WYOMING CENTRAL SCHOOL DISTRICT

BOARD OF EDUCATION MEETING
September 10, 2026
7:00 PM Regular Meeting
Room 124

	Approved	Tabled	Denied
I. Call to Order			
II. Agenda Approval Purpose: Action	☐	☐	☐

III. Public Forum
Purpose: Information

IV. Presentations
Purpose: Information

A. Lumsden & McCormick, CPA, Audit Report dated June 30, 2026

V. Reports
Purpose: Information

A. President

B. Superintendent

C. Business Manager

VI. Discussion Items
Purpose: Information

A. Education Law §3201-b – Immigration Procedures, provide the Board with the administrative procedures developed in accordance with Education Law §3201-b.

VII. Consent Agenda Items
Purpose: Action

	Approved	Tabled	Denied
A. Approve the minutes of the 8/13/26 Regular Board Meeting	☐	☐	☐
B. Approve the STAR Reimbursement Forms for 2026-2027	☐	☐	☐
C. Accept the Annual Audit Report dated June 30, 2026	☐	☐	☐
D. Approve Transportation Agreement between Wyoming CSD and Alexander CSD for 2026-2027	☐	☐	☐

E. Adopt the Wyoming Central School District 403(b) Retirement Plan as a complete restatement of the prior Plan, to be effective on January 1, 2026. ☐ ☐ ☐

F. Authorize Joelle Stroud to execute the restated Plan document and to perform any other actions necessary to implement the adoption of the Plan restatement. ☐ ☐ ☐

G. Approve Baystate Interpreters Service Agreement for the 26-27 SY ☐ ☐ ☐

H. Accept $500 donation from Perry Rotary Foundation ☐ ☐ ☐

VIII. Other Action Items
Purpose: Action

A. Personnel

1. Appoint Shannon Rivera as a Substitute Bus Driver retroactive to September 8, 2026 ☐ ☐ ☐

2. Grant tenure to Shannon Gauthier in the tenure area of Art effective 9/1/2026. ☐ ☐ ☐

3. Appoint Abbey Monahan as Substitute Teacher ☐ ☐ ☐

4. Appoint Margot Sovocool as Substitute Teacher, Teaching Assistant, Teacher's Aide, School Monitor pending receipt of NYSED fingerprint clearance. ☐ ☐ ☐

5. Approve the permanent appointment of April Brown to the position of Account Clerk, effective September 15, 2026, following successful completion of her probationary period, in accordance with applicable Civil Service requirements. ☐ ☐ ☐

B. Business and Fiscal

1. Approve $111.80 as rate of pay, per match, for modified volleyball referees ☐ ☐ ☐

IX. Executive Session ☐ ☐ ☐
Purpose: Action

X. CSE/CPSE ☐ ☐ ☐

XI. Adjournment ☐ ☐ ☐
Purpose: Action

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WYOMING CENTRAL
SCHOOL DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2026

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WYOMING CENTRAL SCHOOL DISTRICT

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June 30, 2026

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INDEPENDENT AUDITORS' REPORT

The Board of Education
Wyoming 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 Wyoming Central School District (the District), as of and for the year ended June 30, 2026, 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, 2026, and the respective changes in financial position 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.

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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 basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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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 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic 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 September 10, 2026 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.

September 10, 2026

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WYOMING CENTRAL SCHOOL DISTRICT

Statement of Net Position

June 30, 2026
(With comparative totals as of June 30, 2025)

	2026	2025
Assets		
Cash	$ 5,557,075	$ 5,737,028
Due from other governments	188,933	186,758
Accounts, state, and federal aid receivable	177,110	193,668
Net pension asset	417,112	211,793
Capital assets (Note 4)	17,901,227	13,673,380
Accumulated depreciation and amortization	(5,479,880)	(5,164,692)
Total assets	18,761,577	14,837,935
Deferred Outflows of Resources		
Defeasance loss	157,129	170,224
Deferred outflows of resources related to pensions	755,961	735,986
Deferred outflows of resources related to OPEB	175,541	57,007
Total deferred outflows of resources	1,088,631	963,217
Liabilities		
Accounts payable and accrued liabilities	606,865	716,032
Due to retirement systems	190,133	192,974
Bond anticipation notes	3,350,000	-
Long-term liabilities		
Due within one year:		
Bonds	70,000	60,000
Compensated absences	82,000	86,000
Due beyond one year:		
Bonds and related premium	1,071,248	1,150,519
Compensated absences	309,000	305,000
Net pension liability	404,895	404,895
Total OPEB liability	1,001,538	862,738
Total liabilities	7,085,679	3,778,158
Deferred Inflows of Resources		
Deferred inflows of resources related to pensions	365,817	297,304
Deferred inflows of resources related to OPEB	95,032	112,709
Total deferred inflows of resources	460,849	410,013
Net Position		
Net investment in capital assets	8,087,228	7,468,393
Restricted	3,822,618	4,406,302
Unrestricted (deficit)	393,834	(261,714)
Total net position	$ 12,303,680	$ 11,612,981

See accompanying notes.

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WYOMING CENTRAL SCHOOL DISTRICT

Statement of Activities

For the year ended June 30, 2026
(With summarized comparative totals for June 30, 2025)

		Program Revenues		Net (Expense) Revenue	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	**2026**	2025
Governmental activities					
General support	$ 2,143,930	$ 12,000	$ -	**$ (2,131,930)**	$ (1,567,694)
Instruction	2,611,640	36,037	214,808	**(2,360,795)**	(2,928,320)
Pupil transportation	494,572	-	-	**(494,572)**	(663,406)
Interest expense	159,393	-	-	**(159,393)**	(56,792)
School food service	32,323	-	1,075	**(31,248)**	8,557
	$ 5,441,858	$ 48,037	$ 215,883	**(5,177,938)**	(5,207,655)
General revenues					
Real property taxes				**2,412,909**	2,383,537
State aid				**3,111,644**	3,029,530
Other income				**344,084**	337,637
Total general revenues				**5,868,637**	5,750,704
Change in net position				**690,699**	543,049
Net position - beginning				**11,612,981**	11,069,932
Net position - ending				**$ 12,303,680**	$ 11,612,981

See accompanying notes.

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Balance Sheet - Governmental Funds

June 30, 2026
(With summarized comparative totals as of June 30, 2025)

	General	Capital Projects	Special Aid	Food Service	Total Governmental Funds 2026	Total Governmental Funds 2025
Assets						
Cash	$ 4,798,737	$ 724,699	$ 27,035	$ 6,604	**$ 5,557,075**	$ 5,737,028
Due from other governments	188,933	-	-	-	**188,933**	186,758
Accounts, state, and federal aid receivable	119,268	-	57,842	-	**177,110**	193,668
Due from other funds, net	-	207,885	-	8,530	**216,415**	74,508
Total assets	$ 5,106,938	$ 932,584	$ 84,877	$ 15,134	**$ 6,139,533**	$ 6,191,962
Liabilities						
Accounts payable and accrued liabilities	$ 319,646	$ 31,176	$ 15,029	$ 7,904	**$ 373,755**	$ 714,032
Due to retirement systems	190,133	-	-	-	**190,133**	192,974
Bond anticipation notes	-	3,350,000	-	-	**3,350,000**	-
Due to other funds, net	146,567	-	69,848	-	**216,415**	74,508
Total liabilities	656,346	3,381,176	84,877	7,904	**4,130,303**	981,514
Fund Balances						
Restricted	3,405,506	-	-	-	**3,405,506**	4,194,509
Assigned	773,815	-	-	7,230	**781,045**	761,320
Unassigned (deficit)	271,271	(2,448,592)	-	-	**(2,177,321)**	254,619
Total fund balances (deficit)	4,450,592	(2,448,592)	-	7,230	**2,009,230**	5,210,448
Total liabilities and fund balances	$ 5,106,938	$ 932,584	$ 84,877	$ 15,134	**$ 6,139,533**	$ 6,191,962

See accompanying notes.

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

June 30, 2026

Total fund balances - governmental funds		$ 2,009,230
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.		12,421,347
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	417,112	
Deferred outflows of resources related to pensions	755,961	
Net pension liability	(404,895)	
Deferred inflows of resources related to pensions	(365,817)	402,361
Defeasance losses associated with bond refundings are recognized as deferred outflows of resources in the government-wide financial statements.		157,129
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	175,541	
Total OPEB liability	(1,001,538)	
Deferred inflows of resources related to OPEB	(95,032)	(921,029)
Certain liabilities are not due and payable currently and therefore are not reported as liabilities in the governmental funds. These liabilities are:		
Retainages payable	(126,110)	
Bonds and related premium	(1,141,248)	
Accrued interest	(107,000)	
Compensated absences	(391,000)	(1,765,358)
Net position - governmental activities		$ 12,303,680

See accompanying notes.

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WYOMING CENTRAL SCHOOL DISTRICT

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

For the year ended June 30, 2026
(With summarized comparative totals for June 30, 2025)

	General	Capital Projects	Special Aid	Food Service	Total Governmental Funds 2026	Total Governmental Funds 2025
Revenues						
Real property taxes	$ 2,082,484	$ -	$ -	$ -	**$ 2,082,484**	$ 2,028,980
Real property tax items	330,425	-	-	-	**330,425**	354,557
Charges for services	36,037	-	-	-	**36,037**	30,831
Use of money and property	257,218	-	-	-	**257,218**	254,376
Sale of property and compensation for loss	1,013	-	-	-	**1,013**	-
Miscellaneous	99,522	-	3,489	1,075	**104,086**	124,115
State sources	3,111,644	-	65,163	-	**3,176,807**	3,174,415
Federal sources	10,978	-	135,178	-	**146,156**	153,126
Total revenues	5,929,321	-	203,830	1,075	**6,134,226**	6,120,400
Expenditures						
General support	1,286,874	3,842,847	23,841	29,695	**5,183,257**	1,589,140
Instruction	2,125,448	244,289	219,276	-	**2,589,013**	2,607,510
Pupil transportation	550,868	-	3,994	-	**554,862**	587,272
Employee benefits	842,973	-	54,770	-	**897,743**	911,154
Debt service						
Principal	60,000	-	-	-	**60,000**	60,000
Interest	50,569	-	-	-	**50,569**	52,969
Total expenditures	4,916,732	4,087,136	301,881	29,695	**9,335,444**	5,808,045
Excess revenues (expenditures)	1,012,589	(4,087,136)	(98,051)	(28,620)	**(3,201,218)**	312,355
Other financing sources (uses)						
Operating transfers, net	(380,556)	273,975	98,051	8,530	**-**	-
Net change in fund balances	632,033	(3,813,161)	-	(20,090)	**(3,201,218)**	312,355
Fund balances - beginning	3,818,559	1,364,569	-	27,320	**5,210,448**	4,898,093
Fund balances (deficit) - ending	$ 4,450,592	$ (2,448,592)	$ -	$ 7,230	**$ 2,009,230**	$ 5,210,448

See accompanying notes.

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WYOMING CENTRAL SCHOOL DISTRICT

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, 2026

Total net change in fund balances - governmental funds		$ (3,201,218)
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 capital outlays, net of retainages, exceed depreciation and amortization expense and disposals.		3,786,549
Pension revenue (expense) is recognized when paid on the statement of revenues, expenditures, and changes in fund balances and actuarially determined on the statement of activities. These differences are:		
Current year TRS and ERS contributions	132,709	
Current year ERS accrued contribution	31,452	
Prior year ERS accrued contribution	(32,455)	
Current year TRS net pension revenue (expense)	25,075	
Current year ERS net pension revenue (expense)	-	156,781
OPEB revenue (expense) is recognized when paid on the statement of revenues, expenditures, and changes in fund balances and actuarially determined on the statement of activities.		(2,589)
Payments of long-term liabilities are reported as expenditures in the governmental funds and as a reduction of debt in the statement of net position.		60,000
In the statement of activities, certain expenses are measured by the amounts earned during the year. In the governmental funds, these expenditures are reported when paid. These differences are:		
Amortization of bond premium and defeasance loss	(3,824)	
Interest	(105,000)	(108,824)
Change in net position - governmental activities		$ 690,699

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WYOMING CENTRAL SCHOOL DISTRICT

Statement of Fiduciary Net Position - Custodial Fund

June 30, 2026
(With comparative totals as of June 30, 2025)

	2026	2025
Assets		
Cash	$ 14,080	$ 13,728
Liabilities		
Sales tax payable	258	259
Net Position		
Extraclassroom activity balances	$ 13,822	$ 13,469

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WYOMING CENTRAL SCHOOL DISTRICT

Statement of Changes in Fiduciary Net Position - Custodial Fund

For the year ended June 30, 2026
(With comparative totals as of June 30, 2025)

	2026	2025
Additions		
Property tax collections for Wyoming Free Circulating Library Association	$ 47,495	$ 45,495
Student activity additions	18,862	23,123
	66,357	68,618
Deductions		
Property tax distributions to Wyoming Free Circulating Library Association	47,495	45,495
Student activity deductions	18,509	21,995
	66,004	67,490
Change in net position	353	1,128
Net position - beginning	13,469	12,341
Net position - ending	$ 13,822	$ 13,469

See accompanying notes.

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1. Summary of Significant Accounting Policies

Reporting Entity

Wyoming 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 22 participating school districts in the Genesee Valley 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 currently no such debt outstanding.

During the year ended June 30, 2026, the District was billed $919,000 for BOCES administrative and program costs and $25,000 for food service operations. The District also recognized revenue of $80,000 as refunds from prior year expenditures paid to BOCES. In addition, the District was paid $12,000 for rental of various classrooms 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.

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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) 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.
- *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.

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

- *Special aid fund.* This is a special revenue fund 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.
- *Food service fund.* This 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 operated by BOCES.

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 post employment benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The District maintains a custodial fund for library taxes and 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, 2025, 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.

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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 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.

Subsequent Events

The District has evaluated events and transactions for potential recognition or disclosure in the financial statements through September 10, 2026, the date the financial statements were available to be issued.

Use of 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, 2026, the tax lien was issued on August 7, 2025 for collection from September 1, 2025 through October 31, 2025. Thereafter, uncollected amounts became the responsibility of Wyoming and Genesee Counties 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, 2025 was approved by a majority of the voters in a general election held on May 20, 2025.

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.

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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, 2026, the District's bank deposits were fully collateralized by FDIC coverage and securities held by the pledging institution's agent in the District's name.

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
Land improvements	$ 5,000	20
Buildings and improvements	$ 5,000	20 - 50
Furniture and fixtures	$ 5,000	5 - 20
Vehicles	$ 5,000	8 - 15

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.

Bond Premiums

Premiums received upon the issuance of debt are included as other financing sources in the governmental fund 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

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 employees within certain bargaining units and is valued at the estimated pay rates of all eligible employees. Year to year changes in the liability are presented as a net increase or decrease (Note 6).

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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 7) 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 for the District's defined benefit healthcare plan (Note 8) have been measured on the same basis as reported by the plan. Benefit payments are recognized when due and payable in accordance with benefit terms.

Risk Management

The District participates in the Genesee Area Healthcare Plan and the Wyoming County Workers' Compensation Self-Insurance Plan, which are public entity risk pools. These plans are designed to provide health insurance and workers' compensation coverage for participating entities (Note 9).

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 and defeasance losses, net of accumulated depreciation and amortization, reduced by outstanding balances of any related debt obligations 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 and deferred outflows of resources, less liabilities and deferred inflows of resources, that is not included in the determination of net investment in capital assets or the restricted component of net position and therefore is 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.

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Fund balance is categorized as follows:

Restricted:		
Capital	$	1,730,756
Debt service		5,573
Employee benefit accrued liability		497,190
Retirement contribution		812,966
Unemployment insurance		359,021
Assigned:		
Designated for subsequent year		734,000
Encumbrances		39,815
Food service		7,230
Unassigned		(2,177,321)
	$	2,009,230

Nonspendable fund balances, if any, 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 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 the establishment of the reserve and payments from the reserve. During 2004, 2020, 2023, and 2025, District voters approved capital reserves totaling $3,100,000, which have been funded $2,443,878 plus interest earnings. During 2026, voters approved the creation of a capital reserve of $500,000, which has been funded to $220,749 as of June 30, 2026. As of June 30, 2026, capital reserve balances remaining in the general fund total $1,730,756.
- *Debt service* – is used 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 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.
- *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.
- *Retirement contribution* – is used to finance retirement contributions payable to TRS and ERS. For TRS, funding is limited to 2% annually of eligible salaries with a maximum reserve of 10% of eligible salaries. At June 30, 2026, the retirement contribution reserve includes $138,320 for TRS and $674,646 for ERS.
- *Unemployment insurance* – is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants as the District has elected to use the benefit reimbursement method.

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 repaid within one year. Permanent transfers of funds provide financing or other services.

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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 fund's deficit fund balance of $2,448,592 will be funded once bond anticipation notes are converted to permanent financing.

3. Interfund Transactions – Fund Financial Statements

			Transfers	
Fund	Receivable	Payable	In	Out
General	$ 71,963	$ 218,530	$ 74,730	$ 455,286
Capital projects	210,000	2,115	348,705	74,730
Special aid	-	69,848	98,051	-
Food service	8,530	-	8,530	-
	$ 290,493	$ 290,493	$ 530,016	$ 530,016

The District's general fund provides cash flow to the other funds; these amounts are typically repaid in the subsequent year when funds are available. The transfers from the general fund to the capital projects, special aid, and food service funds represent the District's current capital project, the local share of costs related to the summer school handicap program, and food service expenditures, respectively, and are considered permanent. The transfer from the capital projects fund to the general fund represents reimbursement of the unspent local share of a prior project and is also considered permanent.

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4. Capital Assets

	July 1, 2025	Increases	Retirements/ Reclassifications	June 30, 2026
Non-depreciable and non-amortizable capital assets:				
Land	$ 87,400	$ -	$ -	$ 87,400
Construction-in-progress	696,456	4,113,246	-	4,809,702
Total non-depreciable and non-amortizable capital assets	783,856	4,113,246	-	4,897,102
Depreciable capital assets:				
Land improvements	872,348	5,384	-	877,732
Buildings and improvements	9,992,756	100,000	-	10,092,756
Furniture and fixtures	750,516	7,110	(41,583)	716,043
Vehicles	1,058,553	169,037	(100,167)	1,127,423
Total depreciable assets	12,674,173	281,531	(141,750)	12,813,954
Accumulated depreciation:				
Land improvements	(250,440)	(41,576)	-	(292,016)
Buildings and improvements	(3,867,755)	(297,719)	-	(4,165,474)
Furniture and fixtures	(420,844)	(32,600)	41,583	(411,861)
Vehicles	(513,669)	(108,747)	98,498	(523,918)
Total accumulated depreciation	(5,052,708)	(480,642)	140,081	(5,393,269)
Total depreciable assets, net	7,621,465	(199,111)	(1,669)	7,420,685
Right-to-use lease assets:				
Equipment	215,351	31,856	(57,036)	190,171
Accumulated amortization	(111,984)	(31,663)	57,036	(86,611)
Total right-to-use assets, net	103,367	193	-	103,560
	$ 8,508,688	$ 3,914,328	$ (1,669)	$ 12,421,347

Depreciation and amortization expense have been allocated to the following functions: general support $125,999, instruction $274,931, pupil transportation $108,747, and food service $2,628.

As of June 30, 2026, net investment in capital assets consists of the following:

Capital assets, net of accumulated depreciation and amortization	$ 12,421,347
Defeasance loss	157,129
Bond anticipation notes	(3,350,000)
Bonds and related premium	(1,141,248)
	$ 8,087,228

5. Short-Term Debt

Bond anticipation notes (BANs) issued and outstanding at June 30, 2026 amounted to $3,350,000 and carry interest at 3.50%. Subsequent to year end, in August 2026, the BANs were renewed at an interest rate of 4% with a maturity of August 2027. BANs are used for ongoing capital projects and will continue to be renewed until permanent financing is obtained.

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6. Long-Term Liabilities

	July 1, 2025	Increases	Decreases	June 30, 2026	Amount Due in One Year
Bonds	$ 1,090,000	$ -	$ 60,000	$ 1,030,000	$ 70,000
Premium on 2015 refunded bonds	120,519	-	9,271	111,248	-
Compensated absences	391,000	-	-	391,000	82,000
	$ 1,601,519	$ -	$ 69,271	$ 1,532,248	$ 152,000

Existing Obligations

Description	Maturity	Rate	Balance
2015 DASNY Refunding	June 2038	3.0% - 5.0%	$ 1,030,000

Debt Service Requirements

Years ending June 30,	Principal	Interest
2027	$ 70,000	$ 47,568
2028	70,000	44,069
2029	75,000	40,569
2030	75,000	36,819
2031	80,000	34,381
2032-2036	450,000	121,531
2037-2038	210,000	16,000
	$ 1,030,000	$ 340,937

7. 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 9.59% for 2026. 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 2026, these rates ranged from 12.7% - 19.4%.

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The amount outstanding and payable to TRS for the year ended June 30, 2026 was $132,709. A liability to ERS of $31,452 is accrued based on the District's legally required contribution for employee services rendered from April 1 through June 30, 2026.

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

At June 30, 2026, the District reported an asset of $417,112 for its proportionate share of the TRS net pension position and a liability of $_________ for its proportionate share of the ERS net pension position.

The TRS total pension liability at the June 30, 2025 measurement date was determined by an actuarial valuation as of June 30, 2024, with update procedures applied to roll forward the total pension liability to June 30, 2025. 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, 2025, the District's proportion was 0.007045%, a decrease of 0.000054 from its proportion measured as of June 30, 2024.

The ERS total pension liability at the March 31, 2026 measurement date was determined by an actuarial valuation as of April 1, 2025, 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, 2026, the District's proportion was _________%, an increase of _________ from its proportion measured as of March 31, 2025.

For the year ended June 30, 2026, the District recognized net pension expense of $_______ on the government-wide financial statements (TRS revenue of $25,075 and ERS expense of $________). At June 30, 2026, 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	$ 218,660	$ -	$ -	$ -
Changes of assumptions	165,122	(4,497)	-	-
Net difference between projected and actual earnings on pension plan investments	-	(325,763)	-	-
Changes in proportion and differences between District contributions and proportionate share of contributions	12,324	(10,699)	-	-
District contributions subsequent to the measurement date	132,709	-	31,452	-
	$ 528,815	$ (340,959)	$ 31,452	$ -

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
2027	$ 210,122	$ -
2028	(89,592)	-
2029	(94,100)	-
2030	(17,129)	-
2031	37,965	-
Thereafter	7,881	-
	$ 55,147	$ -

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Actuarial Assumptions

For TRS, the actuarial assumptions used in the June 30, 2024 valuation, with update procedures used to roll forward the total pension liability to June 30, 2025, were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020. These assumptions are:

Inflation – 2.5%
Salary increases – Based on TRS member experience, dependent on service, ranging from 2.04%-5.80%
Projected Cost of Living Adjustments (COLA) – 1.4% 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, 2025 valuation, with update procedures used to roll forward the total pension liability to March 31, 2026, 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:

	TRS		ERS	
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	33%	6.7%	25%	3.5%
Global and international equities	19%	7.0%-7.4%	14%	6.6%
Private equities	9%	9.8%	15%	7.3%
Real estate equities	11%	6.5%	12%	5.0%
Domestic fixed income securities	16%	2.6%	22%	2.0%
Global and high-yield bonds	3%	2.4%-4.7%	-	-
Cash and cash equivalents	1%	0.6%	1%	0.3%
Other	8%	3.8%-6.1%	11%	5.3%-5.6%
	100%		100%	

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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.

	1.0% Decrease	At Current Discount Rate	1.0% Increase
District's proportionate share of the TRS net pension asset (liability)	$ (801,486)	$ 417,112	$ 1,442,499
District's proportionate share of the ERS net pension asset (liability)	$ -	$ -	$ -

8. OPEB

Plan Description

The District maintains a single-employer defined benefit healthcare plan (the Plan) providing for continuation of medical insurance benefits for certain District retirees and 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 over the age of 55 and have met vesting requirements. Retirees are provided with health insurance at different cost percentages depending on their retirement date and bargaining unit. The District principally provides a fixed per annum contribution towards insurance for those employee groups covered and provides an age-related implicit subsidy for all employees. The Plan has no assets, does not issue financial statements, and is not a trust.

At June 30, 2026, employees covered by the Plan include:

Active employees	42
Inactive employees or beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	-
	50

Total OPEB Liability

The District's total OPEB liability of $1,001,538 was measured as of March 31, 2026 and was determined by an actuarial valuation as of June 30, 2026.

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 2017-2033 for short-term rates and the Society of Actuaries Getzen Long-Term Healthcare Cost Trend Resource Model v2026 version 1b for long-term rates, initially 6.10% with an ultimate rate of 3.70% after 2070
Salary increases – 3.30%
Mortality – Pub-2016 Public Retirement Plans Mortality Tables, Headcount-Weighted, without separate contingent survivor mortality, fully generational using scale MP-2021
Discount rate – 4.41% based on the Fidelity Municipal General Obligation AA 20-Year Bond rate as of the measurement date
Inflation rate – 2.30%

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Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2025	$ (862,738)
Changes for the year:	
Service cost	(20,880)
Interest	(35,893)
Changes of benefit terms	-
Differences between expected and actual experience	(147,486)
Changes of assumptions or other inputs	(554)
Benefit payments	66,013
Net changes	(138,800)
Balance at June 30, 2026	$ (1,001,538)

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 (3.41%)	Discount Rate (4.41%)	1.0% Increase (5.41%)
Total OPEB liability	$ (1,057,435)	$ (1,001,538)	$ (949,542)

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 (5.10% to 2.70%)	Healthcare Cost Trend Rate (6.10% to 3.70%)	1.0% Increase (7.10% to 4.70%)
Total OPEB liability	$ (951,020)	$ (1,001,538)	$ (1,057,562)

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

For the year ended June 30, 2026, the District recognized OPEB expense of $60,605. At June 30, 2026, 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	$ 158,550	$ (64,170)
Changes of assumptions or other inputs	488	(30,862)
Benefit payments subsequent to the measurement date	16,503	-
	$ 175,541	$ (95,032)

Benefit payments subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for 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,	
2027	$ 3,832
2028	3,832
2029	3,832
2030	3,832
2031	8,515
Thereafter	40,163
	$ 64,006

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9. 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 coverage in any of the past three years.

Health Insurance

The District participates in the Genesee Area Healthcare Plan (the Plan), sponsored by Genesee Valley BOCES. The Plan has been established to administer a health insurance program to lower the costs of such coverage to the 24 participating members as of June 30, 2025 (the most recent information available).

The District has transferred all risk to the Plan. Plan members pay monthly premium equivalents based upon a pro-rata share of expenditures. All funds received are pooled and administered as a common fund. Refunds are not made nor additional assessments charged other than the annual premium equivalents. The Plan has an excess coverage liability policy in effect with a maximum amount and loss limit per individual.

The Plan has published its own financial report for the year ended June 30, 2025, which can be obtained from Genesee Valley BOCES, 80 Munson Street, LeRoy, New York 14482.

Workers' Compensation

The District participates in the Wyoming County Workers' Compensation Self-Insurance Plan (the Plan) sponsored by Wyoming County (the County). The Plan administers a workers' compensation insurance fund pursuant to Article 5 of the Workers' Compensation Law to finance the liability and risk related to workers' compensation claims and to lower the costs of coverage to the participating members. The Plan includes 32 governmental entities as of December 31, 2025 (the most recent information available).

The District has transferred all risk to the Plan. Plan members pay monthly premium equivalents based upon a pro-rata share of expenditures. All funds received are pooled and administered as a common fund. Refunds are not made nor additional assessments charged other than the annual premium equivalents. If the Plan's assets were to be exhausted, members would be equally responsible for the remaining liabilities.

The Plan's financial report for the year ended December 31, 2025 is included in the County's financial statements, which can be obtained from Wyoming County, 143 North Main Street, 3rd Floor, Warsaw, New York 14569.

10. 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 are 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.

Litigation

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

Construction Commitments

The District has entered into contracts with various construction companies for its outstanding capital projects. District voters approved spending up to $5,375,000 for bus garage and main building improvements and $4,684,000 has been spent through June 30, 2026.

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WYOMING CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - General Fund

For the year ended June 30, 2026

	Budgeted Amounts		Variance with Original Budget Over/(Under)	Actual (Budgetary		Variance with Final Budget Over/(Under)
	Original	Final	Final Budget	Basis)	Encumbrances	Actual
Revenues						
Local sources						
Real property taxes	$ 2,082,484	$ 2,082,484	$ -	$ **2,082,484**		$ -
Real property tax items	337,629	337,629	-	**330,425**		(7,204)
Charges for services	5,000	5,000	-	**36,037**		31,037
Use of money and property	32,000	32,000	-	**257,218**		225,218
Miscellaneous	74,184	86,376	(12,192)	**99,522**		13,146
State sources	3,011,667	3,031,667	(20,000)	**3,111,644**		79,977
Federal sources	3,500	3,500	-	**10,978**		7,478
Total revenues	5,546,464	5,578,656	(32,192)	**5,929,321**		350,665
Expenditures						
General support						
Board of education	23,729	23,134	595	**20,113**	-	(3,021)
Central administration	221,243	223,172	(1,929)	**222,607**	-	(565)
Finance	229,025	227,692	1,333	**222,961**	2,984	(1,747)
Staff	55,106	55,106	-	**40,515**	-	(14,591)
Central services	785,957	820,725	(34,768)	**677,045**	11,545	(132,135)
Special items	109,000	106,424	2,576	**103,633**	-	(2,791)
Instruction						
Instruction, administration, and improvement	100,562	107,916	(7,354)	**89,733**	3,900	(14,283)
Teaching - regular school	1,326,868	1,320,243	6,625	**1,034,399**	21,386	(264,458)
Programs for children with handicapping conditions	956,287	815,736	140,551	**608,049**	-	(207,687)
Occupational education	94,816	94,816	-	**94,500**	-	(316)
Teaching - special schools	2,980	2,980	-	**2,980**	-	-
Instructional media	86,567	85,839	728	**79,134**	-	(6,705)
Pupil services	238,321	238,321	-	**216,653**	-	(21,668)
Pupil transportation	700,899	650,899	50,000	**550,868**	-	(100,031)
Community service	700	700	-	**-**	-	(700)
Employee benefits	1,195,396	1,046,689	148,707	**842,973**	-	(203,716)
Debt service						
Principal	60,000	60,000	-	**60,000**	-	-
Interest	50,569	50,569	-	**50,569**	-	-
Total expenditures	6,238,025	5,930,961	307,064	**4,916,732**	39,815	(974,414)
Excess revenues (expenditures)	(691,561)	(352,305)	(339,256)	**1,012,589**	(39,815)	1,325,079
Other financing sources (uses)						
Operating transfers in	-	-	-	**74,730**		74,730
Operating transfers out	(127,500)	(466,756)	339,256	**(455,286)**		(11,470)
Appropriated fund balances, reserves, and carryover encumbrances	819,061	819,061	-	**-**		(819,061)
Total other financing sources (uses)	691,561	352,305	339,256	**(380,556)**		(732,861)
Excess revenues (expenditures) and other financing sources (uses)	$ -	$ -	$ -	$ **632,033**	$ (39,815)	$ 592,218

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

As of the measurement date of June 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the net pension position	0.007045%	0.007099%	0.007361%	0.007389%	0.006957%	0.007160%	0.007147%	0.007051%	0.007043%	0.007483%
District's proportionate share of the net pension asset (liability)	$ 417,112	$ 211,793	$ (84,177)	$ (141,780)	$ 1,205,647	$ (197,793)	$ 185,677	$ 127,494	$ 53,535	$ (80,148)
District's covered payroll	$ 1,383,195	$ 1,355,365	$ 1,359,478	$ 1,308,918	$ 1,180,787	$ 1,214,932	$ 1,192,936	$ 1,148,469	$ 1,116,118	$ 1,154,736
District's proportionate share of the net pension asset (liability) as a percentage of its covered payroll	30.16%	15.63%	(6.19%)	(10.83%)	102.11%	(16.28%)	15.56%	11.10%	4.80%	(6.94%)
Plan fiduciary net position as a percentage of the total pension liability	103.99%	102.09%	99.17%	98.57%	113.20%	97.76%	102.17%	101.53%	100.66%	99.01%

The following is a summary of changes of assumptions:

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Inflation	2.5%	2.4%	2.4%	2.4%	2.4%	2.2%	2.2%	2.25%	2.5%	2.5%
Salary increases	2.04%-5.80%	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%
Cost of living adjustments	1.4%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.5%	1.5%	1.5%
Investment rate of return	6.95%	6.95%	6.95%	6.95%	6.95%	7.1%	7.1%	7.25%	7.25%	7.5%
Discount rate	6.95%	6.95%	6.95%	6.95%	6.95%	7.1%	7.1%	7.25%	7.25%	7.5%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2021	MP-2021	MP-2020	MP-2019	MP-2018	MP-2014	MP-2014	MP-2014

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WYOMING CENTRAL SCHOOL DISTRICT

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

For the years ended June 30,	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contractually required contribution	$ 132,709	$ 139,841	$ 132,284	$ 139,890	$ 128,274	$ 112,529	$ 107,643	$ 126,690	$ 112,550	$ 130,809
Contribution in relation to the contractually required contribution	(132,709)	(139,841)	(132,284)	(139,890)	(128,274)	(112,529)	(107,643)	(126,690)	(112,550)	(130,809)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 1,383,827	$ 1,383,195	$ 1,355,365	$ 1,359,478	$ 1,308,918	$ 1,180,787	$ 1,214,932	$ 1,192,936	$ 1,148,469	$ 1,116,118
Contributions as a percentage of covered payroll	9.59%	10.11%	9.76%	10.29%	9.80%	9.53%	8.86%	10.62%	9.80%	11.72%

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

As of the measurement date of March 31,	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
District's proportion of the net pension position	0.0000000%	0.0023615%	0.0020806%	0.0018231%	0.0016072%	0.0016739%	0.0013816%	0.0013892%	0.0014030%	0.0012372%
District's proportionate share of the net pension asset (liability)	$ -	$ (404,895)	$ (306,345)	$ (390,944)	$ 131,380	$ (1,667)	$ (365,854)	$ (98,427)	$ (45,280)	$ (116,249)
District's covered payroll	$ 784,498	$ 738,703	$ 582,510	$ 526,406	$ 517,340	$ 489,967	$ 429,916	$ 419,260	$ 377,761	$ 347,249
District's proportionate share of the net pension asset (liability) as a percentage of its covered payroll	0.00%	(54.81%)	(52.59%)	(74.27%)	25.40%	(0.34%)	(85.10%)	(23.48%)	(11.99%)	(33.48%)
Plan fiduciary net position as a percentage of the total pension liability	0.00%	93.08%	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%

The following is a summary of changes of assumptions:

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Inflation	0.0%	2.9%	2.9%	2.9%	2.7%	2.7%	2.5%	2.5%	2.5%	2.5%
Salary increases	0.0%	4.3%	4.4%	4.4%	4.4%	4.4%	4.2%	4.2%	3.8%	3.8%
Cost of living adjustments	0.0%	1.5%	1.5%	1.5%	1.4%	1.4%	1.3%	1.3%	1.3%	1.3%
Investment rate of return	0.0%	5.9%	5.9%	5.9%	5.9%	5.9%	6.8%	7.0%	7.0%	7.0%
Discount rate	0.0%	5.9%	5.9%	5.9%	5.9%	5.9%	6.8%	7.0%	7.0%	7.0%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2021	MP-2021	MP-2020	MP-2020	MP-2018	MP-2014	MP-2014	MP-2014

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WYOMING CENTRAL SCHOOL DISTRICT

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

For the years ended June 30,	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contractually required contribution	$ 117,156	$ 100,931	$ 68,206	$ 54,563	$ 72,878	$ 64,925	$ 56,750	$ 55,572	$ 52,375	$ 51,184
Contribution in relation to the contractually required contribution	(117,156)	(100,931)	(68,206)	(54,563)	(72,878)	(64,925)	(56,750)	(55,572)	(52,375)	(51,184)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 784,498	$ 738,703	$ 582,510	$ 526,406	$ 517,340	$ 489,967	$ 429,916	$ 419,260	$ 377,761	$ 347,249
Contributions as a percentage of covered payroll	14.93%	13.66%	11.71%	10.37%	14.09%	13.25%	13.20%	13.25%	13.86%	14.74%

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

For the years ended June 30,	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability - beginning	$ (862,738)	$ (894,856)	$ (1,013,808)	$ (1,188,703)	$ (1,270,766)	$ (1,270,073)	$ (1,513,281)	$ (1,252,306)	$ (1,191,861)
Changes for the year:									
Service cost	(20,880)	(14,412)	(16,301)	(26,986)	(21,392)	(21,496)	(30,090)	(24,673)	(22,924)
Interest	(35,893)	(32,288)	(34,058)	(31,091)	(27,076)	(30,105)	(50,485)	(44,972)	(45,016)
Changes of benefit terms	-	-	-	15,231	3,983	-	160,942	3,089	-
Differences between expected and actual experience	(147,486)	(36,287)	31,787	79,112	(21,698)	(6,123)	104,532	(217,747)	(8,492)
Changes of assumptions or other inputs	(554)	17,105	8,408	21,577	48,878	(20,643)	(17,463)	(7,878)	(14,164)
Benefit payments	66,013	98,000	129,116	117,052	99,368	77,674	75,772	31,206	30,151
Net change in total OPEB liability	(138,800)	32,118	118,952	174,895	82,063	(693)	243,208	(260,975)	(60,445)
Total OPEB liability - ending	$ (1,001,538)	$ (862,738)	$ (894,856)	$ (1,013,808)	$ (1,188,703)	$ (1,270,766)	$ (1,270,073)	$ (1,513,281)	$ (1,252,306)
Covered-employee payroll	$ 2,155,783	$ 2,095,767	$ 2,026,462	$ 1,903,525	$ 1,840,221	$ 2,127,080	$ 2,062,923	$ 1,995,862	$ 1,995,862
Total OPEB liability as a percentage of covered-employee payroll	46.46%	41.17%	44.16%	53.26%	64.60%	59.74%	61.57%	75.82%	62.75%

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

Changes of benefit terms include adjustments to contribution rates for certain individual contracts in 2023 and clarification of plan provisions for certain contracts in 2020, reducing the District's contribution from 100% to 80% for certain employee groups.

Differences between expected and actual experience include changes in healthcare trend rates. The increase in 2026 was due to changes in healthcare trends. The decrease in 2020 included the impact of the repeal of the Affordable Care Act's excise "Cadillac" taxes as part of the Further Consolidated Appropriations Act of 2020. The increase in 2019 was due to changes in healthcare trends and inclusion of the Cadillac taxes.

The following is a summary of changes of assumptions:

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Healthcare cost trend rates	6.10%-3.70%	5.30%-3.71%	5.10%-3.86%	5.50%-4.00%	6.10%-4.37%	4.08%-4.00%	5.20%-4.18%	6.20%-4.23%	5.30%-4.17%
Inflation	2.30%	2.30%	2.42%	2.53%	2.44%	2.11%	2.22%	2.37%	2.31%
Salary increases	3.30%	3.30%	3.42%	3.53%	3.44%	3.11%	3.22%	3.36%	3.31%
Discount rate	4.41%	4.39%	3.98%	3.78%	2.83%	2.27%	2.48%	3.44%	3.61%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2021	MP-2021	MP-2021	MP-2020	MP-2019	MP-2018	MP-2017

Data prior to 2018 is unavailable.

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WYOMING 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, 2026

Original expenditure budget	$ 6,365,525
Encumbrances carried over from prior year	-
Revised expenditure budget	$ 6,365,525

* * *

Unrestricted Fund Balance	
Assigned	$ 773,815
Unassigned	271,271
	1,045,086
Encumbrances included in assigned fund balance	(39,815)
Appropriated fund balance used for tax levy	(734,000)
Amount subject to 4% limit pursuant to Real Property Tax Law §1318	$ 271,271
§1318 of Real Property Tax Law - unrestricted fund balance limit calculation	
2027 expenditure budget (unaudited)	$ 6,781,767
4% of budget	271,271
Actual percentage of 2027 expenditure budget	4.0%

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WYOMING CENTRAL SCHOOL DISTRICT

Supplementary Information
Schedule of Capital Project Expenditures

For the year ended June 30, 2026

Project Title	Original Budget	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Unexpended Balance
2025-2026 Capital Outlay Project	$ 100,000	$ -	$ 100,000	$ 100,000	$ -
2023 Capital Improvement Project	5,375,000	696,456	3,987,136	4,683,592	691,408
	$ 5,475,000	$ 696,456	$ 4,087,136	$ 4,783,592	$ 691,408

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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
Wyoming Central School District

We have audited, in accordance with the 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 (*Government Auditing Standards)*, the financial statements of the governmental activities, each major fund, and the remaining fund information of Wyoming Central School District (the District) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 10, 2026.

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 were not 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.*

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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.

September 10, 2026

DISTRICT VERIFICATION OF COMPLIANCE

To: Commissioner of Education, New York State Education Department
From: Office of the Superintendent of Schools
Subject: Verification of Implementation of Student Protection Procedures

SUPERINTENDENT CHIEF SCHOOL OFFICER CERTIFICATION

I hereby certify and verify to the Commissioner of Education that the **Wyoming Central School District** has fully developed, adopted, and implemented local operational procedures that strictly comply with the requirements of the New York State Education Department's model procedures and the applicable provisions of State law regarding school interactions with immigration authorities.
As required by statute, our district's implemented procedures explicitly include, but are not limited to, the following core components:

1. **Designated Review Authority:** The district has designated a specific individual, the **Superintendent of Schools**, who is solely responsible for reviewing and authorizing or denying any request from immigration authorities to enter school property or to take custody of a student.

2. **Access & Custody Protocols:** Established strict protocols requiring a valid judicial warrant or court order issued by a competent federal or state court prior to granting access or transferring custody of any student to an immigration authority, explicitly clarifying that administrative or civil immigration documents are legally insufficient.

3. **Parental and Community Notification:** Implemented a distribution process to formally notify parents, guardians, and persons in a parental relationship regarding the statutory rights, privacy protections, and safety safeguards afforded to students and families under this section.

4. **Emergency Placement & Pickup Safeguards:** Enacted mandatory operational guidelines to protect students whose parents or guardians are detained or rendered unavailable due to an immigration enforcement action. These guidelines strictly prohibit contact with the Statewide Central Register for Child Abuse and Maltreatment (SCR) unless the school has first exhausted all reasonable efforts to contact all alternative authorized emergency contacts, and mandate that the student be safely retained on school premises until retrieved by an authorized individual.

Notwithstanding the foregoing, the Wyoming Central School District complies with all federal immigration laws including but not limited to 8 UCS §1373, 8 USC §1324 and 8 USC §1357.

Executed this 10th day of September, 2026.

By: ______________________
Emily Herman
Superintendent of Schools
Wyoming Central School District
Contact Information:
Email: eherman@wyomingcsd.org
Phone: 585-495-6222

Procedures for Implementing New York Education Law related to Immigration

The U.S. Supreme Court has long held that students may not be denied a free public education based on their immigration status or that of their parents or guardians (Plyler v. Doe, 457 U.S. 202 (1982)). And, in 2026, the New York State Legislature codified this right in New York State Education Law § 3201-b. This law requires Wyoming Central School District (Wyoming CSD) to maintain a safe environment for all students, ensuring uninterrupted access to education regardless of immigration status, and to adopt certain procedures to implement the new law.

These procedures set forth the steps the Wyoming CSD will take to:

1. Review and authorize requests from immigration authorities to enter school property or take custody of a student;

2. Notify parents and persons in a parental relationship about the rights of and protection for students, parents, and persons in a parental relationship; and

3. Contact all emergency contacts prior to contacting the statewide register for child abuse and maltreatment where a parent or person in a parental relationship to the student has been detained.

Reviewing and Authorizing Requests from Immigration Authorities:

If a staff member is contacted by immigration authorities regarding a student, the staff member will contact the Superintendent of Schools who shall, in turn, seek guidance from the District's attorney prior to releasing information about a student or releasing the student to such authorities.

The Wyoming CSD Superintendent shall be responsible for making the final decision regarding the release of information or a student to immigration authorities. While awaiting guidance from the Superintendent, designated building administrators are authorized to obtain additional information from immigration authorities in order to ensure that the Wyoming CSD complies with its legal obligations.

Immigration officials should be asked to stay outside the building or in the Main Office (or other public space within the school). Staff should not be argumentative with immigration authorities or physically impede, interfere with, or obstruct immigration officials in performing their duties. Designated building administrators can ask the following questions of, and collect the following information from (including taking notes and making photocopies of all information presented), the immigration official or employee:

Reviewing and Authorizing Requests from Immigration Authorities...continued:

Identification and Credentials	• Can you provide identification and verify your credentials? • Which agency do you represent? • What is the purpose of your visit? • Are you acting under a warrant, subpoena, or any other legal authority?
Legal Documentation	• Do you have a judicial warrant signed by a judge? [If yes, request a copy and confirm its validity.] • Can you provide a copy of the warrant or subpoena for the school's legal review? [Always send to counsel for immediate review.] ○ If there is no warrant, are you stating there are exigent circumstances in order to access the student without a warrant? If so, can you please share, in general, what those exigent circumstances are? • Please wait while we contact the District's legal counsel to review your request.
Purpose of the Request	• What is the specific reason for your visit? • Is the student being detained, questioned, or served legal paperwork? [This allows the school to tell the parent and counsel what's going on.]
Student and Family Rights	• Has the student's parent/guardian or legal representative been notified? • Do you know if the student or parent has access to legal counsel?
Impact on School and Students	• Why is it necessary to conduct this interaction on school property? Can this matter be addressed outside of school hours or off school property? • How can we work together to minimize disruption to the school environment?
School/District Policy and Next Steps	• Who from your organization should we contact for clarification or further instructions and follow-up questions?

Notifying Parents and Persons in a Parental Relationship regarding Immigration Rights:

The Wyoming CSD shall publish the following Notice of Immigration Rights on the Parents Page of their website:

Rights of and Protections for Students, Parents and Persons in a Parental Relation related to School Enrollment and Immigration

In 1984, the United States Supreme Court ruled it is unconstitutional to deny undocumented children access to a free, public K-12 education. This ruling is still in place today and is the law. Wyoming Central School District is committed to ensuring students have equal access to education, regardless of immigration status, national origin, citizenship, or any other protected reason, and strictly complies with the Supreme Court's decision.

The Wyoming Central School District takes all legally allowable steps to protect students while they are attending school. The school has strict protocols in place for handling requests from immigration officials for (1) information about students; (2) cooperation with immigration enforcement activities; and (3) requests for a student to be released to immigration authorities.

Parents and persons in a parental relationship should make sure the [insert name of LEA] has updated emergency contact information, including a list of all individuals authorized to pick your child up from school, in the event you are unavailable to do so. Please contact Emily Herman, School Superintendent at eherman@wyomingcsd.org to provide any necessary updates.

Contact Procedures – Parent Detention

In the event the Wyoming Central School District becomes aware that a parent of or person in a parental relationship to a student will be unavailable to retrieve the student from school or a school function because a person in a parental relationship has been detained by immigration authorities, or the student is not picked up as scheduled, the school shall make reasonable efforts to contact all known individuals authorized to pick the student up, and the school will retain the student until the student is picked up by an individual authorized by the parent or person in a parental relationship to such student or by law. Only when all reasonable efforts have been exhausted shall the school contact the statewide central register for child abuse and maltreatment

Post to Wyoming CSD Website
Plans & Policies Page as a Superintendent Procedure

Rights of and Protections for Students, Parents and Persons in a Parental Relation related to School Enrollment and Immigration

In 1984, the United States Supreme Court ruled it is unconstitutional to deny undocumented children access to a free, public K-12 education. This ruling is still in place today and is the law. Wyoming Central School District is committed to ensuring students have equal access to education, regardless of immigration status, national origin, citizenship, or any other protected reason, and strictly complies with the Supreme Court's decision.

The Wyoming Central School District takes all legally allowable steps to protect students while they are attending school. The school has strict protocols in place for handling requests from immigration officials for (1) information about students; (2) cooperation with immigration enforcement activities; and (3) requests for a student to be released to immigration authorities.
Parents and persons in a parental relationship should make sure the [insert name of LEA] has updated emergency contact information, including a list of all individuals authorized to pick your child up from school, in the event you are unavailable to do so. Please contact Emily Herman, School Superintendent at eherman@wyomingcsd.org to provide any necessary updates.

Wyoming Central School

Wyoming, New York

Board of Education

August 13, 2026

Public Hearing for the Code of Conduct and School Safety Plan

A public hearing was held to present the Code of Conduct and School Safety Plan, for the 2026-2027 school year, at 6:45 PM, in the school conference room. In attendance were: Board of Education members, Superintendent of Schools, Business Manager and District Clerk.

Respectfully submitted,

Nancy Norton
District Clerk

Wyoming Central School

Wyoming, New York

Board of Education

Regular Meeting

August 13, 2026

Members present: Kaitlyn Bush, Benjamin Chamberlain, Desiree Fioramonte, Barry True, Haley Tygart, Jordan Wetherwax, Nicole White

Members absent: None.

Others present: Emily Herman, Joelle Stroud, Nancy Norton

Call to Order: The meeting was called to order at 7:00 pm by the Board President, Mr. Chamberlain.

Approval of Agenda: Resolved, the Board approves the agenda on motion by Mrs. Bush and second by Mrs. Fioramonte.

Yes-7 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax, White

No-0

Motion approved.

Public Forum: None.

Presentations: None.

Board Discussion: None.

Superintendent's Report:

a. Oxy Chem Notice of Petition re: assessed valuation of real property.

b. Studio in Art – advanced 8th grade class for 2026-27 school year.

District Treasurer: a. Veterans Exemption - 100% Disabled Veterans Tax Exemption, effective on or after 10/01/26, not mandatory, requires the Board of Education to adopt a resolution.

Consent Items: Resolved, the Board approves items A.-K., on motion by Mr. Chamberlain and second by Mrs. Tygart:

A. Approve the minutes of the 7/2/26 Reorganization and Regular Meetings

B. Approve Treasurer's Report, Budget by Function and Budget Transfers for May 2026 and June 2026

C. Approve to participate in the Cooperative Electricity Supply Bid for WFL 2027-12

D. Approve to participate in the GLSW Cooperative Bid 2027-28

E. Approve Code of Conduct for the 2026-2027 school year

F. Approve Athletic Code of Conduct for the 2026-2027 school year

G. Approve District Wide School Safety Plan and Health Emergency Plan 2026-2027

H. Approve Wyoming CSD Professional Learning Plan for the 2026-2027 school year

I. Approve Board Self Evaluation and Goal Setting Workshop 10/08/26 at 6:30 PM

J. Approve Tax Warrant 2026-2027

K. Approve the Transportation Agreement Between the Wyoming Central School District and the First Baptist Church of Wyoming.

Yes-7 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax, White

No-0

Motion approved.

Old Business: Resolved, the Board approves items A. – C. on motion by Mr. Wetherwax and second by Mrs. Bush:

A. Approve the transfer of $130,756 of unassigned fund balance from the 2025-26 fiscal year to the 2025 Vehicle, Machinery and Equipment Purchase Capital Reserve Fund at June 30, 2026

B. Approve the transfer of $220,749 of unassigned fund balance from the 2025-26 fiscal year to the 2026 Vehicle, Machinery and Equipment Purchase Capital Reserve Fund at June 30, 2026

C. Approve the transfer of $193,878 of unassigned fund balance formt he 2025-26 fiscal year to the 2025 Building Capital Reserve Fund at June 30, 2026

Yes-7 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax, White

No-0

Motion approved.

New Business: A. Resolved, the Board approves the first reading and waivers the second reading of policies#: 1270, 1620, 5413, 5674, 5681, 5850, 5851, 6470, 6412, 7222, 7313, 7513, 7521, 7522 on motion by Mrs. White and second by Mrs. Tygart.

Yes-7 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax, White

No-0

Motion approved.

Mr. True inquired about status of the capital project. Final items for completion are being addressed.

Executive Session: Resolved, the Board retired into executive session at 7:36 pm, for the purpose of personnel, on motion by Mr. Mr. True and second by Mrs. Bush.

Yes-7 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax, White

No-0

Motion approved.

Out of Executive Session: The Board reconvened regular session at 8:35 pm.

Personnel: Resolved, the Board approves items A. – K. on motion by Mrs. Bush and second by Mrs. Fioramonte:

A. Accept letter of resignation, from Michlle Youngers, Teacher Assistant, dated August 11, 2026.

B. Appoint Rudd Wetherwax as a Summer Cleaner, retroactive to July 1, 2026

C. Appoint Joelle Stroud as Business Manager, retroactive to July 1, 2026

D. Appoint Michelle Grefrath as Bus Driver, effective August 13, 2026

E. Appoint Jessica Benford as Substitute Teacher, Substitute Teacher Assistant, and Substitute Teacher Aide effective September 8, 2026

F. Appoint Kimberly Jordan as Substitute Teacher, Substitute Teacher Assistant and Substitute Teacher Aide effective September 8, 2026.

G. Approve Olivia Lamar's request to extend her previously approved leave of absence, which commenced June 15, 2026, through November 22, 2026, with an anticipated return to work on November 23, 2026, subject to applicable leave entitlements, collective bargaining agreement provision, and Board policy.

H. Appoint Heidi Dills as a per diem long-term substitute teacher for the fifth-grade teaching assignment, effective September 2, 2026, at a rate of $140 per day for the first 15 work days and $210 per day beginning with the 16th work day and continuing for the duration of this assignment. Upon conclusion of the fifth –grade assignment, the per diem substitute rate will return to $140 per day.

I. Appoint Robert Finster as a per diem long-term substitute Spanish teacher effective September 2, 2026 at a rate of $85.00 per day.

J. Appoint Kristi Ewens as a per diem long-term substitute Teaching Assistant, at a rate of $125 per day, effective September 2, 2026 and be it further resolved to appoint Kristi Ewens to the position of Teaching Assistant, contingent upon receipt of successful completion of the appropriate New York State Teaching Assistant certificate, at a rate of $25,484 per year, prorated for the actual term of employment as a certified teaching assistant.

K. Appoint Amy Anderson to the position of School Monitor, effective September 2, 2026 at the probationary rate of $16.00 per hour, subject to a ninety (90) calendar-day probationary period. Upon successful completion of the probationary period and achievement of regular status, her hourly rate shall increase by $.50 per hour, in accordance with the Wyoming Support Service Association collective bargaining agreement.

Yes-7 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax, White

No-0

Motion approved.

CSE/CPSE: Resolved, the Board approves the CSE minutes dated 8/4/26, on motion by Mr. Chamberlain and second by Mr. Wetherwax.

Yes-7 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax, White

No-0

Motion approved.

Adjournment: Resolved, the Board approves to adjourn the meeting at 8:36 pm on motion by Mrs. Bush and second by Mr. Wetherwax.

Yes-7 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax, White

No-0

Motion approved.

Respectfully submitted,

Nancy Norton
District Clerk

RP-6704-A1

New York State

Education Department, Office of the State Comptroller and Office of Real Property Services

JOINT STATEMENT OF SCHOOL TAX LEVY FOR THE 2026-2027 FISCAL YEAR

School Code: 563802 County Name: Wyoming School District Name: Wyoming CSD

Muni Code	Municipal Name	(1) Class	(2) Roll Year	(3) Taxable Assessed Value Used To Compute The Tax Rate	(4) Real Property Tax Levy Used To Compute The Tax Rate (excluding library levy)	(5) Tax Rate Per $1,000 Of Assessed Value (excluding library levy)	(6) Library Tax Levy	(7) Library Levy Tax Rate Per $1,000 Of Assessed Value
182800	Bethany		2026	$ 8,884,492	$ 125,509.15	$ 14.126767	$ 2,628.52	$ 0.295854
562200	Attica		2026	$ 7,356,023	$ 101,632.94	$ 13.816289	$ 2,128.48	$ 0.289352
562800	Covington		2026	$ 15,098,937	$ 189,836.26	$ 12.572823	$ 3,975.71	$ 0.263310
563800	Middlebury		2026	$ 129,524,905	$ 1,732,440.11	$ 13.375344	$ 36,282.18	$ 0.280117
564200	Perry		2026	$ 4,871,892	$ 66,579.82	$ 13.666112	$ 1,394.37	$ 0.286207
564800	Warsaw		2026	$ 11,250,261	$ 147,341.19	$ 13.096691	$ 3,085.74	$ 0.274282
	School District Totals			$ **176,986,510**	$ **2,363,339.47**		$ **49,495.00**	

(8) Name of Library to which taxes were contributed, if any: Wyoming Free Library

County Sales Tax Revenue (if any): ____

List Separately if received from more than one county

(10) If taxes are collected in installments, please state dates when due ____

(11) Date of Tax Warrant: 08/13/2026

(12) Initial tax due date without penalty: 9/30/2026

(13) ____

Signature of Trustee/or Clerk, Board of Education Date

RP-6704-B1

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
STAR REIMBURSEMENT APPLICATION FORM
SCHOOL TAX LEVY FOR THE 2026-2027 FISCAL YEAR

School Code: 563802 County Name: Wyoming School District Name: Wyoming CSD

Muni Code	Municipal Name	Class	(1) Total Number Of Basic Star Exemptions	(2) Total Assessed Value of Basic STAR Exemptions	(3) Total Number of Enhanced STAR Exemptions	(4) Total Assessed Value of Enhanced STAR Exemptions	(5) Total Assessed Value of All STAR Exemptions (columns 2 + 4)	(6) STAR Reimbursement Amount
182800	Bethany	-	10	$ 291,000	7	$ 590,100	$ 881,100	$ 11,361.00
562200	Attica	-	1	$ 30,000	6	$ 531,000	$ 561,000	$ 6,576.48
562800	Covington	-	10	$ 327,600	13	$ 1,163,830	$ 1,491,430	$ 17,011.07
563800	Middlebury	-	112	$ 3,356,700	123	$ 10,665,300	$ 14,022,000	$ 174,094.82
564200	Perry	-	1	$ 30,000	4	$ 330,500	$ 360,500	$ 4,370.28
564800	Warsaw	-	10	$ 308,200	11	$ 973,500	$ 1,281,700	$ 15,069.40
	School District Totals		144	$ 4,343,500	164	$ 14,254,230	$ 18,597,730	$ 228,483.05

I hereby certify that the savings per exemption was limited to the lower of the calculated and capped amounts above: Joelle C Stroud

Signature of State Aid Designee

Name *(print)* Joelle C. Stroud Title Business Manager Date 9/10/2026

Telephone Number 585-495-6222 Ext 434 Fax Number 585-495-6341 E-mail Address jstroud@wyomingcsd.org

RP-6704-B2

New York State Department of Taxation and Finance
Office of Real Property Tax Services

STAR Reimbursement Application Form
School Tax Levy for the 2026-2027 Fiscal Year

School Code: 563802 County Name: Wyoming School District Name: Wyoming CSD

Muni Code	Municipal Name	Class	(1) Tax Rate per $1,000 of Assessed Value (excludes library levy)	(2) Basic Certified Exemption Amount (per ORPTS)	(3) Calculated Maximum Savings Per Basic Exemption (col. 1 x 2 / 1000)	(4) Capped Maximum Savings Per Basic Exemption (per ORPTS)	(5) Enhanced Certified Exemption Amount (per ORPTS)	(6) Calculated Maximum Savings Per Enhanced Exemption (col. 1 x 5 / 1000)	(7) Capped Maximum Savings Per Enhanced Exemption (per ORPTS)
182800	Bethany	-	14.126767	$ 29,100	$ 411.09	$ 406	$ 85,850	$ 1,212.78	$ 1,043
562200	Attica	-	13.816289	$ 30,000	$ 414.49	$ 441	$ 88,500	$ 1,222.74	$ 1,027
562800	Covington	-	12.572823	$ 32,760	$ 411.89	$ 417	$ 94,030	$ 1,182.22	$ 1,024
563800	Middlebury	-	13.375344	$ 30,000	$ 401.26	$ 394	$ 88,500	$ 1,183.72	$ 1,074
564200	Perry	-	13.666112	$ 30,000	$ 409.98	$ 411	$ 88,500	$ 1,209.45	$ 1,024
564800	Warsaw	-	13.096691	$ 30,820	$ 403.64	$ 417	$ 88,500	$ 1,159.06	$ 1,003

I hereby certify that the savings per exemption was limited to the lower of the calculated and capped amounts above:

Joelle C Strand
Signature of State Aid Designee

[X] Mark an X here if the information below is identical to that on form RP-6704-B1. If so, you do not have to re-enter it.

Name (print) ____________ Title ____________ Date ____________

Telephone number ____________ Fax number ____________ E-mail address ____________

RP-6704-C1

New York State

Education Department, Office of the State Comptroller and Office of Real Property Tax Services

JOINT STATEMENT OF SCHOOL TAX LEVY FOR THE 2026-2027 FISCAL YEAR

Pursuant to Sections 1314 of the Real Property Tax Law

School Code: 563802 County Name: Wyoming School District Name: Wyoming CSD

Muni Code	Municipal Name	Class	(1) Assessed Value Used For Apportionment	(2) Equalization Rate Used For Apportionment	(3) Full Valuation Used For Apportionment	(4) Initial Levy * Amount Apportioned To The Municipality	(5) Adjustments * To The Municipal Levy	(6) Explanation * Of Adjustments
182800	Bethany	-	$ 8,884,492	89.00%	$ 9,982,575.28	$ 125,509.15	$ 155.53	Removed exemption
562200	Attica	-	$ 7,356,023	91.00%	$ 8,083,541.76	$ 101,632.94	$ -	
562800	Covington	-	$ 15,098,937	100.00%	$ 15,098,937.00	$ 189,836.26	$ -	
563800	Middlebury	-	$ 129,524,905	94.00%	$ 137,792,452.13	$ 1,732,440.11	$ -	
564200	Perry	-	$ 4,871,892	92.00%	$ 5,295,534.78	$ 66,579.82	$ -	
564800	Warsaw	-	$ 11,250,261	96.00%	$ 11,719,021.88	$ 147,341.19	$ -	
	School District Totals		$ 176,986,510		$ 187,972,062.83	$ 2,363,339.47	$ 155.53	

* DO NOT include the library levy or any levy adjustments for STAR and reimbursement on this form. See instructions on back

(7) If the school district includes ADDITIONAL partial exemptions in the taxable assessed value used for apportionment, list the law section or ORPS exemption code of these additional exemptions. (This item is not asking for all exemptions granted by the school district, but for the exemptions included in the apportionment assessed value.)

(8) Name, Title, Telephone Number and E-Mail Address of Preparer

Name: Joelle C. Stroud Telephone Number: 585-495-6222 ext 434 Date: 09/10/2026

Title: Business Manager E-Mail Address: jstroud@wyomingcsd.org

Transportation Agreement Between Alexander CSD and Wyoming CSD 2026-2027

Both school districts will assist each other at no cost by transporting the other district's student(s) on certain established daily bus runs as agreed upon by their respective Transportation Supervisors as follows:

- Alexander will transport no Wyoming students during this school year.
- Wyoming will transport one Alexander student in the morning from Alexander Middle/High School to Attica Senior High School. Wyoming will not be responsible for transporting the student back to Alexander Middle/High School in the afternoon.
- In the event that the Wyoming Central School District is closed, the Wyoming Central School District will not be responsible for providing transportation for the Alexander student.

During the term of this agreement, both schools will:

- Maintain insurance coverage for their vehicles in accordance with the minimum requirements of the New York State Department of Transportation and provide each other with a certificate of insurance upon request.
- Utilize only NYS DOT certified vehicles and NYS certified school bus drivers.
- Comply with all current law, rules and regulations concerning the transportation of students in NYS.

Either school district may terminate this agreement at any time.

Approved:____________________________________ Date:______________________
Superintendent of Schools
Alexander CSD

Approved:____________________________________ Date:______________________
Superintendent of Schools
Wyoming CSD

ACTION BY THE GOVERNING BOARD
RESTATEMENT OF 403(b) RETIREMENT PLAN

The undersigned, on behalf of the Governing Board, hereby certifies that at a meeting of the Governing Board of Wyoming Central School District ("Employer"), the following resolutions were approved:

> WHEREAS, the Employer has maintained the Wyoming Central School District ("Plan") since January 1, 2009 for the benefit of eligible employees; and
>
> WHEREAS, the Employer is restating the above-referenced Plan to comply with 2022 Cumulative List of Changes in Section 403(b) Requirements for 403(b) Pre-approved Plans and to continue to receive the tax benefits of an IRS pre-approved plan.
>
> NOW, THEREFORE, BE IT RESOLVED that the Employer hereby adopts the Wyoming Central School District as a complete restatement of the prior Plan, to be effective on January 1, 2026;
>
> RESOLVED FURTHER that the undersigned representative of the Employer is authorized to execute the restated Plan document and authorize the performance of any other actions necessary to implement the adoption of the Plan restatement. The Employer may designate any other authorized person to execute the restated Plan document and perform the necessary actions to adopt the restated Plan. The Employer will maintain a copy of the restated Plan, as approved by the Governing Board, along with a copy of the prior plan, in its files;

The undersigned hereby certifies that he/she is an Authorized Representative of the Employer and that the foregoing is a true record of a resolution duly adopted at a meeting of the Governing Board and that said meeting was held in accordance with state law and the Bylaws of the above-named Employer.

IN WITNESS WHEREOF, I have executed my name below as an Authorized Representative of the Employer.

____

Authorized Representative / Date

BAYSTATE INTERPRETERS

Service Agreement

Customer Name: Wyoming Central School District
Date: 8/25/2026

Exhibit A – Service Rates

**The rates listed below are in US dollars and exclusive of applicable taxes.*

Service	Tier 1	Tier 2	Tier 3
Spoken In-person Consecutive Interpretation (Per Hour)	$55.00	$65.00	$70.00
Spoken In-person Simultaneous Interpretation (Per Hour)	$65.00	$75.00	$80.00
Spoken Virtual Remote Consecutive Interpretation (Per Minute)	$1.15	$1.15	$1.15
Spoken Virtual Remote Simultaneous Interpretation (Per Minute)	$1.35	$1.35	$1.35
Telephone Interpretation (Per Minute)	$1.10	$1.10	$1.10
Written Translation (Per Word)	$0.10	$0.12	$0.14

**Additional fees, minimums, and expedited serves as outlined in Additional Service Terms section.*

Tier	Language(s)
One	Spanish
Two	Albanian, Arabic, Armenian, Bosnian, Bulgarian, Cantonese, Cape Verdean, Dutch, French, Greek, Haitian Creole, Hindi, Hungarian, Italian, Khmer (Cambodian), Mandarin, Polish, Portuguese, Russian, Serbo-Croatian, Turkish, Ukrainian, Vietnamese
Three	All other spoken languages

By signing this Service Order, Customer is obligated to pay for the services ordered, in accordance with the terms of this Service Order.

Customer	Baystate Interpreters, Inc.
Signature:	**Signature:**
Name:	**Name:** Riley Brooks
Title:	**Title:** Executive Director
Email:	**Email:** rbrooks@baystateinterpreters.com
Date:	**Date:**

Additional Service Terms

Service	Rules & Fees
Spoken Onsite Interpretation	**Minimum Duration:** 1 hour minimum **Priority Coverage:** Requests received with less than 24 hours' notice will incur an additional $10.00 per hour fee. **Cancellation Policy**: Appointments must be canceled at least 24 hours in advance to avoid fees. Cancellations must occur during business hours (M-F 8 am-5 pm) to avoid full appointment fees. Cancellations within 24 hours will be charged the full appointment fee. **Interpreter Travel Mileage:** Mileage is billed at the federal milage rate.
Telephone Interpretation	**Minimum Duration:** Meetings/appointments under 15 minutes will be charged for 15 minutes.
Spoken Virtual Interpretation	**Minimum Duration:** 1 hour **Cancellation Policy:** Appointments must be canceled at least 24 hours in advance to avoid fees. Cancellations must occur during business hours (M-F 8 am-5 pm) to avoid full appointment fees. Cancellations within 24 hours will be charged the full appointment fee.
Written Translations	**Minimum Fee:** A minimum translation fee of $25.00 applies to all documents where the word count cost is under $25. **Notarization Fee:** $25.00 per document. **Expedited Service:** Additional $0.01 per word. **Cancellation Policy:** If the client cancels after the translations have started, the client will pay for the work completed up to the point of cancellation.

ASL Onsite Interpretation Rates

Baystate Interpreters require **a 2-hour minimum scheduling fee** and has its own **ASL cancellation policy.** Baystate Interpreters reserves the right to evaluate assignment requests and with proper notification adjust the fee schedule below.

Onsite Sign Language Interpreting (Base Rate)	$135.00/hour
Onsite Interpreting Minimum	2 hour
Onsite Interpreting After-Hours Rates	Base rate + $40/hour After hours: 6:00 p.m. – 8:00 a.m.
Federal Holiday Rate for Scheduled Services	1.5x total per-hour rate
Specialized Scheduled Service *	Additional $65/hour
Priority Fee (within 2 business day)	Additional $65/hour
Usage/Extended Time	Tracked and billed in 15-minute intervals at the hourly rate per interpreting interaction
Cancellation (within 2 business day)	Scheduled time invoiced in full
No Show (15 minutes after scheduled start)	Scheduled time invoiced in full
Onsite Interpreting Travel**	Invoiced at current federal mileage rate
*** Specialized interpreting** includes, but is not limited to the following topics, settings, interactions, or requirements: Legal, Tactile Interpreting, Certified Deaf Interpreting, Trilingual, Mental Health, Customer/Consumer demands or regulatory requirements for unique certifications or qualifications, high visibility service provision (e.g.: livestreaming to public).	
Interpreter Travel: BI strives to secure an interpreter for every request. Interpreters may be required to travel significant distances, endure heavily trafficked areas, or encounter other significant travel delays to ensure that services are provided for each request. When an interpreter travels more than 1 hour one-way or 2 hours round-trip, actual travel time is billed at the respective hourly rate in addition to other applicable reimbursements (mileage, parking, tolls, and public transportation).	
*All rates and fees are charged per interpreter.	
Events/ conferences are billed at a separate rate. Please inquire for this service with our sales department.	

Please Note: Service cancellations or changes can only be made Monday-Friday during regular business hours. Any changes requested after hours, weekends or holidays will be processed on the following business day.

ASL Virtual Interpretation Rates

Baystate Interpreters require **a 1-hour minimum scheduling fee** and has its own **ASL cancellation policy**. Baystate Interpreters reserves the right to evaluate assignment requests and with proper notification adjust the fee schedule below.

Virtual Sign Language Interpreting (Base Rate)	$195.00/hour
Virtual Interpreting Minimum	1 hour
Virtual Interpreting After-Hours Rates	Base rate + $40/hour After hours: 6:00 p.m. – 8:00 a.m.
Federal Holiday Rate for Scheduled Services	1.5x total per-hour rate
Specialized Scheduled Service *	Additional $65/hour
Priority Fee (within 2 business days)	Additional $65/hour
Usage/Extended Time	Tracked and billed in 15-minute intervals at the hourly rate per interpreting interaction
Cancellation (within 1 business day)	Scheduled time invoiced in full
No Show (15 minutes after scheduled start)	Scheduled time invoiced in full
*** Specialized interpreting** includes, but is not limited to the following topics, settings, interactions, or requirements: Legal, Tactile Interpreting, Certified Deaf Interpreting, Trilingual, Mental Health, Customer/Consumer demands or regulatory requirements for unique certifications or qualifications, high visibility service provision (e.g.: livestreaming to public).	
*All rates and fees are charged per interpreter.	
Events/ conferences are billed at a separate rate. Please inquire for this service with our sales department.	

Please Note: Service cancellations or changes can only be made Monday-Friday during regular business hours. Any changes requested after hours, weekends or holidays will be processed on the following business day.

Billing Information Sheet

Accounts Receivable	
Billing Name: *(Master Account)*	
Street Address: *(Include City, State, & Zip)*	
Department(s) if needed: *(Sub Account(s) to be listed under master account that need to be sub-divided for reporting/ billing purposes)*	
Billing Contact First & Last Name: *(If different for each sub account please list which contact name belongs too which sub account)*	
Billing Email: *(If different for each sub account please list which account name belongs to which email)*	
Secondary Email: *(if different for each sub account please list which account name belongs to which email)*	
Billing Contact Phone Number: *(if different for each sub account please list which account name belongs to which number)*	
Billing Fax Number: *(if different for each sub account please list which account name belongs to which number)*	
Invoice(s) require a Purchase Order: *(Please Choose One)*	Yes ☐ No ☐
If answered yes to question above: *(Please choose one)*	Choose an item.

**Please list any additional instructions for invoicing or notes you would like us to have on your account below.*

Client Service Agreement

This Service Agreement ("Agreement") sets forth the terms and conditions governing the services provided by Baystate Interpreters, Inc. ("Service Provider") to the undersigned client ("Client").

1. **Services Provided:** The Service Provider agrees to deliver interpretation and/or translation services ("Services") to the Client as detailed in Exhibit A, which is attached hereto/incorporated by reference.
2. **Service Rates:** The Client agrees to compensate the Service Provider for the Services at the rates specified. These rates are exclusive of applicable taxes, which shall be the responsibility of the Client.
3. **Payment Terms:** The Client agrees to pay all invoices within thirty (30) days of the date of the invoice. Invoices will be issued upon completion of the Services or as otherwise agreed in writing by both parties. Overdue payments will incur a late fee of 1.5% per month on the outstanding balance.
4. **Term and Termination:** This Agreement shall commence on the date first written above and continue until terminated by either party with thirty (30) days written notice. Either party may terminate this Agreement immediately in the event of a material breach by the other party.
5. **Confidentiality:** Both parties agree to maintain the confidentiality of all information disclosed by the other party, designated as confidential or reasonably understood to be confidential. This obligation shall continue for two (2) years after the termination of this Agreement.
6. **Independent Contractor:** The Service Provider is an independent contractor and not an employee of the Client. Nothing in this Agreement shall be construed to create a partnership, joint venture, or employer-employee relationship between the parties.
7. **Limitation of Liability:** In no event shall the Service Provider be liable for any indirect, incidental, special, consequential, or punitive damages arising out of or related to this Agreement, even if advised of the possibility of such damages. The Service Provider's total liability under this Agreement shall not exceed the amount paid by the Client for the Services giving rise to the claim.
8. **Governing Law:** This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Massachusetts, without regard to its conflict of law principles.
9. **Entire Agreement:** This Agreement, including all exhibits hereto, constitutes the entire agreement between the parties and supersedes all prior or contemporaneous understandings, representations, or agreements, whether written or oral, regarding the subject matter hereof. This Agreement may be amended only by a written document signed by both parties.
10. **Severability:** If any provision of this Agreement is found to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.
11. **Notices:** All notices under this Agreement shall be in writing and shall be deemed duly given when delivered personally, sent by confirmed fax, or sent by certified or registered mail, return receipt requested, addressed to the parties at their respective addresses set forth above.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

Client:	**Provider:** Baystate Interpreters, Inc.
Signature:	**Signature:**
Name:	**Name and Title:** Riley Brooks - Executive Director
Email:	**Email:** Rbrooks@baystateinterpreters.com
Date:	**Date:**