,649
Total OPEB liability	1,631,077	1,745,831
Total liabilities	50,108,956	56,808,386
Deferred Inflows of Resources		
Payment received in advance	725,000	-
Deferred inflows of resources related to pensions	3,488,521	1,478,559
Deferred inflows of resources related to OPEB	1,919,430	2,231,524
Total deferred inflows of resources	6,132,951	3,710,083
Net Position		
Net investment in capital assets	29,193,293	28,124,113
Restricted	9,637,759	4,887,471
Unrestricted	(281,935)	1,368,805
Total net position	\$ 38,549,117	\$ 34,380,389

See accompanying notes.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Statement of Activities

For the year ended June 30, 2025

(With summarized comparative totals for June 30, 2024)

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue	
		Charges for Services	Operating Grants and Contributions	2025	2024
Governmental activities					
General support	\$ 6,737,433	\$ 87,644	\$ -	\$ (6,649,789)	\$ (7,399,865)
Instruction	39,204,682	181,884	1,973,936	(37,048,862)	(40,370,979)
Pupil transportation	3,137,720	-	-	(3,137,720)	(3,392,899)
Community service	71,377	-	-	(71,377)	(113,828)
Interest expense	1,361,899	-	-	(1,361,899)	(1,573,834)
School food service	561,861	229,901	270,671	(61,289)	(49,335)
	\$ 51,074,972	\$ 499,429	\$ 2,244,607	(48,330,936)	(52,900,740)
General revenues					
Real property and other taxes				30,363,942	29,897,746
Miscellaneous				3,182,711	2,655,393
State aid				18,953,011	19,151,625
Total general revenues				52,499,664	51,704,764
Change in net position				4,168,728	(1,195,976)
Net position - beginning				34,380,389	35,576,365
Net position - ending				\$ 38,549,117	\$ 34,380,389

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2025

(With summarized comparative totals as of June 30, 2024)

	General	Special Aid	Capital Projects	Food Service	Total Governmental Funds	
					2025	2024
Assets						
Cash	\$ 1,870,510	\$ 25,383	\$ 234,283	\$ 84,274	\$ 2,214,450	\$ 7,837,609
Investments	11,366,483	-	-	-	11,366,483	3,239,883
Accounts receivable	104,775	-	-	614	105,389	506,113
Due from other governments	594,756	-	-	-	594,756	764,671
State and federal aid receivable	925,017	1,384,248	24,712	19,655	2,353,632	2,749,767
Due from other funds, net	1,413,695	-	-	-	1,413,695	4,104,126
Inventory	-	-	-	8,357	8,357	5,036
Total assets	\$ 16,275,236	\$ 1,409,631	\$ 258,995	\$ 112,900	\$ 18,056,762	\$ 19,207,205
Liabilities						
Accounts payable and accrued liabilities	\$ 1,622,451	\$ 27,587	\$ 485,281	\$ 38,367	\$ 2,173,686	\$ 2,639,218
Due to retirement systems	2,036,770	-	-	-	2,036,770	2,003,158
Due to other funds, net	-	1,382,044	4,982	26,669	1,413,695	4,104,126
Bond anticipation notes	-	-	-	-	-	15,985,000
Total liabilities	3,659,221	1,409,631	490,263	65,036	5,624,151	24,731,502
Deferred Inflows of Resources						
Payment received in advance	725,000	-	-	-	725,000	-
Unavailable revenue	-	-	24,712	-	24,712	24,712
	725,000	-	24,712	-	749,712	24,712
Fund Balances						
Nonspendable	-	-	-	8,357	8,357	5,036
Restricted	6,849,969	-	-	-	6,849,969	4,887,471
Assigned	2,815,718	-	-	39,507	2,855,225	3,646,253
Unassigned (deficit)	2,225,328	-	(255,980)	-	1,969,348	(14,087,769)
Total fund balances (deficit)	11,891,015	-	(255,980)	47,864	11,682,899	(5,549,009)
Total liabilities, deferred inflows of resources, and fund balances	\$ 16,275,236	\$ 1,409,631	\$ 258,995	\$ 112,900	\$ 18,056,762	\$ 19,207,205

See accompanying notes.

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position**

June 30, 2025

Total fund balances - governmental funds		\$ 11,682,899
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and are not reported as assets in governmental funds.		67,232,368
The District's proportionate share of the net pension position as well as pension-related deferred outflows and deferred inflows of resources are recognized in the government-wide financial statements and include:		
Net pension asset	2,787,790	
Deferred outflows of resources related to pensions	7,780,738	
Net pension liability	(1,790,348)	
Deferred inflows of resources related to pensions	<u>(3,488,521)</u>	5,289,659
The District's total OPEB liability as well as OPEB-related deferred outflows and deferred inflows of resources are recognized on the government-wide financial statements and include:		
Deferred outflows of resources related to OPEB	347,061	
Total OPEB liability	(1,631,077)	
Deferred inflows of resources related to OPEB	<u>(1,919,430)</u>	(3,203,446)
Certain revenues not collected within 90 days after year end are considered unavailable until received in the governmental funds but are recognized when earned in the government-wide financial statements.		24,712
Certain liabilities are not due and payable currently and therefore are not reported as liabilities in the governmental funds. These liabilities are:		
Accrued interest	(89,000)	
Leases	(377,476)	
Bonds and related premiums	(36,270,806)	
Energy performance contract	(1,390,793)	
Compensated absences and other retirement benefits	<u>(4,349,000)</u>	(42,477,075)
Net position - governmental activities		\$ 38,549,117

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

**Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds**

For the year ended June 30, 2025
(With summarized comparative totals for June 30, 2024)

	General	Special Aid	Capital Projects	Food Service	Total Governmental Funds	
					2025	2024
Revenues						
Real property taxes	\$ 27,945,381	\$ -	\$ -	\$ -	\$ 27,945,381	\$ 27,138,412
Real property tax items	2,418,561	-	-	-	2,418,561	2,759,334
Charges for services	181,884	-	-	-	181,884	206,110
Use of money and property	793,190	-	4,287	-	797,477	584,572
Sale of property and compensation for loss	4,350	-	-	-	4,350	14,615
Miscellaneous	2,711,753	29,039	-	-	2,740,792	1,957,851
State sources	18,953,011	803,196	-	8,725	19,764,932	19,877,161
Federal sources	177,080	964,621	-	261,946	1,403,647	1,851,445
Sales	-	-	-	229,901	229,901	203,331
Total revenues	53,185,210	1,796,856	4,287	500,572	55,486,925	54,592,831
Expenditures						
General support	5,501,926	-	216,251	561,861	6,280,038	6,620,506
Instruction	25,893,537	1,771,910	-	-	27,665,447	28,199,076
Pupil transportation	2,978,831	119,865	-	-	3,098,696	3,320,850
Community service	71,377	-	-	-	71,377	113,828
Employee benefits	10,660,931	-	-	-	10,660,931	10,542,432
Debt service						
Principal	3,937,639	-	-	-	3,937,639	3,555,130
Interest	1,663,039	-	-	-	1,663,039	2,320,974
Capital outlay	-	-	1,203,752	-	1,203,752	4,562,884
Total expenditures	50,707,280	1,891,775	1,420,003	561,861	54,580,919	59,235,680
Excess revenues (expenditures)	2,477,930	(94,919)	(1,415,716)	(61,289)	906,006	(4,642,849)
Other financing sources (uses)						
Lease proceeds	-	-	124,651	-	124,651	205,128
Proceeds from issuance of debt	-	-	14,245,000	-	14,245,000	-
BAN and bond premiums	-	-	1,201,251	-	1,201,251	242,144
BANs redeemed from appropriations	-	-	755,000	-	755,000	470,000
Operating transfers, net	(1,086,430)	94,919	991,511	-	-	-
Total other financing sources (uses)	(1,086,430)	94,919	17,317,413	-	16,325,902	917,272
Net change in fund balances	1,391,500	-	15,901,697	(61,289)	17,231,908	(3,725,577)
Fund balances (deficit) - beginning	10,499,515	-	(16,157,677)	109,153	(5,549,009)	(1,823,432)
Fund balances (deficit) - ending	\$ 11,891,015	\$ -	\$ (255,980)	\$ 47,864	\$ 11,682,899	\$ (5,549,009)

See accompanying notes.

**Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances to the Statement of Activities**

For the year ended June 30, 2025

Total net change in fund balances - governmental funds **\$ 17,231,908**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. In the statement of activities, the cost of the assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which depreciation and amortization expense and disposals exceed capital outlays. (3,003,374)

Pension expense is recognized when paid on the fund statement of revenues, expenditures, and changes in fund balances and actuarially determined on the statement of activities. These differences are:

2025 TRS and ERS contributions	2,391,170	
2025 ERS accrued contribution	162,305	
2024 ERS accrued contribution	(153,695)	
2025 TRS pension expense	(1,523,410)	
2025 ERS pension expense	(520,795)	355,575

OPEB expense is recognized when paid on the fund statement of revenues, expenditures, and changes in fund balances and actuarially determined on the statement of activities. 389,742

Leases are recorded as other financing sources in the governmental funds but increase long-term liabilities in the statement of net position. (124,651)

Payments of long-term liabilities are reported as expenditures in governmental funds and as a reduction of debt in the statement of net position. 3,182,639

Debt proceeds are recorded as other financing sources in governmental funds but increase long-term liabilities in the statement of net position. (15,446,251)

In the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds these expenditures are reported when paid.

These differences are:

Interest	(2,000)	
Amortization of bond premiums and defeasance loss	303,140	
Compensated absences and other retirement benefits	1,282,000	1,583,140

Change in net position - governmental activities **\$ 4,168,728**

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

**Statement of Revenues, Expenditures, and Changes in Fund
Balance Budget (Non-GAAP) and Actual - General Fund**

For the year ended June 30, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Encumbrances	Variance with Final Budget Over/(Under)
	Original	Final			
Revenues					
Local sources					
Real property taxes	\$ 30,236,874	\$ 27,945,381	\$ 27,945,381		\$ -
Real property tax items	125,511	2,417,004	2,418,561		1,557
Charges for services	175,085	175,085	181,884		6,799
Use of money and property	225,000	225,000	793,190		568,190
Sale of property and compensation for loss	-	-	4,350		4,350
Miscellaneous	1,585,000	1,585,000	2,711,753		1,126,753
State sources	18,983,649	18,983,649	18,953,011		(30,638)
Federal sources	120,000	120,000	177,080		57,080
Total revenues	51,451,119	51,451,119	53,185,210		1,734,091
Expenditures					
General support					
Board of education	139,088	132,788	101,072	-	(31,716)
Central administration	291,676	291,676	288,020	-	(3,656)
Finance	555,877	632,319	702,698	512	70,891
Staff	359,560	300,345	256,823	59,758	16,236
Central services	4,297,116	4,295,092	3,599,808	90,605	(604,679)
Special items	582,548	582,548	553,505	-	(29,043)
Instruction					
Instruction, administration, and improvement	1,698,543	1,693,993	1,596,008	-	(97,985)
Teaching - regular school	13,532,705	13,534,271	13,091,300	14,306	(428,665)
Programs for children with handicapping conditions	7,836,208	7,833,153	7,063,254	45,893	(724,006)
Occupational education	893,000	893,000	901,930	-	8,930
Teaching - special schools	32,985	32,985	62,921	-	29,936
Instructional media	969,636	798,121	694,265	2,052	(101,804)
Pupil services	2,870,365	2,872,207	2,483,859	20,595	(367,753)
Pupil transportation	3,883,779	3,878,698	2,978,831	81,197	(818,670)
Community services	75,660	75,660	71,377	-	(4,283)
Employee benefits	11,535,796	11,535,796	10,660,931	800	(874,065)
Debt service					
Principal	3,736,943	3,892,639	3,937,639	-	45,000
Interest	1,607,770	1,623,964	1,663,039	-	39,075
Total expenditures	54,899,255	54,899,255	50,707,280	315,718	(3,876,257)
Excess revenues (expenditures)	(3,448,136)	(3,448,136)	2,477,930	(315,718)	5,610,348
Other financing sources (uses)					
Operating transfers out	(94,000)	(94,000)	(1,086,430)		992,430
Appropriated fund balance and carryover encumbrances	3,542,136	3,542,136	-		(3,542,136)
Total other financing sources (uses)	3,448,136	3,448,136	(1,086,430)		(4,534,566)
Excess revenues (expenditures) and other financing sources (uses)	\$ -	\$ -	\$ 1,391,500	\$ (315,718)	\$ 1,075,782

See accompanying notes.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Statement of Fiduciary Net Position - Custodial Fund

June 30, 2025

(With comparative totals as of June 30, 2024)

2025

2024

Assets

Cash

\$ 166,452 \$ 144,354

Net Position

Extraclassroom activity balances

\$ 166,452 \$ 144,354

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Statement of Changes in Fiduciary Net Position - Custodial Fund

For the year ended June 30, 2025

(With comparative totals for June 30, 2024)

2025

2024

Additions

Student activity additions

\$ 347,851 \$ 249,807

Deductions

Student activity deductions

325,753 214,805

Change in net position

22,098 35,002

Net position - beginning

144,354 109,352

Net position - ending

\$ 166,452 \$ 144,354

Notes to Financial Statements

1. Summary of Significant Accounting Policies

Reporting Entity

Lewiston-Porter Central School District (the District) is governed by Education and other laws of the State of New York (the State). The District's Board of Education has responsibility and control over all activities related to public school education within the District. The District's Superintendent is the chief executive officer and the President of the Board serves as the chief fiscal officer. The Board members are elected by the public and have decision-making authority, the power to designate management, the ability to influence operations, and the primary accountability for fiscal matters.

The District provides education and support services such as administration, transportation, and plant maintenance. The District receives funding from local, state, and federal sources and must comply with requirements of these funding sources. However, the District is not included in any other governmental reporting entity as defined by accounting principles generally accepted in the United States of America (GAAP), nor does it contain any component units.

The financial statements of the District have been prepared in conformity with GAAP as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Joint Venture

The District is one of 13 participating school districts in the Orleans/Niagara Board of Cooperative Educational Services (BOCES). Formed under §1950 of Education Law, a BOCES is a voluntary cooperative association of school districts in a geographic area that shares planning, services, and programs, and also provides educational and support activities. There is no authority or process by which the District can terminate its status as a component of BOCES.

The component school district boards elect the members of the BOCES governing body. There are no equity interests and no single participant controls the financial or operating policies. BOCES may also contract with other municipalities on a cooperative basis under State General Municipal Law.

A BOCES' budget is comprised of separate spending plans for administrative, program, and capital costs. Each component school district shares in administrative and capital costs determined by its enrollment. Participating districts are charged a service fee for programs in which students participate, and for other shared contracted administrative services. Participating districts may issue debt on behalf of BOCES; there is no such debt issued by the District.

During the year ended June 30, 2025, the District was billed \$5,218,000 for BOCES administrative and program costs and recognized revenue of \$224,000 as a refund from prior year expenditures paid to BOCES. Audited financial statements are available from BOCES' administrative offices.

Basis of Presentation

Government-Wide Financial Statements: The statement of net position and the statement of activities display financial activities of the overall District, except for fiduciary activities. Eliminations have been made to minimize double counting of internal activities. These statements are required to distinguish between *governmental* and *business-type* activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District does not maintain any business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or are clearly identifiable to a particular function. Indirect expenses relate to the administration and support of the District's programs, including personnel, overall administration, and finance. Employee benefits are allocated to functional expenses as a percentage of related payroll expense.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational requirements of a particular program, and (c) capital grants and contributions limited to the purchase or construction of specific capital assets, if any. Revenues that are not classified as program revenues, including all taxes and state aid, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds. Separate statements for each fund category – *governmental and fiduciary* – are presented. The emphasis of the fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major funds:

- *General fund.* This is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.
- *Special aid fund.* This fund is used to account for the proceeds of specific revenue sources – other than expendable trusts or major capital projects – such as federal, state, and local grants and awards that are restricted or committed to expenditure for specific purposes. Either governments or other third parties providing the grant funds impose these restrictions.

The District also elected to display the following as major funds:

- *Capital projects fund.* This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
- *Food service fund.* This fund is a special revenue fund whose specific revenue sources, including free and reduced meal subsidies received from state and federal programs, are assigned to the operation of the District's breakfast and lunch programs.

The District has elected not to use a debt service fund as debt activity is currently reflected in the general fund.

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report fiduciary activities, which may include pension and other postemployment benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The District maintains a custodial fund for its student activity accounts.

The financial statements include certain prior year summarized comparative information in total but not by separate governmental activities and major funds. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Basis of Accounting and Measurement Focus

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District receives value directly without giving equal value in exchange, include real property taxes, grants, and donations. Revenue from real property taxes is recognized in the fiscal year for which taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within ninety days after year end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset additions are reported as expenditures in governmental funds. Proceeds of long-term liabilities are reported as other financing sources.

Under the terms of grant agreements, revenues are recognized to the extent of program expenditures. Amounts received in advance of the expenditures are considered unearned and reported as revenue when the expense is incurred.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Real Property Taxes

The District levies real property taxes no later than September 1. For the year ended June 30, 2025, the tax lien was issued on July 29, 2024 for collection from September 1, 2024 through October 31, 2024. Thereafter, uncollected amounts became the responsibility of Niagara County and were submitted to the District by April 1st of the following year as required by law.

Budget Process, Amendments, and Encumbrances

District administration prepares a proposed budget for the general fund requiring approval by the Board. A public hearing is held upon completion and filing of the tentative budget. Subsequently, the budget is adopted by the Board. The proposed budget is then presented to voters of the District. The budget for the fiscal year beginning July 1, 2024 was approved by a majority of the voters in a general election held on May 21, 2024.

Annual appropriations are adopted and employed for control of the general fund. These budgets are adopted on a GAAP basis under the modified accrual basis of accounting. Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations authorized for the current year may be increased by the planned use of specific restricted, committed, and assigned fund balances and subsequent budget amendments approved by the Board as a result of new revenue sources not included in the original budget.

Major capital expenditures are subject to individual project budgets based on the cost of the project and external financing rather than annual appropriations. For the capital projects fund, these budgets do not lapse at year end and are carried over to the completion of the project.

Encumbrance accounting is used to assure budgetary control over commitments related to unperformed (executory) contracts for goods or services outstanding at the end of each year. Encumbrances are budgetary expenditures in the year committed and again in the subsequent period when the expenditure is paid. All budget appropriations that are unencumbered lapse at the end of the fiscal year. Encumbrances outstanding at year end are presented for GAAP-related purposes as committed or assigned fund balances and do not constitute expenditures or liabilities. At July 1, encumbrances carried forward from the prior year are reestablished as budgeted appropriations.

Cash and Investments

Cash and investment management is governed by State laws and as established in the District's written policies. Cash must be deposited in FDIC-insured commercial banks or trust companies located within the State. The District's policies permit the Treasurer to use demand and time accounts, certificates of deposit, obligations of the United States Treasury and its Agencies, and obligations of the State or its localities, including those held under repurchase agreements or in external investment pools.

Custodial credit risk is the risk that in the event of a bank failure the District’s deposits may not be returned to it. Collateral is required for demand and time deposits and certificates of deposit not covered by Federal Deposit Insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts. At June 30, 2025, the District’s bank deposits were fully collateralized by FDIC coverage and securities held by the pledging institutions’ trust departments or agents in the District’s name.

Inventory

Inventory consists of food and similar goods related to food service operations and is recorded at the lower of first-in, first-out cost or net realizable value. Donated commodities are stated at values which approximate market.

Capital Assets

Capital assets are generally reported at actual or estimated historical cost based on appraisals. Financed right-to-use lease assets are recorded at the present value of the initial lease liability. Contributed assets are recorded at fair value at the time received. Depreciation and amortization are provided in the government-wide financial statements over estimated useful lives using the straight-line method. Maintenance and repairs are expensed as incurred; significant improvements are capitalized.

Capitalization thresholds for determining which assets are added to capital accounts and the estimated useful lives of capital assets are:

	Capitalization Policy	Estimated Useful Life in Years
Buildings and improvements	\$ 5,000	40
Furniture and equipment	\$ 5,000	5
Vehicles	\$ 5,000	7

Bond Defeasances

In the government-wide financial statements, gains or losses on bond refundings represent the difference between the price required to repay previously issued debt and the net carrying amount of the retired debt and are recorded as either a deferred outflow or deferred inflow of resources. In subsequent years, these amounts are amortized on a straight-line basis as a component of interest expense over the shorter of the life of the old or new debt.

Unavailable Revenue

In the governmental fund financial statements, deferred inflows of resources include receivables from State grants not yet considered available to the District as amounts were not received within ninety days of the District’s year end.

Payment Received in Advance

Payment received in advance resulting from an inter-governmental agreement is presented as a deferred inflow of resources and recognized in the following year in both the government-wide and governmental fund financial statements when the time restriction expires.

Bond Premiums

Premiums received upon the issuance of debt are included as other financing sources in the governmental funds financial statements when issued. In the government-wide financial statements, premiums are recognized with the related debt issue and amortized on a straight-line basis as a component of interest expense over the life of the related obligation.

Compensated Absences and Other Retirement Benefits

The liability for compensated absences reported in the government-wide financial statements consists of unpaid and unused accumulated sick and vacation time that is more likely than not to be used, paid, or settled by noncash means prior to or at termination of employment. Such accumulated time is valued based on a combination of the applicable employees' rates of pay at year end and contractual rates of payout at retirement, based on estimates of amounts to be used for each. The liability also includes an estimate of leave that is not attributable to a specific employee but rather is available for use by all teachers and is valued at the estimated pay rates of all eligible teachers.

Substantially all District employees are eligible to receive additional retirement benefits from the District in accordance with various employment contracts. These benefits are based on employee compensation and generally dependent on certain retirement criteria connected with the State's retirement systems. The District recognizes expenses as employees become eligible for these benefits in the government-wide financial statements and as an expenditure when paid in the governmental fund financial statements.

Year to year changes in these liabilities are presented as a net increase or decrease (Note 7).

Pensions

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS) (the Systems) as mandated by State law. The Systems recognize benefit payments when due and payable in accordance with benefit terms; investment assets are reported at fair value. On the government-wide financial statements, the District recognizes its proportionate share of net pension position, deferred outflows and deferred inflows of resources, pension expense (revenue), and information about and changes in the fiduciary net position (Note 8) on the same basis as reported by the respective defined benefit pension plans.

Other Postemployment Benefits (OPEB)

On the government-wide financial statements, the total OPEB liability, deferred outflows and deferred inflows of resources, and OPEB expense of the District's defined benefit healthcare plan (Note 9) have been measured on the same basis as reported by the plan. Benefit payments are due and payable in accordance with benefit terms.

Equity Classifications

Government-Wide Financial Statements

The District is required to classify net position into three categories:

- *Net investment in capital assets* – consists of capital assets, net of accumulated depreciation and amortization, reduced by outstanding balances of any related debt obligations that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted* – consists of restricted assets reduced by related liabilities and deferred inflows of resources. Restrictions are imposed by external organizations such as federal or state laws or required by the terms of the District's bonds.
- *Unrestricted* – the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position and therefore are available for general use by the District.

Governmental Fund Financial Statements

The District considers unrestricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, unless the use of the restricted amount was appropriated in the current year's budget. Within unrestricted fund balance, the District considers committed, assigned, then unassigned resources to have been spent when an expenditure is incurred for which amounts in any of those fund balance classifications could be used.

Fund balance is categorized as follows:

Nonspendable:	
Inventory	\$ 8,357
Restricted:	
Capital	2,401,576
Retirement contribution	1,988,104
Repair	495,049
Tax certiorari	163,650
Employee benefit accrued liability	132,516
Debt service	1,669,074
Assigned:	
Designated for subsequent year	2,500,000
Encumbrances	315,718
Food service	39,507
Unassigned	1,969,348
	<u>\$ 11,682,899</u>

Nonspendable fund balances represent resources that cannot be spent as they are not expected to be converted to cash.

Restricted fund balances generally result from reserves created by the State of New York Legislature and included in General Municipal Law, State Education Law, or Real Property Tax Law as authorized for use by the Board of Education. Certain reserves may require voter approval for their establishment and/or use. Earnings on invested resources are required to be added to the various reserves.

Fund balance restrictions include scholarships donated to the District by third parties for the benefit of students and the following reserves:

- *Capital* – is used to accumulate funds to finance all or a portion of future capital projects for which bonds may be issued. Voter authorization is required for both establishment of the reserve and payments from the reserve. During 2016, voters approved a 10-year capital reserve for \$3,500,000, plus interest earnings, which has been fully funded.
- *Retirement contribution* – is used to finance retirement contributions payable to TRS and ERS. Funding for TRS is limited to 2% annually of eligible salaries up to a maximum reserve of 10% of eligible salaries. At June 30, 2025, the retirement contribution reserve includes \$1,011,587 for TRS and \$976,517 for ERS.
- *Repair* – is used to accumulate funds to finance costs of major repairs to capital improvements or equipment and requires a public hearing for its use.
- *Tax certiorari* – is used to pay judgments and claims resulting from certiorari proceedings. Funds not used by July 1 of the fourth fiscal year following their deposit must be returned to unassigned fund balance.
- *Employee benefit accrued liability* – is used to account for the payment of accumulated vacation and sick time due upon termination of an employee's services. It is established by a majority vote of the Board and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.
- *Debt service* – is used to account for proceeds from the sale of property that was financed by obligations still outstanding, interest and earnings on outstanding obligations (including bond and BAN premiums), and remaining bond proceeds not needed for their original purpose as required by §165 of Finance Law. This reserve must be used to pay the debt service obligations for which the original money was generated.

Committed fund balances are authorized by the Board of Education as recommended by the District's management prior to the end of the fiscal year, although funding of the commitment may be established subsequent to year end.

Assigned fund balances include the planned use of existing fund balance to offset the subsequent year's tax levy. Additionally, the Board of Education has given the District's management the authority to assign fund balances for specific purposes that are neither restricted nor committed.

Interfund Balances

The operations of the District include transactions between funds including resources for cash flow purposes. These interfund receivables and payables are normally repaid within one year. Permanent transfers of funds provide financing or other services.

In the government-wide financial statements, the amounts reported on the statement of net position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds, with the exception of those due from or to fiduciary funds.

Interfund receivables and payables are netted on the accompanying governmental funds balance sheet as the right of legal offset exists. It is the District's practice to settle these amounts at the net balances due between funds.

2. Stewardship and Compliance

The capital projects deficit fund balance of \$255,980 will be funded when permanent financing is obtaining for the 2025 capital improvement project.

3. Investments

At June 30, 2025, the District's investments were held in an external investment pool comprised of U.S. Treasury Securities, repurchase agreements, and deposits held by custodian banks. Investments are recognized at fair value using quoted prices for similar assets and liabilities in active markets. The external investment pool issues its own financial statements which are included in its annual report available at www.newyorkclass.org.

Credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's external investment pool is rated AAAM by S&P Global Ratings.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In order to limit its exposure, the District's external investment pool limits the maturity date of its investments. The dollar weighted average days to maturity (WAM) at June 30, 2025 is 46 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life of the pool is 77 days.

4. Interfund Transactions – Fund Financial Statements

Fund	Receivable	Payable	Transfers	
			In	Out
General	\$ 2,878,550	\$ 1,464,855	\$ -	\$ 1,086,430
Special aid	290,806	1,672,850	94,919	-
Capital projects	1,296,511	1,301,493	991,511	-
Food service	-	26,669	-	-
	<u>\$ 4,465,867</u>	<u>\$ 4,465,867</u>	<u>\$ 1,086,430</u>	<u>\$ 1,086,430</u>

The District's general fund provides cash flow to the various other funds; these amounts are repaid in the subsequent year when funds are received from the State after final expenditure reports have been submitted and approved or when permanent financing is obtained. The general fund made permanent transfers to the special aid fund to cover its share of costs related to the summer school handicap program and to the capital projects fund for project costs.

5. Capital Assets

	July 1, 2024	Increases	Retirements/ Reclassifications	June 30, 2025
Non-depreciable and non-amortizable capital assets:				
Land	\$ 2,783,527	\$ -	\$ -	\$ 2,783,527
Construction in progress	17,491,511	985,412	(17,491,511)	985,412
Total non-depreciable and non-amortizable assets	20,275,038	985,412	(17,491,511)	3,768,939
Depreciable capital assets:				
Buildings and improvements	98,682,749	93,689	17,250,000	116,026,438
Furniture and equipment	3,060,112	28,190	-	3,088,302
Vehicles	141,619	-	-	141,619
Total depreciable assets	101,884,480	121,879	17,250,000	119,256,359
Accumulated depreciation:				
Buildings and improvements	(49,800,851)	(3,760,825)	-	(53,561,676)
Furniture and equipment	(2,529,055)	(68,457)	-	(2,597,512)
Vehicles	(116,707)	(8,586)	-	(125,293)
Total accumulated depreciation	(52,446,613)	(3,837,868)	-	(56,284,481)
Total depreciable assets, net	49,437,867	(3,715,989)	17,250,000	62,971,878
Right-to-use lease assets:				
Equipment	862,866	143,017	(25,354)	980,529
Accumulated amortization	(340,029)	(172,589)	23,640	(488,978)
Total right-to-use assets, net	522,837	(29,572)	(1,714)	491,551
	\$ 70,235,742	\$ (2,760,149)	\$ (243,225)	\$ 67,232,368

Depreciation and amortization expense have been allocated to the following functions: general support \$100,261 and instruction \$3,910,196.

As of June 30, 2025, net investment in capital assets consists of the following:

Capital assets, net of accumulated depreciation and amortization	\$ 67,232,368
Lease liabilities	(377,476)
Bonds and related premiums	(36,270,806)
Energy performance contract	(1,390,793)
	<u>\$ 29,193,293</u>

6. Short-Term Debt

No bond anticipation notes (BANs) were outstanding at June 30, 2025. During 2025, existing BANs of \$15,985,000 which carried interest at 4.25% were repaid with \$755,000 from appropriations and the balance from bond proceeds of \$14,245,000 (Note 7) and related premiums of \$1,201,251, less debt issuance costs of \$216,251.

Subsequent to year end, in July 2025, the District issued BANs of \$10,500,000 which carry interest at 3.75% and mature in July 2026. The BANS will be used for capital projects and will be renewed until such time that permanent financing is obtained.

7. Long-Term Liabilities

	July 1, 2024	Increases	Decreases	June 30, 2025	Amount Due in One Year
Leases	\$ 408,521	\$ 124,651	\$ 155,696	\$ 377,476	\$ 137,958
Bonds	22,060,000	14,245,000	2,945,000	33,360,000	3,210,000
Bond premiums	2,045,273	1,201,251	335,718	2,910,806	-
Energy performance contract	1,472,736	-	81,943	1,390,793	84,767
Compensated absences and other retirement benefits	5,631,000	-	1,282,000	4,349,000	1,622,000
	<u>\$ 31,617,530</u>	<u>\$ 15,570,902</u>	<u>\$ 4,800,357</u>	<u>\$ 42,388,075</u>	<u>\$ 5,054,725</u>

Existing Obligations

Description	Maturity	Rate	Balance
Equipment Lease – 2021	June 2026	1.94%-2.38%	\$ 50,107
Equipment Lease – 2022	June 2027	3.74%-3.83%	13,811
Equipment Lease – 2023	June 2028	4.40%	33,976
Equipment Lease – 2024	June 2029	4.40%	160,434
Equipment Lease – 2025	June 2030	5.14%	119,148
Serial Bonds – 2017	June 2029	2.00%-2.75%	840,000
DASNY Bonds – 2018	June 2033	5.00%	12,395,000
Serial Bonds – 2022	June 2035	2.00%-3.00%	5,880,000
Serial Bonds – 2025	June 2038	5.00%	14,245,000
Energy Performance Contract – Solar Project	June 2038	3.40%	1,390,793
			<u>\$ 35,128,269</u>

Debt Service Requirements

Years ending June 30,	Bonds		Energy Performance Contract		Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 3,210,000	\$ 1,713,386	\$ 84,767	\$ 45,796	\$ 137,958	\$ 15,280
2027	3,270,000	1,366,811	87,688	42,875	77,938	10,608
2028	3,410,000	1,222,387	90,710	39,853	78,067	6,541
2029	3,550,000	1,061,261	93,836	36,727	62,719	2,675
2030	3,490,000	912,675	97,070	33,493	20,794	448
2031-2035	12,915,000	2,357,700	537,894	114,923	-	-
2036-2038	3,515,000	316,750	398,828	22,394	-	-
	<u>\$ 33,360,000</u>	<u>\$ 8,950,970</u>	<u>\$ 1,390,793</u>	<u>\$ 336,061</u>	<u>\$ 377,476</u>	<u>\$ 35,552</u>

8. Pension Plans

Plan Descriptions

The District participates in the following cost-sharing, multiple employer, public employee retirement systems:

- TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from the New York State Teachers' Retirement System at www.nystrs.org.
- ERS provides retirement benefits as well as death and disability benefits. New York State Retirement and Social Security Law governs obligations of employers and employees to contribute and provide benefits to employees. ERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained from the New York State and Local Retirement System at www.osc.state.ny.us/retire.

Benefits: The Systems provide retirement, disability, and death benefits for eligible members, including automatic cost of living adjustments. In general, retirement benefits are determined based on an employee's individual circumstances using a pension factor, an age factor, and final average salary. The benefits vary depending on the individual's employment tier. Pension factors are determined based on tier and an employee's years of service, among other factors.

Contribution Requirements: No employee contribution is required for those hired prior to July 1976. The Systems require employee contributions of 3% of salary for the first 10 years of service for those employees who joined the Systems from July 1976 through December 2009. Participants hired on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% (TRS) or 3% (ERS) of compensation throughout their active membership in the Systems. Participants hired on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation. Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually for TRS by the New York State Teachers' Retirement Board. This rate was 10.11% for 2025. For ERS, the Comptroller annually certifies the rates used, expressed as a percentage of the wages of participants, to compute the contributions required to be made by the District to the pension accumulation fund. For 2025, these rates ranged from 11.4% - 17.9%.

The amount outstanding and payable to TRS for the year ended June 30, 2025 was \$1,775,334. A liability to ERS of \$162,305 is accrued based on the District's legally required contribution for employee services rendered from April 1 through June 30, 2025.

Net Pension Position, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported an asset of \$2,787,790 for its proportionate share of the TRS net pension position and a liability of \$1,790,348 for its proportionate share of the ERS net pension position.

The TRS total pension liability at the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023, with update procedures applied to roll forward the total pension liability to June 30, 2024. The District's proportion of the net pension position was based on the ratio of its actuarially determined employer contribution to TRS's total actuarially determined employer contributions for the fiscal year ended on the measurement date. At June 30, 2024, the District's proportion was 0.093437%, a decrease of 0.006448 from its proportion measured as of June 30, 2023.

The ERS total pension liability at the March 31, 2025 measurement date was determined by an actuarial valuation as of April 1, 2024, with update procedures applied to roll forward the total pension liability to March 31, 2025. The District's proportion of the net pension position was based on the ratio of its actuarially determined employer contribution to ERS's total actuarially determined employer contributions for the fiscal year ended on the measurement date. At March 31, 2025, the District's proportion was 0.0104420%, a decrease of 0.0003456 from its proportion measured as of March 31, 2024.

For the year ended June 30, 2025, the District recognized pension expense of \$2,044,205 on the government-wide financial statements (TRS expense of \$1,523,410 and ERS expense of \$520,795). At June 30, 2025, the District reported deferred outflows and deferred inflows of resources as follows:

	TRS		ERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,001,938	\$ -	\$ 444,376	\$ (20,961)
Changes of assumptions	1,667,663	(280,517)	75,084	-
Net difference between projected and actual earnings on pension plan investments	-	(3,097,472)	140,466	-
Changes in proportion and differences between contributions and proportionate share of contributions	265,544	(53,950)	248,028	(35,621)
District contributions subsequent to the measurement date	1,775,334	-	162,305	-
	<u>\$ 6,710,479</u>	<u>\$ (3,431,939)</u>	<u>\$ 1,070,259</u>	<u>\$ (56,582)</u>

District contributions subsequent to the measurement date will be recognized as an addition to (a reduction of) the net pension asset (liability) in the subsequent year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years ending June 30,	TRS	ERS
2026	\$ (1,395,981)	\$ 402,631
2027	3,453,438	526,613
2028	(530,662)	(111,381)
2029	(592,706)	33,509
2030	401,125	-
Thereafter	167,992	-
	<u>\$ 1,503,206</u>	<u>\$ 851,372</u>

Actuarial Assumptions

For TRS, the actuarial assumptions used in the June 30, 2023 valuation, with update procedures used to roll forward the total pension liability to June 30, 2024, were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020. These assumptions are:

Inflation – 2.4%

Salary increases – Based on TRS member experience, dependent on service, ranging from 1.95%-5.18%

Projected Cost of Living Adjustments (COLA) – 1.3% compounded annually

Investment rate of return – 6.95% compounded annually, net of investment expense, including inflation

Mortality – Based on TRS member experience, with adjustments for mortality improvements based on Society of Actuaries’

Scale MP-2021, applied on a generational basis

Discount rate – 6.95%

The long-term expected rate of return on TRS pension plan investments was determined in accordance with Actuarial Standard of Practice No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

For ERS, the actuarial assumptions used in the April 1, 2024 valuation, with update procedures used to roll forward the total pension liability to March 31, 2025, were based on the results of an actuarial experience study for the period April 1, 2015 to March 31, 2020. These assumptions are:

Inflation – 2.9%

Salary increases – 4.3%

COLA – 1.5% annually

Investment rate of return – 5.9% compounded annually, net of investment expense, including inflation

Mortality – Society of Actuaries' Scale MP-2021

Discount rate – 5.9%

The long-term expected rate of return on ERS pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Investment Asset Allocation

Best estimates of arithmetic real rates of return (net of the long-term inflation assumption) for each major asset class and the Systems' target asset allocations as of the applicable valuation dates are summarized as follows:

Asset Class	TRS		ERS	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	33%	6.6%	25%	3.5%
Global and international equities	19%	6.9%-7.4%	14%	6.6%
Private equities	9%	10.0%	15%	7.3%
Real estate equities	11%	6.3%	12%	5.0%
Domestic fixed income securities	16%	2.6%	22%	2.0%
Global and high-yield bonds	3%	2.5%-4.8%	-	-
Cash and cash equivalents	1%	0.5%	1%	0.3%
Other	8%	3.9%-5.9%	11%	5.3%-5.6%
	100%		100%	

Discount Rate

The discount rate projection of cash flows assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the District's proportionate share of its net pension position calculated using the discount rate of 6.95% (TRS) and 5.9% (ERS) and the impact of using a discount rate that is 1% higher or lower than the current rate.

	At Current		
	1.0% Decrease	Discount Rate	1.0% Increase
District's proportionate share of the TRS net pension asset (liability)	\$ (12,876,961)	\$ 2,787,790	\$ 15,962,266
District's proportionate share of the ERS net pension asset (liability)	\$ (5,181,492)	\$ (1,790,348)	\$ 1,041,260

9. OPEB

Plan Description

The District maintains a single-employer defined benefit healthcare plan (the Plan) providing for continuation of medical insurance for certain District retirees and their spouses. Benefit provisions are based on individual contracts with the District, as negotiated from time to time. Eligibility is based on covered employees who retire from the District and have met vesting requirements. The Plan is also open to all eligible employees and provides continued insurance by payment of monthly premiums by retirees through participation in the District's policies. The District thereby provides an implicit rate subsidy on behalf of eligible employees. All active participants are assumed to continue coverage at retirement. Plan options include single, family, and post-age 65 Medicare advantage plans. The Plan has no assets, does not issue financial statements, and is not a trust.

At June 30, 2024, employees covered by the Plan include:

Active employees	269
Inactive employees or beneficiaries currently receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	-
	<u>285</u>

Total OPEB Liability

The District's total OPEB liability of \$1,631,077 was measured as of June 30, 2024 and was determined by an actuarial valuation as of the same date.

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Healthcare cost trend rates – based on the National Health Expenditure Projections 2012-2028 for short-term rates and the Society of Actuaries Getzen Long-Term Healthcare Cost Trend Resource Model v2024_1b for long-term rates, initially 7.75% with an ultimate rate of 4.04% after 2075

Salary increases – 3.00%

Mortality – Headcount-weighted Pub-2010 mortality tables for employees and healthy annuitants, and then adjusted for mortality improvements with Scale MP-2021 on a fully generational basis

Discount rate – 3.97% based on the Fidelity General Obligation 20-Year AA Municipal Bond Index as of the measurement date

Inflation rate – 2.50%

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2024	<u>\$ (1,745,831)</u>
Changes for the year:	
Service cost	(77,060)
Interest	(67,581)
Changes of benefit terms	-
Differences between expected and actual experience	149,129
Changes of assumptions or other inputs	(33,923)
Benefit payments	<u>144,189</u>
Net changes	<u>114,754</u>
Balance at June 30, 2025	<u>\$ (1,631,077)</u>

The following presents the sensitivity of the District's total OPEB liability to changes in the discount rate, including what the District's total OPEB liability would be if it were calculated using a discount rate that is 1% higher or lower than the current discount rate:

	1.0% Decrease (2.97%)	Discount Rate (3.97%)	1.0% Increase (4.97%)
Total OPEB liability	\$ (1,738,722)	\$ (1,631,077)	\$ (1,529,532)

The following presents the sensitivity of the District's total OPEB liability to changes in the healthcare cost trend rates, including what the District's total OPEB liability would be if it were calculated using trend rates that are 1% higher or lower than the current healthcare cost trend rates:

	1.0% Decrease (6.75% to 3.04%)	Healthcare Cost Trend Rate (7.75% to 4.04%)	1.0% Increase (8.75% to 5.04%)
Total OPEB liability	\$ (1,492,748)	\$ (1,631,077)	\$ (1,790,799)

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

For the year ended June 30, 2025, the District recognized OPEB income of \$252,236. At June 30, 2025, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,139	\$ (937,583)
Changes of assumptions or other inputs	191,416	(981,847)
Benefits paid subsequent to the measurement date	137,506	-
	<u>\$ 347,061</u>	<u>\$ (1,919,430)</u>

Benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the subsequent year. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending June 30,	
2026	\$ (389,536)
2027	(389,320)
2028	(412,121)
2029	(278,197)
2030	(215,323)
Thereafter	(25,378)
	<u>\$ (1,709,875)</u>

10. Risk Management

General Liability

The District purchases commercial insurance for various risks of loss due to torts, theft, damage, errors and omissions, and natural disasters. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

11. Commitments and Contingencies

Grants

The District receives financial assistance from federal and state agencies in the form of grants and calculated aid as determined by the State. The expenditure of grant funds generally requires compliance with the terms and conditions specified in the agreements and is subject to audit by the grantor agencies. State aid payments are based upon estimated expenditures and pupil statistics, are complex, and subject to adjustment. Any disallowed claims resulting from such audits could become a liability of the District. Based on prior experience, management expects such amounts to be immaterial.

Commitments

The District's taxpayers have approved a capital improvement project that remains in progress at year end and is expected to cost \$11,150,000. As of June 30, 2025, \$985,000 has been expended on the project and numerous open contracts are in place.

Litigation

The District is subject to claims and lawsuits that arise in the ordinary course of business. In the opinion of management, these claims and lawsuits will not have a material adverse effect upon the financial position of the District.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Net Pension Position
New York State Teachers' Retirement System

As of the measurement date of June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension position	0.093437%	0.099885%	0.100136%	0.099287%	0.097838%	0.099233%	0.099705%	0.095644%	0.094954%	0.097490%
District's proportionate share of the net pension asset (liability)	\$ 2,787,790	\$ (1,142,271)	\$ (1,921,500)	\$ 17,205,472	\$ (2,703,528)	\$ 2,578,092	\$ 1,802,933	\$ 726,989	\$ (1,016,996)	\$ 10,126,072
District's covered payroll	\$ 17,840,400	\$ 18,447,901	\$ 17,739,357	\$ 16,846,002	\$ 16,606,208	\$ 16,563,682	\$ 16,192,316	\$ 15,154,386	\$ 14,750,234	\$ 14,569,785
District's proportionate share of the net pension asset (liability) as a percentage of its covered payroll	15.63%	(6.19%)	(10.83%)	102.13%	(16.28%)	15.56%	11.13%	4.80%	(6.89%)	69.50%
Plan fiduciary net position as a percentage of the total pension liability	102.09%	99.17%	98.57%	113.20%	97.76%	102.17%	101.53%	100.66%	99.01%	110.46%

The following is a summary of changes of assumptions:

Inflation	2.4%	2.4%	2.4%	2.4%	2.2%	2.2%	2.25%	2.5%	2.5%	3.0%
Salary increases	1.95%-5.18%	1.95%-5.18%	1.95%-5.18%	1.95%-5.18%	1.90%-4.72%	1.90%-4.72%	1.90%-4.72%	1.90%-4.72%	1.90%-4.72%	4.0%-10.9%
Cost of living adjustments	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.5%	1.5%	1.5%	1.625%
Investment rate of return	6.95%	6.95%	6.95%	6.95%	7.1%	7.1%	7.25%	7.25%	7.5%	8.0%
Discount rate	6.95%	6.95%	6.95%	6.95%	7.1%	7.1%	7.25%	7.25%	7.5%	8.0%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2021	MP-2020	MP-2019	MP-2018	MP-2014	MP-2014	MP-2014	AA

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of District Contributions
New York State Teachers' Retirement System

For the years ending June 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 1,775,334	\$ 1,741,223	\$ 1,898,289	\$ 1,738,457	\$ 1,605,424	\$ 1,471,310	\$ 1,759,063	\$ 1,586,847	\$ 1,776,094	\$ 1,955,881
Contribution in relation to the contractually required contribution	(1,775,334)	(1,741,223)	(1,898,289)	(1,738,457)	(1,605,424)	(1,471,310)	(1,759,063)	(1,586,847)	(1,776,094)	(1,955,881)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 17,560,178	\$ 17,840,400	\$ 18,447,901	\$ 17,739,357	\$ 16,846,002	\$ 16,606,208	\$ 16,563,682	\$ 16,192,316	\$ 15,154,386	\$ 14,750,234
Contributions as a percentage of covered payroll	10.11%	9.76%	10.29%	9.80%	9.53%	8.86%	10.62%	9.80%	11.72%	13.26%

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Net Pension Position
New York State and Local Employees' Retirement System

As of the measurement date of March 31,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the net pension position	0.0104420%	0.0107876%	0.0106979%	0.0098327%	0.0099592%	0.0098604%	0.0107156%	0.0113482%	0.0114654%	0.0110517%
District's proportionate share of the net pension asset (liability)	\$ (1,790,348)	\$ (1,588,378)	\$ (2,294,058)	\$ 803,780	\$ (9,917)	\$ (2,611,091)	\$ (759,230)	\$ (366,256)	\$ (1,077,312)	\$ (1,773,822)
District's covered payroll	\$ 4,299,720	\$ 4,150,737	\$ 4,046,491	\$ 3,693,066	\$ 3,886,279	\$ 3,731,558	\$ 3,794,465	\$ 3,813,204	\$ 3,837,314	\$ 3,479,173
District's proportionate share of the net pension asset (liability) as a percentage of its covered payroll	(41.64%)	(38.27%)	(56.69%)	21.76%	(0.26%)	(69.97%)	(20.01%)	(9.60%)	(28.07%)	(50.98%)
Plan fiduciary net position as a percentage of the total pension liability	93.08%	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%

The following is a summary of changes of assumptions:

Inflation	2.9%	2.9%	2.9%	2.7%	2.7%	2.5%	2.5%	2.5%	2.5%	2.5%
Salary increases	4.3%	4.4%	4.4%	4.4%	4.4%	4.2%	4.2%	3.8%	3.8%	3.8%
Cost of living adjustments	1.5%	1.5%	1.5%	1.4%	1.4%	1.3%	1.3%	1.3%	1.3%	1.3%
Investment rate of return	5.9%	5.9%	5.9%	5.9%	5.9%	6.8%	7.0%	7.0%	7.0%	7.0%
Discount rate	5.9%	5.9%	5.9%	5.9%	5.9%	6.8%	7.0%	7.0%	7.0%	7.0%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2021	MP-2020	MP-2020	MP-2018	MP-2014	MP-2014	MP-2014	MP-2014

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of District Contributions
New York State and Local Employees' Retirement System

For the years ending June 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 615,836	\$ 517,823	\$ 448,998	\$ 597,811	\$ 568,103	\$ 545,243	\$ 564,829	\$ 577,550	\$ 595,001	\$ 666,905
Contribution in relation to the contractually required contribution	(615,836)	(517,823)	(448,998)	(597,811)	(568,103)	(545,243)	(564,829)	(577,550)	(595,001)	(666,905)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 4,299,720	\$ 4,150,737	\$ 4,046,491	\$ 3,693,066	\$ 3,886,279	\$ 3,731,558	\$ 3,794,465	\$ 3,813,204	\$ 3,837,314	\$ 3,479,173
Contributions as a percentage of covered payroll	14.32%	12.48%	11.10%	16.19%	14.62%	14.61%	14.89%	15.15%	15.51%	19.17%

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of Changes in the District's
Total OPEB Liability and Related Ratios

For the years ended June 30,	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability - beginning	\$ (1,745,831)	\$ (1,703,952)	\$ (3,649,983)	\$ (3,449,086)	\$ (4,632,950)	\$ (4,221,658)	\$ (2,304,643)	\$ (2,278,360)
Changes for the year:								
Service cost	(77,060)	(73,393)	(199,372)	(178,434)	(250,436)	(222,798)	(121,044)	(130,769)
Interest	(67,581)	(62,977)	(72,017)	(86,141)	(149,638)	(158,198)	(84,898)	(69,424)
Changes of benefit terms	-	-	-	-	-	-	(1,709,100)	-
Differences between expected and actual experience	149,129	-	848,802	-	731,338	-	(106,318)	-
Changes of assumptions or other inputs	(33,923)	(46,803)	1,171,714	(159,447)	647,367	(178,986)	22,498	110,703
Benefit payments	144,189	141,294	196,904	223,125	205,233	148,690	81,847	63,207
Net change in total OPEB liability	114,754	(41,879)	1,946,031	(200,897)	1,183,864	(411,292)	(1,917,015)	(26,283)
Total OPEB liability - ending	\$ (1,631,077)	\$ (1,745,831)	\$ (1,703,952)	\$ (3,649,983)	\$ (3,449,086)	\$ (4,632,950)	\$ (4,221,658)	\$ (2,304,643)
Covered-employee payroll	\$ 23,255,852	\$ 23,428,712	\$ 20,727,707	\$ 20,861,172	\$ 20,618,317	\$ 20,136,786	\$ 21,089,380	\$ 20,501,000
Total OPEB liability as a percentage of covered-employee payroll	7.0%	7.5%	8.2%	17.5%	16.7%	23.0%	20.0%	11.2%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

For 2019, changes of benefit terms reflect changes in health insurance plans, adjustment for additional benefits to active employees, and inclusion of additional retirees in the plan.

For 2023, differences between expected and actual experience reflect less than expected increases in claims costs. For 2021, such differences reflect the repeal of the Affordable Care Act's excise "Cadillac" taxes as part of the Further Consolidated Appropriations Act of 2020.

For 2023, changes of assumptions or other inputs include a reduction in the retiree election percentage from 35% to 20% and a reduction in the spousal coverage percentage from 33% to 0%. For 2021, such changes reflect a reduction in the retiree election percentage from 45% to 35% and a revision in the surviving spouse election percentage from 100% to 0% to better reflect actual experience.

The following is a summary of changes of assumptions:

Healthcare cost trend rates	7.75%-4.04%	7.75%-4.04%	6.75%-3.78%	6.75%-3.78%	6.50%-3.78%	6.75%-3.78%	7.00%-3.89%	7.25%-3.89%
Inflation	2.50%	2.50%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Salary increases	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Discount rate	3.97%	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2021	MP-2020	MP-2019	MP-2018	MP-2017	MP-2017

Data prior to 2018 is unavailable.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

Supplementary Information
Schedule of Change from Original to Final Budget and
Calculation of Unrestricted Fund Balance Limit - General Fund

For the year ended June 30, 2025

Original expenditure budget	\$ 54,651,119
Encumbrances carried over from prior year	<u>342,136</u>
Revised expenditure budget	<u>\$ 54,993,255</u>

* * *

Unrestricted Fund Balance

Assigned	\$ 2,815,718
Unassigned	<u>2,225,328</u>
	5,041,046

Encumbrances included in assigned fund balance	(315,718)
Appropriated fund balance used for tax levy	<u>(2,500,000)</u>

Amount subject to 4% limit pursuant to Real Property Tax Law §1318	<u>\$ 2,225,328</u>
--	---------------------

§1318 of Real Property Tax Law - unrestricted fund balance limit calculation

2026 expenditure budget (unaudited)	\$ 55,800,177
4% of budget	<u>2,232,007</u>

Actual percentage of 2026 expenditure budget	<u>4.0%</u>
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LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

**Supplementary Information
Schedule of Capital Project Expenditures**

For the year ended June 30, 2025

Project Title	Original Budget	Revised Budget	Expenditures			Unexpended Balance
			Prior Years	Current Year	Total	
2025 Capital Outlay Project	\$ 100,000	\$ 99,426	\$ 5,737	\$ 93,689	\$ 99,426	\$ -
Smart Schools Bond Act	1,354,745	1,354,745	1,331,048	-	1,331,048	23,697
2025 Capital Improvement Project	11,150,000	11,150,000	-	985,412	985,412	10,164,588
Total	\$ 12,604,745	\$ 12,604,171	\$ 1,336,785	\$ 1,079,101	\$ 2,415,886	\$ 10,188,285

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

**Supplementary Information
Schedule of Expenditures of Federal Awards**

For the year ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor Number	Expenditures
<u>U.S. Department of Education:</u>			
Passed Through New York State Education Department			
Special Education Cluster:			
Special Education Grants to States	84.027	0032-25-0602	\$ 631,216
Special Education Preschool Grants	84.173	0033-25-0602	18,442
Total Special Education Cluster			649,658
Title I Grants to Local Educational Agencies	84.010	0021-25-1945	249,462
Title I Grants to Local Educational Agencies	84.010	0021-24-1945	15,393
Supporting Effective Instruction State Grants	84.367	0147-25-1945	3,731
Supporting Effective Instruction State Grants	84.367	0147-24-1945	12,968
Student Support and Academic Enrichment Program	84.424	0204-25-1945	23,309
Student Support and Academic Enrichment Program	84.424	0204-24-1945	3,321
Education Stabilization Fund:			
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5880-21-1945	6,779
Total U.S. Department of Education			964,621
<u>U.S. Department of Agriculture:</u>			
Passed Through New York State Education Department			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	43,780
National School Lunch Program	10.555	N/A	184,832
Passed Through New York State Office of General Services			
Child Nutrition Cluster:			
National School Lunch Program	10.555	N/A	33,334
Total U.S. Department of Agriculture and Child Nutrition Cluster			261,946
Total Expenditures of Federal Awards			\$ 1,226,567

Notes to Schedule of Expenditures of Federal Awards

1. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs administered by Lewiston-Porter Central School District (the District), an entity as defined in Note 1 to the District's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the Schedule of Expenditures of Federal Awards.

Basis of Accounting

The District uses the modified accrual basis of accounting for each federal program, consistent with the fund basis financial statements.

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable programs and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program, which are periodically reconciled with the District's financial reporting system.

Indirect Costs

The District does not use the de minimis indirect cost rate permitted by the Uniform Guidance.

Non-Monetary Federal Program

The District is the recipient of a federal award program that does not result in cash receipts or disbursements, termed a "non-monetary program." During the year ended June 30, 2025, the District used \$33,334 worth of commodities under the National School Lunch Program (Assistance Listing Number 10.555).

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Education
Lewiston-Porter Central School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America (GAAP) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the remaining fund information of Lewiston-Porter Central School District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 6, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Lumden & McCormick, LLP

October 6, 2025

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Education
Lewiston-Porter Central School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lewiston-Porter Central School District's (the District) 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, 2025. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of 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, 2025.

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 Auditors' 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.

Auditors' 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 Auditors' 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 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.

Symden & McCormick, LLP

October 6, 2025

Schedule of Findings and Questioned Costs

For the year ended June 30, 2025

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? No

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number	Amount
Special Education Cluster:		
Special Education Grants to States	84.027	\$ 631,216
Special Education Preschool Grants	84.173	18,442
Total Special Education Cluster		<u>\$ 649,658</u>

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.

**LEWISTON-PORTER
CENTRAL SCHOOL DISTRICT**

EXTRAClassroom Activity

JUNE 30, 2025

INDEPENDENT AUDITORS' REPORT

The Board of Education
Lewiston-Porter Central School District

Qualified Opinion

We have audited the accompanying schedule of additions and deductions of Lewiston-Porter Central School District (the District) extraclassroom activity for the year ended June 30, 2025, and the related notes to the schedule.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the schedule referred to in the first paragraph presents fairly, in all material respects, the additions and deductions of the District's extraclassroom activity for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Qualified Opinion

Certain accounting records of the District's extraclassroom activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at \$347,851.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with GAAP and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 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 schedule, 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 schedule.
- 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 schedule.

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.

A handwritten signature in blue ink that reads "Lyndon & McCormick, LLP". The signature is written in a cursive, flowing style.

October 6, 2025

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2025

	July 1, 2024	Additions	Deductions	June 30, 2025
<u>High School</u>				
Class Clubs:				
2024	\$ 156	\$ -	\$ 156	\$ -
2025	8,212	8,816	16,183	845
2026	2,277	5,510	3,447	4,340
2027	1,066	37,065	33,774	4,357
2028	-	753	-	753
Art Club	1,924	7,253	6,653	2,524
Business Club	15,176	4,377	9,137	10,416
Drama Club	2,161	704	810	2,055
French Club	224	135	48	311
Future Teachers Club	4,911	-	282	4,629
Gay/Straight Alliance Club	1,146	500	620	1,026
Historical Society Club	379	1,203	1,162	420
Health Occupations Students of America Club	1,035	6,005	6,904	136
International Studies Club	8,173	66,508	66,860	7,821
Key Club	3,599	4,000	3,971	3,628
Lancer Council Club	7,704	4,585	3,830	8,459
Lancer Leader Club	700	963	1,193	470
L-P Athletic Fund Club	15,153	37,469	23,906	28,716
Life Skills Club	2,018	7,576	7,846	1,748
Model United Nations Club	-	36,652	36,651	1
Musical Theatre Club	7,103	13,693	13,696	7,100
Music Project Club	3,262	26,645	22,919	6,988
National Honor Society Club	969	320	299	990
Science Honor Society Club	2,117	580	-	2,697
Spanish Club	383	535	765	153
Spanish National Honor Society Club	402	325	419	308
Traditions Club	7,485	8,547	7,924	8,108
Yearbook Club	2,883	4,664	1,827	5,720
	<u>100,618</u>	<u>285,383</u>	<u>271,282</u>	<u>114,719</u>

See accompanying notes.

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2025

	July 1, 2024	Additions	Deductions	June 30, 2025
<u>Middle School</u>				
Class Clubs:				
2028	\$ -	\$ 6,925	\$ 5,648	\$ 1,277
2029	-	2,496	2,496	-
Art Club	103	-	-	103
Baking Club	93	-	-	93
Band Club	1,646	3,309	3,460	1,495
Builders Club	621	1,538	1,543	616
Drama Club	14,638	4,765	2,650	16,753
Foreign Language Club	717	-	-	717
Gay/Straight Alliance Club	50	-	-	50
Innovations Experience Club	91	-	91	-
Lancers Club	3,201	3,140	1,563	4,778
National Junior Honor Society Club	1,351	525	-	1,876
Orchestra Club	15	-	-	15
Rocketry Club	-	100	-	100
Run Club	-	1,820	1,009	811
Science & Nature Club	92	-	-	92
Ski Club	5,967	25,560	25,980	5,547
Student Council Club	10,413	4,989	3,012	12,390
WEB Club	1,076	2,389	1,583	1,882
Washington D.C. Trip	-	2,649	2,649	-
Yearbook Club	3,662	2,263	2,787	3,138
	43,736	62,468	54,471	51,733
	\$ 144,354	\$ 347,851	\$ 325,753	\$ 166,452

See accompanying notes.

Notes to the Schedule

1. Summary of Significant Accounting Policies

Financial Reporting Entity

Extraclassroom activity accounts are operated by and for the students. Proceeds are voluntarily collected by students and are spent by them, as they deem appropriate under established guidelines. The extraclassroom activity accounts are included in the financial statements of Lewiston-Porter Central School District in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position.

MANAGEMENT LETTER

October 6, 2025

The Audit Committee, Board of Education,
and Management
Lewiston-Porter Central School District

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of Lewiston-Porter Central School District (the District) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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 material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

OBSERVATIONS

Account reconciliations

Accounts should be periodically reconciled and adjusted as necessary to properly report District transactions. We assisted District management with multiple adjustments, including those related to interfund borrowings and transfers; adjustments to the general, capital projects, special aid, and food service funds; and various accounts payable and accounts receivable accruals across several funds.

Capital assets

The District uses a third-party vendor to perform capital asset appraisals primarily for insurance risk management purposes. The vendor also provides an ancillary service to provide the District with reports that will assist with recording capital assets and depreciation expense for accounting purposes. In 2017, the District switched vendors for this service and the capital asset detail provided was not in agreement with prior year records. Such amounts have not yet been reconciled and the balance is manually corrected during the audit process.

Capital assets should be recorded at historical cost and updated for additions and disposals, including construction in progress. When a vendor is used to provide this service, changes should be communicated to the vendor and adjusted annually. We continue to recommend that management maintain accurate records of all changes to capital assets, either internally or with the assistance of its third-party vendor.

Extraclassroom activities

As outlined in the New York State Education Department's 2019 Manual, *The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds* (the Manual), one of the main purposes of extraclassroom activities is to provide the District with an opportunity to teach pupils basic bookkeeping procedures through participation in handling funds and maintaining appropriate records. We noted several areas for improvement, detailed as follows:

- Four clubs had no financial activity for the past two years. We remind the District that clubs without activity should be closed into a club that is representative of the entire student body if no activity is anticipated in the near term.
- Three clubs did not have student-maintained club ledgers, and one club's ledger was not properly maintained. We remind the District that each club should have its own books and records maintained by the student treasurer, not the advisor, in accordance with the Manual.
- We continue to remind the District that each club must have a student treasurer who takes part in disbursing money.
- Some disbursements and deposit receipts were not properly authorized by students and faculty advisors and some support for receipts and disbursements was missing from the student folders. We encourage the central treasurers to ensure that all necessary signatures and documents are present.
- Board approval is required for all new clubs and club closures. We noted no Board approval for creation of two clubs.

Interfund receivables and payables

We note substantial amounts owed between funds. Such amounts should be liquidated in a timely manner as they originate as short-term borrowings between funds and are not intended to be permanent in nature. If considered necessary, transfers should be made permanent through Board approval or other required means.

Cash management

In the current year, requests for reimbursement of expenditures of federal and state grants were not performed until the end of the fiscal year. More frequent reimbursement requests will provide enhanced cash flow within the Special Aid Fund and allow for repayment of the General Fund advances. We recommend that reimbursement requests are submitted throughout the year to reduce the need for interfund borrowings.

Bank reconciliations

During the audit, we observed the payroll bank account was not properly reconciled on a monthly basis or at year end. Bank reconciliations help ensure all financial transactions are accurately recorded and that discrepancies between bank statements and district records are promptly identified and resolved. This process safeguards public funds, supports fiscal transparency, and strengthens accountability in managing taxpayer resources. We recommend that District management require monthly reconciliations.

Interest allocation

Although the District did allocate interest to the majority of its reserve funds in 2025, we continue to recommend that the District allocate interest to every reserve in accordance with the requirements of General Municipal Law and Education Law.

ACCOUNTING STANDARDS UPDATES

GASB Statement No. 103, *Financial Reporting Model Improvements*, is effective for the District's year ending June 30, 2026. This statement attempts to improve key components of the financial reporting model by limiting management's discussion and analysis to five specific topics, requiring separate presentation of unusual or infrequent items, and requiring that budgetary comparisons be presented as required supplementary information.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, is effective for the District's year ending June 30, 2026. This statement requires that lease assets, intangible right-to-use assets, and subscription assets be separately disclosed by major class of underlying asset in the capital assets note disclosures. In addition, capital assets held for sale are now required to be evaluated each reporting period and additional disclosures are also required.

We have discussed these comments with District personnel and would be pleased to discuss them in further detail, perform any additional studies, or assist you in implementing the recommendations.

This communication is intended solely for the information and use of the District's management, Audit Committee, and Board of Education; others within the District; the NYS Education Department Office of Audit Services; and the Office of the NYS Comptroller, Division of Local Government and School Accountability. It is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Lumsden & McCormick, LLP". The signature is written in a cursive, flowing style.



NA-7 Approval of the Recycle of IT Equipment-Devices
Lewiston-Porter Central School District
One Purpose, Your Pathway, Our Promise.

Andrea Tamarazio
Director of Curriculum, Instruction, Technology & Data

October 22, 2025

Mr. Paul J. Casseri
Superintendent of Schools
Lewiston-Porter Central School District
4061 Creek Road
Youngstown, NY 14174

Re: Technology Recycling

Dear Mr. Casseri,

Attached is a list of devices that I am requesting that the Board of Education approve to recycle the devices (attached spreadsheets).

Thank you for your consideration,

Sincerely,

Andrea Tamarazio

Andrea Tamarazio,
Director of Curriculum, Instruction, Technology & Data

Copy of Lewport Spring 25 Recycleables

iPads			Phones				Projectors				Other		
Make/model	Serial no		Make/model	Serial no.			Make/model	Serial no.			Make/model	Serial no	
iPad	LPN0096847		Aastra	F78050200379			Casio XJ-V1	A902ABAY56-191954			Polycom Viewstation	82005201AA49A0	
iPad	LPN0096825		Aastra	2J90F1752019008			Casio XJ-V1	A902ABAY56-191831			Microtek Scanmaker 4900	W292818336	
iPad	LPN0096782		Aastra	2J90F1752019004			Mitsubishi VLT-XD560LP	16016			Bretford iPad charging station	BF01PCB3920200979	
iPad	8994		Aastra	F78050200375			Mitsubishi VLT-XD560LP	16109			Sylvania VCR player	U50284359SSD800	
iPad	N/A		Aastra	F78031100854			Mitsubishi VLT-XD560LP	16102			Sylvania VCR player	U50284191SSD800	
iPad	N/A		Aastra	F78050200346			Mitsubishi VLT-XD560LP	16105			Panasonic VCR player	#ERROR!	
iPad	N/A		Aastra	A0780801			Mitsubishi VLT-XD560LP	16012			Brother Laserfax Super G3	U63274G0J810064	
iPad	N/A		Aastra	A0780801			Mitsubishi VLT-XD560LP	16158			Smart Slate WS200	10IP003422	
iPad	N/A		Cortelco	NA			Mitsubishi VLT-XD560LP	15866			Smart Slate WS200	10IP003428	
iPad	9341		Aastra	F78031101063			Mitsubishi VLT-XD560LP	16138			Overhead projector	NA	
iPad	8703		Aastra	F78049502167			Mitsubishi VLT-XD560LP	15235			Overhead projector	NA	
iPad	8652		Aastra	2J90F1752019005MPCJRNZ			Mitsubishi VLT-XD560LP	16137			XYX Printing 3D printer	3F1JWPUS5TH5CH0332	
iPad	8681		Cortelco	NA			Mitsubishi VLT-XD560LP	16156			Pelco Digital Sentry	AZ-IT1000008375	
iPad	8630		Aastra	F78031100876			Mitsubishi VLT-XD560LP	15220			Middle Atlantic Products PD-915R	NA	
iPad	8807		Aastra	F78031101323			Mitsubishi VLT-XD560LP	16106			Pelco Switcher	AAMEU54	
iPad	8575		Aastra	F78050200369			Mitsubishi VLT-XD560LP	15181			Pelco DS Realvue Express	AZ-IT1000008479	
iPad	LPN0060930		Aastra	F78031101209			Mitsubishi VLT-XD560LP	15642			HP Desklet 5740	TH55D11105049T	
iPad	LPN0060939		Aastra	F78024601833			Mitsubishi VLT-XD560LP	15640			Frontrow speaker	R001446	
iPad	8687		Aastra	F78031101208			Casio XJ-V1	A990GCAY8C-320928			Frontrow speaker	R001452	
iPad	8613		Aastra	F78031110620							Radium speaker	NA	
iPad	LPN0060908		Meridian	NT9K16AC3504							Dell E173ph Monitor	CN0D5428722014BUALVS	
iPad	LPN0060137		Meridian	NT9K16AC3504							Dell P190st Monitor	CN0RNMH67444515NG9PL	
iPad	LPN0060139		Meridian	M2616DIAII MPCUXQP							Acer R13 CB	NXGL4AA01081101A8F7600	
	LPN0060872		Meridian	NT9K16AC3504							Dell Elitedesk G3	2UA80323FT	
	LPN0060960		Meridian	M2616DIAII MPCUXRB							Dell Optiplex 780	DPROHM1	
	20160120		Meridian	NT9K16AC-35							HP Elitedesk 800 G1	2UA4181W66	
	LPN0060977		Meridian	NT9K16AC3504							Jumper Laptop EZbook X3	NZ4M2AA420122	
	LPN0060882		Aastra	A0780804									
	8947		Aastra	F78014300717									
	LPN0060888		Aastra	F78008607411									
	LPN0060920		Aastra	F78032604301									
	NA		Aastra	F78032602390									
	LPN0060869		Aastra	F78024601839									
	LPN0060893		Aastra	A1219-0000-1000									
	LPN0060925		Cortelco	NA									
	LPN0060879		Cortelco	NA									
	LPN0060874		Cortelco	NA									
	LPN0060951		Aastra	F78031102555									
	LPN0060902		Aastra	F78038212425									
	LPN0060966		Aastra	F78031101109									
	LPN0060971		Aastra	F78008605568									
	LPN0060964		Aastra	F78031102565									
	LPN0060924		Aastra	F78031110386									
	LPN0060886		Aastra	F78019500259									
	LPN0060921		Aastra	F78024601826									

Copy of Lewport Spring 25 Recycleables

LPN0060978	Cortelco	NA										
LPN0060932	Aastra	F78031110619										
LPN0060919	Meridian	NT9K16AC3504										
LPN0060868	Aastra	F78031101166										
LPN0060947	Aastra	F78050200347										
LPN0060928	Aastra	F78024601836										
LPN0060956	Aastra	F78031100864										
LPN0060950	Aastra	F78024601835										
LPN0060929	Aastra	2J90F1751019099										
LPN0060881	Aastra	F78019303286										
LPN0060866	Aastra	M8004C MPCJRM5										
LPN0060885	Meridian	NT9K16AC3504										
LPN0060926												
LPN0060918												
LPN0060909												
LPN0060955												
LPN0060897												
LPN0060944												
LPN0060904												
LPN0060976												
LPN0060887												
LPN0060880												
LPN0060934												
LPN0060938												
LPN0060913												
LPN0060910												
LPN0060962												
LPN0060936												
LPN0060967												
LPN0060941												
LPN0060958												
LPN0060894												
LPN0060896												
LPN0060933												
LPN0060975												
LPN0060917												
LPN0060916												
LPN0060895												
LPN0060875												
LPN0060883												
LPN0060907												
LPN0060861												
LPN0060870												
LPN0060981												
LPN0060945												
LPN0060963												
LPN0060871												
LPN0060900												
LPN0060927												
LPN0060867												

Copy of Lewport Spring 25 Recycleables

	LPN0060980												
	LPN0060968												
	LPN0060905												
	8933												
	LPN0060901												
	LPN0060899												
	LPN0060864												
	LPN0060890												
	LPN0060898												
	LPN0060922												
	LPN0060878												
	LPN0060972												
	LPN0060923												
	LPN0060873												
	LPN0060915												
	LPN0060911												
	LPN0060965												
	LPN0060943												
	LPN0060906												
	LPN0060865												
	LPN0060974												
	LPN0060979												
	LPN0060892												
	LPN0060876												
	LPN0060889												
	LPN0060959												
	LPN0060948												
	LPN0060942												
	LPN0060957												
	LPN0060931												
	LPN0060914												
	LPN0060884												
	LPN0060863												

Copy of Lewport Spring 25 Recycleables

iPads			Laptops			Computers			Monitors		
<u>Make/model</u>	<u>Serial no</u>		<u>Make/model</u>	<u>Serial no</u>		<u>Make/model</u>	<u>Serial no.</u>		<u>Make/model</u>	<u>Serial no.</u>	
iPad	LPN0060154		Dell Latitude D630	DBN9HH1		Dell Optiplex 780	2RP(XQ1		Dell P190st	CN0RNMH67444515NG9PL	
iPad	LPS2006122										
iPad	LPS2006105										
iPad	LPS2006085										
iPad	LPN0060130										
iPad	LPN0060106										
iPad	LPN0060117										
iPad	LPN0060110										
iPad	LPN0060125										
iPad	LPN0060138										
iPad	LPN0060149										
iPad	LPN0060141										
iPad	LPN0060127										
iPad	LPN0060132										
iPad	LPN0060122										
iPad	LPN0060152										
iPad	LPN0060145										
iPad	LPN0060150										
iPad	LPN0060105										
iPad	LPN0060115										
iPad	LPN0060156										
iPad	LPN0060153										
iPad	LPN0060111										
iPad	LPN0060146										
iPad	LPN0060144										
iPad	LPN0060108										
iPad	LPN0060158										
iPad	LPN0060135										
iPad	LPN0060147										
iPad	LPN0060151										
iPad	LPN0060114										
iPad	LPN0060143										
iPad	LPN0060129										
iPad	NA										

LEW-PORT

Appropriation Status Detail Report By Function From 7/1/2024 To 6/30/2025

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.400-00-0000	NIAGARA POWER COALITION		15,000.00	0.00	15,000.00	8,708.93	0.00	6,291.07
A 1010.400-00-1000	BOE CONTRACTUAL		27,500.00	25.82	27,525.82	17,427.73	0.00	10,098.09
A 1010.450-00-0000	SUPPLIES & MATERIALS		500.00	36.05	536.05	159.02	0.00	377.03
A 1010.490-00-0000	BOCES SERVICES		48,460.00	0.00	48,460.00	51,095.06	0.00	-2,635.06
1010	BOARD OF EDUCATION	*	91,460.00	61.87	91,521.87	77,390.74	0.00	14,131.13
A 1040.160-00-0000	DISTRICT CLERK SALARY		14,000.00	0.00	14,000.00	17,500.00	0.00	-3,500.00
A 1040.400-00-0000	CONTRACTUAL		200.00	65.99	265.99	65.99	0.00	200.00
A 1040.400-00-3000	TRAVEL & CONFERENCE		1,500.00	0.00	1,500.00	43.40	0.00	1,456.60
A 1040.450-00-0000	SUPPLIES AND MATERIALS		800.00	0.00	800.00	582.82	0.00	217.18
1040	DISTRICT CLERK	*	16,500.00	65.99	16,565.99	18,192.21	0.00	-1,626.22
A 1060.400-00-0000	CONTRACTUAL		30,500.00	-6,300.00	24,200.00	5,288.82	0.00	18,911.18
A 1060.450-00-0000	SUPPLIES & MATERIALS		500.00	0.00	500.00	200.00	0.00	300.00
1060	DISTRICT MEETING	*	31,000.00	-6,300.00	24,700.00	5,488.82	0.00	19,211.18
10		**	138,960.00	-6,172.14	132,787.86	101,071.77	0.00	31,716.09
A 1240.150-00-0000	SUPERINTENDENT SALARY		196,714.00	0.00	196,714.00	213,035.40	0.00	-16,321.40
A 1240.150-00-1000	SUPPLEMENTAL		8,197.00	0.00	8,197.00	0.00	0.00	8,197.00
A 1240.160-00-1000	SECRETARY TO SUPERINTENDENT SALARY		61,275.00	0.00	61,275.00	60,023.13	0.00	1,251.87
A 1240.400-00-1000	CONTRACTUAL		25,000.00	0.00	25,000.00	14,861.52	0.00	10,138.48
A 1240.450-00-2000	SUPPLIES & MATERIALS		490.00	0.00	490.00	100.00	0.00	390.00
1240	CHIEF SCHOOL ADMINISTRATOR	*	291,676.00	0.00	291,676.00	288,020.05	0.00	3,655.95
12		**	291,676.00	0.00	291,676.00	288,020.05	0.00	3,655.95
A 1310.150-00-0000	ASSISTANT SUPERINTENDENT SALARY		138,587.00	0.00	138,587.00	153,985.00	0.00	-15,398.00
A 1310.150-00-1000	SUPPLEMENTAL		6,420.00	0.00	6,420.00	6,624.40	0.00	-204.40
A 1310.160-00-0000	BUSINESS OFFICE SUPPORT STAFF		192,774.70	80,565.01	273,339.71	290,983.05	0.00	-17,643.34
A 1310.160-00-1000	SUPPLEMENTAL		15,500.00	-7,500.00	8,000.00	4,000.00	0.00	4,000.00
A 1310.160-00-2000	DISTRICT OFFICE SUBSTITUTES		16,000.00	-3,000.00	13,000.00	22,500.00	0.00	-9,500.00
A 1310.160-00-3000	DISTRICT OFFICE OVERTIME		6,000.00	0.00	6,000.00	1,156.12	0.00	4,843.88
A 1310.160-00-5000	DO Support Staff Perfect Attendance		0.00	0.00	0.00	2,750.00	0.00	-2,750.00
A 1310.400-00-0000	CONTRACTUAL		10,000.00	8,249.99	18,249.99	14,343.00	0.00	3,906.99
A 1310.400-00-3000	TRAVEL & CONFERENCE		6,000.00	2,598.80	8,598.80	5,324.46	0.00	3,274.34
A 1310.450-00-0000	SUPPLIES & MATERIALS		2,500.00	0.00	2,500.00	1,965.03	0.00	534.97
A 1310.490-00-0000	BOCES SERVICES		63,585.00	1,533.00	65,118.00	117,508.36	0.00	-52,390.36
1310	BUSINESS ADMINISTRATION	*	457,366.70	82,446.80	539,813.50	621,139.42	0.00	-81,325.92

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Appropriation Status Detail Report By Function From 7/1/2024 To 6/30/2025

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1320.400-00-0000	AUDITING		48,375.00	500.00	48,875.00	49,150.00	0.00	-275.00
1320	AUDITING	*	48,375.00	500.00	48,875.00	49,150.00	0.00	-275.00
A 1325.160-00-0000	DISTRICT TREASURER SALARY		5,500.00	-5,500.00	0.00	0.00	0.00	0.00
A 1325.400-00-3000	TRAVEL & CONFERENCE		350.00	0.00	350.00	0.00	0.00	350.00
A 1325.400-80-0000	CONTRACTUAL & OTHER EXP		0.00	6,100.00	6,100.00	1,112.93	0.00	4,987.07
A 1325.450-00-0000	SUPPLIES & MATERIALS		250.00	0.00	250.00	0.00	0.00	250.00
1325	TREASURER	*	6,100.00	600.00	6,700.00	1,112.93	0.00	5,587.07
A 1330.160-00-0000	DISTRICT TAX COLLECTOR		8,000.00	0.00	8,000.00	9,500.00	0.00	-1,500.00
A 1330.400-00-0000	CONTRACTUAL		10,700.00	0.00	10,700.00	9,394.79	0.00	1,305.21
A 1330.450-00-0000	SUPPLIES & MATERIALS		160.00	0.00	160.00	28.54	0.00	131.46
1330	TAX COLLECTOR	*	18,860.00	0.00	18,860.00	18,923.33	0.00	-63.33
A 1345.490-00-0000	BOCES SERVICES-CO OP BIDDING		3,070.00	0.00	3,070.00	3,070.00	0.00	0.00
1345	PURCHASING	*	3,070.00	0.00	3,070.00	3,070.00	0.00	0.00
A 1380.400-00-0000	FISCAL ADVISORS		15,000.00	0.00	15,000.00	9,303.00	512.00	5,185.00
1380	FISCAL AGENT FEE	*	15,000.00	0.00	15,000.00	9,303.00	512.00	5,185.00
13		**	548,771.70	83,546.80	632,318.50	702,698.68	512.00	-70,892.18
A 1420.400-00-1000	LEGAL-LEGAL ADVERTISE		5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 1420.400-00-2000	LEGAL-CONTRACT EXP		200,000.00	0.00	200,000.00	184,713.35	59,757.98	-44,471.33
A 1420.490-00-0000	BOCES SERVICES		32,990.00	0.00	32,990.00	20,990.00	0.00	12,000.00
1420	LEGAL	*	237,990.00	0.00	237,990.00	205,703.35	59,757.98	-27,471.33
A 1430.160-00-0000	PERSONNEL SALARY		71,815.00	-71,815.00	0.00	6,348.05	0.00	-6,348.05
A 1430.400-00-2000	PERSL - RECRUITING, ADVERTISING		7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
A 1430.490-00-0000	BOCES SERVICES		9,175.00	12,600.00	21,775.00	23,382.10	0.00	-1,607.10
1430	PERSONNEL	*	88,490.00	-59,215.00	29,275.00	29,730.15	0.00	-455.15
A 1480.400-80-0000	NEWSLETTER, CALENDER PRINTING		11,690.00	0.00	11,690.00	0.00	0.00	11,690.00
A 1480.490-00-0000	BOCES SERVICES		21,390.00	0.00	21,390.00	21,390.00	0.00	0.00
1480	PUBLIC INFORMATION & SERVICES	*	33,080.00	0.00	33,080.00	21,390.00	0.00	11,690.00
14		**	359,560.00	-59,215.00	300,345.00	256,823.50	59,757.98	-16,236.48
A 1620.160-00-0000	NON INSTRUCTIONAL SALARIES		43,510.00	0.00	43,510.00	74,616.32	0.00	-31,106.32
A 1620.160-00-2000	SUBSTITUTES		45,000.00	0.00	45,000.00	34,990.56	0.00	10,009.44
A 1620.160-00-3000	OVERTIME		15,450.00	0.00	15,450.00	12,262.74	0.00	3,187.26
A 1620.160-00-5000	OP PLANT - PERFECT ATTENDANCE		11,200.00	0.00	11,200.00	5,450.00	0.00	5,750.00
A 1620.160-03-0000	NON INSTRUCTIONSAL SALARIES - PEC		178,879.00	0.00	178,879.00	176,364.91	0.00	2,514.09

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Appropriation Status Detail Report By Function From 7/1/2024 To 6/30/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1620.160-05-0000	NON INSTRUCTIONAL SALARIES - IEC	181,308.00	0.00	181,308.00	149,045.22	0.00	32,262.78
A 1620.160-07-0000	NON INSTRUCTIONAL SALARIES - MS	178,629.00	0.00	178,629.00	177,376.70	0.00	1,252.30
A 1620.160-09-0000	NON INSTRUCTIONAL SALARIES - HS	295,449.00	0.00	295,449.00	258,771.36	0.00	36,677.64
A 1620.200-00-0000	EQUIPMENT	26,020.00	658.00	26,678.00	3,852.98	0.00	22,825.02
A 1620.400-00-0000	CONTRACTUAL	55,000.00	4,170.01	59,170.01	41,670.06	1,680.00	15,819.95
A 1620.400-00-1000	CONTRACTUAL - BLDG REPAIRS	60,000.00	29,129.62	89,129.62	42,152.82	10,000.00	36,976.80
A 1620.400-00-3000	TRAVEL & CONFERENCE	1,500.00	0.00	1,500.00	872.46	0.00	627.54
A 1620.400-00-4000	CONTRACTUAL - FIRE INSPECTION	33,080.00	0.00	33,080.00	33,080.00	0.00	0.00
A 1620.400-00-5000	CONTRACTUAL - GARBAGE DISPOSAL	30,000.00	2,365.19	32,365.19	16,622.97	1,785.42	13,956.80
A 1620.400-00-6000	CONTRACTUAL - SECURITY	280,630.00	0.00	280,630.00	213,654.72	0.00	66,975.28
A 1620.400-00-8000	BUILDING CONDITION/LEAD TESTING	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
A 1620.421-00-0000	NATURAL GAS	350,000.00	5,262.34	355,262.34	166,124.34	10,000.00	179,138.00
A 1620.422-00-0000	SEWER/WATER	65,000.00	8,235.58	73,235.58	34,285.20	10,000.00	28,950.38
A 1620.423-00-0000	ELECTRIC	250,000.00	15,038.92	265,038.92	124,195.92	12,500.00	128,343.00
A 1620.424-00-0000	PHONE SERVICE	50,000.00	14,462.25	64,462.25	62,992.63	0.00	1,469.62
A 1620.450-00-0000	SUPPLIES & MATERIALS - CUSTODIAL	30,000.00	-2,543.09	27,456.91	27,438.03	0.00	18.88
A 1620.450-00-0100	CUSTODIAL UNIFORMS	0.00	3,375.00	3,375.00	2,261.31	0.00	1,113.69
A 1620.450-00-0300	OP SUPPLIES - PEC	13,500.00	1,343.59	14,843.59	14,779.63	0.00	63.96
A 1620.450-00-0500	OP SUPPLIES - IEC	13,500.00	1,964.76	15,464.76	15,464.76	0.00	0.00
A 1620.450-00-0700	OP SUPPLIES MS	13,500.00	1,203.03	14,703.03	13,974.29	728.74	0.00
A 1620.450-00-0900	OP SUPPLIES - HS	21,000.00	1,040.45	22,040.45	21,938.20	102.25	0.00
A 1620.490-00-0000	BOCES SERVICES-SAFETY RISK	27,120.00	0.00	27,120.00	26,505.00	0.00	615.00
1620	OPERATION OF PLANT *	2,284,275.00	85,705.65	2,369,980.65	1,750,743.13	46,796.41	572,441.11
A 1621.160-00-0000	NON INSTRUCTIONAL SALARIES	193,689.00	0.00	193,689.00	148,611.31	0.00	45,077.69
A 1621.160-00-1000	NON INSTRUCT SALARIES - SUPERVISI	164,800.00	0.00	164,800.00	166,719.27	0.00	-1,919.27
A 1621.160-00-3000	OVERTIME	23,000.00	0.00	23,000.00	8,020.76	0.00	14,979.24
A 1621.160-03-0000	MAINT OF PLANT - REG STAFF PEC	57,116.00	0.00	57,116.00	57,127.68	0.00	-11.68
A 1621.160-05-0000	MAINT OF PLANT - REG STAFF IEC	39,355.00	0.00	39,355.00	39,354.62	0.00	0.38
A 1621.160-07-0000	MAINT OF PLANT - REG STAFF MS	40,234.00	0.00	40,234.00	40,233.67	0.00	0.33
A 1621.160-09-0000	MAINT OF PLANT - REG STAFF HS	44,832.00	0.00	44,832.00	70,305.16	0.00	-25,473.16
A 1621.200-00-0000	MAINTENANCE OF PLANT - EQUIPMENT	114,042.00	0.00	114,042.00	100,960.35	0.00	13,081.65
A 1621.400-00-0000	CONTRACTUAL	236,000.00	75,442.54	311,442.54	268,070.59	39,254.71	4,117.24
A 1621.450-00-0000	SUPPLIES & MATERIALS	97,900.00	2,540.99	100,440.99	84,376.89	4,554.04	11,510.06

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1621	MAINTENANCE OF PLANT	*	1,010,968.00	77,983.53	1,088,951.53	983,780.30	43,808.75	61,362.48
A 1670.160-00-0000	NON INSTRUCT SALARIES - MAILING		26,344.00	0.00	26,344.00	0.00	0.00	26,344.00
A 1670.400-01-0000	CONTRACTUAL - POSTAGE		50,000.00	6,381.48	56,381.48	44,455.41	0.00	11,926.07
1670	CENTRAL PRINTING & MAILING	*	76,344.00	6,381.48	82,725.48	44,455.41	0.00	38,270.07
A 1680.490-00-0000	CENTRAL DATA - BOCES SVCS		753,269.00	0.00	753,269.00	820,829.47	0.00	-67,560.47
A 1680.490-00-1000	WHITE GLOVE - BOCES SVCS		0.00	165.00	165.00	0.00	0.00	165.00
1680	CENTRAL DATA PROCESSING	*	753,269.00	165.00	753,434.00	820,829.47	0.00	-67,395.47
16		**	4,124,856.00	170,235.66	4,295,091.66	3,599,808.31	90,605.16	604,678.19
A 1910.400-00-0000	INSURANCE-PROPERTY/LIABILITY		250,000.00	0.00	250,000.00	211,738.05	0.00	38,261.95
1910	UNALLOCATED INSURANCE	*	250,000.00	0.00	250,000.00	211,738.05	0.00	38,261.95
A 1950.400-00-0000	WATER/SEWER IMPROV ASSESSMENT		60,000.00	0.00	60,000.00	55,086.00	0.00	4,914.00
1950	ASSESSMENTS ON SCHOOL PROPERTY	*	60,000.00	0.00	60,000.00	55,086.00	0.00	4,914.00
A 1964.400-00-0000	REFUNDS PROPERT TAX		17,000.00	0.00	17,000.00	31,133.46	0.00	-14,133.46
1964	REFUND ON REAL PROPERTY TAXES	*	17,000.00	0.00	17,000.00	31,133.46	0.00	-14,133.46
A 1981.492-00-0000	BOCES SERVICES-ADMIN RENT CAP PROJ		255,548.00	0.00	255,548.00	255,548.00	0.00	0.00
1981	BOCES ADMINISTRATIVE COSTS	*	255,548.00	0.00	255,548.00	255,548.00	0.00	0.00
19		**	582,548.00	0.00	582,548.00	553,505.51	0.00	29,042.49
1		***	6,046,371.70	188,395.32	6,234,767.02	5,501,927.82	150,875.14	581,964.06
A 2010.150-00-0000	CURR DEV- PERS SVCS INSTRUCTIONAL		0.00	0.00	0.00	12,027.08	0.00	-12,027.08
A 2010.160-00-0000	CURR DEV NON INST SALARIES		49,131.00	0.00	49,131.00	48,959.90	0.00	171.10
A 2010.400-00-0000	CURR DEV - CONTRACTUAL		1,000.00	-1,000.00	0.00	0.00	0.00	0.00
A 2010.400-50-3000	CURR DEV-TRAVEL/CONF		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 2010.490-50-0000	CURR DEV-BOCES SERVICES		2,400.00	0.00	2,400.00	2,400.00	0.00	0.00
2010	CURRICULUM DEVEL & SUPERVISION	*	54,031.00	-1,000.00	53,031.00	63,386.98	0.00	-10,355.98
A 2020.150-00-0000	INSTRUCTIONAL SALARIES		115,000.00	0.00	115,000.00	126,204.17	0.00	-11,204.17
A 2020.150-00-1000	BLDG ADMN VAC BB-DO		4,792.00	0.00	4,792.00	5,104.20	0.00	-312.20
A 2020.150-00-2000	PROFESSIONAL DEVELOPMENT		20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
A 2020.150-03-0000	BLDG ADMIN - PEC		145,962.00	0.00	145,962.00	143,086.00	0.00	2,876.00
A 2020.150-03-1000	BLDG ADM VACA BB - PEC		6,030.00	0.00	6,030.00	5,961.90	0.00	68.10
A 2020.150-05-0000	BLDG ADMIN - IEC		109,645.00	0.00	109,645.00	107,353.00	0.00	2,292.00
A 2020.150-05-1000	BLDG ADM VACA BB- IEC		4,430.00	0.00	4,430.00	4,473.00	0.00	-43.00
A 2020.150-07-0000	BLDG ADMIN - MS		159,973.00	0.00	159,973.00	157,363.00	0.00	2,610.00
A 2020.150-07-1000	BLD ADM VACA BB- MS		6,630.00	0.00	6,630.00	6,556.80	0.00	73.20

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A 2020.150-09-0000	BLDG ADMIN - SHS	258,244.00	0.00	258,244.00	255,366.88	0.00	2,877.12	
A 2020.150-09-1000	BLDG ADM VACA BB- SHS	10,670.00	0.00	10,670.00	10,640.20	0.00	29.80	
A 2020.160-00-0000	CLERICAL SUBSTITUTES	0.00	3,500.00	3,500.00	16,551.67	0.00	-13,051.67	
A 2020.160-00-1500	SUPPLEMENTAL	7,000.00	-3,500.00	3,500.00	0.00	0.00	3,500.00	
A 2020.160-03-0000	SUPERV REG STAFF - PEC	76,011.00	0.00	76,011.00	125,357.02	0.00	-49,346.02	
A 2020.160-05-0000	SUPERV REG STAFF - IEC	134,869.00	0.00	134,869.00	94,463.82	0.00	40,405.18	
A 2020.160-07-0000	SUPERV REG STAFF - MS	96,698.00	0.00	96,698.00	95,965.86	0.00	732.14	
A 2020.160-09-0000	SUPERV REG STAFF - SHS	118,100.00	0.00	118,100.00	116,570.32	0.00	1,529.68	
A 2020.160-09-0052	INTERNATION STUDIES CLERICAL	12,500.00	0.00	12,500.00	12,500.00	0.00	0.00	
A 2020.400-00-0000	CONTRACTUAL	9,000.00	0.00	9,000.00	157.00	0.00	8,843.00	
A 2020.400-00-3000	TRAVEL & CONFERENCE	13,000.00	3,843.92	16,843.92	5,726.78	0.00	11,117.14	
A 2020.450-03-0000	MATLS/SUPP - PEC	1,000.00	0.00	1,000.00	214.44	0.00	785.56	
A 2020.450-05-0000	MATLS/SUPP - IEC	1,500.00	0.00	1,500.00	223.99	0.00	1,276.01	
A 2020.450-07-0000	MATLS/SUPP - MS	1,000.00	0.00	1,000.00	74.00	0.00	926.00	
A 2020.450-09-0000	MATLS/SUPP - HS	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	
2020	SUPERVISION-REGULAR SCHOOL	*	1,317,054.00	3,843.92	1,320,897.92	1,289,914.05	0.00	30,983.87
A 2070.150-50-0000	INSERV - INSTRUCTIONAL	7,965.00	-3,015.00	4,950.00	13,294.50	0.00	-8,344.50	
A 2070.150-50-1000	ACCESS MATH/LEARNING ED ELEMENTS TRAINING	10,000.00	0.00	10,000.00	26,187.00	0.00	-16,187.00	
A 2070.400-50-1000	CURRICULUM WORKSHOPS	40,000.00	-6,300.00	33,700.00	26,462.50	0.00	7,237.50	
A 2070.400-50-2000	INSERV & STAFF DEVELOP	52,400.00	-24,950.00	27,450.00	27,450.00	0.00	0.00	
A 2070.400-50-3000	TRAVEL/MEETINGS	5,000.00	0.00	5,000.00	1,715.26	0.00	3,284.74	
A 2070.450-00-0000	SUPPLIES & MATERIALS	25,000.00	41,403.24	66,403.24	57,075.22	0.00	9,328.02	
A 2070.450-50-0000	SUPPLIES	0.00	0.00	0.00	-59.61	0.00	59.61	
A 2070.490-00-0000	BOCES SERVICES	186,561.00	-14,000.00	172,561.00	90,582.34	0.00	81,978.66	
2070	INSERVICE TRAINING-INSTRUCTION	*	326,926.00	-6,861.76	320,064.24	242,707.21	0.00	77,357.03
20		**	1,698,011.00	-4,017.84	1,693,993.16	1,596,008.24	0.00	97,984.92
A 2110.120-00-1000	SUPPLEMENTAL K-3	38,000.00	0.00	38,000.00	-2,500.00	0.00	40,500.00	
A 2110.120-00-2000	SUPPLEMENTAL	5,000.00	0.00	5,000.00	603.00	0.00	4,397.00	
A 2110.120-03-0000	INSTRUCTIONAL SALARIES - PEC	2,165,315.50	0.00	2,165,315.50	2,134,378.67	0.00	30,936.83	
A 2110.120-03-2000	SUPPLEMENTAL PEC	71,321.00	0.00	71,321.00	67,408.30	0.00	3,912.70	
A 2110.120-05-0000	INSTRUCTIONAL SALARIES - IEC 3	485,860.00	0.00	485,860.00	578,327.00	0.00	-92,467.00	
A 2110.120-05-2000	SUPPLEMENTAL	67,438.00	0.00	67,438.00	70,169.74	0.00	-2,731.74	
A 2110.121-03-1000	PERFORMANCE STIPEND PEC	0.00	0.00	0.00	4,000.00	0.00	-4,000.00	

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A 2110.121-05-0000	INSTRUCT SALARIES - IEC 4-5	1,670,762.00	0.00	1,670,762.00	1,571,771.86	0.00	98,990.14
A 2110.121-05-1000	PERFORMANCE STIPEND IEC	30,000.00	0.00	30,000.00	8,500.00	0.00	21,500.00
A 2110.121-05-2000	CREDIT HOUR INCREASE	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
A 2110.121-07-0000	INSTRUCTIONAL SALARIES - MS 6	709,332.50	0.00	709,332.50	668,002.50	0.00	41,330.00
A 2110.121-07-1000	PERFORMANCE STIPEND MS	0.00	0.00	0.00	7,000.00	0.00	-7,000.00
A 2110.121-07-2000	SUPPLEMENTAL	15,639.00	0.00	15,639.00	16,080.50	0.00	-441.50
A 2110.121-09-1000	PERFORMANCE STIPEND HS	0.00	0.00	0.00	5,000.00	0.00	-5,000.00
A 2110.130-00-0000	INSTRUCTIONAL SALARIES 7-12	0.00	0.00	0.00	0.00	0.00	0.00
A 2110.130-00-2000	PEER COORDINATORS DO	0.00	0.00	0.00	-1,867.40	0.00	1,867.40
A 2110.130-00-2001	ACCESS MATH TRAINING	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
A 2110.130-00-3000	PEER COLLABERATION	40,000.00	0.00	40,000.00	106,038.50	0.00	-66,038.50
A 2110.130-00-5000	ASAP INSTRUCTORS	15,000.00	0.00	15,000.00	16,961.07	0.00	-1,961.07
A 2110.130-03-2000	PEER COORDINATORS PEC	24,224.00	0.00	24,224.00	29,748.99	0.00	-5,524.99
A 2110.130-05-2000	PEER COORDINATORS IEC	17,434.00	0.00	17,434.00	20,676.25	0.00	-3,242.25
A 2110.130-07-0000	INSTRUCTIONAL SALARIES - MS 7-8	2,058,073.60	0.00	2,058,073.60	1,929,430.60	0.00	128,643.00
A 2110.130-07-0100	SUPPLEMENTAL	0.00	0.00	0.00	0.00	0.00	0.00
A 2110.130-07-0200	SUPPLEMENTAL	60,586.00	0.00	60,586.00	57,087.18	0.00	3,498.82
A 2110.130-07-2000	PEER COORDINATORS MS	30,354.00	0.00	30,354.00	31,814.81	0.00	-1,460.81
A 2110.130-09-0000	INSTRUCTIONAL SALARIES - 9-12	3,661,440.40	0.00	3,661,440.40	3,788,080.02	0.00	-126,639.62
A 2110.130-09-0100	SUPPLEMENTAL	40,680.00	0.00	40,680.00	63,312.30	0.00	-22,632.30
A 2110.130-09-2000	PEER COORDINATORS SHS	42,079.00	-1,062.00	41,017.00	35,520.75	0.00	5,496.25
A 2110.140-00-0000	INSTRUCTIONAL SALARIES SUBSTITUTES	492,000.00	-116,185.00	375,815.00	434,896.71	0.00	-59,081.71
A 2110.140-00-0001	INSTRUCTIONAL SALARIES LONG TERM SUBSTITUTES	0.00	85,000.00	85,000.00	202,349.45	0.00	-117,349.45
A 2110.140-00-0002	INST SALARIES STUDENT TEACHER RESIDENT SUBSTITUTE	0.00	31,185.00	31,185.00	29,000.70	0.00	2,184.30
A 2110.160-00-4000	TEACHER AIDE SUBS	19,792.00	0.00	19,792.00	4,948.38	0.00	14,843.62
A 2110.160-00-7000	MONITOR SUBS	4,500.00	0.00	4,500.00	133.69	0.00	4,366.31
A 2110.160-03-0000	TEACHER AIDES - PEC	159,455.00	0.00	159,455.00	114,781.10	0.00	44,673.90
A 2110.160-05-2000	TEACHER AIDES - IEC	180,414.00	0.00	180,414.00	71,907.68	0.00	108,506.32
A 2110.160-07-2000	TEACHER AIDS - MS	137,020.00	0.00	137,020.00	13,540.75	0.00	123,479.25
A 2110.160-09-2000	TEACHER AIDES - SHS	92,569.00	0.00	92,569.00	21,544.32	0.00	71,024.68
A 2110.161-00-2000	SUBSTITUTES - AIDES	6,130.00	0.00	6,130.00	30,034.89	0.00	-23,904.89
A 2110.162-00-2000	SUBSTITUTES - MONITORS	9,000.00	0.00	9,000.00	0.00	0.00	9,000.00

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A 2110.162-03-0000	MONITORS - PEC	32,037.00	0.00	32,037.00	27,475.25	0.00	4,561.75
A 2110.162-05-0000	MONITORS - IEC	15,857.00	0.00	15,857.00	14,817.70	0.00	1,039.30
A 2110.162-07-0000	MONITORS - MS	9,745.00	0.00	9,745.00	30,875.16	0.00	-21,130.16
A 2110.162-09-0000	MONITORS - SHS	65,115.00	0.00	65,115.00	37,874.06	0.00	27,240.94
A 2110.200-00-0015	EQUIPMENT - FINE ARTS	1,149.00	0.00	1,149.00	0.00	0.00	1,149.00
A 2110.200-09-0000	FURNITURE	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2110.400-00-0001	SUBSTITUTE FINGERPRINTING	4,000.00	0.00	4,000.00	816.75	0.00	3,183.25
A 2110.400-00-0015	CONTRACTUAL ART	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 2110.400-00-3000	TRAVEL & CONFERENCE	7,000.00	0.00	7,000.00	95.98	0.00	6,904.02
A 2110.400-03-0000	PEC CONTRACTUAL	1,540.00	85.00	1,625.00	1,624.10	0.00	0.90
A 2110.400-05-0011	MUSIC INSTRUMENTAL-IEC	6,494.00	-381.00	6,113.00	5,839.00	200.00	74.00
A 2110.400-05-0095	IEC Contractuals	0.00	3,575.00	3,575.00	1,286.40	2,288.00	0.60
A 2110.400-07-0000	CONTRACTUAL - MS	7,875.00	-1,500.00	6,375.00	-9,749.68	0.00	16,124.68
A 2110.400-07-0011	MUSIC INSTRUMENTAL-MS	3,250.00	-324.80	2,925.20	2,925.20	0.00	0.00
A 2110.400-07-0068	CONTRACTUAL - MS - CREW	0.00	1,500.00	1,500.00	500.00	0.00	1,000.00
A 2110.400-09-0000	CONTRACTUAL - HS	23,000.00	9,160.00	32,160.00	10,173.02	10,700.00	11,286.98
A 2110.400-09-0011	MUSIC INSTRUMENTAL-HS	13,382.00	2,191.33	15,573.33	14,274.20	800.00	499.13
A 2110.400-09-0052	CONTRACTUAL INTERNATIONAL HS	16,000.00	6,513.78	22,513.78	22,513.78	0.00	0.00
A 2110.450-00-0000	SUPPLIES & MATERIALS	25,000.00	0.00	25,000.00	11,949.89	0.00	13,050.11
A 2110.450-03-0000	SUPPLIES & MATERIALS PEC	20,095.00	290.00	20,385.00	19,012.70	41.52	1,330.78
A 2110.450-03-0001	STUDENT RECOGNITION PEC	1,250.00	105.00	1,355.00	724.53	0.00	630.47
A 2110.450-03-0010	SUPPLIES PEC - ONE DISTRICT ONE BOOK	9,000.00	-600.00	8,400.00	7,852.87	0.00	547.13
A 2110.450-03-0011	MUSIC INSTRUMENTAL SUPPLIES-PEC	400.00	20.00	420.00	418.95	0.00	1.05
A 2110.450-03-0015	ART	1,200.00	0.00	1,200.00	1,194.70	0.00	5.30
A 2110.450-03-0071	PHYSICAL EDUCATION	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
A 2110.450-05-0000	SUPPLIES & MATERIALS - IEC	14,567.00	590.72	15,157.72	13,993.27	147.33	1,017.12
A 2110.450-05-0001	STUDENT RECOGNITION IEC	2,000.00	-203.46	1,796.54	138.80	0.00	1,657.74
A 2110.450-05-0011	MUSIC INSTRUMENTAL SUPPLIES-IEC	1,200.00	350.74	1,550.74	1,549.81	0.00	0.93
A 2110.450-05-0015	ART	1,561.00	0.00	1,561.00	1,554.97	0.00	6.03
A 2110.450-05-0071	PHYSICAL EDUCATION	2,000.00	0.00	2,000.00	1,902.79	0.00	97.21
A 2110.450-07-0000	SUPPLIES & MATERIALS - MS	25,800.00	-6,868.91	18,931.09	18,228.41	128.95	573.73
A 2110.450-07-0001	STUDENT RECOGNITION MS	1,600.00	2,500.00	4,100.00	1,767.42	0.00	2,332.58
A 2110.450-07-0011	MUSIC INSTRUMENTAL SUPPLIES-MS	3,855.00	2,505.47	6,360.47	6,338.88	0.00	21.59

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2110.450-07-0015	ART	2,215.00	0.00	2,215.00	2,204.55	0.00	10.45
A 2110.450-07-0068	SUPPLIES & MATERIALS - MS - CREW	0.00	3,000.00	3,000.00	2,197.84	0.00	802.16
A 2110.450-07-0069	SUPPLIES & MATERIALS - MS - INNOVATION	0.00	3,400.00	3,400.00	2,736.82	0.00	663.18
A 2110.450-07-0071	PHYSICAL EDUCATION	2,000.00	0.00	2,000.00	1,907.32	0.00	92.68
A 2110.450-09-0000	SUPPLIES & MATERIALS - HS	40,000.00	-831.44	39,168.56	29,485.78	0.00	9,682.78
A 2110.450-09-0001	SUDENT RECOGNITION SHS	3,000.00	500.00	3,500.00	900.00	0.00	2,600.00
A 2110.450-09-0011	MUSIC INSTRUMENTAL SUPPLIES-HS	4,163.00	-297.51	3,865.49	3,865.49	0.00	0.00
A 2110.450-09-0015	ART	13,000.00	0.00	13,000.00	12,243.30	0.00	756.70
A 2110.450-09-0052	SUPPLIES & MAT INTERNATIONAL HS	3,500.00	-6,121.38	-2,621.38	-5,342.55	0.00	2,721.17
A 2110.450-09-0060	SUPPLIES & MATERIAL INT BUSINESS ACADEMY	5,000.00	0.00	5,000.00	2,469.30	0.00	2,530.70
A 2110.450-09-0071	PHYSICAL EDUCATION	4,000.00	0.00	4,000.00	3,599.38	0.00	400.62
A 2110.450-09-2000	COMMENCEMENT-SUPPLIES	18,000.00	-275.88	17,724.12	13,892.85	0.00	3,831.27
A 2110.473-00-0000	CHARTER SCHOOL TUITION - REGULAR ED	13,400.00	0.00	13,400.00	0.00	0.00	13,400.00
A 2110.485-00-0000	TEXTBOOKS	175,000.00	9,760.56	184,760.56	178,169.56	0.00	6,591.00
A 2110.490-00-0000	BOCES SERVICES	507,319.00	0.00	507,319.00	464,823.15	0.00	42,495.85
2110	TEACHING-REGULAR SCHOOL *	13,506,688.00	27,581.22	13,534,269.22	13,091,304.01	14,305.80	428,659.41
21	**	13,506,688.00	27,581.22	13,534,269.22	13,091,304.01	14,305.80	428,659.41
A 2250.150-00-0000	INSTRUCTIONAL SALARIES - PRIVATE SCHOOL	58,390.00	0.00	58,390.00	36,414.00	0.00	21,976.00
A 2250.150-00-0100	INSTRUCTIONAL SALARIES	0.00	79,673.88	79,673.88	84,787.80	0.00	-5,113.92
A 2250.150-03-0000	INSTRUCTIONAL SALARIES - PEC	195,441.00	-79,673.88	115,767.12	247,388.04	0.00	-131,620.92
A 2250.150-03-1000	SUPPLEMENTAL	1,746.00	0.00	1,746.00	552.34	0.00	1,193.66
A 2250.150-05-0000	INSTUCTIONAL SALARIES - IEC	412,656.00	0.00	412,656.00	455,166.00	0.00	-42,510.00
A 2250.150-05-1000	SUPPLEMENTAL - INSERVICE	40,097.00	0.00	40,097.00	45,005.00	0.00	-4,908.00
A 2250.150-07-0000	INSTRUCTIONAL SALARIES -MS	406,758.00	0.00	406,758.00	609,032.00	0.00	-202,274.00
A 2250.150-07-1000	SUPPLEMENTAL	36,953.00	0.00	36,953.00	37,204.50	0.00	-251.50
A 2250.150-09-0000	INSTRUCTIONAL SALARIES - HS	633,898.00	0.00	633,898.00	267,345.19	0.00	366,552.81
A 2250.150-09-1000	SUPPLEMENTAL	66,959.00	0.00	66,959.00	21,151.46	0.00	45,807.54
A 2250.151-03-0000	INST SALARIES RELATED SVCS - PEC	138,101.75	0.00	138,101.75	179,731.66	0.00	-41,629.91
A 2250.151-05-0000	INST SALARIES RELATED SVCS - IEC	169,638.75	0.00	169,638.75	210,708.50	0.00	-41,069.75
A 2250.151-07-0000	INST SALARIES RELATED SVCS - MS	117,604.15	0.00	117,604.15	92,367.67	0.00	25,236.48
A 2250.151-09-0000	INST SALARIES RELATED SVCS - HS	122,763.75	0.00	122,763.75	41,876.00	0.00	80,887.75
A 2250.152-00-0000	DIRECTOR SPL ED SALARY	106,577.00	0.00	106,577.00	106,603.74	0.00	-26.74

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2250.152-00-1000	SUPPLEMENTAL - DIRECTOR		4,400.00	0.00	4,400.00	0.00	0.00	4,400.00
A 2250.160-00-0000	SPEC ED SUPPORT STAFF		89,392.00	0.00	89,392.00	78,883.69	0.00	10,508.31
A 2250.160-00-1000	SPEC ED NON PUB AIDES		21,000.00	0.00	21,000.00	17,285.55	0.00	3,714.45
A 2250.160-03-0000	SPEC ED TEACHER AIDES - PEC		116,369.00	0.00	116,369.00	196,963.40	0.00	-80,594.40
A 2250.160-05-0000	SPEC ED TEACHER AIDES - IEC		105,282.00	0.00	105,282.00	197,342.76	0.00	-92,060.76
A 2250.160-07-0000	SPEC ED TEACHER AIDES - MS		107,052.00	0.00	107,052.00	267,341.50	0.00	-160,289.50
A 2250.160-09-0000	SPEC ED TEACHER AIDES - SHS		122,912.00	0.00	122,912.00	126,926.22	0.00	-4,014.22
A 2250.400-00-0000	CONTRACTUAL		321,020.00	9,551.00	330,571.00	211,114.08	6,216.00	113,240.92
A 2250.450-00-0000	SUPPLIES & MATERIALS		3,000.00	7,494.71	10,494.71	9,554.84	201.87	738.00
A 2250.450-03-0000	SUPPLIES PEC		3,000.00	-575.00	2,425.00	2,380.24	0.00	44.76
A 2250.450-05-0000	SUPPLIES IEC		2,000.00	0.00	2,000.00	1,813.13	0.00	186.87
A 2250.450-07-0000	SUPPLIES MS		2,400.00	-1,780.96	619.04	619.04	0.00	0.00
A 2250.450-09-0000	SUPPLIES SHS		9,950.00	-6,594.84	3,355.16	3,355.16	0.00	0.00
A 2250.472-00-0000	TUITION - ALL OTHER		1,699,145.00	379,776.10	2,078,921.10	1,660,002.32	39,474.78	379,444.00
A 2250.490-00-0000	BOCES SERVICES		2,614,376.00	-283,600.00	2,330,776.00	1,854,337.13	0.00	476,438.87
2250	PROGRAMS-STUDENTS W/ DISABIL	*	7,728,881.40	104,271.01	7,833,152.41	7,063,252.96	45,892.65	724,006.80
A 2280.490-00-0000	OCED 10-12-BOCES SVCS		893,000.00	0.00	893,000.00	901,930.00	0.00	-8,930.00
2280	OCCUPATIONAL EDUCATION	*	893,000.00	0.00	893,000.00	901,930.00	0.00	-8,930.00
22		**	8,621,881.40	104,271.01	8,726,152.41	7,965,182.96	45,892.65	715,076.80
A 2330.400-00-0003	COMMUNITY ED CONTRACTUAL		0.00	0.00	0.00	-585.00	0.00	585.00
A 2330.490-00-0000	SP SCH - BOCES SVCS		32,985.00	0.00	32,985.00	63,506.00	0.00	-30,521.00
2330	TEACHING-SPECIAL SCHOOLS	*	32,985.00	0.00	32,985.00	62,921.00	0.00	-29,936.00
23		**	32,985.00	0.00	32,985.00	62,921.00	0.00	-29,936.00
A 2610.150-03-0000	INSTRUCTIONAL SALARIES - PEC		64,738.00	0.00	64,738.00	64,738.00	0.00	0.00
A 2610.150-03-1000	SUPPLEMENTAL - PEC		329.00	0.00	329.00	134.00	0.00	195.00
A 2610.150-05-0000	INSTRUCTIONAL SALARIES - IEC		109,045.00	0.00	109,045.00	109,045.00	0.00	0.00
A 2610.150-07-0000	INSTRUCTIONAL SALARIES - MS		102,850.00	0.00	102,850.00	41,140.00	0.00	61,710.00
A 2610.150-07-1000	SUPPLEMENTAL - MS		32,288.00	0.00	32,288.00	13,384.20	0.00	18,903.80
A 2610.150-09-0000	INSTRUCTIONAL SALARIES - HS		32,369.00	0.00	32,369.00	61,710.00	0.00	-29,341.00
A 2610.150-09-1000	SUPPLEMENTAL - SHS		4,392.00	0.00	4,392.00	21,326.30	0.00	-16,934.30
A 2610.200-09-0000	EQUIPMENT-HS		0.00	1,964.99	1,964.99	1,964.99	0.00	0.00
A 2610.450-03-0000	LIB SUPPLIES - PEC		4,430.00	0.00	4,430.00	4,407.40	0.00	22.60
A 2610.450-05-0000	LIB SUPPLIES - IEC		4,430.00	0.00	4,430.00	4,144.37	0.00	285.63

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2610.450-07-0000	LIB SUPPLIES MS	4,430.00	0.00	4,430.00	1,928.76	2,051.85	449.39
A 2610.450-09-0000	LIB SUPPLIES HS	4,430.00	0.00	4,430.00	2,404.50	0.00	2,025.50
A 2610.460-00-0000	STATE AIDED LIBRARY	31,000.00	2,003.50	33,003.50	31,759.12	0.00	1,244.38
A 2610.490-00-0000	BOCES SERVICES	87,948.00	0.00	87,948.00	89,529.02	0.00	-1,581.02
2610	SCHOOL LIBRARY & AUDIOVISUAL	482,679.00	3,968.49	486,647.49	447,615.66	2,051.85	36,979.98
A 2630.200-00-0000	STATE AIDED HARDWARE	27,402.00	8,414.54	35,816.54	35,642.36	0.00	174.18
A 2630.450-00-0000	DISTRICT TECHNOLOGY	5,000.00	-165.00	4,835.00	3,379.30	0.00	1,455.70
A 2630.460-00-0000	STATE AIDED SOFTWARE	33,001.00	4,498.04	37,499.04	37,385.21	0.00	113.83
A 2630.490-00-0000	BOCES SERVICES-MANAGED SERVICES	404,672.00	540.00	405,212.00	342,133.68	0.00	63,078.32
2630	COMPUTER ASSISTED INSTRUCTION	470,075.00	13,287.58	483,362.58	418,540.55	0.00	64,822.03
26		952,754.00	17,256.07	970,010.07	866,156.21	2,051.85	101,802.01
A 2810.150-00-0000	GUID - INSTRUCTIONAL	185,000.00	0.00	185,000.00	0.00	0.00	185,000.00
A 2810.150-07-0000	INSTRUCTIONAL SALARIES - MS	189,323.00	0.00	189,323.00	190,460.00	0.00	-1,137.00
A 2810.150-07-1000	SUPPLEMENTAL MS	4,581.00	0.00	4,581.00	4,395.50	0.00	185.50
A 2810.150-07-2000	INSTRUCTIONAL SALARIES SUMMER - MS	19,400.00	0.00	19,400.00	11,404.19	0.00	7,995.81
A 2810.150-09-0000	INSTRUCTIONAL SALARIES - HS	259,068.00	0.00	259,068.00	259,068.00	0.00	0.00
A 2810.150-09-1000	SUPPLEMENTAL SHS	14,304.00	0.00	14,304.00	13,723.50	0.00	580.50
A 2810.150-09-2000	INSTRUCTIONAL SALARIES SUMMER - SHS	27,340.00	0.00	27,340.00	12,027.95	0.00	15,312.05
A 2810.160-07-0000	NON INSTRUCTIONAL SALARIES - MS	44,731.00	0.00	44,731.00	47,153.03	0.00	-2,422.03
A 2810.160-09-0000	NON INSTRUCTIONALSALARIES - SHS	88,942.00	0.00	88,942.00	89,002.03	0.00	-60.03
A 2810.400-07-0000	CONTRACTUAL - MS	450.00	-238.00	212.00	211.72	0.00	0.28
A 2810.400-09-0000	CONTRACTUAL - HS	450.00	0.00	450.00	0.00	0.00	450.00
A 2810.450-07-0000	GUID - SUPP/MATLS - MS	500.00	238.00	738.00	714.52	0.00	23.48
A 2810.450-09-0000	GUID - SUPP/MATLS - HS	500.00	0.00	500.00	449.46	0.00	50.54
2810	GUIDANCE-REGULAR SCHOOL	834,589.00	0.00	834,589.00	628,609.90	0.00	205,979.10
A 2815.160-00-0000	NON PUB NURSE SALARY	40,659.00	0.00	40,659.00	38,191.06	0.00	2,467.94
A 2815.160-00-4000	NURSE SUBS	5,000.00	0.00	5,000.00	14,879.12	0.00	-9,879.12
A 2815.160-03-0000	NON INSTRUCTIONAL SALARIES - PEC	41,749.00	0.00	41,749.00	39,876.56	0.00	1,872.44
A 2815.160-05-0000	NON INSTRUCTIONAL SALARIES - IEC	52,042.00	0.00	52,042.00	50,953.20	0.00	1,088.80
A 2815.160-07-0000	NON INSTRUCTIONAL SALARIES - MS	54,817.00	0.00	54,817.00	54,990.04	0.00	-173.04
A 2815.160-09-0000	NON INSTRUCTIONAL SALARIES - SHS	44,756.00	0.00	44,756.00	46,904.23	0.00	-2,148.23
A 2815.400-00-0000	HEALTH SERVICES-CONTRACTUAL	75,000.00	-21,854.00	53,146.00	13,432.92	0.00	39,713.08
A 2815.400-00-1000	CONTRACTUAL-TRAVEL NURSE MILEAGE	0.00	300.00	300.00	203.99	0.00	96.01

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2815.400-00-2000	NON-PUBLIC HEALTH SERVICES	38,000.00	0.00	38,000.00	43,788.01	0.00	-5,788.01
A 2815.400-00-3000	TRAVEL & CONFERENCE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2815.400-05-0000	CONTRACTUAL - IEC	150.00	0.00	150.00	49.00	0.00	101.00
A 2815.450-00-0000	SUPPLIES - NON PUBLIC	0.00	6,103.00	6,103.00	1,983.98	4,118.50	0.52
A 2815.450-03-0000	SUPPLIES - PEC	710.00	4,114.00	4,824.00	705.02	4,118.50	0.48
A 2815.450-05-0000	SUPPLIES - IEC	656.00	4,115.00	4,771.00	651.76	4,118.50	0.74
A 2815.450-07-0000	SUPPLIES - MS	710.00	4,113.00	4,823.00	603.83	4,118.50	100.67
A 2815.450-09-0000	SUPPLIES - HS	710.00	3,409.00	4,119.00	0.00	4,118.50	0.50
A 2815.490-00-0000	BOCES STUDENT SUPPORT	49,636.00	0.00	49,636.00	43,967.94	0.00	5,668.06
2815	HEALTH SERVICES-REGULAR SCHOOL *	405,595.00	300.00	405,895.00	351,180.66	20,592.50	34,121.84
A 2820.150-00-1000	SUPPLEMENTAL	2,048.00	0.00	2,048.00	1,950.00	0.00	98.00
A 2820.150-03-0000	INSTRUCTIONAL SALARIES - PEC	52,664.00	0.00	52,664.00	46,443.86	0.00	6,220.14
A 2820.150-03-1000	SUPPLEMENTAL - PEC	2,010.00	0.00	2,010.00	1,980.53	0.00	29.47
A 2820.150-03-2000	INSTRUCTIONAL SALARIES - SUMMER PEC	5,460.00	0.00	5,460.00	1,854.90	0.00	3,605.10
A 2820.150-05-0000	INSTRUCTIONAL SALARIES - IEC	57,666.00	0.00	57,666.00	47,657.07	0.00	10,008.93
A 2820.150-05-2000	INSTRUCTIONAL SALARIES - SUMMER IEC	5,760.00	0.00	5,760.00	2,245.04	0.00	3,514.96
A 2820.150-07-0000	INSTRUCTIONAL SALARIES - MS	40,287.60	0.00	40,287.60	31,937.77	0.00	8,349.83
A 2820.150-07-2000	INSTRUCTIONAL SALARIES - MS SUMMER	4,020.00	0.00	4,020.00	1,841.89	0.00	2,178.11
A 2820.150-09-0000	INSTRUCTIONAL SALARIES - HS	31,598.40	0.00	31,598.40	0.00	0.00	31,598.40
A 2820.150-09-2000	INSTRUCTIONAL SALARIES - SHS SUMMER	3,160.00	0.00	3,160.00	985.48	0.00	2,174.52
A 2820.450-00-0000	SUPPLIES & MATERIALS	3,944.00	0.00	3,944.00	3,449.63	0.00	494.37
2820	PSYCHOLOGICAL SRVC-REG SCHOOL *	208,618.00	0.00	208,618.00	140,346.17	0.00	68,271.83
A 2825.150-03-0000	INSTRUCTIONAL SALARIES - PEC	52,664.00	0.00	52,664.00	53,211.42	0.00	-547.42
A 2825.150-03-1000	SUPPLEMENTAL - PEC	400.00	0.00	400.00	2,077.00	0.00	-1,677.00
A 2825.150-03-2000	SUMMER ASSISTANCE - PEC	5,300.00	0.00	5,300.00	2,052.83	0.00	3,247.17
A 2825.150-05-0000	INSTRUCTIONAL SALARIES - IEC	64,738.00	0.00	64,738.00	64,738.00	0.00	0.00
A 2825.150-05-1000	SUPPLEMENTAL - IEC	6,948.00	0.00	6,948.00	9,632.00	0.00	-2,684.00
A 2825.150-05-2000	SUMMER ASSISTANCE - IEC	7,160.00	0.00	7,160.00	3,106.13	0.00	4,053.87
A 2825.150-07-0000	INSTRUCTIONAL SALARIES - MS	79,579.00	0.00	79,579.00	79,579.00	0.00	0.00
A 2825.150-07-1000	SUPPLEMENTAL - MS	400.00	0.00	400.00	2,545.00	0.00	-2,145.00
A 2825.150-07-2000	SUMMER ASSISTANCE - MS	8,000.00	0.00	8,000.00	3,077.18	0.00	4,922.82
A 2825.150-09-0000	INSTRUCTIONAL SALARIES - HS	56,415.00	0.00	56,415.00	56,415.00	0.00	0.00
A 2825.150-09-1000	SUPPLEMENTAL - SHS	2,885.00	0.00	2,885.00	3,115.50	0.00	-230.50

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A 2825.150-09-2000	SUMMER ASSISTANCE - SHS		5,940.00	0.00	5,940.00	2,816.56	0.00	3,123.44
2825	SOCIAL WORK SRVC-REG SCHOOL	*	290,429.00	0.00	290,429.00	282,365.62	0.00	8,063.38
A 2850.150-00-0000	EXTRA CURRICULAR CLUB		150,000.00	0.00	150,000.00	196,120.25	0.00	-46,120.25
A 2850.150-00-2000	FITNESS CENTER CHAPERONES		28,500.00	0.00	28,500.00	23,319.75	0.00	5,180.25
A 2850.150-05-1000	CHAPERONES - IEC		1,350.00	0.00	1,350.00	364.98	0.00	985.02
A 2850.150-07-1000	CHAPERONES - MS		9,000.00	0.00	9,000.00	3,367.68	0.00	5,632.32
A 2850.150-07-5000	CHAPERONES - MS		0.00	0.00	0.00	94.20	0.00	-94.20
A 2850.150-09-1000	CHAPERONES - HS		10,000.00	0.00	10,000.00	13,883.78	0.00	-3,883.78
A 2850.160-00-0000	EXTRA CURRICULAR CLUB - NONINSTRUCTIONAL		4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
A 2850.160-05-5000	CHAPERONES - IEC		1,000.00	0.00	1,000.00	270.78	0.00	729.22
A 2850.160-07-5000	CHAPERONES - MS		2,500.00	0.00	2,500.00	1,271.71	0.00	1,228.29
A 2850.160-09-5000	CHAPERONES - HS		3,000.00	0.00	3,000.00	259.05	0.00	2,740.95
2850	CO-CURRICULAR ACTIV-REG SCHL	*	209,350.00	0.00	209,350.00	238,952.18	0.00	-29,602.18
A 2855.150-00-0000	ATHLETIC DIRECTOR		117,486.00	0.00	117,486.00	117,486.00	0.00	0.00
A 2855.150-00-1000	SUPPLEMENTAL		4,850.00	0.00	4,850.00	4,895.20	0.00	-45.20
A 2855.150-60-0000	INT ATH - COACHES		292,000.00	-2,551.00	289,449.00	272,886.58	0.00	16,562.42
A 2855.150-60-0500	INTRAMURALS		10,000.00	1,062.00	11,062.00	9,071.25	0.00	1,990.75
A 2855.150-60-5000	TICKET TKRS, SLRS, SCORERS		31,000.00	0.00	31,000.00	26,812.03	0.00	4,187.97
A 2855.160-60-0000	INT ATH-NONINSTRUCTIONAL		130,816.00	0.00	130,816.00	104,758.98	0.00	26,057.02
A 2855.163-00-0000	NON INSTRUCTIONAL SALARIES - OTHER		19,678.00	0.00	19,678.00	27,319.88	0.00	-7,641.88
A 2855.200-00-0000	ATHLETIC EQUIPMENT		9,250.00	5,570.00	14,820.00	10,517.40	0.00	4,302.60
A 2855.400-00-0000	ATHLETICS CONTRACTUAL		116,200.00	17,725.00	133,925.00	130,444.90	0.00	3,480.10
A 2855.400-00-1000	CONTRACTUAL - OFFICIALS		65,865.00	-652.00	65,213.00	49,618.26	0.00	15,594.74
A 2855.400-60-3000	TRAVEL/CONFERENCE		4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
A 2855.450-00-0000	SUPPLIES & MATERIALS		90,716.00	-15,887.00	74,829.00	66,412.97	0.00	8,416.03
A 2855.490-00-0000	BOCES SERVICES		26,198.00	0.00	26,198.00	22,177.66	0.00	4,020.34
2855	INTERSCHOL ATHLETICS-REG SCHL	*	918,059.00	5,267.00	923,326.00	842,401.11	0.00	80,924.89
28		**	2,866,640.00	5,567.00	2,872,207.00	2,483,855.64	20,592.50	367,758.86
2		***	27,678,959.40	150,657.46	27,829,616.86	26,065,428.06	82,842.80	1,681,346.00
A 5510.150-00-0000	INSTRUCTIONAL SALARIES		15,399.00	0.00	15,399.00	0.00	0.00	15,399.00
A 5510.160-00-00	NON INSTRUCTIONAL SALARIES		5,801.90	0.00	5,801.90	5,802.34	0.00	-0.44
A 5510.160-80-1000	BUS MONITORS		0.00	0.00	0.00	0.00	0.00	0.00
A 5510.162-00-0000	NON INSTRUCTIONAL SALARIES - MONITORS		100,765.00	0.00	100,765.00	95,663.58	0.00	5,101.42

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
	MONITORS							
A 5510.400-00-0000	CONTRACTUAL		1,400.00	8,002.34	9,402.34	8,002.34	0.00	1,400.00
A 5510.450-00-0000	SUPPLIES & MATERIALS		75.00	0.00	75.00	0.00	0.00	75.00
5510	DISTRICT TRANSPORT-MEDICAID	*	123,440.90	8,002.34	131,443.24	109,468.26	0.00	21,974.98
A 5540.400-00-0000	CONTRACTUAL		7,904.00	-7,903.34	0.66	-114,626.00	0.00	114,626.66
A 5540.400-00-1000	CONTRACT - REGULAR RUNS		2,020,172.00	-99.00	2,020,073.00	1,740,619.04	0.00	279,453.96
A 5540.400-00-3000	CONTRACT - BOCES- SUMMER		125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
A 5540.400-00-4000	CONTRACT - SUMMER SCHOOL GEN ED		25,000.00	0.00	25,000.00	6,221.07	0.00	18,778.93
A 5540.400-00-5000	CONTRACT - SPECIAL EDUCATION SCHOOL YEAR		1,060,405.00	-300.00	1,060,105.00	1,028,602.03	28,455.29	3,047.68
A 5540.400-00-6000	CONTRACT - SPORTS		162,058.00	-480.00	161,578.00	92,843.04	0.00	68,734.96
A 5540.400-00-7000	CONTRACT - MUSIC TRIPS		2,460.00	4,320.00	6,780.00	1,935.97	0.00	4,844.03
A 5540.400-00-8000	CONTRACT - FIELD TRIPS		9,840.00	-8,660.00	1,180.00	1,097.94	0.00	82.06
A 5540.400-03-8000	CONTRACT - FIELD TRIPS PEC		1,500.00	2,340.00	3,840.00	2,907.68	741.75	190.57
A 5540.400-05-8000	CONTRACT - FIELD TRIPS IEC		8,040.00	-6,488.00	1,552.00	964.52	0.00	587.48
A 5540.400-07-8000	CONTRACT - FIELD TRIPS MS		0.00	1,760.00	1,760.00	639.53	0.00	1,120.47
A 5540.400-07-8068	CONTRACT - FIELD TRIPS MS - CREW		0.00	3,240.00	3,240.00	3,240.00	0.00	0.00
A 5540.400-07-8069	CONTRACT - FIELD TRIPS MS - INNOVATION		0.00	1,600.00	1,600.00	1,540.66	0.00	59.34
A 5540.400-09-8000	CONTRACT - FIELD TRIPS HS		15,800.00	-7,800.00	8,000.00	5,136.77	0.00	2,863.23
A 5540.400-09-8052	CONTRACT - FIELD TRIPS HS - INT'L		0.00	6,000.00	6,000.00	396.58	0.00	5,603.42
A 5540.450-00-0000	SUPPLIES & MATERIALS - FUEL		315,000.00	7,666.66	322,666.66	97,841.82	52,000.00	172,824.84
5540	CONTRACT TRANSPORT-MEDICAID	*	3,753,179.00	-4,803.68	3,748,375.32	2,869,360.65	81,197.04	797,817.63
55		**	3,876,619.90	3,198.66	3,879,818.56	2,978,828.91	81,197.04	819,792.61
5		***	3,876,619.90	3,198.66	3,879,818.56	2,978,828.91	81,197.04	819,792.61
A 8060.160-00-0000	COMMUNITY EDUCATION NON INSTRUCTIONAL SALARIES		5,000.00	0.00	5,000.00	11,513.41	0.00	-6,513.41
A 8060.400-00-0001	COMMUNITY EDUCATION COORDINATOR		27,820.00	0.00	27,820.00	18,545.44	0.00	9,274.56
A 8060.400-00-0002	COMMUNITY EDUCATION INSTRUCTORS		42,840.00	0.00	42,840.00	41,318.70	0.00	1,521.30
8060	CIVIC ACTIVITIES	*	75,660.00	0.00	75,660.00	71,377.55	0.00	4,282.45
80		**	75,660.00	0.00	75,660.00	71,377.55	0.00	4,282.45
8		***	75,660.00	0.00	75,660.00	71,377.55	0.00	4,282.45
A 9010.800-00-0000	NYSERS		651,352.00	0.00	651,352.00	634,217.80	0.00	17,134.20
9010	STATE RETIREMENT	*	651,352.00	0.00	651,352.00	634,217.80	0.00	17,134.20
A 9020.800-00-0000	NYSTRS		1,896,994.00	0.00	1,896,994.00	1,775,334.26	0.00	121,659.74

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9020	TEACHERS' RETIREMENT	*	1,896,994.00	0.00	1,896,994.00	1,775,334.26	0.00	121,659.74
A 9030.800-00-0000	SOCIAL SECURITY - ADM		1,876,902.00	0.00	1,876,902.00	1,661,392.06	0.00	215,509.94
9030	SOCIAL SECURITY	*	1,876,902.00	0.00	1,876,902.00	1,661,392.06	0.00	215,509.94
A 9040.800-00-0000	WORKER'S COMPENSATION - ADM		300,000.00	0.00	300,000.00	205,339.39	0.00	94,660.61
9040	WORKERS' COMPENSATION	*	300,000.00	0.00	300,000.00	205,339.39	0.00	94,660.61
A 9045.800-00-0000	LIFE INSURANCE		11,000.00	0.00	11,000.00	9,454.97	800.00	745.03
9045	LIFE INSURANCE	*	11,000.00	0.00	11,000.00	9,454.97	800.00	745.03
A 9050.800-00-0000	UNEMPLOYMENT INSURANCE		45,000.00	0.00	45,000.00	8,934.66	0.00	36,065.34
9050	UNEMPLOYMENT INSURANCE	*	45,000.00	0.00	45,000.00	8,934.66	0.00	36,065.34
A 9060.800-00-0000	HEALTH INSURANCE		5,845,274.00	-18,142.16	5,827,131.84	4,724,082.50	0.00	1,103,049.34
A 9060.800-00-1000	HEALTH INSURANCE INCENTIVE		146,300.00	0.00	146,300.00	125,293.75	0.00	21,006.25
A 9060.800-00-2000	EMPLOYER FUNDED- 105H (HRA)		225,000.00	1,002.00	226,002.00	176,533.67	0.00	49,468.33
A 9060.800-00-3000	RETIREE MEDICAL REIMBURSEMENTS		23,000.00	0.00	23,000.00	6,681.27	0.00	16,318.73
A 9060.800-00-5000	BENEFITS ADMINISTRATIVE FEES		80,000.00	18,142.16	98,142.16	98,142.16	0.00	0.00
9060	HOSPITAL, MEDICAL & DENTAL INS	*	6,319,574.00	1,002.00	6,320,576.00	5,130,733.35	0.00	1,189,842.65
A 9089.800-00-0000	OTHER RETIREE 403B, 403B ADM		433,973.00	0.00	433,973.00	1,235,524.00	0.00	-801,551.00
9089	OTHER	*	433,973.00	0.00	433,973.00	1,235,524.00	0.00	-801,551.00
90		**	11,534,795.00	1,002.00	11,535,797.00	10,660,930.49	800.00	874,066.51
A 9710.610-80-9900	2010 PRINCIPAL \$10.0 PHASE 3		830,000.00	0.00	830,000.00	830,000.00	0.00	0.00
A 9710.610-80-9901	2017 PRINCIPAL \$2.3 RENOVATION SERIAL BOND PRINC		200,000.00	0.00	200,000.00	200,000.00	0.00	0.00
A 9710.610-80-9902	2017 PRINCIPAL \$26 ADDITION & RENOVATION 2018A 20.7M DASNY		1,410,000.00	0.00	1,410,000.00	1,410,000.00	0.00	0.00
A 9710.610-80-9903	2022 PRINCIPAL 9.25 RENOVATION 7.6M SERIAL BOND PRINC		505,000.00	0.00	505,000.00	505,000.00	0.00	0.00
A 9710.710-80-9900	2010 INTEREST \$10.0 PHASE 3		39,500.00	0.00	39,500.00	39,500.00	0.00	0.00
A 9710.710-80-9901	2017 INTEREST \$2.3 RENOVATION SERIAL BOND INTEREST		25,000.00	0.00	25,000.00	25,000.00	0.00	0.00
A 9710.710-80-9902	2017 INTEREST \$26 ADDITION & RENOVATION 2018A 20.7M DASNY INT		690,250.00	0.00	690,250.00	690,250.00	0.00	0.00
A 9710.710-80-9903	2022 INTEREST \$9.25 RENOVATION 7.6M SERIAL BOND INT		166,000.00	0.00	166,000.00	166,000.00	0.00	0.00
9710	DEBT SERVICE-SERIAL BONDS	*	3,865,750.00	0.00	3,865,750.00	3,865,750.00	0.00	0.00
A 9731.600-00-0000	BOND ANTICIPATION NOTES - PRINCIPAL EST 17.25M		710,000.00	0.00	710,000.00	755,000.00	0.00	-45,000.00
A 9731.700-00-0000	BOND ANTICIPATION NOTES - INTEREST EST 17.25M		638,400.00	0.00	638,400.00	677,475.38	0.00	-39,075.38

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
EST 17.2024								
9731		*	1,348,400.00	0.00	1,348,400.00	1,432,475.38	0.00	-84,075.38
A 9789.600-00-0000	OTHER DEBT PRINCIPAL SOLAR EPC 1.4M		81,943.00	0.00	81,943.00	81,943.15	0.00	-0.15
A 9789.700-00-0000	OTHER DEBT INTEREST SOLAR EPC 1.4M		48,620.00	0.00	48,620.00	48,620.23	0.00	-0.23
9789		*	130,563.00	0.00	130,563.00	130,563.38	0.00	-0.38
97		**	5,344,713.00	0.00	5,344,713.00	5,428,788.76	0.00	-84,075.76
A 9901.950-80-0000	TRANSFER TO SPECIAL AID		94,000.00	0.00	94,000.00	94,919.00	0.00	-919.00
9901	TRANSFER TO SPECIAL AID	*	94,000.00	0.00	94,000.00	94,919.00	0.00	-919.00
A 9950.900-80-0000	TRANS CAP-INTERFUND		0.00	0.00	0.00	991,511.00	0.00	-991,511.00
9950	TRANSFER TO CAPITAL	*	0.00	0.00	0.00	991,511.00	0.00	-991,511.00
99		**	94,000.00	0.00	94,000.00	1,086,430.00	0.00	-992,430.00
9		***	16,973,508.00	1,002.00	16,974,510.00	17,176,149.25	800.00	-202,439.25
Fund ATotals:			54,651,119.00	343,253.44	54,994,372.44	51,793,711.59	315,714.98	2,884,945.87
C 2860.200-80-0000	SCHOOL LUNCH EQUIPMENT		20,000.00	7,676.00	27,676.00	3,816.71	0.00	23,859.29
C 2860.400-80-0000	SCHOOL LUNCH CONT - MAINT		20,000.00	0.00	20,000.00	13,304.31	0.00	6,695.69
C 2860.400-80-1000	SCHOOL LUNCH CONT - MANAGMT		500,000.00	0.00	500,000.00	510,097.63	51,758.37	-61,856.00
C 2860.400-80-2000	SCHOOL LUNCH DONATED FOOD		65,000.00	0.00	65,000.00	33,333.66	0.00	31,666.34
C 2860.450-80-0000	SCHOOL LUNCH SUPPLIES		5,000.00	0.00	5,000.00	1,307.94	0.00	3,692.06
2860		*	610,000.00	7,676.00	617,676.00	561,860.25	51,758.37	4,057.38
28		**	610,000.00	7,676.00	617,676.00	561,860.25	51,758.37	4,057.38
2		***	610,000.00	7,676.00	617,676.00	561,860.25	51,758.37	4,057.38
Fund CTotals:			610,000.00	7,676.00	617,676.00	561,860.25	51,758.37	4,057.38
F1123 2250.160	2023-2024 611 Support Salaries		0.00	0.00	0.00	0.00	0.00	0.00
F1123 2250.400	2023-2024 611 Services		20,768.00	0.00	20,768.00	0.00	0.00	20,768.00
F1123 2250.460	2023-2024 611 TRAVEL EXPENSES		236.16	0.00	236.16	0.00	0.00	236.16
2250		*	21,004.16	0.00	21,004.16	0.00	0.00	21,004.16
22		**	21,004.16	0.00	21,004.16	0.00	0.00	21,004.16
2		***	21,004.16	0.00	21,004.16	0.00	0.00	21,004.16
Fund F1123Totals:			21,004.16	0.00	21,004.16	0.00	0.00	21,004.16
F1124 2250.150	2024-2025 611 Prof Salaries		472,069.00	54,160.00	526,229.00	507,645.50	0.00	18,583.50
F1124 2250.160	2024-2025 611 Support Salaries		0.00	0.00	0.00	21,112.50	0.00	-21,112.50

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
F1124 2250.400	2024-2025 611 Services	162,650.00	-54,160.00	108,490.00	97,900.00	0.00	10,590.00
F1124 2250.450	2024-2025 611 SUPPLIES	12,429.00	0.00	12,429.00	4,557.45	0.00	7,871.55
2250	*	647,148.00	0.00	647,148.00	631,215.45	0.00	15,932.55
22	**	647,148.00	0.00	647,148.00	631,215.45	0.00	15,932.55
2	***	647,148.00	0.00	647,148.00	631,215.45	0.00	15,932.55
Fund F1124Totals:		647,148.00	0.00	647,148.00	631,215.45	0.00	15,932.55
F1924 2250.160	2024-2025 619 NONINSTRUCTIONAL SALARIES	6,668.00	-1,053.00	5,615.00	4,753.42	0.00	861.58
F1924 2250.400	2024-2025 619 PURCHASED SERVICES	12,636.00	1,053.00	13,689.00	13,689.00	0.00	0.00
2250	*	19,304.00	0.00	19,304.00	18,442.42	0.00	861.58
22	**	19,304.00	0.00	19,304.00	18,442.42	0.00	861.58
2	***	19,304.00	0.00	19,304.00	18,442.42	0.00	861.58
Fund F1924Totals:		19,304.00	0.00	19,304.00	18,442.42	0.00	861.58
FARP 2110.200	ARP EQUIPMENT	0.00	5,463.00	5,463.00	5,463.00	0.00	0.00
FARP 2110.450	ARP SUPPLIES & MATERIALS	0.00	1,316.00	1,316.00	1,316.00	0.00	0.00
2110	*	0.00	6,779.00	6,779.00	6,779.00	0.00	0.00
21	**	0.00	6,779.00	6,779.00	6,779.00	0.00	0.00
2	***	0.00	6,779.00	6,779.00	6,779.00	0.00	0.00
Fund FARPTotals:		0.00	6,779.00	6,779.00	6,779.00	0.00	0.00
FIN23 2020.150-03	CHINESE GRANT ADMIN SALARIES PEC	2,375.00	0.00	2,375.00	0.00	0.00	2,375.00
FIN23 2020.150-05	CHINESE GRANT ADMIN SALARIES IEC	2,875.00	0.00	2,875.00	0.00	0.00	2,875.00
FIN23 2020.150-09	CHINESE GRANT ADMIN SALARIES HS	350.00	0.00	350.00	0.00	0.00	350.00
2020	*	5,600.00	0.00	5,600.00	0.00	0.00	5,600.00
20	**	5,600.00	0.00	5,600.00	0.00	0.00	5,600.00
FIN23 2110.150-03	CHINESE GRANT INSTRUCTIONAL SALARIES PEC	2,525.00	0.00	2,525.00	511.78	0.00	2,013.22
FIN23 2110.150-05	CHINESE GRANT INSTRUCTIONAL SALARIES IEC	2,525.00	0.00	2,525.00	0.00	0.00	2,525.00
FIN23 2110.160-03	CHINESE GRANT NON-INSTRUCTIONAL SALARIES PEC	1,050.00	0.00	1,050.00	0.00	0.00	1,050.00
FIN23 2110.160-05	CHINESE GRANT NON-INSTRUCTIONAL SALARIES IEC	1,150.00	0.00	1,150.00	0.00	0.00	1,150.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
FIN23 2110.160-07	CHINESE GRANT NON-INSTRUCTIONAL SALARIES MS	1,950.00	0.00	1,950.00	0.00	0.00	1,950.00
FIN23 2110.160-09	CHINESE GRANT NON-INSTRUCTIONAL SALARIES HS	1,550.00	0.00	1,550.00	0.00	0.00	1,550.00
FIN23 2110.400-03	CHINESE GRANT CONTRACTUAL PEC	516.50	0.00	516.50	500.00	0.00	16.50
FIN23 2110.400-05	CHINESE GRANT CONTRACTUAL IEC	516.50	0.00	516.50	500.00	0.00	16.50
FIN23 2110.400-07	CHINESE GRANT CONTRACTUAL MS	4,291.88	0.00	4,291.88	4,050.00	0.00	241.88
FIN23 2110.400-09	CHINESE GRANT CONTRACTUAL HS	2,689.17	0.00	2,689.17	2,878.39	0.00	-189.22
FIN23 2110.450-03	CHINESE GRANT SUPPLIES PEC	2,055.40	0.00	2,055.40	1,767.05	0.00	288.35
FIN23 2110.450-05	CHINESE GRANT SUPPLIES IEC	2,250.00	0.00	2,250.00	0.00	0.00	2,250.00
FIN23 2110.450-07	CHINESE GRANT SUPPLIES MS	2,700.00	0.00	2,700.00	858.90	0.00	1,841.10
FIN23 2110.450-09	CHINESE GRANT SUPPLIES HS	3,250.00	0.00	3,250.00	1,782.50	0.00	1,467.50
2110	*	29,019.45	0.00	29,019.45	12,848.62	0.00	16,170.83
21	**	29,019.45	0.00	29,019.45	12,848.62	0.00	16,170.83
2	***	34,619.45	0.00	34,619.45	12,848.62	0.00	21,770.83
Fund FIN23Totals:		34,619.45	0.00	34,619.45	12,848.62	0.00	21,770.83
FIN24 2110.400-03	CHINESE GRANT (CBC) CONTRACTUAL PEC	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
FIN24 2110.400-05	CHINESE GRANT (CBC) CONTRACTUAL IEC	4,500.00	0.00	4,500.00	800.00	0.00	3,700.00
FIN24 2110.400-07	CHINESE GRANT (CBC) CONTRACTUAL MS	9,000.00	0.00	9,000.00	4,926.75	0.00	4,073.25
FIN24 2110.400-09	CHINESE GRANT (CBC) CONTRACTUAL HS	14,000.00	0.00	14,000.00	10,463.06	0.00	3,536.94
FIN24 2110.450-03	CHINESE GRANT (CBC) SUPPLIES PEC	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
FIN24 2110.450-05	CHINESE GRANT (CBC) SUPPLIES IEC	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
FIN24 2110.450-07	CHINESE GRANT (CBC) SUPPLIES MS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
FIN24 2110.450-09	CHINESE GRANT (CBC) SUPPLIES HS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2110	*	40,000.00	0.00	40,000.00	16,189.81	0.00	23,810.19
21	**	40,000.00	0.00	40,000.00	16,189.81	0.00	23,810.19
2	***	40,000.00	0.00	40,000.00	16,189.81	0.00	23,810.19
Fund FIN24Totals:		40,000.00	0.00	40,000.00	16,189.81	0.00	23,810.19
FPK24 2110.400	PRE K CONTRACTUAL	423,520.00	0.00	423,520.00	423,520.00	0.00	0.00
2110	*	423,520.00	0.00	423,520.00	423,520.00	0.00	0.00
21	**	423,520.00	0.00	423,520.00	423,520.00	0.00	0.00

LEW-PORT

Appropriation Status Detail Report By Function From 7/1/2024 To 6/30/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2	***	423,520.00	0.00	423,520.00	423,520.00	0.00	0.00
Fund FPK24Totals:		423,520.00	0.00	423,520.00	423,520.00	0.00	0.00
FS25 2250.472	2024-2025 SUMMER SCHOOL TUITION	0.00	0.00	0.00	0.00	0.00	0.00
2250	*	0.00	0.00	0.00	0.00	0.00	0.00
FS25 2253.472	2024-2025 SUMMER SCHOOL EDUCATION COSTS	354,750.00	0.00	354,750.00	354,730.04	0.00	19.96
2253	*	354,750.00	0.00	354,750.00	354,730.04	0.00	19.96
22	**	354,750.00	0.00	354,750.00	354,730.04	0.00	19.96
2	***	354,750.00	0.00	354,750.00	354,730.04	0.00	19.96
FS25 5511.400	2024-2025 SUMMER SCHOOL TRANSPORTATION	119,900.00	0.00	119,900.00	119,864.98	0.00	35.02
5511	*	119,900.00	0.00	119,900.00	119,864.98	0.00	35.02
FS25 5541.400	2024-2025 SUMMER SCHOOL TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00
5541	*	0.00	0.00	0.00	0.00	0.00	0.00
55	**	119,900.00	0.00	119,900.00	119,864.98	0.00	35.02
5	***	119,900.00	0.00	119,900.00	119,864.98	0.00	35.02
Fund FS25Totals:		474,650.00	0.00	474,650.00	474,595.02	0.00	54.98
FT123 2110.400	2023-2024 TITLE 1 CONTRACTUAL	950.80	0.00	950.80	814.00	0.00	136.80
FT123 2110.450	2023-2024 TITLE 1 SUPPLIES	1,270.51	14,578.78	15,849.29	14,578.78	0.00	1,270.51
FT123 2110.460	2023-2024 TITLE 1 TRAVEL EXPENSES	176.00	0.00	176.00	0.00	0.00	176.00
2110	*	2,397.31	14,578.78	16,976.09	15,392.78	0.00	1,583.31
21	**	2,397.31	14,578.78	16,976.09	15,392.78	0.00	1,583.31
2	***	2,397.31	14,578.78	16,976.09	15,392.78	0.00	1,583.31
Fund FT123Totals:		2,397.31	14,578.78	16,976.09	15,392.78	0.00	1,583.31
FT124 2110.150	2024-2025 TITLE 1 PROFESSIONAL SALARIES	243,288.00	0.00	243,288.00	243,788.00	0.00	-500.00
FT124 2110.400	2024-2025 TITLE 1 CONTRACTUAL	6,971.00	-3,456.22	3,514.78	1,728.00	0.00	1,786.78
FT124 2110.450	2024-2025 TITLE 1 SUPPLIES	998.00	3,456.22	4,454.22	3,946.17	0.00	508.05
2110	*	251,257.00	0.00	251,257.00	249,462.17	0.00	1,794.83
21	**	251,257.00	0.00	251,257.00	249,462.17	0.00	1,794.83
2	***	251,257.00	0.00	251,257.00	249,462.17	0.00	1,794.83

LEW-PORT

Appropriation Status Detail Report By Function From 7/1/2024 To 6/30/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
Fund FT124Totals:		251,257.00	0.00	251,257.00	249,462.17	0.00	1,794.83
FT223 2110.400	2023-2024 TITLE 2 CONTRACTUAL	0.00	12,900.00	12,900.00	12,900.00	0.00	0.00
FT223 2110.450	2023-2024 TITLE 2 SUPPLIES	0.00	68.19	68.19	68.19	0.00	0.00
2110	*	0.00	12,968.19	12,968.19	12,968.19	0.00	0.00
21	**	0.00	12,968.19	12,968.19	12,968.19	0.00	0.00
2	***	0.00	12,968.19	12,968.19	12,968.19	0.00	0.00
Fund FT223Totals:		0.00	12,968.19	12,968.19	12,968.19	0.00	0.00
FT224 2110.400	2024-2025 TITLE 2 CONTRACTUAL	42,676.00	0.00	42,676.00	3,731.00	0.00	38,945.00
FT224 2110.460	2024-2025 TITLE 2 TRAVEL EXPENSES	1,800.00	0.00	1,800.00	0.00	0.00	1,800.00
2110	*	44,476.00	0.00	44,476.00	3,731.00	0.00	40,745.00
21	**	44,476.00	0.00	44,476.00	3,731.00	0.00	40,745.00
2	***	44,476.00	0.00	44,476.00	3,731.00	0.00	40,745.00
Fund FT224Totals:		44,476.00	0.00	44,476.00	3,731.00	0.00	40,745.00
FT423 2110.400	2023-2024 TITLE 4 CONTRACTUAL	958.50	0.00	958.50	968.00	0.00	-9.50
FT423 2110.450	2023-2024 TITLE 4 SUPPLIES	0.91	2,311.35	2,312.26	2,353.31	0.00	-41.05
2110	*	959.41	2,311.35	3,270.76	3,321.31	0.00	-50.55
21	**	959.41	2,311.35	3,270.76	3,321.31	0.00	-50.55
2	***	959.41	2,311.35	3,270.76	3,321.31	0.00	-50.55
Fund FT423Totals:		959.41	2,311.35	3,270.76	3,321.31	0.00	-50.55
FT424 2110.400	2024-2025 TITLE 4 CONTRACTUAL	19,054.00	-2,014.00	17,040.00	17,039.52	0.00	0.48
FT424 2110.450	2024-2025 TITLE 4 SUPPLIES	6,659.00	2,014.00	8,673.00	6,269.26	0.00	2,403.74
2110	*	25,713.00	0.00	25,713.00	23,308.78	0.00	2,404.22
21	**	25,713.00	0.00	25,713.00	23,308.78	0.00	2,404.22
2	***	25,713.00	0.00	25,713.00	23,308.78	0.00	2,404.22
Fund FT424Totals:		25,713.00	0.00	25,713.00	23,308.78	0.00	2,404.22
H2425 1620.293-05-0021	11.1 CAPITAL PROJECT GENERAL CONSTRUCTION	12,600.00	36,400.00	49,000.00	537,217.00	0.00	-488,217.00
1620	*	12,600.00	36,400.00	49,000.00	537,217.00	0.00	-488,217.00

LEW-PORT

Appropriation Status Detail Report By Function From 7/1/2024 To 6/30/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
16	**	12,600.00	36,400.00	49,000.00	537,217.00	0.00	-488,217.00
1	***	12,600.00	36,400.00	49,000.00	537,217.00	0.00	-488,217.00
H2425 2110.201-15-0021	11.1 CAPITAL PROJECT CLERK OF THE WORKS	93,500.00	0.00	93,500.00	67,513.76	0.00	25,986.24
H2425 2110.240-15-0021	11.1 CAPITAL PROJECT GENERAL ADMINISTRATIVE	69,662.00	0.00	69,662.00	29,221.98	0.00	40,440.02
H2425 2110.243-15-0021	11.1 CAPITAL PROJECT INSURANCE	10,000.00	0.00	10,000.00	4,664.00	0.00	5,336.00
H2425 2110.244-15-0021	11.1 CAPITAL PROJECT LEGAL	35,000.00	0.00	35,000.00	26,242.00	0.00	8,758.00
H2425 2110.245-15-0021	11.1 CAPITAL PROJECT ARCHITECT	118,238.00	0.00	118,238.00	340,768.16	0.00	-222,530.16
H2425 2110.297-15-0021	11.1 CAPITAL PROJECT SITE DEVELOPMENT	1,701,000.00	-36,400.00	1,664,600.00	0.00	0.00	1,664,600.00
2110	*	2,027,400.00	-36,400.00	1,991,000.00	468,409.90	0.00	1,522,590.10
21	**	2,027,400.00	-36,400.00	1,991,000.00	468,409.90	0.00	1,522,590.10
2	***	2,027,400.00	-36,400.00	1,991,000.00	468,409.90	0.00	1,522,590.10
Fund H2425Totals:		2,040,000.00	0.00	2,040,000.00	1,005,626.90	0.00	1,034,373.10
HCO23 2110.245-05-0023	2023-2024 CAPITAL OUTLAY ARCHITECT	0.00	0.00	0.00	93,689.58	0.00	-93,689.58
2110	*	0.00	0.00	0.00	93,689.58	0.00	-93,689.58
21	**	0.00	0.00	0.00	93,689.58	0.00	-93,689.58
2	***	0.00	0.00	0.00	93,689.58	0.00	-93,689.58
Fund HCO23Totals:		0.00	0.00	0.00	93,689.58	0.00	-93,689.58
HHS1 1620.293-15-0021	PHASE 1 HIGH SCHOOL GENERAL CONSTRUCTION	5,631.71	0.00	5,631.71	0.00	0.00	5,631.71
HHS1 1620.294-15-0021	PHASE 1 SENIOR HIGH HVAC	77,363.97	0.00	77,363.97	0.00	0.00	77,363.97
1620	*	82,995.68	0.00	82,995.68	0.00	0.00	82,995.68
16	**	82,995.68	0.00	82,995.68	0.00	0.00	82,995.68
1	***	82,995.68	0.00	82,995.68	0.00	0.00	82,995.68
HHS1 2110.240-15-0021	PHASE 1 SENIOR HIGH GENERAL ADMINISTRATIVE	368.70	0.00	368.70	0.00	0.00	368.70
HHS1 2110.243-15-0021	PHASE 1 SENIOR HIGH INSURANCE	0.19	0.00	0.19	0.00	0.00	0.19
HHS1 2110.244-15-0021	PHASE 1 SENIOR HIGH LEGAL	3,607.10	0.00	3,607.10	0.00	0.00	3,607.10
HHS1 2110.297-15-0021	PHASE 1 SENIOR HIGH SITE DEVELOPMENT	418,972.10	0.00	418,972.10	0.00	0.00	418,972.10
2110	*	422,948.09	0.00	422,948.09	0.00	0.00	422,948.09

LEW-PORT

Appropriation Status Detail Report By Function From 7/1/2024 To 6/30/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
21	**	422,948.09	0.00	422,948.09	0.00	0.00	422,948.09
2	***	422,948.09	0.00	422,948.09	0.00	0.00	422,948.09
Fund HHS1Totals:		505,943.77	0.00	505,943.77	0.00	0.00	505,943.77
HIEC 1620.293-05-0019	HIEC PHASE 2 GENERAL CONSTRUCTION	-457,905.54	0.00	-457,905.54	0.00	0.00	-457,905.54
HIEC 1620.294-05-0019	HIEC PHASE 2 HVAC	333,562.40	0.00	333,562.40	45,000.00	0.00	288,562.40
HIEC 1620.295-05-0019	HIEC PHASE 2 PLUMBING	-18,987.92	0.00	-18,987.92	0.00	0.00	-18,987.92
HIEC 1620.296-05-0019	HIEC PHASE 2 ELECTRICAL	-152,300.74	0.00	-152,300.74	0.00	0.00	-152,300.74
1620	*	-295,631.80	0.00	-295,631.80	45,000.00	0.00	-340,631.80
16	**	-295,631.80	0.00	-295,631.80	45,000.00	0.00	-340,631.80
1	***	-295,631.80	0.00	-295,631.80	45,000.00	0.00	-340,631.80
HIEC 2110.200-05-0019	HIEC PHASE 2 FURNITURE & EQUIPMENT	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00
HIEC 2110.201-05-0019	HIEC PHASE 2 CLERK OF THE WORKS	-96,360.81	0.00	-96,360.81	0.00	0.00	-96,360.81
HIEC 2110.240-05-0019	HIEC PHASE 2 GENERAL ADMINISTRATIVE	118,756.61	0.00	118,756.61	0.00	0.00	118,756.61
HIEC 2110.243-05-0019	HIEC PHASE 2 INSURANCE	8,800.00	0.00	8,800.00	0.00	0.00	8,800.00
HIEC 2110.244-05-0019	HIEC PHASE 2 LEGAL	3,950.10	0.00	3,950.10	0.00	0.00	3,950.10
HIEC 2110.245-05-0019	HIEC PHASE 2 ARCHITECT	-81,193.87	0.00	-81,193.87	0.00	0.00	-81,193.87
HIEC 2110.297-05-0019	HIEC PHASE 2 SITE WORK	184,459.00	0.00	184,459.00	0.00	0.00	184,459.00
2110	*	223,411.03	0.00	223,411.03	0.00	0.00	223,411.03
21	**	223,411.03	0.00	223,411.03	0.00	0.00	223,411.03
2	***	223,411.03	0.00	223,411.03	0.00	0.00	223,411.03
Fund HIECTotals:		-72,220.77	0.00	-72,220.77	45,000.00	0.00	-117,220.77
HMD1 1620.293-04-0022	PHASE 1 MIDDLE SCHOOL GENERAL CONSTRUCTION	225,491.76	0.00	225,491.76	0.00	0.00	225,491.76
HMD1 1620.294-04-0022	PHASE 1 MIDDLE SCHOOL HVAC	240,335.79	0.00	240,335.79	225,000.00	0.00	15,335.79
HMD1 1620.295-04-0022	PHASE 1 MIDDLE SCHOOL PLUMBING	337,432.00	0.00	337,432.00	0.00	0.00	337,432.00
HMD1 1620.296-04-0022	PHASE 1 MIDDLE SCHOOL ELECTRICAL	71,826.41	0.00	71,826.41	0.00	0.00	71,826.41
1620	*	875,085.96	0.00	875,085.96	225,000.00	0.00	650,085.96
16	**	875,085.96	0.00	875,085.96	225,000.00	0.00	650,085.96
1	***	875,085.96	0.00	875,085.96	225,000.00	0.00	650,085.96
HMD1 2110.240-04-0022	PHASE 1 MIDDLE SCHOOL GENERAL ADMINISTRATIVE	70,240.51	0.00	70,240.51	279,785.00	0.00	-209,544.49
HMD1 2110.243-04-0022	PHASE 1 MIDDLE SCHOOL INSURANCE	0.81	0.00	0.81	0.00	0.00	0.81

LEW-PORT



Appropriation Status Detail Report By Function From 7/1/2024 To 6/30/2025

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
HMD1 2110.244-04-0022	PHASE 1 MIDDLE SCHOOL LEGAL	30,501.80	0.00	30,501.80	0.00	0.00	30,501.80
2110	*	100,743.12	0.00	100,743.12	279,785.00	0.00	-179,041.88
21	**	100,743.12	0.00	100,743.12	279,785.00	0.00	-179,041.88
2	***	100,743.12	0.00	100,743.12	279,785.00	0.00	-179,041.88
Fund HMD1Totals:		975,829.08	0.00	975,829.08	504,785.00	0.00	471,044.08
Grand Totals:		60,695,719.41	387,566.76	61,083,286.17	55,896,447.87	367,473.35	4,819,364.95

LEWISTON-PORTER HIGH SCHOOL

**Student Activity Fund
Central Treasurer's Report
For the period of: June 30, 2025**

Balance from preceding period	\$109,537.59
Total receipts banked during month	
No. 16974 to No. 16996	<u>\$ 24,933.54</u>
 Total balance of deposits and undeposited	 \$134,471.13
 Disbursements during month	
No. 12999 to No. 13034	<u>\$ 19,700.88</u>
ISF Check Returned (C.Clawson) Darien Lake	\$ 51.00
 Cash balance	
Reconciliation with bank statement	\$114,719.25
 Bank balance as shown on statement	 \$118,440.28
Minus outstanding checks	<u>\$ 3,721.03</u>
Balance	\$114,719.25

Outstanding Checks:

12784 – 11/20/2024 – Music Project – Greg Valentine	\$ 200.00
12896 – 2/20/25 – Music Theater – Andrew O'Dell – Pit Orchestra – Fiddler	\$ 250.00
13000 – 6/2/25 – LP Athletics – Football – Hotch Designs	\$ 594.00
13010 – 6/6/25 – Model UN – Niagara Hospice – Mighty Niagara Cards	\$ 290.00
13019 – 6/11/25 – Class 2027 – Fortress Software – Matchmaker	\$ 207.13
13022 – 6/22/25 – Business Academy – Transportation to NU	\$ 356.04
13026 – 6/18/25 – Lancer Council – AIA Corp – Orientation Lanyards	\$ 345.54
13028 – 6/18/25 – Art – Cindy Sanchez	\$ 253.27
13031 – 6/23/25 – Music Project – Judy Maggs	\$ 150.00
13032 – 6/24/25 – L-P Athletics – Boys Lacrosse – Jamie Ingham	\$1,042.42
13034 – 6/25/25 – Music Project – Monacos Violin Shop	\$ 32.63

John Evert/JE

John Evert
High School Vice Principal

Sandra Girasole/SG

Sandra Girasole
Central Treasurer of HS Student Activity Funds

Lewiston-Porter High School Student Activity Accounts Ledger - June 2025

Account	Reg. Balance	Receipts	Withdrawals	Transfer	End Balance	BOE approved?	Advisor
Art	\$ 2,777.20		\$ 253.27		\$ 2,523.93	Yes	Cindy Sanchez
Business Club	\$ 10,722.17	\$ 2,420.00	\$ 2,726.28		\$ 10,415.89	No	Nicole Krawczyk
Class of 2024	\$ 0.00				\$ 0.00	Yes	L.D'Anna/P.Moskaluk
Class of 2025	\$ 1,041.35	\$ 3,435.90	\$ 3,632.67		\$ 844.58	Yes	J.Mango/A.Shephardson
Class of 2026	\$ 4,639.62		\$ 300.00		\$ 4,339.62	Yes	A.Sharpe/P. Mikolajczak
Class of 2027	\$ 5,321.56	\$ 243.00	\$ 1,207.13		\$ 4,357.43	Yes	L.D'Anna/L.Hurtgam
Class of 2028	\$ 739.00	\$ 14.00			\$ 753.00	Yes	C. Sanchez/C. Popielski
Drama	\$ 2,055.24				\$ 2,055.24	Yes	Amanda Sharpe
French Club	\$ 358.70		\$ 48.00		\$ 310.70	No	Aneeta Shepardson
Future Teachers	\$ 4,629.32				\$ 4,629.32	Yes	Jess Cruz
GSA	\$ 1,091.91		\$ 66.34		\$ 1,025.57	Yes	Carrie Popielski
Historical Society	\$ 420.40				\$ 420.40	No	L.D'Anna/J. Lauzonis
H.O.S.A.	\$ 234.22		\$ 98.06		\$ 136.16	Yes	Jennifer Wanamaker
International Studies	\$ 94.49	\$ 7,906.31	\$ 180.00		\$ 7,820.80	Yes	Rhonda Shiah
Key Club	\$ 3,627.50				\$ 3,627.50	Yes	K.Hurtgam/L.Hurtgam
Lancer Council	\$ 9,022.74	\$ 202.33	\$ 766.54		\$ 8,458.53	Yes	K.Hurtgam/L.Hurtgam
Lancer Leader Crew	\$ 523.20		\$ 53.45		\$ 469.75	Yes	DiVincenzo/Conti/Behm
L-P Athletic Fund	\$ 30,989.21	\$ 105.00	\$ 2,378.00		\$ 28,716.21	Yes	Brad Halgash
Life Skills	\$ 2,199.63	\$ 100.00	\$ 551.34		\$ 1,748.29	Yes	A. Dreher
Model UN	\$ 1.40	\$ 290.00	\$ 290.00		\$ 1.40		Scott Townsend
Musical Theater	\$ 7,157.88		\$ 57.70		\$ 7,100.18	Yes	Kevin Duncan
Music Project	\$ 8,367.15	\$ 5,604.00	\$ 6,983.10		\$ 6,988.05	Yes	Kevin Duncan
National Honor Society	\$ 1,030.46	\$ 120.00	\$ 160.00		\$ 990.46	Yes	Jessica Cruz
Science Honor Society	\$ 2,696.59				\$ 2,696.59	Yes	Colleen Glor
Spanish Club	\$ 152.85				\$ 152.85	Yes	Mango/Carrasquillo/Ellis
Spanish National Honor Society	\$ 308.49				\$ 308.49	Yes	Amy Carrasquillo
Traditions	\$ 8,108.11				\$ 8,108.11	Yes	C.Popielski/C.Sanchez
Yearbook	\$ 1,227.20	\$ 4,493.00			\$ 5,720.20	Yes	Carrie Popielski
Total	\$ 109,537.59	\$ 24,933.54	\$ 19,751.88	\$ -	\$ 114,719.25		

YEAR:	2024-2025					
MONTH:	June 2025					
ACTIVITY:	Checks					
<u>DATE</u>	<u>EXPLANATION</u>	<u>RECEIPT #</u>	<u>CHECK #</u>	<u>AMOUNT REC'D</u>	<u>AMOUNT PAID</u>	<u>SALES TAX - ?</u>
6/2/2025	Music Theater - Carolyn Mazierski - Props Reimbursement		12999		\$ 57.70	
6/2/2025	L-p Athletics - Football - Hotch Designs - Graphics		13000		\$ 594.00	tax paid
6/2/2025	L-p Athletics - Track - Ann Marie Oliverio - Reimbursement		13001		\$ 420.58	
6/2/2025	Music Project - Firth Jewelers - Engraving		13002		\$ 113.40	
6/2/2025	Music Project - Amanda Burdick - Senior Flowers Reimbursement		13003		\$ 248.15	
6/5/2025	L-p Athletics - Boys Lacrosse - Chris D'Anna - Bus Reimbursement		13004		\$ 271.00	
6/5/2025	Lancer Leader Crew - CRB Holding - Donuts for meeting		13005		\$ 53.45	
6/5/2025	GSA - Carrie Popielski - Youth Leadership Conference - Pizza		13006		\$ 66.34	
6/5/2007	Business - LP Academy of Business & Finance - Silver Donation		13007		\$ 500.00	
6/5/2025	Business - Academy - Nicole Krawczyk - Senior Gifts		13008		\$ 956.80	
6/5/2025	Music Project - Kevin Duncan - Donuts/Uniforms/Awards		13009		\$ 509.36	
6/6/2025	Model UN - Niagara Hospice - Mighty Niagara Cards		13010		\$ 290.00	
6/9/2025	Int'l Studies - Lewiston-Porter CSD - Buffalo Airport Transport		13011		\$ 180.00	
6/9/2025	HOSA - Jennifer Wanamaker - Graduation Cords		13012		\$ 28.07	
6/9/2025	HOSA - Dominic Tracy - Food Reimbursement		13013		\$ 69.99	
6/10/2025	Business - CEIP - Tori Slye-Butz - Hut Helper MVP Scholarship Award		13014		\$ 500.00	
6/10/2025	Class 2026 - Wurlitzer Events - Prom Deposit		13015		\$ 300.00	
6/10/2025	Lifeskills - Ashli Dreher - Uber & Instacart Reimbursement		13016		\$ 457.26	
6/10/2025	Lancer Council - Christopher D'Anna - Bus Ticket - NYC Reimbursement		13017		\$ 271.00	
6/11/2025	L-p Athletics - Boys Lacrosse - Dan Behm - WNY Senior Game		13018		\$ 50.00	
6/11/2025	Class 2027 - Fortress Software - Matchmaker		13019		\$ 207.13	
6/11/2025	Lancer Council - Kyle Hurtgam - Cerebral Palsy Donation		13020		\$ 150.00	
6/12/2025	Business - Academy - Nicole Krawczyk - Grads/Gift Bags		13021		\$ 413.44	
6/12/2025	Business - Academy - Student Transportation - Trip to NU		13022		\$ 356.04	
6/17/2025	Class 2025 - Montana International - Senior Prom		13023		\$ 3,325.79	
6/17/2025	NHS - Linda D'Anna - NHS Induction Cookies		13024		\$ 160.00	
6/17/2025	Lifeskills - Ed Caluori - Strong Museum Reimbursement		13025		\$ 94.08	
6/18/2025	Lancer Council - AIA Corp. - Freshmen Orientation Lanyards		13026		\$ 345.54	
6/18/2025	Class of 2027 - Events @ The Foundry - Prom Deposit		13027		\$ 1,000.00	
6/18/2025	Art - Cindy Sanchez - Art Supplies		13028		\$ 253.27	
6/18/2025	Class of 2025 - Aneeta Shepardson - Class Day/Prom Supplies		13029		\$ 306.88	
6/23/2025	French Club - Aneeta Shepardson - Honor Society Induction		13030		\$ 48.00	
6/23/2025	Music Project - Judy Maggs - Piano Accompanist - 5/21 and 6/27		13031		\$ 150.00	
6/24/2025	L-p Athletics - Boys Lacrosse - Jamie Ingham - Banquet		13032		\$ 1,042.42	
6/25/2025	Music Project - Six Flags Darien Lake		13033		\$ 5,878.56	
6/25/2025	Music Project - Monacos Violin Shop - Bass Repair		13034		\$ 32.63	
				TOTAL	\$ 19,700.88	

July 2024 to June 2025 Consolidated

Lewiston-Porter High School Student Activity Accounts Ledger - July 1, 2024 - June 30, 2025							
Account	Beg. Balance	Receipts	Withdrawals	Transfer	End Balance	BOE approved?	Advisor
Art	\$ 1,923.81	\$ 7,253.00	\$ 6,652.88		\$ 2,523.93	Yes	Cindy Sanchez
Business Club	\$ 15,176.31	\$ 4,377.00	\$ 8,387.42	\$ (750.00)	\$ 10,415.89	Yes	Nicole Krawczyk
Class of 2024	\$ 155.75		\$ -	\$ (155.75)	\$ 0.00	Yes	L.D'Anna/P.Moskaliuk
Class of 2025	\$ 8,211.94	\$ 8,815.97	\$ 16,093.33	\$ (90.00)	\$ 844.58	Yes	J.Mango/Aneeta S.
Class of 2026	\$ 2,276.52	\$ 4,995.19	\$ 3,447.09	\$ 515.00	\$ 4,339.62	Yes	Amanda Sharpe
Class of 2027	\$ 1,065.77	\$ 37,065.34	\$ 32,874.43	\$ (899.25)	\$ 4,357.43	Yes	L.D'Anna/L. Hurtgam
Class of 2028	\$ -	\$ 238.00		\$ 515.00	\$ 753.00	Yes	C.Popielski/C.Sanchez
Drama	\$ 2,161.25	\$ 703.69	\$ 809.70		\$ 2,055.24	Yes	Amanda Sharpe
French Club	\$ 223.70	\$ 135.00	\$ 48.00		\$ 310.70		Carolyn Quigley
Future Teachers	\$ 4,911.19	\$ -	\$ 281.87		\$ 4,629.32	Yes	Jessica Cruz
G.S.A.	\$ 1,146.21	\$ 500.00	\$ 620.64		\$ 1,025.57		Carrie Popielski
Historical Society	\$ 378.84	\$ 1,203.00	\$ 1,161.44		\$ 420.40	Yes	
H.O.S.A	\$ 1,035.50	\$ 5,255.00	\$ 6,904.34	\$ 750.00	\$ 136.16	Yes	Jen Wanamaker
International Studies	\$ 8,173.56	\$ 66,508.53	\$ 66,861.29	\$ -	\$ 7,820.80	Yes	Rhonda Shiah
Key Club	\$ 3,598.70	\$ 4,000.00	\$ 3,946.20	\$ (25.00)	\$ 3,627.50	Yes	Lori/Kyle Hurtgam
Lancer Council	\$ 7,703.87	\$ 4,584.97	\$ 3,805.31	\$ (25.00)	\$ 8,458.53	Yes	Lori/Kyle Hurtgam
Lancer Leader Crew	\$ 699.60	\$ 963.00	\$ 1,192.85		\$ 469.75	Yes	DiVincenzo/Conti/Behm
L-P Athletic Fund	\$ 15,152.61	\$ 37,468.86	\$ 23,905.26	\$ -	\$ 28,716.21	Yes	Brad Halgash
Lifeskills	\$ 2,017.88	\$ 7,576.24	\$ 7,845.83		\$ 1,748.29		Ashli Dreher
Model U.N.	\$ -	\$ 36,652.00	\$ 36,650.60		\$ 1.40		
Music Theater	\$ 7,104.32	\$ 13,693.00	\$ 10,937.14	\$ (2,760.00)	\$ 7,100.18	Yes	Kevin Duncan
Music Project	\$ 3,262.40	\$ 23,644.60	\$ 22,918.95	\$ 3,000.00	\$ 6,988.05	Yes	Kevin Duncan
National Honor Society	\$ 968.80	\$ 320.00	\$ 248.34	\$ (50.00)	\$ 990.46	Yes	J.Cruz/L.D'Anna
Science Honor Society	\$ 2,116.59	\$ 580.00			\$ 2,696.59	Yes	Colleen Glor
Spanish Club	\$ 383.26	\$ 360.00	\$ 765.41	\$ 175.00	\$ 152.85	Yes	Mango/Ellis/Carrasquillo
Spanish NHS	\$ 401.74	\$ 325.00	\$ 218.25	\$ (200.00)	\$ 308.49	Yes	Mango/Ellis/Carrasquillo
Traditions	\$ 7,484.55	\$ 8,547.99	\$ 7,924.43		\$ 8,108.11	Yes	C.Popielski/C.Sanchez
Yearbook	\$ 2,883.17	\$ 4,664.00	\$ 1,826.97		\$ 5,720.20	Yes	Carrie Popielski
Total	\$ 100,617.84	\$ 280,429.38	\$ 266,327.97	\$ -	\$ 114,719.25		

LEWISTON-PORTER MIDDLE SCHOOL

Student Activity Fund

Central Treasurer's Report

From June 1, 2025, to June 30, 2025

BANK STATEMENT BALANCE END OF MONTH	\$	60,181.19
Total receipts deposited during the month		
No.3078 to No. 3084	\$	1,589.53
Net Fees and Charges (back into the account)	\$	
Total balance deposits	\$	61,770.72
Disbursements during the month		
No 5253 to No 5274	\$	8,633.18
Direct Withdrawal/Intuit Check printing	\$	
Chargeback Item Fees	\$	
O/S chks, #5255,#5263,#5270,#5274	\$	1,203.95
minus cleared checks #5247,#5248,#5251,#5252	\$	3,196.14
Cash balance	\$	51,145.35
The bank balance as shown on the statement is	\$	51,145.35 (checking)
Balance	\$	51,145.35

Outstanding Checks:

#5255 \$144.01
#5263 \$ 80.00
#5270 \$904.94
#5274 \$ 75.00

Andrew M. Auer
Andrew M. Auer
Middle School Principal

Ellen J. Karp
Ellen J. Karp
Central Treasurer of MS Student Activity Funds

Lewiston-Porter Middle School Student Activity Accounts Ledger JUNE 2025

<u>Account</u>	<u>Beg. Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Transfers</u>	<u>End Balance</u>	<u>Advisor</u>
ART	\$103.00				\$103.00	ZIMMERMAN
BAKING CLUB	\$93.00				\$93.00	J.HOOVER
BAND	\$2,322.28	\$51.00	\$877.90		\$1,495.38	BURDICK/CARERE
BUILDERS CLUB	\$713.52	\$104.00	\$201.29		\$616.23	ODDY
DRAMA	\$17,305.23		\$552.50		\$16,752.73	MARINACCIO
HS/MS GAY STRAIGHT ALLIANCE	\$50.00				\$50.00	
INTERNATIONAL CONNECTIONS	\$717.42				\$717.42	LAPP
INNOVATIONS EXPERIENCE	\$0.00				\$0.00	CALARCO
LANCERS	\$5,229.68		\$451.74		\$4,777.94	AUER
NJHS	\$1,350.58	\$525.05			\$1,875.63	LAGAMBA
ORCHESTRA	\$14.75				\$14.75	DUNCAN/SPINNEGAN
ROCKETRY CLUB	\$100.00				\$100.00	GOLDEN
RUN CLUB	\$937.93		\$126.49		\$811.44	GOLDEN
SCIENCE & NATURE	\$91.72				\$91.72	SWEENEY
SKI	\$5,546.59				\$5,546.59	SWEENEY
STUDENT COUNCIL	\$10,598.88				\$10,598.88	C.HOOVER
WASHINGTON D.C.	\$0.00	\$92.70	\$92.70		\$0.00	BOLLINGER
WEB	\$2,373.46		\$491.36		\$1,882.10	PAX/ZIMMERMAN/BOLLINGER/SMITH
YEARBOOK	\$2,862.80	\$275.00			\$3,137.80	HOGAN/TAYLOR
8TH GRADE CLASS	\$5,907.01	\$541.78	\$5,172.00		\$1,276.79	SMITH
7TH GRADE CLASS	\$667.20		\$667.20		\$0.00	
6TH GRADE CLASS	\$0.00				\$0.00	
			\$8,633.18			
O/S chks. #5255,#5263,#5270,#5274			\$1,203.95		\$1,203.95	
O/S chks. #5247,#5248,#5251,#5252	\$3,196.14					
Cleared chks. #5247,#5248,#5251,#5252			\$ 3,196.14			
	\$60,181.19	\$ 1,589.53	\$ 10,625.37		\$ 51,145.35	

	Lewiston-Porter Middle School					
YEAR:	2024-2025					
MONTH:	JUNE 2025					
ACTIVITY:	Checks					
DATE	EXPLANATION		CHECK #		AMOUNT PAID	
06/03/25	Builder's Club - Tina Oddy - Year End Celebration/Awards		5253		\$201.29	
06/04/25	Band - LPHS Student Activities - Darien Lake Trip		5254		\$597.00	
06/10/25	WEB - Karen Pax - WEB Field Trip		5255		\$144.01	
06/10/25	8th Grade Advisor - Turner Entertainment Company - DJ MS dance		5256		\$300.00	
06/10/25	8th Grade Advisor - Rachel Smith - NF Field Trip tickets		5257		\$4,872.00	
06/10/25	WEB - Rachel Smith - Picnic Supplies		5258		\$20.98	
06/10/25	7th Grade class - Suzanne Lombardi - Mileage & Parking Fee for Bisons Field trip		5259		\$59.00	
06/13/25	WEB - Kelly Zimmerman - Bus to Beaver island		5260		\$326.37	
06/13/25	VOID		5261		\$0.00	VOID
06/13/25	VOID		5262		\$0.00	VOID
06/13/25	Void check #5256 - DJ sick		5256	\$ 300.00		
06/13/25	Lancers - Buffalo Bisons - 5 additional tickets for Bisons game for 7th grade		5263		\$80.00	
06/18/25	Washington DC Trip - WorldStrides - Fundraising distribution		5264		\$92.70	
06/18/25	RUN CLUB - Annette Rayome - Run club snacks		5265		\$69.09	
06/18/25	BAND - Falynn Spinnegan - Pizza for 6th grade band		5266		\$94.00	
06/18/25	BAND - Amanda Burdick - 7th & 8th grade pizza		5267		\$186.90	
06/18/25	DRAMA CLUB - Barbara J. Murphy -MS Musical Supplies		5268		\$74.46	
06/18/25	DRAMA CLUB - Mark Marinaccio - Drama Club		5269		\$478.04	
06/20/25	7th Grade clas - Student Transportation - Bisons field trip buses		5270		\$904.94	
06/20/25	8th Grade Advisor - Todd DeMarco - DJ Services		5271		\$300.00	
06/23/25	RUN CLUB - Amy Golden - Run club snacks		5272		\$57.40	
06/26/25	VOID - inadvertently print Amy Golden's check (#5272) again		5273		\$0.00	VOID
06/26/25	LANCERS -Personal Touch - Field Trip lunches		5274		\$75.00	
				\$300.00	\$8,933.18	
					\$8,633.18	

[illegible]

NF-3 Treasurer's Report June 2025

LEWISTON-PORTER CSD TREASURER'S REPORT

June 1-June 30, 2025

	General Fund	School Lunch	Federal Aid	Capital	Payroll	Total
BOOK BALANCE	\$ 5,092,552.01	\$ 108,902.08	\$ 82,658.31	\$ 3,625.10	\$ -	\$ 5,287,737.50
RECEIPTS: COLLECTED DURING THE MONTH						\$ -
M&T	\$ 30,557.08		\$ -			\$ 30,557.08
OTHER DEBIT	\$ (255,915.09)				*see below	\$ (255,915.09)
BOCES/STATE/FEDERAL FUNDS						\$ -
SALES		\$ 43,776.28				\$ 43,776.28
INTEREST	\$ 1,010.95		\$ 22.61			\$ 1,033.56
DEPOSITS/TRANSFERS	\$ 5,960,621.60		\$ 20,000.00	\$ 200,000.00		\$ 6,180,621.60
TOTAL RECEIPTS + PRIOR BALANCE	\$ 10,828,826.55	\$ 152,678.36	\$ 102,680.92	\$ 203,625.10		\$ 11,287,810.93
DISBURSEMENTS	\$ 9,302,715.36	\$ 68,404.25	\$ 77,297.12	\$ 174,929.81		\$ 9,623,346.54
BALANCE PER BOOK	\$ 1,526,111.19	\$ 84,274.11	\$ 25,383.80	\$ 28,695.29	\$ -	\$ 1,664,464.39
BANK BALANCE	\$ 2,286,365.30	\$ 84,554.65	\$ 43,767.32	\$ 113,909.70		\$ 242,231.67
LESS: OUTSTANDING CHECKS	\$ 760,254.11	\$ 280.54	\$ 18,383.52	\$ 85,214.41		\$ 864,132.58
ADD: OUSTANDING DEPOSIT						
BANK BALANCE	\$ 1,526,111.19	\$ 84,274.11	\$ 25,383.80	\$ 28,695.29	\$ 69,811.47	\$ 1,734,275.86

INVESTMENTS

	NYCLASS	General	Health Ins	HRH	FSA	Continuing Ed	Dental
BEGINNING BALANCE	14,744,540.70	4,118,259.80	344,996.67	330,259.19	38,605.82	253,537.93	6,892.60
DEPOSITS	-	5,876,178.34	69,826.98	116.67	2,982.61		11,517.00
INTEREST EARNED	45,537.62	1,010.95					
WITHDRAWLS	3,208,006.69	8,524,547.91	-	6,774.98	3,602.36		7,536.00
ENDING BALANCE	11,582,071.63	1,470,901.18	414,823.65	323,600.88	37,986.07	253,537.93	10,873.60

	M&T Power Coa.	M&T Investment	*	Payroll	
BEGINNING BALANCE	490,526.26	30,494.35	Payroll	Deducts	
DEPOSITS			\$13,045.52	\$56,765.95	
INTEREST EARNED	1042.59	62.73	\$2,983,241.40	\$4,586,111.62	
WITHDRAWLS			-		
ENDING BALANCE	491,568.85	30,557.08	\$2,965,389.63	\$4,576,724.05	
			\$30,897.29	\$66,153.52	\$97,050.81

LEW-PORT



Check Warrant Report For A - 24: June General Fund Cash Disbursement For Dates 6/1/2025 - 6/30/2025

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
82562	06/26/2025	7669	**VOID** DOMBROWSKI, VICTORIA		-120.00
82747	06/02/2025	97	ASPIRE OF WNY INC	694979	21,775.08
82748	06/02/2025	110	MARY ELLEN AURELI		100.75
82749	06/02/2025	5479	BARILE, MARISA		114.20
82750	06/02/2025	204	BRIGHT BEGINNINGS THERAPY	695053	780.00
82751	06/02/2025	231	BUFFALO CITY SCHOOL DISTRICT		28,637.99
82752	06/02/2025	4713	BUROW, RALPH		300.00
82753	06/02/2025	242	BUSINESS FIRST	694707	345.95
82754	06/02/2025	4128	CARTER, BARBARA		351.50
82755	06/02/2025	5487	CHC	694868	6,857.56
82756	06/02/2025	6966	CLASS SOLVER LLC	695473	608.00
82757	06/02/2025	6041	CUMMINS INC	694648	464.86
82758	06/02/2025	2577	D'ANNA, CHRIS		3,062.07
82759	06/02/2025	420	DELL MARKETING LP	695082	770.60
82760	06/02/2025	3185	EVERT, JOHN	694634	800.00
82761	06/02/2025	4992	FLOWERS, CYNTHIA	694902	6,160.00
82762	06/02/2025	7608	FOLLETT CONTENT SOLLUTIONS, LLC	695470	2,599.20
82763	06/02/2025	7535	FOUNDATIONS BEHAVIORAL HEALTH	695275	13,936.23
82764	06/02/2025	5286	FREEDMAXICK		3,500.00
82765	06/02/2025	7424	GATEWAY-LONGVIEW	695534	6,136.10
82766	06/02/2025	6358	GONZALES, JILL		210.00
82767	06/02/2025	676	GRAINGER INDUSTRIAL EQUIPMENT	694602	618.92
82768	06/02/2025	2831	GRAND ISLAND TRANSIT CORP.	695428	30,986.88
82769	06/02/2025	5140	GRIDER, TAMMY		100.75
82770	06/02/2025	765	HODGSON RUSS LLP	694842	5,604.50
82771	06/02/2025	4131	HOFFMAN, DARINDA		100.75
82772	06/02/2025	4132	HOFFMAN, H. CARL		100.75
82773	06/02/2025	776	JONATHAN J HOOVER		102.75
82774	06/02/2025	822	IRR SUPPLY	694650	74.48
82775	06/02/2025	7761	J.P. MORGAN	695582	534.24
82776	06/02/2025	7771	J.P.MORGAN	*See Detail Report	550.28
82777	06/02/2025	7844	JACOBS, JOHN		710.00
82778	06/02/2025	864	JOSTENS INC	695393	80.05
82779	06/02/2025	909	KURK FUEL COMPANY	*See Detail Report	5,951.13
82780	06/02/2025	3818	LANDREE, BARBARA		100.75
82781	06/02/2025	7760	LEW-PORT SWIM CLUB LLC		1,710.00
82782	06/02/2025	1002	LUMSDEN & MC CORMICK LLP	694950	2,000.00
82783	06/02/2025	7845	MANN, MEGHAN L		229.00
82784	06/02/2025	6898	MARRA, PATRICIA		85.80
82785	06/02/2025	7841	MCAULIFFE, DAPHNE		500.00
82786	06/02/2025	6310	MEDICAID CONSULTING SERVICES, LLC	694688	1,769.73
82787	06/02/2025	7839	MULLANE BEITER, CATHERINE D.		500.00
82788	06/02/2025	47	MUNICIPAL SOLUTIONS		1,184.00
82789	06/02/2025	7467	MURPHY, MICHAEL		750.00

LEW-PORT



Check Warrant Report For A - 24: June General Fund Cash Disbursement For Dates 6/1/2025 - 6/30/2025

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
82790	06/02/2025	1176	NATIONAL GRID	694655	94.64
82791	06/02/2025	1217	NIAGARA GAZETTE	*See Detail Report	733.86
82792	06/02/2025	1299	OLD FORT NIAGARA		1,644.00
82793	06/02/2025	3918	P & A ADMINISTRATIVE SERVICES		900.00
82794	06/02/2025	6834	PACILLO'S FITNESS GEAR	695602	1,249.99
82795	06/02/2025	7566	PALMIERO, RHONDA	694672	20.30
82796	06/02/2025	7576	PATTI, KRISTINA		139.65
82797	06/02/2025	1352	KAREN PAX		24.92
82798	06/02/2025	1392	PITNEY BOWES INC	695027	570.54
82799	06/02/2025	1403	PORTA PHONE	695599	1,749.00
82800	06/02/2025	5094	RAINBOW SKATELAND ROLLER RINK		2,145.00
82800	06/03/2025	5094	**VOID** RAINBOW SKATELAND ROLLER RINK		-2,145.00
82801	06/02/2025	7832	SAMACO SUPPLY	695579	1,911.02
82802	06/02/2025	7824	SCREENFLEX PORTABLE PARTITIONS LLC		5,120.00
82803	06/02/2025	4825	SHC SERVICES, INC.	694925	432.00
82804	06/02/2025	5657	SONG, SHUPING		1,029.00
82805	06/02/2025	1722	STEVENSON HARDWARE	694604	43.95
82806	06/02/2025	1736	STUART SPORTS	695616	960.00
82807	06/02/2025	1744	SUMMIT EDUCATIONAL RESOURCES	695055	357.00
82808	06/02/2025	7433	SUNBELT STAFFING, LLC	694870	4,428.00
82809	06/02/2025	7755	THREE LITTLE HENS LLC		1,710.00
82810	06/02/2025	7840	TOTAL SPORTS IMAGING, INC.	695607	80.00
82811	06/02/2025	6281	TOWN OF LEWISTON	695090	17,225.43
82812	06/02/2025	4139	VITCH, DANIEL		100.75
82813	06/02/2025	7842	WARD, LORALI		500.00
82814	06/02/2025	3835	WARTHER WOODWORKING	694712	407.75
82815	06/02/2025	7728	WEBER, CAITLIN	695208	630.00
82816	06/02/2025	3069	WEBSTER SZANYI LLP	694841	21,899.54
82817	06/02/2025	5143	WILLIAMSON, MARGARET		100.75
82818	06/02/2025	5852	WILLIAMSVILLE SOUTH	695518	350.00
82819	06/02/2025	1972	WILSON LANGUAGE TRAINING CORP	695561	1,315.00
82820	06/02/2025	6985	WOJCINSKI, TANI		882.00
82821	06/02/2025	2822	WOLFGANG & WEINMANN		1,133.46
82822	06/02/2025	7001	ZOOM VIDEO COMMUNICATIONS INC	694685	3,761.50
82823	06/03/2025	1214	NIAGARA FRONTIER LEAGUE	695625	780.00
82824	06/03/2025	5094	RAINBOW SKATELAND ROLLER RINK		2,016.00
82825	06/10/2025	7850	DAVIS, RONALD		627.51
82826	06/10/2025	7851	ETSWEILER, WILLIAM A.		456.40
82827	06/10/2025	7852	MAZUR, CHRISTOPHER		611.94
82828	06/10/2025	7855	REGAN, EMILY		295.40
82829	06/16/2025	97	ASPIRE OF WNY INC	694979	21,775.08
82830	06/16/2025	2488	BEDORE TOURS	*See Detail Report	1,993.00
82831	06/16/2025	202	BRIAN PARISI COPIER SYSTEMS IN	694820	31.08
82832	06/16/2025	5238	BROUGHTON, MICHAEL		76.00

LEW-PORT



Check Warrant Report For A - 24: June General Fund Cash Disbursement For Dates 6/1/2025 - 6/30/2025

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
82833	06/16/2025	5746	BROUGHTON, PATRICIA		40.99
82834	06/16/2025	215	KAREN BROWN		99.90
82835	06/16/2025	4046	BUFFALO HEARING & SPEECH	695315	4,768.72
82836	06/16/2025	242	BUSINESS FIRST	694707	37.00
82837	06/16/2025	7468	BUTZ, TREVOR		141.30
82838	06/16/2025	6872	CARNEGIE LEARNING	695481	1,500.00
82839	06/16/2025	5487	CHC	694868	6,857.52
82840	06/16/2025	5404	CHESNUT, COLEEN J.		133.81
82841	06/16/2025	7589	CIEE-iNEXT	695632	1,450.43
82842	06/16/2025	2383	COLLEGE BOARD		17,966.00
82843	06/16/2025	6041	CUMMINS INC	695565	1,730.21
82844	06/16/2025	4315	DELTA DENTAL OF NY, INC	694640	9,911.80
82845	06/16/2025	7857	DICARLO, NICHOLAS		1,258.60
82846	06/16/2025	7709	Donna L. Hill	694628	1,000.00
82847	06/16/2025	6462	EHRlich PEST CONTROL	694953	4,372.97
82848	06/16/2025	7535	FOUNDATIONS BEHAVIORAL HEALTH	695275	5,309.04
82849	06/16/2025	676	GRAINGER INDUSTRIAL EQUIPMENT	694602	482.54
82850	06/16/2025	682	GRASSLAND EQUIPMENT & IRRIGATI	694678	110.29
82851	06/16/2025	2472	GREATER NIAGARA MECHANICAL INC	*See Detail Report	1,763.50
82852	06/16/2025	2156	HEINEMANN	695630	1,365.00
82853	06/16/2025	758	HILLYARD FLOOR CARE SUPPLY	695643	1,762.20
82854	06/16/2025	772	HOME DEPOT	*See Detail Report	689.98
82855	06/16/2025	776	JONATHAN J HOOVER		365.89
82856	06/16/2025	6102	HORANBURG-NOONAN, SHANNON	695621	80.08
82857	06/16/2025	4360	HOUSE, CHARLOTTE	694616	20.90
82858	06/16/2025	864	JOSTENS INC	695393	59.25
82859	06/16/2025	909	KURK FUEL COMPANY	*See Detail Report	4,269.94
82860	06/16/2025	7665	LAWLEY, LLC	694615	5,000.00
82861	06/16/2025	7704	LC Photography	695637	1,200.00
82862	06/16/2025	6878	LEARNWELL	695568	864.84
82863	06/16/2025	2698	LINDE GAS & EQUIPMENT INC	694609	92.11
82864	06/16/2025	1017	JUDITH L MAGGS	695139	400.00
82865	06/16/2025	7103	MCLAUGHLIN, LAURA		289.00
82866	06/16/2025	6310	MEDICAID CONSULTING SERVICES, LLC	694688	1,769.73
82867	06/16/2025	1118	MODERN DISPOSAL SVS	694610	2,155.25
82868	06/16/2025	2163	NATIONAL FUEL GAS CORPORATION	694654	7,144.60
82869	06/16/2025	1176	NATIONAL GRID	694655	13,303.03
82870	06/16/2025	1187	NEW DIRECTIONS YOUTH & FAMILY	695273	11,786.00
82871	06/16/2025	1217	NIAGARA GAZETTE	694705	59.40
82872	06/16/2025	4957	NYS SFA - MEMBERSHIP		175.00
82873	06/16/2025	7594	NYSARC, INC. ERIE COUNTY CHAPTER	695288	5,404.80
82874	06/16/2025	7581	OLV HUMAN SERVICES	694962	11,880.20
82875	06/16/2025	1314	ORLEANS/NIAGARA BOCES		17,780.12

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Check Warrant Report For A - 24: June General Fund Cash Disbursement For Dates 6/1/2025 - 6/30/2025



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
82876	06/16/2025	1352	KAREN PAX		102.37
82877	06/16/2025	5440	PENNESI, ANNA	694978	815.36
82878	06/16/2025	6038	PRO BENEFITS ADMINISTRATORS	694639	1,160.00
82879	06/16/2025	2972	RIDDELL	695529	4,154.95
82880	06/16/2025	4825	SHC SERVICES, INC.	694925	162.00
82881	06/16/2025	1489	STA, INC	*See Detail Report	235,021.31
82882	06/16/2025	1705	STAPLES BUSINESS ADVANTAGE	695624	114.24
82883	06/16/2025	2045	STERICYCLE INC	695444	232.62
82884	06/16/2025	7433	SUNBELT STAFFING, LLC	694870	5,886.00
82885	06/16/2025	7849	THOMPSON, DANA R.		294.40
82886	06/16/2025	4758	TIME TO GROW	695054	715.00
82887	06/16/2025	7722	TOPS MARKETS LLC	*See Detail Report	1,272.84
82888	06/16/2025	3378	VERIZON	694680	1,343.02
82889	06/16/2025	3835	WARTHER WOODWORKING	694712	195.90
82890	06/16/2025	7728	WEBER, CAITLIN	695208	630.00
82891	06/16/2025	7679	WOZNIAK, DAVID	694999	426.00
82892	06/23/2025	7443	BOUNCE USA		4,618.90
82893	06/27/2025	7830	ALL-IN PIZZERIA, LLC	*See Detail Report	226.79
82894	06/27/2025	7854	ANTONIO'S BANQUET & CONFERENCE CENTER		735.65
82895	06/27/2025	7741	ARTHUR J GALLAGHER RMS		12,800.00
82896	06/27/2025	97	ASPIRE OF WNY INC	694979	16,331.28
82897	06/27/2025	7859	BRUNNER, MEGAN ELZABETH		3,520.00
82898	06/27/2025	2145	BUFFALO ENVELOPE	694910	488.60
82899	06/27/2025	4046	BUFFALO HEARING & SPEECH	695315	3,576.50
82900	06/27/2025	2201	CALARCO, NINA		100.00
82901	06/27/2025	2247	CASSERI, PAUL J.	694711	262.01
82902	06/27/2025	4185	CIR ELECTRIC	695634	2,300.00
82903	06/27/2025	7556	COLVIN CLEARNERS, INC	695628	698.00
82904	06/27/2025	359	CORR DISTRIBUTORS	695641	2,373.60
82905	06/27/2025	2577	D'ANNA, CHRIS		271.00
82906	06/27/2025	420	DELL MARKETING LP	695617	1,980.00
82907	06/27/2025	4315	DELTA DENTAL OF NY, INC	694640	9,992.52
82908	06/27/2025	4725	DICAMILLO, MICHAEL		128.28
82909	06/27/2025	5906	DMJ CRYSTAL WATERS	695642	2,218.00
82910	06/27/2025	462	DOBMEIER JANITOR SUP	695640	3,879.31
82911	06/27/2025	7669	DOMBROWSKI, VICTORIA		120.00
82912	06/27/2025	7709	Donna L. Hill		458.85
82913	06/27/2025	502	EDUCATION WEEK		97.00
82914	06/27/2025	2340	FEATHERS, PAUL M.	694607	456.72
82915	06/27/2025	4992	FLOWERS, CYNTHIA	694902	6,105.00
82916	06/27/2025	5286	FREEDMAXICK		4,750.00
82917	06/27/2025	7424	GATEWAY-LONGVIEW	695534	6,136.10
82918	06/27/2025	7858	GINGRICH, KIMBERLEY		2,500.00

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Check Warrant Report For A - 24: June General Fund Cash Disbursement For Dates 6/1/2025 - 6/30/2025

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
82919	06/27/2025	676	GRAINGER INDUSTRIAL EQUIPMENT	694602	1,523.76
82920	06/27/2025	2831	GRAND ISLAND TRANSIT CORP.	695428	40,198.79
82921	06/27/2025	7126	HEIMILLER GREENHOUSES	695490	110.00
82922	06/27/2025	7861	HELIUM MAMA		205.00
82923	06/27/2025	744	MELANIE HENDEE		29.58
82924	06/27/2025	6102	HORANBURG-NOONAN, SHANNON	695621	36.40
82925	06/27/2025	3923	HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY	695604	28,842.00
82926	06/27/2025	7720	HP INC.	695629	363.80
82927	06/27/2025	7761	**CONTINUED** J.P. MORGAN		0.00
82928	06/27/2025	7761	J.P. MORGAN	*See Detail Report	1,569.20
82929	06/27/2025	7771	J.P.MORGAN	*See Detail Report	6,555.97
82930	06/27/2025	909	KURK FUEL COMPANY	694977	4,239.26
82931	06/27/2025	6878	LEARNWELL	695568	864.84
82932	06/27/2025	987	RENE LOMBARDO		281.37
82933	06/27/2025	1002	LUMSDEN & MC CORMICK LLP		3,000.00
82934	06/27/2025	5889	MARSHALL, CLAIRE		54.34
82935	06/27/2025	1123	MONACO'S VIOLIN SHOP	695495	195.00
82936	06/27/2025	1176	NATIONAL GRID	695648	6,822.27
82937	06/27/2025	1176	NATIONAL GRID	694655	94.41
82938	06/27/2025	1187	NEW DIRECTIONS YOUTH & FAMILY		11,755.11
82939	06/27/2025	5397	NIAGARA COUNTY BOARD OF ELEC.	694710	218.81
82940	06/27/2025	7698	Niagara County Department Of Social Services		59,868.24
82941	06/27/2025	1214	NIAGARA FRONTIER LEAGUE	695649	57.75
82942	06/27/2025	1211	NIAGARA FRONTIER EQUIP SALES	694657	436.16
82943	06/27/2025	3311	NIAGARA PAL	695468	150.00
82944	06/27/2025	1300	ANN MARIE OLIVERIO		814.95
82945	06/27/2025	7566	PALMIERO, RHONDA	694672	19.60
82946	06/27/2025	7576	PATTI, KRISTINA		39.90
82947	06/27/2025	5440	PENNESI, ANNA	694978	560.56
82948	06/27/2025	4578	PERSONAL TOUCH	695595	120.99
82949	06/27/2025	7423	REIMER, DAVID		164.97
82950	06/27/2025	7860	RINIOLO, KATE		112.56
82951	06/27/2025	4624	RODRIGUEZ, TINA		149.10
82952	06/27/2025	1593	SCHOOL SPECIALTY		118.66
82953	06/27/2025	4825	SHC SERVICES, INC.	694925	324.00
82954	06/27/2025	2656	SKIMIN, JASON		193.44
82955	06/27/2025	1699	ST PETERS RC SCHOOL	695456	7,041.65
82956	06/27/2025	1489	STA, INC	*See Detail Report	280,136.14
82957	06/27/2025	1705	STAPLES BUSINESS ADVANTAGE	695646	44.32
82958	06/27/2025	1736	STUART SPORTS	694954	70.00
82959	06/27/2025	1744	SUMMIT EDUCATIONAL RESOURCES	695644	129,767.75
82960	06/27/2025	7433	SUNBELT STAFFING, LLC	694870	2,069.00
82961	06/27/2025	7753	TAMARAZIO, ANDREA J	695622	47.44

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Check Warrant Report For A - 24: June General Fund Cash Disbursement For Dates 6/1/2025 - 6/30/2025

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
82962	06/27/2025	1843	SCOTT TOWNSEND		397.60
82963	06/27/2025	5603	TUTUSKA, JEFF	695600	544.40
82964	06/27/2025	1873	UNITED PARCEL SERVICE	694666	500.00
82965	06/27/2025	4022	UNUM AMERICA	694637	489.28
82966	06/27/2025	6161	VAN DEUSEN, KATHRYN	694641	500.00
82967	06/27/2025	7728	WEBER, CAITLIN	695208	560.00
82968	06/27/2025	3069	WEBSTER SZANYI LLP	694841	29,854.00
82969	06/27/2025	1952	WEST MUSIC	695498	35.80
82970	06/27/2025	7679	WOZNIAK, DAVID	*See Detail Report	1,100.00
82971	06/27/2025	7671	YOUNGSTOWN MARKET SIDE, LLC	695626	174.28
82972	06/30/2025	3759	E-NSSA	694708	408.00
82973	06/30/2025	7845	MANN, MEGHAN L		23.66
82974	06/30/2025	4578	PERSONAL TOUCH	694718	123.04
82975	06/30/2025	4825	SHC SERVICES, INC.	694925	162.00
82976	06/30/2025	1489	**CONTINUED** STA, INC		0.00
82977	06/30/2025	1489	**CONTINUED** STA, INC		0.00
82978	06/30/2025	1489	STA, INC	*See Detail Report	12,936.44
82979	06/30/2025	7433	SUNBELT STAFFING, LLC	694870	2,069.00
82980	06/30/2025	3111	YMCA BUFFALO NIAGARA		30,612.95

Number of Transactions: 236
Warrant Total: 1,408,160.91
Vendor Portion: 1,408,160.91

*See Detail Report denotes that multiple purchase orders are referenced on this check. Run the Detail report to view the purchase order information

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 236 in number, in the total amount of \$1,408,160.91. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

Date

Signature

Title



Check Warrant Report For C - 12: June School Lunch Cash Disbursement For Dates 6/1/2025 - 6/30/2025

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
2952	06/02/2025	4822	SUPERIOR PRINTING INC	695606	76.76
2953	06/16/2025	4578	PERSONAL TOUCH	695203	51,053.95
2954	06/30/2025	4578	PERSONAL TOUCH	695203	280.54
Number of Transactions: 3				Warrant Total:	51,411.25
				Vendor Portion:	51,411.25

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 3 in number, in the total amount of \$_51,411.25_. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

_____	_____	_____
Date	Signature	Title



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
2560	06/02/2025	562	FEDERAL EXPRESS CORPORATION		97.21
2561	06/02/2025	7771	J.P.MORGAN		585.33
2562	06/02/2025	7828	PEOPLE FIRST MOBILITY	695562	6,202.44
2563	06/16/2025	2165	ASCD	695619	289.00
2564	06/16/2025	3111	YMCA BUFFALO NIAGARA	695249	42,352.00
2565	06/27/2025	2247	CASSERI, PAUL J.		296.61
2566	06/27/2025	7761	J.P. MORGAN	695618	1,344.00
2567	06/27/2025	1715	STELLA NIAGARA EDUCATION PARK		508.00
2568	06/30/2025	6281	TOWN OF LEWISTON		16,531.52
Number of Transactions: 9				Warrant Total:	68,206.11
				Vendor Portion:	68,206.11

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 9 in number, in the total amount of \$_68,206.11_. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

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Check Warrant Report For HHS1 - 10: June Capital Cash Disbursement For Dates 6/1/2025 - 6/30/2025

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
4233	06/02/2025	47	MUNICIPAL SOLUTIONS		992.42
4234	06/02/2025	1217	NIAGARA GAZETTE		196.00
4235	06/16/2025	5639	TRAUTMAN ASSOCIATES		669.38
4236	06/16/2025	5639	TRAUTMAN ASSOCIATES		669.37
4237	06/16/2025	2703	WALTER S. JOHNSON BLDG. CO.		19,285.00
4238	06/16/2025	2703	WALTER S. JOHNSON BLDG. CO.		67,903.23
4239	06/16/2025	2703	WALTER S. JOHNSON BLDG. CO.		4,588.85
4240	06/30/2025	7848	BRICK-TEK, INC.		45,125.00
4241	06/30/2025	6846	BUFFALO CONSTRUCTION CONSULTANTS		15,248.22
4242	06/30/2025	6846	BUFFALO CONSTRUCTION CONSULTANTS		19,126.26
4243	06/30/2025	5639	TRAUTMAN ASSOCIATES		1,126.08
Number of Transactions: 11				Warrant Total:	174,929.81
				Vendor Portion:	174,929.81

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 11 in number, in the total amount of \$174,929.81. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

Date

Signature

Title

LEW-PORT

NF-5 Budget Transfers



Budget Transfer Query From 6/1/2025 - 6/30/2025 In Between \$0.00 And \$999,999,999.99

Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
4213	06/04/2025	Hill/D'Anna budget reallocation for cleaning of concert suits and dresses.	A 2110.400-05-0011	budget reallocation for cleaning of concert suits	136.00	0.00
			A 2110.400-09-0011	budget reallocation for cleaning of concert suits	0.00	136.00
			A 2110.400-07-0011	budget reallocation for cleaning of concert suits	324.80	0.00
			A 2110.400-09-0011	budget reallocation for cleaning of concert suits	0.00	324.80
				Transfer Totals:	460.80	460.80
4214	06/09/2025	Auer/Hill Trnsfr from Innovation field trip to Innovation supply and material to cover banquet	A 5540.400-07-8069	Trnsfr from Innovation field trip to Innovation s	1,400.00	0.00
			A 2110.450-07-0069	Trnsfr from Innovation field trip to Innovation s	0.00	1,400.00
				Transfer Totals:	1,400.00	1,400.00
4215	06/09/2025	Shiah/Hill Intl Prgroam borrowed funds to cover student transportation -reimburse code	A 2110.450-09-0052	Intl Prgroam borrowed funds to cover student tran	3,843.92	0.00
			A 2020.400-00-3000	Intl Prgroam borrowed funds to cover student tran	0.00	3,843.92
				Transfer Totals:	3,843.92	3,843.92
4216	06/16/2025	Hill/Moore- to transfer funds to code that BOCES billed under for Strategic Plan	A 2070.490-00-0000	to transfer funds to code that BOCES billed under	12,600.00	0.00
			A 1430.490-00-0000	to transfer funds to code that BOCES billed under	0.00	12,600.00
				Transfer Totals:	12,600.00	12,600.00
4217	06/16/2025	Hill-transfer funds from health care to health care fees	A 9060.800-00-0000	-transfer funds from health care to health care fe	4,142.16	0.00
			A 9060.800-00-5000	-transfer funds from health care to health care fe	0.00	4,142.16
				Transfer Totals:	4,142.16	4,142.16
4218	06/16/2025	Shiah/Hill/Casseri transfer funds to reconcile negative balance	A 2110.450-09-0052	transfer funds to reconcile negative balance	2,277.46	0.00
			A 2110.400-09-0052	transfer funds to reconcile negative balance	0.00	2,277.46

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NF-5 Budget Transfers



Budget Transfer Query From 6/1/2025 - 6/30/2025 In Between \$0.00 And \$999,999,999.99

Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
Transfer Totals:					2,277.46	2,277.46
4219	06/16/2025	Hill/Moore: PO's prepared out of building budget codes but services provided by BOCES	A 2110.400-09-0000	PO's prprd out of bldng budget codes but services	540.00	0.00
			A 2630.490-00-0000	PO's prepared out of building budget codes but ser	0.00	540.00
			A 2070.450-00-0000	PO's prepared out of building budget codes but ser	200.00	0.00
			A 2110.450-09-0000	PO's prepared out of building budget codes but ser	0.00	200.00
			A 2110.450-09-0000	PO's prepared out of building budget codes but ser	500.00	0.00
			A 1310.490-00-0000	PO's prepared out of building budget codes but ser	0.00	500.00
			A 2110.400-09-0000	PO's prepared out of building budget codes but ser	130.00	0.00
			A 2110.400-09-0000	PO's prepared out of building budget codes but ser	0.00	130.00
			A 2110.450-03-0010	PO's prepared out of building budget codes but ser	600.00	0.00
			A 1310.490-00-0000	PO's prepared out of building budget codes but ser	0.00	600.00
Transfer Totals:					1,970.00	1,970.00
4220	06/17/2025	Moore/Hill Transfer funds from commencement to printing for graduation programs	A 2110.450-09-2000	Transfer funds from commencement to printing for g	433.00	0.00
			A 1310.490-00-0000	Transfer funds from commencement to printing for g	0.00	433.00
Transfer Totals:					433.00	433.00
4221	06/26/2025	Hill/Rodriguez Admission to FT Niag will be reimb by connect kids grant Transp code to contractual	A 5540.400-05-8000	Adm to FT Niag will be reimb by connect kids gr	2,288.00	0.00
			A 2110.400-05-0095	Admi to FT Niag will be reimb by connect kids gr	0.00	2,288.00
Transfer Totals:					2,288.00	2,288.00
4222	06/26/2025	Hill/Godshall Transfer to cover costs	A 2250.450-09-0000	Transfer to cover costs	4,744.84	0.00

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NF-5 Budget Transfers



Budget Transfer Query From 6/1/2025 - 6/30/2025 In Between \$0.00 And \$999,999,999.99

Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
			A 2250.450-00-0000	Transfer to cover costs	0.00	4,744.84
			A 2250.450-07-0000	Transfer to cover costs	1,149.87	0.00
			A 2250.450-00-0000	Transfer to cover costs	0.00	1,149.87
				Transfer Totals:	5,894.71	5,894.71
4223	06/30/2025	Transfer funds for SRO bill Hill/Burke	FT424 2110.450	Transfer funds for SRO bill Hill/Burke	14.00	0.00
			FT424 2110.400	Transfer funds for SRO bill Hill/Burke	0.00	14.00
				Transfer Totals:	14.00	14.00
4225	06/30/2025	Hill/Feathers to move funds to cover Verizon telephone bill June 2025	A 1620.422-00-0000	move funds to cover Verizon telephone bill June 20	1,400.00	0.00
			A 1620.424-00-0000	move funds to cover Verizon telephone bill June 20	0.00	1,400.00
				Transfer Totals:	1,400.00	1,400.00
4226	06/30/2025	Hill/Moore Optec 5000 vision check MAICO Audiometer hearing check	A 2815.400-00-0000	Optec 5000 vision check MAICO Audiometer hearing c	3,409.00	0.00
			A 2815.450-09-0000	Optec 5000 vision check MAICO Audiometer hearing c	0.00	3,409.00
				Transfer Totals:	3,409.00	3,409.00
4227	06/30/2025	Hill/Moore Optec 5000 vision check MAICO Audiometer hearing check	A 2815.400-00-0000	Optec 5000 vision check MAICO Audiometer hearing c	4,113.00	0.00
			A 2815.450-07-0000	Optec 5000 vision check MAICO Audiometer hearing c	0.00	4,113.00
				Transfer Totals:	4,113.00	4,113.00
4228	06/30/2025	Hill/Moore Optec 5000 vision check MAICO Audiometer hearing check	A 2815.400-00-0000	Optec 5000 vision check MAICO Audiometer hearing c	4,115.00	0.00
			A 2815.450-05-0000	Optec 5000 vision check MAICO Audiometer hearing c	0.00	4,115.00
				Transfer Totals:	4,115.00	4,115.00
4229	06/30/2025	Hill/Moore Optec 5000 vision check MAICO Audiometer hearing check	A 2815.400-00-0000	Optec 5000 vision check MAICO Audiometer hearing c	4,114.00	0.00
			A 2815.450-03-0000	Optec 5000 vision check MAICO Audiometer hearing c	0.00	4,114.00



Budget Transfer Query From 6/1/2025 - 6/30/2025 In Between \$0.00 And \$999,999,999.99

Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
Transfer Totals:					4,114.00	4,114.00
4230	06/30/2025	Hill/Moore Optec 5000 vision check MAICO Audiometer hearing check	A 2815.400-00-0000	Optec 5000 vision check MAICO Audiometer hearing c	4,143.00	0.00
			A 2815.450-00-0000	Optec 5000 vision check MAICO Audiometer hearing c	0.00	4,143.00
Transfer Totals:					4,143.00	4,143.00
4231	06/30/2025	Moore/Hill/Brown move funds to General Construction from Site development in Capital project	H2425 2110.297-15-0021	move funds to General Construction from Site devel	36,400.00	0.00
			H2425 1620.293-05-0021	move funds to General Construction from Site devel	0.00	36,400.00
Transfer Totals:					36,400.00	36,400.00
4234	06/30/2025	Transfer funds Burke/Casseri cover flow through to agency FS 10 A approval received	F1924 2250.160	Transfer funds Burke/Casseri cover flow through to	1,053.00	0.00
			F1924 2250.400	Transfer funds Burke/Casseri cover flow through to	0.00	1,053.00
Transfer Totals:					1,053.00	1,053.00
Grand Totals:					94,071.05	94,071.05

LEW-PORT

Bank Reconciliation for period ending on 6/30/2025



Account: General Fund
Cash Account(s): A 200

Ending Bank Balance:		2,511,723.31
Outstanding Checks (See listing below):	-	760,254.11
Deposits in Transit:	+	0.00
Other Credits:	+	30,557.08
Other Debits:	-	255,915.09

Adjusted Ending Bank Balance:	1,526,111.19
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Cash Account Balance:	1,526,111.19
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Outstanding Check Listing

Check Date	Check Number	Payee	Amount
05/13/2025	82669	POSTMASTER LEWISTON	1,185.54
06/02/2025	82750	BRIGHT BEGINNINGS THERAPY	780.00
06/02/2025	82785	MCAULIFFE, DAPHNE	500.00
06/02/2025	82810	TOTAL SPORTS IMAGING, INC.	80.00
06/02/2025	82813	WARD, LORALI	500.00
06/02/2025	82821	WOLFGANG & WEINMANN	1,133.46
06/16/2025	82832	BROUGHTON, MICHAEL	76.00
06/16/2025	82833	BROUGHTON, PATRICIA	40.99
06/16/2025	82834	KAREN BROWN	99.90
06/16/2025	82840	CHESNUT, COLEEN J.	133.81
06/16/2025	82848	FOUNDATIONS BEHAVIORAL HEALTH	5,309.04
06/16/2025	82856	HORANBURG-NOONAN, SHANNON	80.08
06/16/2025	82864	JUDITH L MAGGS	400.00
06/16/2025	82872	NYS SFA - MEMBERSHIP	175.00
06/16/2025	82879	RIDDELL	4,154.95
06/16/2025	82889	WARTHER WOODWORKING	195.90
06/27/2025	82893	ALL-IN PIZZERIA, LLC	226.79
06/27/2025	82894	ANTONIO'S BANQUET & CONFERENCE CENTER	735.65
06/27/2025	82895	ARTHUR J GALLAGHER RMS	12,800.00
06/27/2025	82896	ASPIRE OF WNY INC	16,331.28
06/27/2025	82897	BRUNNER, MEGAN ELZABETH	3,520.00
06/27/2025	82898	BUFFALO ENVELOPE	488.60
06/27/2025	82899	BUFFALO HEARING & SPEECH	3,576.50
06/27/2025	82900	CALARCO, NINA	100.00
06/27/2025	82902	CIR ELECTRIC	2,300.00
06/27/2025	82903	COLVIN CLEARNERS, INC	698.00
06/27/2025	82904	CORR DISTRIBUTORS	2,373.60
06/27/2025	82905	D'ANNA, CHRIS	271.00
06/27/2025	82906	DELL MARKETING LP	1,980.00
06/27/2025	82907	DELTA DENTAL OF NY, INC	9,992.52
06/27/2025	82908	DICAMILLO, MICHAEL	128.28
06/27/2025	82909	DMJ CRYSTAL WATERS	2,218.00
06/27/2025	82910	DOBMEIER JANITOR SUP	3,879.31

LEW-PORT**Bank Reconciliation for period ending on 6/30/2025**

Check Date	Check Number	Payee	Amount
06/27/2025	82911	DOMBROWSKI, VICTORIA	120.00
06/27/2025	82912	Donna L. Hill	458.85
06/27/2025	82913	EDUCATION WEEK	97.00
06/27/2025	82916	FREEDMAXICK	4,750.00
06/27/2025	82917	GATEWAY-LONGVIEW	6,136.10
06/27/2025	82918	GINGRICH, KIMBERLEY	2,500.00
06/27/2025	82919	GRAINGER INDUSTRIAL EQUIPMENT	1,523.76
06/27/2025	82920	GRAND ISLAND TRANSIT CORP.	40,198.79
06/27/2025	82921	HEIMILLER GREENHOUSES	110.00
06/27/2025	82922	HELIUM MAMA	205.00
06/27/2025	82924	HORANBURG-NOONAN, SHANNON	36.40
06/27/2025	82925	HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY	28,842.00
06/27/2025	82926	HP INC.	363.80
06/27/2025	82927	J.P. MORGAN	0.00
06/27/2025	82928	J.P. MORGAN	1,569.20
06/27/2025	82929	J.P.MORGAN	6,555.97
06/27/2025	82930	KURK FUEL COMPANY	4,239.26
06/27/2025	82931	LEARNWELL	864.84
06/27/2025	82932	RENE LOMBARDO	281.37
06/27/2025	82933	LUMSDEN & MC CORMICK LLP	3,000.00
06/27/2025	82934	MARSHALL, CLAIRE	54.34
06/27/2025	82935	MONACO'S VIOLIN SHOP	195.00
06/27/2025	82936	NATIONAL GRID	6,822.27
06/27/2025	82937	NATIONAL GRID	94.41
06/27/2025	82938	NEW DIRECTIONS YOUTH & FAMILY	11,755.11
06/27/2025	82939	NIAGARA COUNTY BOARD OF ELEC.	218.81
06/27/2025	82940	Niagara County Department Of Social Services	59,868.24
06/27/2025	82941	NIAGARA FRONTIER LEAGUE	57.75
06/27/2025	82942	NIAGARA FRONTIER EQUIP SALES	436.16
06/27/2025	82943	NIAGARA PAL	150.00
06/27/2025	82944	ANN MARIE OLIVERIO	814.95
06/27/2025	82945	PALMIERO, RHONDA	19.60
06/27/2025	82946	PATTI, KRISTINA	39.90
06/27/2025	82947	PENNESI, ANNA	560.56
06/27/2025	82948	PERSONAL TOUCH	120.99
06/27/2025	82949	REIMER, DAVID	164.97
06/27/2025	82950	RINIOLO, KATE	112.56
06/27/2025	82951	RODRIGUEZ, TINA	149.10
06/27/2025	82952	SCHOOL SPECIALTY	118.66
06/27/2025	82953	SHC SERVICES, INC.	324.00
06/27/2025	82954	SKIMIN, JASON	193.44
06/27/2025	82955	ST PETERS RC SCHOOL	7,041.65
06/27/2025	82956	STA, INC	280,136.14
06/27/2025	82957	STAPLES BUSINESS ADVANTAGE	44.32
06/27/2025	82958	STUART SPORTS	70.00

LEW-PORT



Bank Reconciliation for period ending on 6/30/2025

Check Date	Check Number	Payee	Amount
06/27/2025	82959	SUMMIT EDUCATIONAL RESOURCES	129,767.75
06/27/2025	82960	SUNBELT STAFFING, LLC	2,069.00
06/27/2025	82961	TAMARAZIO, ANDREA J	47.44
06/27/2025	82962	SCOTT TOWNSEND	397.60
06/27/2025	82963	TUTUSKA, JEFF	544.40
06/27/2025	82964	UNITED PARCEL SERVICE	500.00
06/27/2025	82965	UNUM AMERICA	489.28
06/27/2025	82966	VAN DEUSEN, KATHRYN	500.00
06/27/2025	82967	WEBER, CAITLIN	560.00
06/27/2025	82968	WEBSTER SZANYI LLP	29,854.00
06/27/2025	82969	WEST MUSIC	35.80
06/27/2025	82970	WOZNIAK, DAVID	1,100.00
06/27/2025	82971	YOUNGSTOWN MARKET SIDE, LLC	174.28
06/30/2025	82972	E-NSSA	408.00
06/30/2025	82973	MANN, MEGHAN L	23.66
06/30/2025	82974	PERSONAL TOUCH	123.04
06/30/2025	82975	SHC SERVICES, INC.	162.00
06/30/2025	82976	STA, INC	0.00
06/30/2025	82977	STA, INC	0.00
06/30/2025	82978	STA, INC	12,936.44
06/30/2025	82979	SUNBELT STAFFING, LLC	2,069.00
06/30/2025	82980	YMCA BUFFALO NIAGARA	30,612.95
Outstanding Check Total:			760,254.11

Prepared By

Approved By



Account: School Lunch
Cash Account(s): C 200

Table with 2 columns: Description, Amount. Rows include Ending Bank Balance (84,554.65), Outstanding Checks (280.54), Deposits in Transit (0.00), Other Credits (0.00), Other Debits (0.00), Adjusted Ending Bank Balance (84,274.11), and Cash Account Balance (84,274.11).

Outstanding Check Listing

Table with 4 columns: Check Date, Check Number, Payee, Amount. Row 1: 06/30/2025, 2954, PERSONAL TOUCH, 280.54. Summary row: Outstanding Check Total: 280.54.

Prepared By

Approved By

Account: Federal Aid

Cash Account(s): F019 200, F02A 200, F110 200, F112 200, F1123 200, F1124 200, F119 200, F11B 200, F120 200, F121 200, F122 200, F190 200, F192 200, F1923 200, F1924 200, F193 200, F19A 200, F 200, F22A 200, F612 200, F613 200, F61A 200, F82A 200, F8AD 200, F919 200, F92A 200, F9AD 200, FARP 200, FCFC 200, FES2 200, FESS 200, FGEE 200, FGEE2 200, FI1A 200, FIN23 200, FIN24 200, FP23 200, FPK0 200, FPK23 200, FPK24 200, FPK4 200, FPR1 200, FPR2 200, FPR9 200, FS20 200, FS21 200, FS22 200, FS23 200, FS24 200, FS25 200, FSS2 200, FSS5 200, FSS7 200, FSS8 200, FSS9 200, FSTS 200, FT123 200, FT124 200, FT22 200, FT223 200, FT224 200, FT2A 200, FT40 200, FT41 200, FT42 200, FT423 200, FT424 200, FT43 200, FT94 200

Ending Bank Balance:		43,767.32
Outstanding Checks (See listing below):	-	18,383.52
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	25,383.80
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Cash Account Balance:	25,383.80
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Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/27/2025	2566	J.P. MORGAN	1,344.00
06/27/2025	2567	STELLA NIAGARA EDUCATION PARK	508.00
06/30/2025	2568	TOWN OF LEWISTON	16,531.52
Outstanding Check Total:			18,383.52

Prepared By

Approved By



Account: Capital Fund
Cash Account(s): H2425 200, H24HS 200, H24IE 200, H24MS 200, H24P2 200, H260 200, H925 200, HCO23 200, HCS1 200, HHS1 200, HHSO 200, HIEC 200, HMD1 200, HMDS 200, HMSO 200, HMSP 200, HP11 200, HSHA 200, HSHS 200, HSSB 200, HSSP 200

Ending Bank Balance:		113,909.70
Outstanding Checks (See listing below):	-	85,214.41
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	28,695.29
Cash Account Balance:	28,695.29

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/16/2025	4239	WALTER S. JOHNSON BLDG. CO.	4,588.85
06/30/2025	4240	BRICK-TEK, INC.	45,125.00
06/30/2025	4241	BUFFALO CONSTRUCTION CONSULTANTS	15,248.22
06/30/2025	4242	BUFFALO CONSTRUCTION CONSULTANTS	19,126.26
06/30/2025	4243	TRAUTMAN ASSOCIATES	1,126.08
Outstanding Check Total:			85,214.41

Prepared By

Approved By

NF-7 Budget Transfer Request

Lewiston-Porter Central School District BUDGET TRANSFER REQUEST

TO: Scott Hoot

FROM: Wendy Brown

DATE: 10/20/2025

Please make the following transfer of funds:

<u>From Budget Code</u>	<u>To Budget Code</u>	<u>Amount*</u>	<u>Reason For Transfer</u>
A2855-400-00-0000	A2855-162-60-0000	\$54,740	To move funds for Athletic Trainer <i>salary</i>

W. Brown 10/20/25
Requested By/Date

Approved:

S.M. 16 10/20/2025
Assistant Superintendent for Admin. Services/Date

Denied:

Paul 10/20/25
Superintendent of Schools/Date

* If request over \$15,000

*Amounts over \$15,000 require Board approval.

BUDGET TRANSFERS IN WHOLE DOLLARS ONLY

Updated: 7/26/24