

MARION CENTRAL SCHOOL
4034 Warner Road, Marion, NY 14505
Regular Board of Education Meeting
October 3, 2022
6:00 PM Jr-Sr High School Library

AGENDA

Documents Pertaining to this Agenda can be found on the District Website



Mission

We engage all students to achieve their fullest potential today and to be prepared for tomorrow's opportunities.

Vision

The leader in growing future-ready generations.

Core Beliefs

We believe....

Students are at the heart of what we do.

Innovation is critical to our success.

Integrity is the foundation of our conduct.

Engagement is achieved through rigor, relevance and relationships.

Teamwork is the key to excellence.

Personalized Learning is the future of education.

A. OPENING

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. **Approval of Agenda**

(Action)

B. COMMUNITY COMMENTS ON AGENDA ITEMS

- Opportunity for Public Comments on agenda items

C. PRESENTATIONS

- Building Plans ~ E. Lloyd, S. Dehn

(Action)

D. REPORTS

1. Board of Education
 - Superintendent Search Update
 - NYSSBA Business Meeting – Voting Delegate
 - Policy Review Schedule (Enc.)

2. Superintendent – D. Bavis
 - NYSCOSS Fall Leadership Summit
 - October 7th Conference Day**Approve Building Safety Plans (Enc.)**

(Action)

3. Director of Finance & Operations – R. Walker
 - Capital Project Update
 - Reserve Fund Report 2021-2022 (Enc.)

Approval of Reserve Fund Report

(Action)

Approval of Annual External Audit

(Action)

- Financial Report (Enc.)

Approval of Financial Report

(Action)

4. Administrators

E. CONSENT AGENDA

(Action)

1. Accept Minutes of Board of Education Meeting of September 12, 2022 (Enc.)
2. Approval of Placement of CSE/CPSE Students (Enc.)
3. Approval of Treasurer's and Warrants Reports (Enc.)
4. Approval of the Payment of Federal Grant Stipends (Enc.)
5. Accept the Resignation of **Deane Philipps** as Evening Cleaner at Marion Jr-Sr High School, effective September 12, 2022 (Enc.)
6. Approval of the Appointment of **Deane Philipps** as Evening Custodian at Marion Jr-Sr High School, Civil Service Competitive Title, effective September 12, 2022, rate: \$17.30/hour + 5% shift differential. (Enc.)

7. Accept the Resignation of **Jean Calabrese** as CSE Chairperson for Marion Central School District, effective September 28, 2022. (Enc.)
8. Approval of additional Fall Coaching/Athletic Personnel (Enc.)
9. Approval of the appointments of **Melissa Levi, Brianne Raes** and **Casey Steiner** to serve on the Committee on Special Education and Committee on Special Education Sub-Committee for the 2022-23 school year. (Enc.)
10. Approval of the appointment of **Mary McMillin** as a Non-Certified Substitute Teacher, Teacher Assistant and Teacher Aide for Marion Elementary School, fingerprint clearance on file.
11. Approval of the appointment of **Carol Bliss** as a Substitute Cleaner for Marion Central School District. (Enc.)
12. Approval of Application for Correction of School Taxes 2022/23. (Enc.)

F. COMMUNITY COMMENTS

G. EXECUTIVE SESSION (Action)

It is anticipated that the Board of Education will go into Executive Session for the specific purpose of discussing anticipated tenure appointment, the collective bargaining agreement with MTA and the work history of particular employees.

H. ADJOURNMENT (Action)

Next Special Meeting – Executive Session for Superintendent Search – Thursday, October 13, 2022 5:30 PM Jr-Sr High School Library

Next Regularly Scheduled Meeting – Monday, October 17, 2022 6:00 PM Jr.-Sr. High School Library

**POLICY REVIEW 2022-2023
SUGGESTED SCHEDULE**

	<u>Policies</u>	<u>Leadership</u>	<u>Committee</u>	<u>First Read</u>	<u>Second Read</u>
<u>Review #1</u> (12 policies)	1510, 5220, 5410, 5411, 5412, 7110, 7552, 8110, 8320, 8330, 8340, 8260	Nov 7	Nov 18	Dec 19	Jan 9
<u>Review #2</u> (23 policies)	6220-6570	Dec 19	Dec 23	Jan 9	Feb 13
<u>Review #3</u> (24 policies)	7120-7350	Jan 9	Jan 13	Feb 13	Mar 6
<u>Review #4</u> (24 policies)	7410-7590	Feb 13	Feb 17	Mar 6	Apr 10
<u>Review #5</u> (21 policies)	7610-7690	Mar 6	Mar 10	Apr 10	May 2

Require Annual Review



Marion Central School

District Office

Donald Bavis
Superintendent
of Schools

Nikki Miller
Director of
Educational Services

Richard Walker
Director of Finance
and Operations

David Wise
Director of Technology
and Innovative Programs

MEMO TO: Board of Education
FROM: Rich Walker, Director of Finance and Operations
DATE: September 28, 2022
RE: 2021-2022 Marion CSD Reserve Fund Report

Enclosed in the October 3, 2022 board packet, you will find the annual reserve report summarizing activity related to the District's reserve funds. The report includes the legal framework supporting each reserve, interest earnings, utilization and funding throughout the 2021-2022 year, as well as final balances. A few highlights from the plan include:

- Marion utilized the Employee Benefit Accrued Liability Reserve to offset retirement costs in 2022
- Marion utilized \$325,000 from the 2010 Capital reserve for bus purchases
- Marion utilized the Property Loss and Liability Reserve to pay a settlement

The District was able to continue funding the reserves to minimize local tax impact for future capital projects and bus purchases and to avoid debt issuance for bus purchases. The District was also able to fund the ERS/TRS and Workers Comp contribution reserve in anticipation of the need to use once the CCRSA/ARP funding ends.

If you have any questions or comments regarding the content of the report, please don't hesitate to contact me.

Sincerely,

Richard Walker
Director of Finance and Operations

Marion Central School District Annual Reserve Funds Report

Purpose, Activity, & Recommendations

Marion Believes:

Students are at the heart of what we do.

Innovation is critical to our success.

Integrity is the foundation of our conduct.

Engagement is achieved through rigor, relevance, and relationships.

Teamwork is the key to excellence.

Personalized Learning is the future of education.



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Marion CSD Reserve Funds Report | 2022

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Intended Use of Reserve Funds

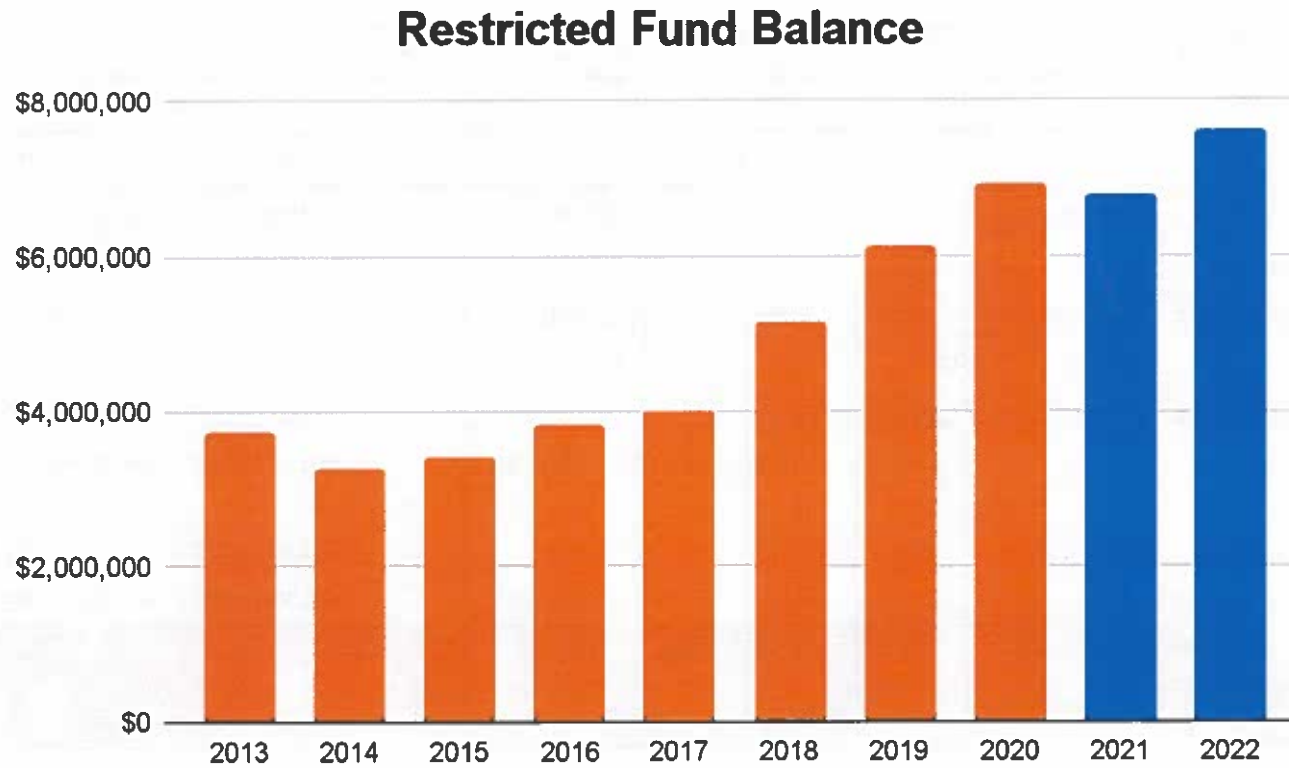
Reserve funds, like other savings plans, are mechanisms for accumulating cash for future capital outlays and other allowable purposes. The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management. Saving for future capital needs can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain reserve funds can be utilized to help protect the budget against known risks (a potential lawsuit) or unknown risks (a major ice storm).

Most reserve funds are established to provide resources for an intended future use. An important concept to remember is that a reserve fund should be established with a clear intent or plan in mind regarding the future purpose, use and, when appropriate, replenishment of funds from the reserve. Reserve funds should not be merely a “parking lot” for excess cash or fund balance. Local governments and school districts should balance the desirability of accumulating reserves for future needs with the obligation to make sure taxpayers are not overburdened by these practices. There should be a clear purpose or intent for reserve funds that aligns with statutory authorizations.

Each statute that authorizes a reserve fund sets forth a particular underlying purpose for the fund. For example, provisions of the General Municipal Law (the GML) and the Education Law allow municipalities and school districts, respectively, to establish capital reserves for future equipment purchases and capital improvements. The GML also authorizes the establishment of an employee benefit accrued liability reserve for the payment of the monetary value of accumulated, unused leave time to employees upon separation from service. Planning today and saving incrementally for expected future events can help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on your annual operating budget. Establishing and funding allowable reserve funds for a clear purpose can help smooth out spikes in the annual budget and in the real property tax levy.

Source: *Office of the New York State Comptroller – Local Management Guide for Reserves*
<http://www.osc.state.ny.us/localgov/pubs/lmg/reservefunds.pdf>

Reserve Fund History



Marion CSD Reserve Funds Report **2022**

Current Year Activity-End Reserve Fund Balances

	2021 End Balance	2021 Utilization	2022 Interest Earned	2022 Funding	2022 End Balance
ERS Retirement Contribution	\$1,284,882	\$0	\$2,134	\$100,000	\$1,387,016
TRS Retirement Contribution	\$335,755	\$0	\$555	\$120,148	\$456,458
Capital Bus Purchase (2010)	\$1,002,155	-\$325,000	\$1,150	\$0	\$678,305
Capital Bus Purchase (2019)	\$903,946	\$0	\$1,495	\$325,000	\$1,230,441
Capital (2012)	\$0	\$0	\$0	\$0	\$0
Capital (2018)	\$1,844,774	\$0	\$3,027	\$563,428	\$2,411,229
Unemployment	\$83,248	0	\$140	\$0	\$83,388
Employee Benefit Liability (EBLAR)	\$869,984	-\$16,704	\$1,380	\$50,000	\$904,660
Property loss and liability	\$71,894	-\$63,158	\$36	\$0	\$8,772
Worker's Comp	\$400,000	\$0	\$645	\$50,000	\$450,645
Totals	\$6,796,638	\$404,862	\$10,562	\$1,208,576	\$7,610,914

2021-2022 audit findings provided by EFPR Group, LLP

Unemployment Insurance Reserve (GML Section 6-m)

Purpose

To reimburse the State Unemployment Insurance Fund for payments made to claimants where the municipality has elected to use the “benefit reimbursement” method.

Source of Funds

Budgetary appropriations, amounts from certain other reserve funds, subject to permissive referendum; other funds that may be legally appropriated.

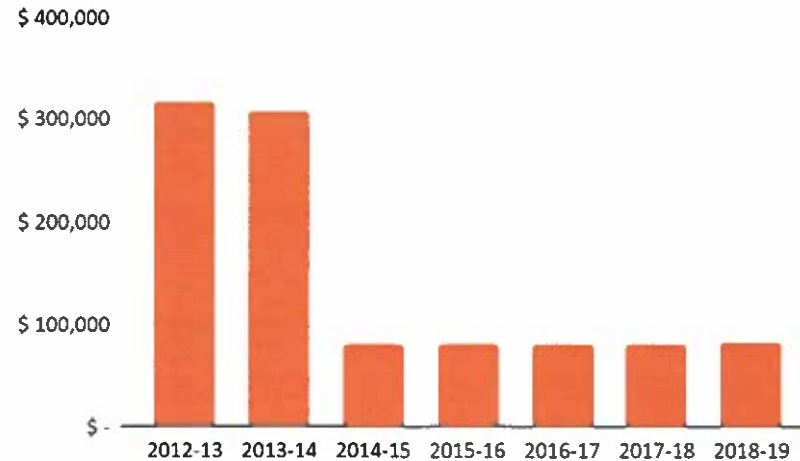
Use of Unexpended Balance

If at the end of any fiscal year, the moneys in the fund exceed amounts required to be paid into the Unemployment Insurance Fund as described above, plus any additional amounts required to pay all pending claims, the governing board, within 60 days of the close of the fiscal year, may elect to transfer all or part of the excess amounts to certain other reserve funds, or apply all or part of the excess to the budget appropriation of the next succeeding fiscal year. If the local government terminates its election to become liable for payments in lieu of contributions (i.e., elects to convert to “tax contribution” basis), moneys remaining in the fund may be transferred to certain other reserve funds, to the extent moneys in the fund exceed amounts sufficient to pay all pending claims.

Marion CSD Reserve Funds Report 2022

Analysis

Unemployment Insurance Reserve



	2021 End Balance	2022 Utilization	2022 Interest Earned	2022 Funding	2022 End Balance
Unemployment Reserve	\$83,248	\$0	\$140	0	\$83,388

The district took the step seven years ago to reduce the funding in this reserve fund based on prior utilization and anticipated future requirements. As the economy has improved, the unemployment burden on the district has decreased and thus the funding in the account was recalibrated. From a managerial perspective, keeping this funded around 1% of total payroll is adequate for the time being. Due to COVID-19, we do not know to what extent we rely on this reserve fund for supplemental revenue in 2022-2023 and beyond. We will continue to monitor our staffing needs, the economic climate, and how other issues could potentially affect the need to appropriately fund this reserve.

Retirement Contribution Reserve(s) (GML Section 6-r)

Purpose

For the payment of “retirement contributions,” which are defined as all or any portion of the amount payable to either the New York State and Local Employees’ Retirement System or the New York State and Local Police and Fire Retirement System, pursuant to Sections 17 or 317 of the Retirement and Social Security Law. In 2019, authorization for a subfund for contributions to the New York State Teacher’s Retirement System was enacted by the state legislature. The Board of Education passed a resolution to establish this subfund on April 22, 2019.

Sources of Fund

Budgetary appropriations and such other source(s) as may be legally appropriated. Funds remaining in excess of requirements to pay all pending claims, may be transferred, within sixty days of the close of the fiscal year, to other reserve(s) or applied to the next succeeding fiscal year’s budget.

Use of Unexpended Balances

The board may authorize the transfer of a portion of the moneys in the retirement Balances: contribution reserve to a reserve fund established pursuant to Sections 6-c, 6-d, 6-e, 6-f or 6-g of the General Municipal Law (supported by the same tax base), or in the case of a school district, a reserve fund established pursuant to Section 3651 of the Education Law. Such a transfer is subject to a public hearing. If the board determines that the retirement contribution reserve is no longer needed, the board may terminate the fund by resolution. The resolution must transfer any moneys remaining in the retirement contribution reserve to one or more reserve funds established pursuant to Sections 6-c, 6-d, 6-e, 6-f or 6-g of the General Municipal Law (supported by the same tax base), or in the case of a school district, one or more reserve funds established pursuant to Section 3651 of Education Law.

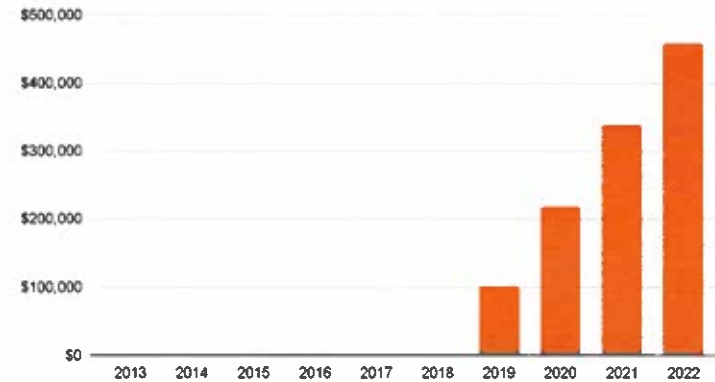
Marion CSD Reserve Funds Report **2022**

Analysis

ERS Contributuion Reserve



TRS Contribution Reserve



	2021 End Balance	2022 Utilization	2022 Interest Earned	2022 Funding	2022 End Balance
TRS Retirement Contribution	\$335,755	\$0	\$555	\$120,148	\$456,458
ERS Retirement Contribution	\$1,284,882	\$0	\$2,134	\$100,000	\$1,387,016

This state retirement system reserve fund is strategically funded to represent approximately three years of contributions due to NYSLRS liability. The subfund for TRS has an annual contribution limit of 2% of prior year teacher compensation or salary, not to exceed a cumulative maximum of 10% of prior year teacher compensation or salary. It is unknown if there will be a need to use as revenue to offset potential state aid cuts in the years following the federal stimulus money.

Employee Benefit Accrued Liability Reserve (GML section 6-p)

Purpose

To pay for any accrued "employee benefit" due an employee on termination of the employee's service. Expenditures may be made from an employee benefit accrued liability reserve fund for the payment of all or part of the cost, including interest, of: (a) The cash payment of the monetary value of accumulated or accrued and unused sick leave, holiday leave, vacation leave, time allowance granted in lieu of overtime compensation and other forms of payment for accrued leave time and benefits due to a municipal employee upon termination of municipal employment and separation from service "as required by ordinance, local law, collective bargaining agreement or Section six of the civil service law" (b) The reasonable costs of the administration of the reserve fund (c) Expert or professional services rendered in connection with the investigation, adjustment or settlement of claims, actions or judgments relating to claims for accrued employee benefits.

Sources of Revenue

Budgetary appropriations, amounts from certain other reserve funds subject to permissive referendum, other funds that may be legally appropriated

Use of Unexpended Balances

If the governing body determines that such fund is no longer needed, any remaining moneys may be transferred to any other reserve fund authorized by the General Municipal Law (supported by the same tax base) or, in the case of school districts, a reserve fund established under Education Law Section 3651, but only to the extent that the moneys in the employee benefit accrued liability reserve fund exceed a sum sufficient to pay all liabilities incurred or accrued against the employee benefit accrued liability fund, as certified to the governing board by the fiscal and legal officers of the local government prior to the discontinuance of the fund

Analysis

Employee Benefit Accrued Liability Reserve



	2021 End Balance	2022 Utilization	2022 Interest Earned	2022 Funding	2022 End Balance
Employee Benefit Liability (EBLAR)	\$869,984	-\$16,704	\$1,380	\$50,000	\$904,660

The intent of this reserve is to carry funding near the amount of the audited compensated absence balance. In the 2020-2021 year this reserve was utilized to fund accrued benefits for a few retiring staff per the District's collective bargaining agreements. The District will continue to utilize this reserve to compensate employees for their accrued benefits due upon retirement.

Capital Reserve for Bus Purchases (GML Sections 6-c, 6-g)

Purpose

To finance all or part of the cost of construction, reconstruction, or acquisition of:

- A “specific” or “type” capital improvement
- The acquisition of a “specific” or a “type” item(s) of equipment.

The term “capital improvement” means: any physical improvement and any related preliminary studies and surveys; lands or rights in land; any furnishings, equipment, machinery, or apparatus for any physical improvement acquired at the time when such improvement is constructed, reconstructed, or acquired.

The term “equipment” includes any equipment, machinery, or apparatus not included in the definition of capital improvement and for which a period of probable usefulness has been provided by law.

Source of Funds

Capital reserve funds may generally be funded with:

- Budgetary appropriations
- Revenues not required by law to be paid into any other fund or account (e.g., transfers from unexpended balances of existing appropriations and surplus moneys).

Use of Unexpended Balances

Generally, unexpended balances in a capital reserve fund may be transferred to another capital reserve having the same tax base.

- a) **Capital Reserve Balances Remaining After Completion or Acquisition** If there is an unexpended (residual) balance remaining in a specific or type capital reserve after the capital improvement or item of equipment has been completed or acquired, the governing board may appropriate all or any part of such remaining balance to another capital reserve fund without referendum. An amount sufficient to satisfy all outstanding claims arising from the construction, reconstruction, or acquisition of the improvement or the acquisition of the equipment should remain designated for such claims until they are satisfied.

Additionally, in a municipality, all or part of the unexpended balance of a capital reserve established for a specific improvement or item of equipment that has been completed or acquired (less amounts required to satisfy all outstanding claims related to such improvement or equipment) may be appropriated for:

- An object or purpose for which bonds may be issued
- The payment of interest on and principal of indebtedness (except indebtedness for assessable improvements and certain indebtedness excludable from constitutional debt limits) (Section 6-c [9-a]).

b) **Capital Reserve Balances Never Utilized** Where a specific capital reserve has been established, and the improvement or item of equipment has not been acquired or completed, any transfer is subject to permissive referendum if the authorization for the creation of the reserve was subject to permissive referendum. While subject to a public hearing with 15 days notice, unexpended balances may also be transferred to a Retirement Contribution Reserve Fund

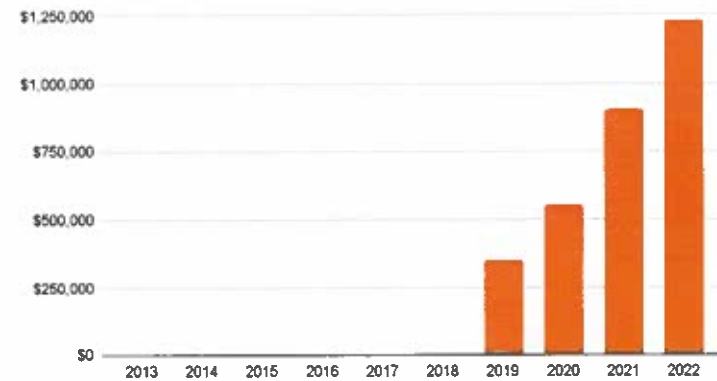
Marion CSD Reserve Funds Report 2022

Analysis

Capital Reserve for Bus Purchases (2010)



Capital Reserve for Bus Purchases (2019)



	2021 End Balance	2022 Utilization	2022 Interest Earned	2022 Funding	2022 End Balance
Capital Bus Purchase (2019)	\$903,946	\$0	\$1,495	\$325,000	\$1,230,441
Capital Bus Purchase (2010)	\$1,002,155	-\$325,000	\$1,150	\$0	\$678,305

The capital reserve for buses was established in 2010 and has a 10-year utilization window with a \$3 million aggregate threshold. At the end of the 2017-18 year this reserve was fully funded. In May of 2019, voters approved a new reserve for bus purchases with a 10-year utilization window and a \$5 million aggregate threshold. The District continues to capture transportation aid generated from past bus purchases in this reserve account in order to fund future bus purchases without the need to issue debt.

Capital Reserve (GML Sections 6-c, 6-g)

Purpose

To finance all or part of the cost of construction, reconstruction, or acquisition of:

- A “specific” or “type” capital improvement
- The acquisition of a “specific” or a “type” item(s) of equipment.

The term “capital improvement” means: any physical improvement and any related preliminary studies and surveys; lands or rights in land; any furnishings, equipment, machinery, or apparatus for any physical improvement acquired at the time when such improvement is constructed, reconstructed, or acquired.

The term “equipment” includes any equipment, machinery, or apparatus not included in the definition of capital improvement and for which a period of probable usefulness has been provided by law.

Source of Funds

Capital reserve funds may generally be funded with:

- Budgetary appropriations
- Revenues not required by law to be paid into any other fund or account (e.g., transfers from unexpended balances of existing appropriations and surplus moneys).

Use of Unexpended Funds

Generally, unexpended balances in a capital reserve fund may be transferred to another capital reserve having the same tax base.

- a) **Capital Reserve Balances Remaining After Completion or Acquisition** If there is an unexpended (residual) balance remaining in a specific or type capital reserve after the capital improvement or item of equipment has been completed or acquired, the governing board may appropriate all or any part of such remaining balance to another capital reserve fund without referendum. An amount sufficient to satisfy all outstanding claims arising from the construction, reconstruction, or acquisition of the improvement or the acquisition of the equipment should remain designated for such claims until they are satisfied.

Additionally, in a municipality, all or part of the unexpended balance of a capital reserve established for a specific improvement or item of equipment that has been completed or acquired (less amounts required to satisfy all outstanding claims related to such improvement or equipment) may be appropriated for:

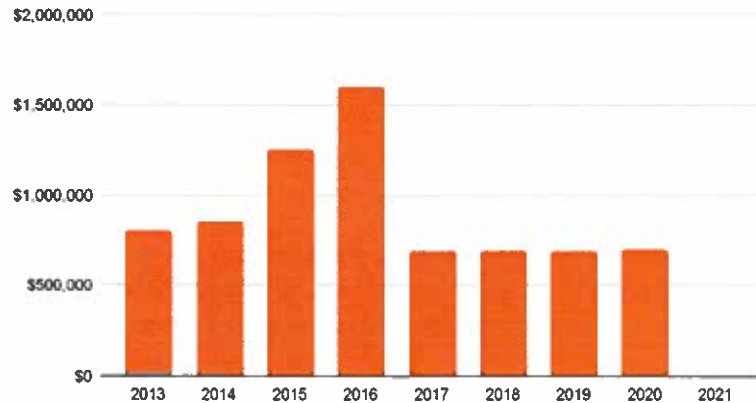
- An object or purpose for which bonds may be issued
- The payment of interest on and principal of indebtedness (except indebtedness for assessable improvements and certain indebtedness excludable from constitutional debt limits) (Section 6-c [9-a]).

b) **Capital Reserve Balances Never Utilized** Where a specific capital reserve has been established, and the improvement or item of equipment has not been acquired or completed, any transfer is subject to permissive referendum if the authorization for the creation of the reserve was subject to permissive referendum. While subject to a public hearing with 15 days' notice, unexpended balances may also be transferred to a Retirement Contribution Reserve Fund

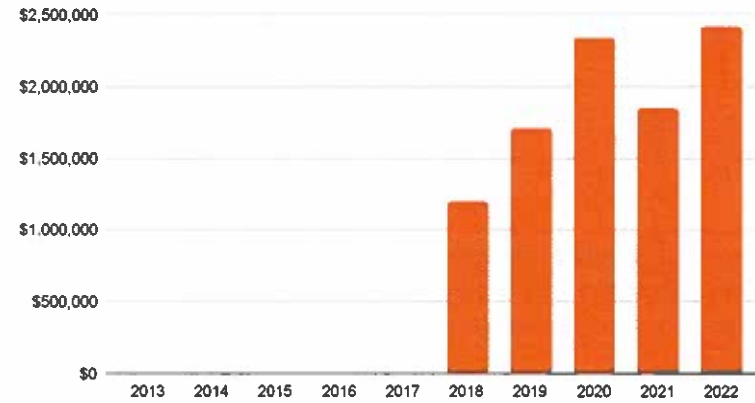
Marion CSD Reserve Funds Report **2022**

Analysis

Capital Reserve (2012)



Capital Reserve (2018)



	2021 End Balance	2022 Utilization	2022 Interest Earned	2022 Funding	2022 End Balance
Capital (2012)	\$0	\$0	\$0	\$0	\$0
Capital (2018)	\$1,844,774	\$0	\$3,027	\$563,428	\$2,411,229

The 2012 capital reserve was initially authorized for \$3,000,000 and has a 10-year utilization window. With the contribution of the fiscal year 2017, the capital reserve was fully funded. In May of 2018 a new reserve was authorized for \$5,000,000 and has a 10-year utilization window. This capital reserve has been used to supplement the building, land, equipment, and other capital requirements that arise within the district. This fund, like the bus purchase fund, has primarily been replenished with surplus unencumbered fund balance on an annual basis at the directive of the Board of Education. In the past the District has utilized this account to offset any local share costs on building projects that would otherwise have affected taxpayers. The District continues to fund the capital reserve as a priority to offset the local tax burden of an anticipated capital project for the 2022-23 school year.

Liability Reserve (Education Law 1709 8-c)

Purpose

To finance all or part of liability claims:

Source of Funds

Capital reserve funds may generally be funded with budgetary appropriations

- Budgetary appropriations

Use of Unexpended Balances

The Liability reserve may not be reduced below the amounts estimated necessary to cover incurred but unsettled claims or suits (other than by payments for losses for which such amounts were established). Funds may be expended without voter approval, unless the expenditure is for a purpose other than for which the fund was established.

Marion CSD Reserve Funds Report | 2022

Analysis

	2021 End Balance	2022 Utilization	2022 Interest Earned	2022 Funding	2022 End Balance
Liability Reserve	\$71,894	63,158	\$36	\$0	\$8,772

Worker's Compensation Reserve (GML Section 6-j)

Purpose

For the payment of Worker's Compensation and benefits, related medical/hospital expenses, and self-insurance administrative costs as authorized by Article 2 of the Workers' Compensation Law. The Board of Education passed a resolution to establish this reserve fund on April 13, 2021.

Sources of Fund

Budgetary appropriations or taxes raised for the reserve.

Use of Unexpended Balances

If the governing body determines that such fund is no longer needed, any remaining moneys may be transferred to any other reserve fund authorized by the General Municipal Law (supported by the same tax base) or, in the case of school districts, a reserve fund established under Education Law Section 3651, but only to the extent that the moneys in the Workers' Compensation reserve fund exceed a sum sufficient to pay all liabilities incurred or accrued against the Workers' Compensation fund, as certified to the governing board by the fiscal and legal officers of the local government prior to the discontinuance of the fund

Marion CSD Reserve Funds Report 2022

Analysis

	2021 End Balance	2022 Utilization	2022 Interest Earned	2022 Funding	2022 End Balance
Workers' Compensation Reserve	\$400,000	\$0	\$645	\$50,000	\$450,645

Marion CSD Reserve Funds Report | 2022

Appendix

Reserve Fund Authorizations

Unemployment Insurance Reserve Fund Carried by a BOE vote of 5 yea to 0 nay June 24, 1991	Capital Reserve Fund (2012) Carried by a community vote of 217 yea to 65 nay December 11, 2012
Capital Reserve for Bus Purchases Carried by a community vote of 504 yea to 333 nay May 18, 2010	Capital Reserve Fund (2018) Carried by a community vote of 213 yea to 31 nay May 15, 2018
Employee Benefit Accrued Liability Reserve Fund Carried by a BOE vote of 5 yea to 0 nay August 23, 2010	Capital Reserve for Bus Purchases (2019) Carried by a community vote of 220 yea to 34 nay May 21, 2019
Retirement Contribution Reserve Carried by a BOE vote of 5 yea to 0 nay August 23, 2010	Retirement Contribution Reserve (TRS Subfund) Carried by a BOE vote of 5 yea to 0 nay April 22, 2019
Liability Reserve Carried by a BOE vote of 5 yea to 0 nay April 14, 2020	Worker's Compensation Reserve Carried by a BOE vote of 5 yea to 0 nay April 13, 2021



Marion Central School

District Office

Donald Bavis
Superintendent
of Schools

Nikki Miller
Director of
Educational Services

Richard Walker
Director of Finance
and Operations

David Wise
Director of Technology
and Innovative Programs

MEMO TO: Board of Education
FROM: Rich Walker, Director of Finance and Operations
DATE: September 29, 2022
RE: 2021-2022 External Audit and Financial Statements

On Wednesday, September 28th, Marion's audit committee met to review the audit results. Enclosed in the board packet you will find a draft of the District's 2021-2022 year end audit report and financial statements, prepared by EFPR Group. You will also find a one page summary from EFPR. The financial statements cover all the District's operating funds as well as the extra-classroom account.

The District's net position increased by \$2,447,270 over 2020-21. This is primarily due to increased revenue of \$1.5M from State Aid and Federal Grants and a decrease of \$900K in expenditures. As a result the District's fund balance increased by a \$1M. Unless there is a significant change in revenue moving forward, the District's fund balance will start to decline as a result of inflation, increased health care costs, and increased wages are far outpacing new revenue.

This is the second year that the Marion CSD is subject to a Single audit which is for federal revenue received by the District. In past years, the District has never met the threshold of \$750K. The additional meal reimbursement money and CCRSA/ARP money pushed the District across the threshold.

I am pleased to report the result of the audit is an unmodified opinion with no audit comments. I would like to thank the District staff involved in the audit process and EFPR for their service in conducting the audit. It is my recommendation the audit be approved by the Board of Education for subsequent filing with the Commissioner of Education pursuant to CRR-NY 170.12.

If you have any questions or comments, please don't hesitate to contact me.

Sincerely,

Richard Walker
Director of Finance and Operations

Marion Central School District Board of Education Financial Statement Presentation

- Financial Statements and Auditors' Reports were reviewed with the Audit Committee on September 28, 2022.
- Unmodified (i.e. unqualified or "clean") opinions will be issued on the District's financial statements, Extraclassroom activities funds financial statement and on the District's compliance with the program requirements of its major federal awards (single audit).
- No material weaknesses or significant deficiencies were noted in the District's internal controls over financial reporting or in the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.
- Management was a pleasure to work with. They provided everything we asked for in a timely manner and there were no material adjustments.
- At the District-wide (full-accrual) level, revenues exceeded expenses by \$5.1 million. Revenues increased approximately \$1.5 million due to an increase in the property tax levy as well as an increase in State and Federal aid. Expenses decreased approximately \$975,000 due primarily to the actuarial changes in the other postemployment benefits liability and net pension assets/liabilities.
- At the general fund level there was an increase in general fund balance of approximately \$975,000. Revenues increased \$454,000, primarily due to increases in the property tax levy, as well as increases in State and Federal Aid. Expenditures and other financing uses decreased by approximately \$676,000, primarily due to the prior year transfers to the capital project fund for use of the capital reserve funds.
- General fund reserves increased approximately \$814,000 from 2021, with the District able to fund reserves allowable under General Municipal Law.
- Unassigned general fund balance has increased \$5,000 and is at the 4% level allowed.

	2022	2021	Change
Nonspendable fund balance	\$ 402,553	\$ 408,065	\$ (5,512)
Restricted fund balance:			
ERS retirement contribution	\$ 1,387,016	\$ 1,284,882	\$ 102,134
TRS retirement contribution	\$ 456,459	\$ 335,755	\$ 120,704
Employee benefit accrued liability	\$ 904,661	\$ 869,984	\$ 34,677
Unemployment insurance	\$ 83,388	\$ 83,248	\$ 140
Capital - bus purchase - 2010	\$ 678,306	\$ 1,002,155	\$ (323,849)
Capital - bus purchase - 2019	\$ 1,230,441	\$ 903,946	\$ 326,495
Capital - 2018	\$ 2,411,229	\$ 1,844,774	\$ 566,455
Property loss reserve and liability reserve	\$ 8,772	\$ 71,894	\$ (63,122)
Workers compensation	\$ 450,646	\$ 400,000	\$ 50,646
	\$ 7,610,918	\$ 6,796,638	\$ 814,280
Assigned fund balance:			
Designated for subsequent year's expenditures (encumbrances)	\$ 913,534	\$ 752,518	\$ 161,016
Unassigned fund balance	\$ 848,964	\$ 843,612	\$ 5,352
Total fund balance	\$ 9,775,969	\$ 8,800,833	\$ 975,136

**MARION CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUND
AND INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2022

**MARION CENTRAL SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUND**

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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying financial statements of the extraclassroom activity funds of the Marion Central School District's (the "District") as of and for the year ended June 30, 2022, which comprise the statement of cash receipts, cash disbursements and cash balances – cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to in the first paragraph presents fairly, in all material respects, the cash receipts, cash disbursements and cash balances – cash basis for the year ended June 30, 2022, in accordance with the cash basis of accounting as described in Note 1.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement 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 opinion.

Basis of Accounting

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of these financial statements in the circumstances. Management is also responsible 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement 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 judgement, 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.

EFPR Group, CPAs, PLLC
Rochester, New York
October 3, 2022

MARION CENTRAL SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUND
Statement of Cash Receipts, Cash Disbursements and Cash Balances
For the Year Ended June 30, 2022

	<u>Cash Balances July 1, 2021</u>	<u>Cash Receipts and Transfers</u>	<u>Cash Disbursements and Transfers</u>	<u>Cash Balances June 30, 2022</u>
Elementary Student Council	\$ 970	\$ 365	\$ 1,099	\$ 236
Elementary Yearbook Club	795	1,065	1,259	601
Elementary Band	101	5,003	4,837	267
Ski Club	12	-	-	12
Varsity Club	2,185	39	2,138	86
Spanish Club	7,718	2,966	1,438	9,246
German Club	29,233	46,631	17,070	58,794
National Honor Society	2,631	892	-	3,523
Senior Choir	15,625	75,065	88,012	2,678
Model United Nations	47	170	170	47
Junior High National Honor Society	417	-	-	417
Senior Band	1,578	5,156	4,514	2,220
Musical	16,401	19,156	24,838	10,719
High School Student Council	489	4,176	3,538	1,127
Yearbook Club	2,784	1,015	4,064	(265)
Track Club	9,487	9,768	7,906	11,349
Junior High Band	(227)	716	716	(227)
Girls' Soccer	13	-	13	-
Girls' Basketball	26	-	26	-
Boys' Soccer Club	126	-	-	126
Girls' Volleyball	456	-	456	-
Boys' Basketball	64	1,859	1,774	149
Class of 2018	(3)	-	-	(3)
Class of 2021	872	-	872	-
Class of 2022	1,272	2,697	3,919	50
Class of 2023	185	2,913	1,868	1,230
Class of 2024	2,137	-	-	2,137
Class of 2025	708	314	43	979
Class of 2026	3,113	14,290	13,225	4,178
Class of 2027	660	8,650	7,320	1,990
Class of 2028	-	7,292	6,315	977
Business Course Account	1,350	4,570	4,438	1,482
Knights Coffee Cart	431	1,380	709	1,102
Elementary Art Club	378	3,446	3,446	378
Farm Club	447	5,402	535	5,314
FFA Club	-	3,271	2,924	347
	<u>\$ 102,481</u>	<u>\$ 228,267</u>	<u>\$ 209,482</u>	<u>\$ 121,266</u>

The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Extraclassroom Activity Fund
Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

The extraclassroom activity fund represents funds of the students of the Marion Central School District. Although the extraclassroom activity fund is independent of the District with respect to its financial transactions and the designation of student management, the Board of Education exercises general oversight of this fund. Based on this criterion, the extraclassroom activity fund is included in the District's reporting entity. The District reports these assets held by it as agent for the extraclassroom organizations in a custodial fund in the statement of fiduciary net position and statement of changes in fiduciary net position.

B. Basis of Accounting

The accounts of the extraclassroom activity fund are maintained on a cash basis, and the statements of cash receipts, cash disbursements and cash balances reflects only cash received, disbursed and transferred between funds. Therefore, receivables and payables, inventory, long-lived assets, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statement.

Note 2. Proper Extraclassroom Activity Clubs

Commissioner's regulations require that only funds involved with a Board-recognized student organization are reported in the extraclassroom activity fund. A bonafide student organization is one consisting of a number of student members with a student president, student treasurer and a faculty advisor.

Extraclassroom activity funds included in this report were formed only for educational and school service purposes in accordance with District rules and regulations for the conduct, operation and maintenance of extraclassroom activities.

Note 3. Cash and Cash Equivalents – Custodial and Concentration of Credit Risk

The extraclassroom activity funds cash and cash equivalents consist of cash on hand and demand deposits. New York State law governs the District's investment policies. Resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the state. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreement and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities and districts. Investments, if any, are stated at fair value. There were no investments at June 30, 2022.

Custodial credit risk is the risk that in the event of a bank failure, the extraclassroom activity fund's deposits may not be returned to it. While extraclassroom activity funds do not have a specific policy for custodial credit risk, New York State statutes govern the District's investment policies, as discussed previously in these notes. Governmental Accounting Standards Board (GASB) Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance, and the deposits are either uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent, but not in the District's name.

The extraclassroom activity fund's aggregate bank balances of \$130,868 are either insured or collateralized with securities held by the pledging financial institutions in the District's name.

MARION CENTRAL SCHOOL DISTRICT

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2022**

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**MARION CENTRAL SCHOOL DISTRICT
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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Marion Central School District, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Marion Central School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 14 to the financial statements, during the year ended June 30, 2022, the Marion Central School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards 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 Marion Central School 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 Marion Central School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 13, budgetary comparison schedule - general fund on page 47, schedule of changes in the District's total OPEB liability and related ratios on page 48, schedule of district's proportionate share of the net pension asset (liability) - TRS on page 49, schedule of district's proportionate share of the net pension asset (liability) - ERS on page 50, schedule of employer's contribution for TRS on page 51, schedule of employer's contribution for ERS on page 52, and notes to required supplementary information on page 53 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 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marion Central School District's basic financial statements. The other supplementary information listed on the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are 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 October 3, 2022, on our consideration of Marion Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Marion Central School 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 Marion Central School District's internal control over financial reporting and compliance.

EFPR Group, CPAs, PLLC
Rochester, New York
October 3, 2022

MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022

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

FINANCIAL HIGHLIGHTS

- Total district-wide revenues for the 2021-2022 year were \$23,279,179. This amount represents an increase of \$1,547,800 in revenues over the 2020-2021 year of \$21,731,379.
- Total district-wide expenses for the 2021-2022 year were \$18,129,358. These expenses were offset by program revenues that included \$232,402 in charges for services and \$2,016,141 in operating grants and contributions. The net cost for governmental activities that was ultimately financed by general revenues was \$15,880,815, which represents a decrease of \$1,867,853 from the 2020-2021 year.
- During the current fiscal year, the District was able to fund the mandatory contribution to the New York State Employee's Retirement System and Teacher's Retirement System (the "Systems") without the need to finance the payments. The total current year contributions to the systems were \$929,271, which is a \$75,144, or 9%, increase from the 2020-2021 amount of \$854,127. The District complies with GASB 68, *"Accounting and Financial Reporting for Pensions."* The primary objective of GASB 68 is to improve accounting and financial reporting by state and local governments for pensions. The District has recorded a net pension asset of \$6,133,362 and a net pension liability of \$963,303 as of June 30, 2022 and 2021, respectively, as it relates to the New York State Teachers' Retirement System. The District has also recorded a net pension asset of \$370,815 and a net pension liability of \$5,265 as of June 30, 2022 and 2021, respectively, as it relates to the New York State Employees' Retirement System.
- Total District capital assets, net of depreciation increased by \$1,843,692 to \$21,080,227 in the 2021-2022 year as compared to \$19,236,535 in the 2020-2021 year.
- For the year ended June 30, 2022, the District implemented GASB No. 87, Leases. The objective of this statement is to improve accounting and financial reporting of leases by governments. Intangible right-to-use assets amounted to \$381,887 as of June 30, 2022. Amortization expense on the right-to-use assets was \$74,707 for the year ended June 30, 2022.
- Total long term debt decreased by \$8,052,378 to \$33,319,745 in the 2021-2022 year from \$41,372,123 in the 2020-2021 year. As required by GASB 75, the District records other post employment benefits (OPEB). In 2021-2022, liabilities on the statement of net position and expenses on the statement of activities decreased by \$5,621,222 for a total liability of \$27,937,801. Additionally, as required by GASB 68, the District records pension obligations. In 2021-2022, liabilities on the statement of net position decreased by \$968,568 and an asset was recorded in the amount of \$6,498,177 for a total decrease in expenses on the statement of activities of \$7,466,745 relating to this asset/liability. The asset/liability and expenditures are included only on the District-wide financial statements and are not included on the fund financial statements.

MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of five parts: management's discussion & analysis (this section), the basic financial statements, required supplementary information, other supplementary information and single audit reports. The basic financial statements include two kinds of statements that present different views of the District:

The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements. The fund financial statements concentrate on the District's most significant funds with all other non-major funds listed in total in one column.

The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.

Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

District-Wide Statements

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

These two statements report the District's net position and changes in those assets. The change in net position provides the reader with a tool to assist in determining whether the District's financial health is improving or deteriorating. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the District's property tax base, student enrollment growth, required educational programs, and facility conditions in arriving at their conclusion regarding the overall health of the District.

In the statement of net position and the statement of activities, the District reports governmental activities. Governmental activities are the activities where most of the District's programs and services are reported including, but not limited to: general support, instruction, pupil transportation, community services, debt interest, and the school lunch program. The District does not have any business-type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by bond covenants. The District establishes other funds to control and to manage money for particular purposes (such as repaying its long term debts) or to show that it is properly using certain revenues (such as Federal grants). The emphasis of the fund financial statements is on the major funds. For the 2021-2022 year, the District reports three major funds; the general fund, special aid fund and capital projects fund.

In the fund financial statements, capital assets purchased by cash are reported as expenditures in the year of acquisition and therefore, no assets are reported. The issuance of debt is recorded as a financial resource. The current year's payments of principal and interest on long term obligations are recorded as expenditures. Future year's debt obligations are not recorded.

**MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

Governmental Funds

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds are reconciled in the basic financial statements.

Fiduciary Fund

The District is the trustee, or fiduciary, for assets that belong to others, such as the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the district-wide financial statements because it cannot use these assets to finance its operations.

MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The statement of net position provides the perspective of the District as a whole.

Table 1

Condensed Statement of Net Position
June 30, 2022 and 2021

	<u>2022</u>	<u>Restated</u> <u>2021</u>	<u>%</u>
Assets			
Current assets	\$ 27,058,650	\$ 12,658,653	113.8
Capital assets	<u>21,462,114</u>	<u>19,612,418</u>	9.4
Total assets	<u>48,520,764</u>	<u>32,271,071</u>	50.4
 Deferred Outflows of Resources	 <u>8,537,504</u>	 <u>9,978,518</u>	 (14.4)
Liabilities			
Current liabilities	10,142,446	1,014,437	899.8
Long-term liabilities	<u>33,319,745</u>	<u>41,372,123</u>	(19.5)
Total liabilities	<u>43,462,191</u>	<u>42,386,560</u>	2.5
 Deferred Inflows of Resources	 <u>19,164,636</u>	 <u>10,581,409</u>	 81.1
Net Position			
Net investments in capital assets	17,969,393	13,831,482	29.9
Restricted	8,001,781	7,184,730	11.4
Unrestricted	<u>(31,539,733)</u>	<u>(31,734,592)</u>	0.6
Total net position	<u>\$ (5,568,559)</u>	<u>\$ (10,718,380)</u>	48.0

The increase in current assets is primarily due the change in both the NYSERS and NYSTRS pension plan to record a net pension asset instead of a net pension liability in the prior year. The increase in capital assets is a result of current year capital outlay exceeding depreciation expense and net book value of disposed assets. as well as, an increase in intangible right-to-use assets as a result of the implementation of GASB Statement No. 87, Leases.

Changes in deferred outflows of resources and deferred inflows of resources are primarily due to changes from the prior year, based on an actuarial valuation of the District's OPEB plan as well as changes in the District's proportionate share of NYSERS and NYSTRS pension plan assets/liabilities.

The increase in current liabilities is primarily due to an increase in accounts payable as well as the fact that the District obtained a bond anticipation note during the current year which is reported in the capital projects fund.

The decrease in long-term liabilities relates to changes in the actuarial valuation of the District's OPEB liability as well as the NYSERS and NYSTRS pension plans.

Net investment in capital assets decreased because the bond anticipation note and depreciation and amortization expense exceeded capital outlay and debt principal payments for the current year. The increase in restricted net position is primarily the result of increases in board approved reserves in the general fund. The District's unrestricted deficit decreased primarily due to changes in the OPEB liability and net pension obligations in 2022.

MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022

Table 2

Changes in Net Position from Operating Results
For the Years Ended June 30, 2022 and 2021

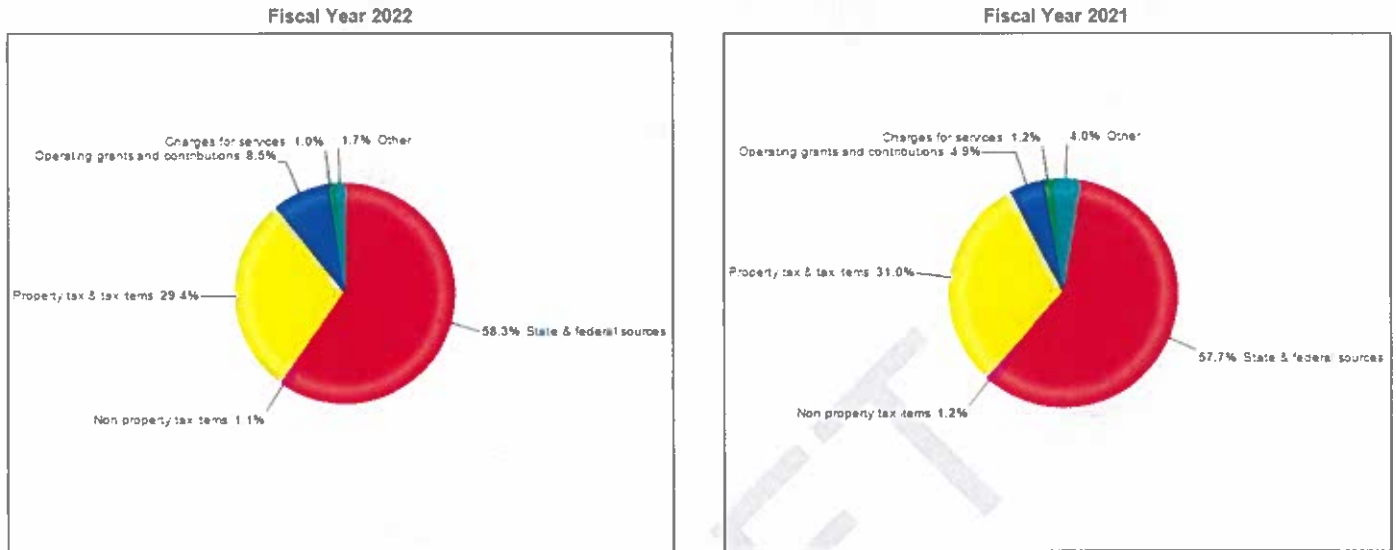
	<u>2022</u>	<u>2021</u>	<u>%</u>
Revenues			
Program revenues			
Charges for services	\$ 232,402	\$ 261,803	(11.2)
Operating grants and contributions	<u>2,016,141</u>	<u>1,094,097</u>	84.3
Total program revenues	<u>2,248,543</u>	<u>1,355,900</u>	65.8
General revenues			
Property taxes and tax items	7,002,005	6,892,319	1.6
Non property tax items	259,811	260,982	(0.4)
State and federal sources	13,356,155	12,826,497	4.1
Other	<u>412,665</u>	<u>395,681</u>	4.3
Total general revenues	<u>21,030,636</u>	<u>20,375,479</u>	3.2
Total revenues	<u>23,279,179</u>	<u>21,731,379</u>	7.1
Program Expenses			
General support	1,826,819	2,752,248	(33.6)
Instruction	13,946,250	13,959,677	(0.1)
Pupil transportation	1,568,953	1,569,745	(0.1)
Debt interest	153,354	222,415	(31.1)
Community services	230	-	100.0
School lunch program	<u>633,752</u>	<u>600,483</u>	5.5
Total expenses	<u>18,129,358</u>	<u>19,104,568</u>	(5.1)
Change in Net Position	<u>\$ 5,149,821</u>	<u>\$ 2,626,811</u>	96.0

The cost of all governmental activities was \$18,129,358 and \$19,104,568 for 2022 and 2021, respectively. However, the amount that taxpayers ultimately financed for these activities through the District real property taxes and real property tax items was \$7,002,005 and \$6,892,319 for 2022 and 2021, respectively.

**MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

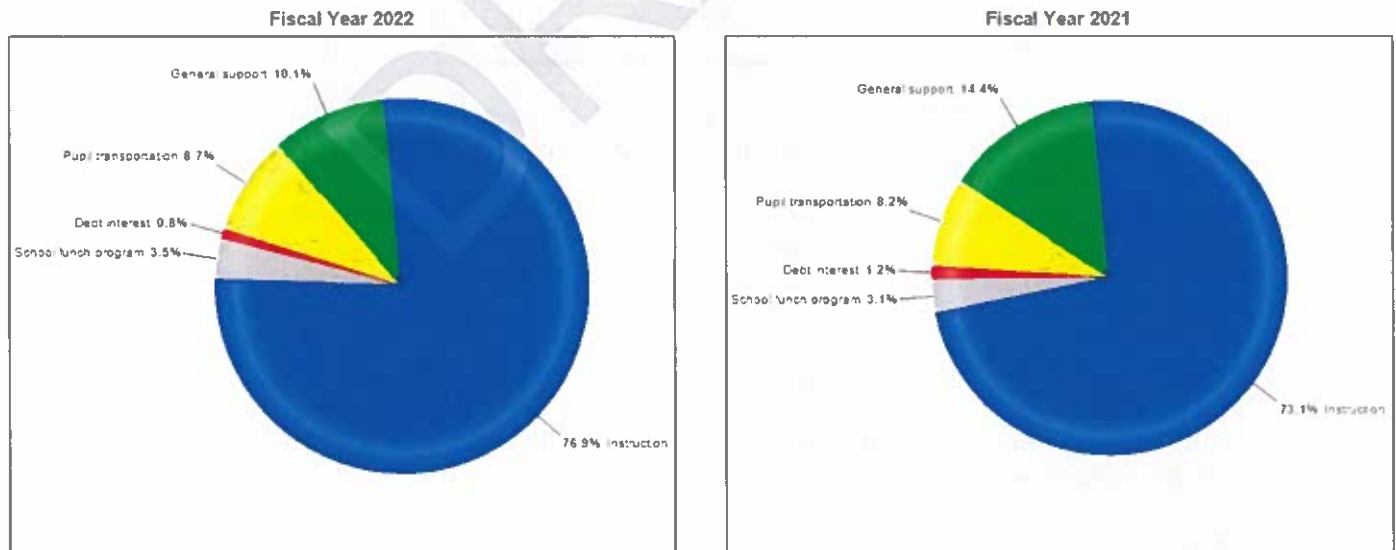
Sources of Revenues For Governmental Activities

Table 3



Program Expenses For Governmental Activities

Table 4



MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022

Governmental Activities

In Table 5, we have presented the cost of each of the District's functions and programs, as well as each function's net cost (total cost less revenues generated by the activities). Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 5

	<u>Total Expenses of Services</u>		
	<u>2022</u>	<u>2021</u>	<u>%</u>
General support	\$ 1,826,819	\$ 2,752,248	(33.6)
Instruction	13,946,250	13,959,677	(0.1)
Pupil transportation	1,568,953	1,569,745	(0.1)
Debt interest	153,354	222,415	(31.1)
Community services	230	-	100.0
School lunch program	<u>633,752</u>	<u>600,483</u>	5.5
Total expenses	<u>\$ 18,129,358</u>	<u>\$ 19,104,568</u>	(5.1)

	<u>Net (Revenues) Expenses of Services</u>		
	<u>2022</u>	<u>2021</u>	<u>%</u>
General support	\$ 1,823,543	\$ 2,707,818	(32.7)
Instruction	12,519,558	13,356,906	(6.3)
Pupil transportation	1,533,782	1,533,755	-
Debt interest	153,354	222,415	(31.1)
Community services	230	-	100.0
School lunch program	<u>(149,652)</u>	<u>(72,226)</u>	107.2
Total expenses	<u>\$ 15,880,815</u>	<u>\$ 17,748,668</u>	(10.5)

- **General Support** - Includes expenses of the board of education, district offices, contracted professional services, buildings and grounds maintenance, insurance and BOCES administrative/building expenses.
- **Instruction** - Includes curriculum and staff development, school supervision, regular K-12 programs, special education, BOCES vocational education, summer schools, libraries, computer-assisted education, pupil personnel services (counseling, health, psychological, social work), co-curricular activities and interscholastic athletics.
- **Pupil Transportation** - Includes salaries for drivers, mechanics; expenses for the bus fleet and garage.
- **Debt Interest** - Includes the transactions associated with the payment of interest and other related charges to debt for improvements to the District.
- **Community Services** - Includes expenses connected with the annual school district census.
- **School Lunch Program** - Includes the preparation, delivery, and servicing of lunches, snacks, and other incidental meals to students and school staff.

**MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

THE DISTRICT'S FUNDS

Fund financial statements are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues and other financing sources of \$23,922,700 and \$24,550,641 and expenditures and other financing uses of \$25,185,051 and \$23,846,604 in 2022 and 2021, respectively. The fund balance in the general fund increased by \$975,136 and decreased by \$155,102 in 2022 and 2021, respectively. The fund balance in the special aid fund increased by \$118,565 and decreased by \$118,565 in 2022 and 2021, respectively. The fund balance in the capital projects fund decreased by \$2,523,492 and increased by \$831,845 in 2022 and 2021, respectively. The fund balance in the school lunch fund increased by \$163,279 and \$86,185 in 2022 and 2021, respectively. The fund balance in the debt service fund increased by \$2,771 and \$60,314 in 2022 and 2021, respectively. The fund balance in the miscellaneous special revenue increased by \$1,390 and decreased by \$640 in 2022 and 2021, respectively.

GENERAL FUND BUDGETARY HIGHLIGHTS

The 2021-2022 general fund's actual revenue was \$20,942,221. That amount is above the original and final budget estimate of \$20,504,893. The \$437,328 variance between the final budget and actual revenues was due primarily to conservative budgeting and not knowing what the final expense based state aid numbers will be due to the year lag.

The 2021-2022 actual expenditures and other financing uses of the general fund were \$19,988,041, which is below the original budget of \$21,090,290 and the final budget estimate of \$21,582,411. The \$1,594,370 variance between the final amended budget and the June 30, 2022 actual results was due to conservative estimates of certain final expenditures related to healthcare benefits and students with special needs. A District the size of Marion CSD can be disparately impacted by the addition of new high-cost students. In the absence of the ability to carry a reserve for special education students, the District budgets conservatively in order to accommodate the needs of any new students and continually changing mandated services. The variance is also attributable to the additional state and federal money related to COVID-19.

The general fund's fund balance increased by \$975,136. The fund balance has \$7,610,918 in specified reserves and \$818,934 appropriated for 2022-2023 property taxes.

MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal years 2022 and 2021, the District had \$39,758,713 and \$37,194,572 invested in land, buildings and renovations, buses, furniture and equipment, and leased equipment. Depreciation and amortization expense of \$1,152,424 and \$1,228,380 has been recorded in 2022 and 2021, respectively. The net book value at June 30, 2022 and 2021 was \$21,462,114 and \$19,612,418, respectively.

Table 6 shows the fiscal 2022 and 2021 balances for the major classes of assets:

Table 6
Capital Assets (Net of Depreciation and Amortization)
At June 30, 2022 and 2021

	<u>2022</u>	<u>Restated 2021</u>	<u>%</u>
Land	\$ 139,803	\$ 139,803	-
Construction in progress	2,752,399	249,588	1,002.8
Buildings and renovations	16,423,210	17,002,608	(3.4)
Buses	1,313,226	1,346,737	(2.5)
Furniture and equipment	296,170	306,632	(3.4)
Site improvements	155,419	191,167	(18.7)
Intangible right-to-use asset	381,887	375,883	1.6
Total	<u>\$ 21,462,114</u>	<u>\$ 19,612,418</u>	9.4

Additional information on the District's capital assets can be found in the notes to the financial statements. In addition, a schedule of project expenditures can be found in the other supplementary information section.

Long-Term Debt

At June 30, 2022 and 2021, the District had total long-term debt of \$33,319,745 and \$41,372,123, respectively.

Table 7
Outstanding Debt
At June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>	<u>%</u>
Compensated absences	\$ 972,449	\$ 971,988	-
Retainage payable	96,807	-	100.0
General obligation bonds - net	4,312,688	5,872,544	(26.6)
Net pension liability	-	968,568	(100.0)
Total OPEB liability	<u>27,937,801</u>	<u>33,559,023</u>	(16.8)
Total	<u>\$ 33,319,745</u>	<u>\$ 41,372,123</u>	(19.5)

The District's bond rating was A1 for 2022 and 2021.

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

MARION CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2022

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The general fund budget for the 2022-2022 school year was approved by the voters in the amount of \$21,224,095. This is an increase of 0.63% over the previous year's budget.

The 2022-2023 budget is impacted by certain trends impacting school districts. These include increases in retirement contributions and health insurance costs. COVID-19 has caused unexpected costs which are expected to continue into the 2022-2023 school year. The District is facing increased costs in wages in order to remain competitive to hire and retain staff. Inflation is also driving up supply costs and contract services.

The New York State Legislature introduced and approved a property tax cap beginning in the 2012-2013 school year. This bill limits tax levy growth to the lesser of two percent or the annual increase in the CPI. Limited exemptions to exceed the levy cap are provided for taxes needed to pay for voter-approved capital expenditures, pension rate increases, court orders and torts over five percent of the prior year's levy. If the tax levy proposed to the voters is within the district's tax levy cap, then a majority vote would be required for approval. If the proposed tax levy exceeds the district's tax levy cap, the threshold required for approval would be 60% of the vote. A school district that does not levy an amount up to the cap in any one year would be allowed to carry over unused tax levy capacity into future years.

The United States is at the end of a national health emergency related to the COVID-19 virus. The overall consequences of the COVID-19 on a national, regional and local level have resulted in 8%+ inflation rate, higher wages, and supply shortages. Federal money will help the State and school district budgets for the next one or two years. A bigger concern is what will the school and the State budget look like when the Federal money stops. The impact of this situation on the District and its future results and financial position is looking dire, unless there is a significant increase in revenue to offset inflation.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Marion Central School District
Business Office
4034 Warner Road
Marion, NY 14505

MARION CENTRAL SCHOOL DISTRICT
Statement of Net Position
June 30, 2022

	Governmental Activities
Assets	
Cash and cash equivalents - unrestricted	\$ 10,411,332
Other receivables - net	55,460
State and federal aid receivables	863,194
Due from other governments	811,106
Inventory	9,835
Cash and cash equivalents - restricted	8,000,993
Prepaid expenses	402,553
Net pension asset - proportionate share	6,504,177
Capital assets	
Capital assets - not depreciated	2,892,202
Capital assets - net of depreciation	18,188,025
Intangible right-to-use asset - net of amortization	381,887
Total assets	<u>48,520,764</u>
Deferred Outflows of Resources	
Deferred outflows of resources - pensions	4,444,348
Deferred outflows of resources - OPEB	4,056,302
Deferred refunding proceeds - net	36,854
Total deferred outflows of resources	<u>8,537,504</u>
Liabilities	
Accounts payable	1,638,319
Accrued liabilities	118,566
Due to other governments	155
Bond anticipation note payable	7,600,000
Due to retirement systems	785,406
Long-term liabilities	
Portion due or payable within one year	
Bonds payable	495,000
Portion due or payable after one year	
Bonds payable - net	3,817,688
Compensated absences	972,449
Retainages payable	96,807
Total OPEB liability	27,937,801
Total liabilities	<u>43,462,191</u>
Deferred Inflows of Resources	
Deferred inflows of resources - pensions	8,200,460
Deferred inflows of resources - OPEB	10,693,838
Deferred revenues	270,338
Total deferred inflows of resources	<u>19,164,636</u>
Net Position	
Net investment in capital assets	17,969,393
Restricted for	
ERS retirement contribution	1,387,016
TRS retirement contribution	456,459
Employee benefit accrued liability	904,661
Unemployment insurance	83,388
Capital - bus purchase - 2010	678,306
Capital - bus purchase - 2019	1,230,441
Capital - 2018	2,411,229
Debt	390,863
Property loss reserve and liability	8,772
Workers compensation	450,646
Unrestricted	<u>(31,539,733)</u>
Total net position	<u>\$ (5,568,559)</u>

The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities				
General support	\$ 1,826,819	\$ 3,276	\$ -	\$ (1,823,543)
Instruction	13,946,250	3,100	1,423,592	(12,519,558)
Pupil transportation	1,568,953	35,171	-	(1,533,782)
Debt interest	153,354	-	-	(153,354)
Community services	230	-	-	(230)
School lunch program	633,752	190,855	592,549	149,652
Total governmental activities	<u>\$ 18,129,358</u>	<u>\$ 232,402</u>	<u>\$ 2,016,141</u>	<u>(15,880,815)</u>
General Revenues				
Real property taxes				5,780,755
Real property tax items				1,221,250
Non property tax items				259,811
Use of money and property				27,802
Sale of property and compensation for gain (loss)				(57,004)
Miscellaneous local sources				441,867
State sources and federal sources				<u>13,356,155</u>
Total general revenues				<u>21,030,636</u>
Change in Net Position				<u>5,149,821</u>
Net Position - Beginning, as Previously Stated				(11,094,263)
Cumulative Effect of Change in Accounting Principle (Note 14)				<u>375,883</u>
Net Position - Beginning, as Restated				<u>(10,718,380)</u>
Net Position - Ending				<u>\$ (5,568,559)</u>

The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2022

	<u>General Fund</u>	<u>Special Aid</u>	<u>Capital</u>	<u>Other</u>	<u>Total</u>
	<u>ASSETS</u>	<u>Fund</u>	<u>Projects Fund</u>	<u>Governmental</u>	<u>Governmental</u>
Assets					
Cash and cash equivalents - unrestricted	\$ 1,469,171	\$ 184,664	\$ 8,479,920	\$ 277,577	\$ 10,411,332
Other receivables - net	-	45,519	-	9,941	55,460
Due from other funds	460,178	93,074	-	788	554,040
State and federal aid receivables	436,256	328,765	-	98,173	863,194
Due from other governments	811,106	-	-	-	811,106
Inventory	-	-	-	9,835	9,835
Prepaid expenditures	402,553	-	-	-	402,553
Cash and cash equivalents - restricted	7,610,918	-	-	390,075	8,000,993
Total Assets	<u>\$ 11,190,182</u>	<u>\$ 652,022</u>	<u>\$ 8,479,920</u>	<u>\$ 786,389</u>	<u>\$ 21,108,513</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 343,096	\$ 21,314	\$ 1,271,259	\$ 2,650	\$ 1,638,319
Accrued liabilities	117,552	1,014	-	-	118,566
Due to other funds	93,075	460,178	787	-	554,040
Due to other governments	-	-	-	155	155
Bond anticipation note	-	-	7,600,000	-	7,600,000
Due to retirement systems	785,406	-	-	-	785,406
Total liabilities	<u>1,339,129</u>	<u>482,506</u>	<u>8,872,046</u>	<u>2,805</u>	<u>10,696,486</u>
Deferred Inflows of Resources					
Unearned revenue	75,084	169,516	-	25,738	270,338
Fund Balances					
Nonspendable					
Inventory	-	-	-	9,835	9,835
Prepaid expenditures	402,553	-	-	-	402,553
Restricted					
Reserve for ERS retirement contribution	1,387,016	-	-	-	1,387,016
Reserve for TRS retirement contribution	456,459	-	-	-	456,459
Reserve for employee benefit accrued liability	904,661	-	-	-	904,661
Reserve for unemployment insurance	83,388	-	-	-	83,388
Reserve for capital - bus purchase - 2010	678,306	-	-	-	678,306
Reserve for capital - bus purchase - 2019	1,230,441	-	-	-	1,230,441
Reserve for capital - 2018	2,411,229	-	-	-	2,411,229
Reserve for property loss reserve and liability reserve	8,772	-	-	-	8,772
Reserve for workers compensation	450,646	-	-	-	450,646
Reserve for debt	-	-	-	390,863	390,863
Assigned					
Reserve for subsequent year	818,934	-	-	-	818,934
Reserve for miscellaneous special revenue	-	-	-	76,565	76,565
Reserve for school lunch	-	-	-	280,583	280,583
Reserve for encumbrances	94,600	-	9,704,296	-	9,798,896
Unassigned	<u>848,964</u>	<u>-</u>	<u>(10,096,422)</u>	<u>-</u>	<u>(9,247,458)</u>
Total fund balances	<u>9,775,969</u>	<u>-</u>	<u>(392,126)</u>	<u>757,846</u>	<u>10,141,689</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,190,182</u>	<u>\$ 652,022</u>	<u>\$ 8,479,920</u>	<u>\$ 786,389</u>	<u>\$ 21,108,513</u>

The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022

Total governmental fund balances		\$ 10,141,689
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets and intangible right-to-use assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of the following:		
Capital assets - not depreciated		
Land	\$ 139,803	
Construction in progress	2,752,399	
Total capital assets - not depreciated		2,892,202
Capital assets - net of depreciation		
Buildings and renovations	29,065,651	
Buses	2,516,023	
Furniture and equipment	3,177,379	
Site improvements	<u>1,458,572</u>	
Total depreciable assets	36,217,625	
Less - accumulated depreciation	<u>(18,029,600)</u>	
Total capital assets - net of depreciation		18,188,025
Intangible right-to-use-assets - net of amortization		
Intangible right-to-use assets	648,886	
Less - accumulated amortization	<u>(266,999)</u>	
Total intangible right-to-use assets - net of amortization		381,887
Some assets, liabilities, deferred outflows and deferred inflows related to pension and OPEB liabilities are not reported in governmental funds. These consist of the following:		
Net pension asset - teacher's retirement system	6,133,362	
Net pension asset - employee's retirement system	370,815	
Total OPEB liability	(27,937,801)	
Deferred outflows of resources - pensions	4,444,348	
Deferred outflows of resources - OPEB	4,056,302	
Deferred inflows of resources - pensions	(8,200,460)	
Deferred inflows of resources - OPEB	<u>(10,693,838)</u>	
Total pension and OPEB related items		(31,827,272)
Deferred loss on refunding on bonds payable is not reported in the governmental funds but is reported in the statement of net position.		
		36,854
Long-term liabilities that are not due and payable in the current period are not reported in the funds. These consist of the following:		
Bonds payable - net	(4,312,688)	
Retainages payable	(96,807)	
Compensated absences	<u>(972,449)</u>	
		<u>(5,381,944)</u>
Net position of governmental activities		\$ <u>(5,568,559)</u>

The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	<u>General Fund</u>	<u>Special Aid Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Real property taxes	\$ 5,780,755	\$ -	\$ -	\$ -	\$ 5,780,755
Real property tax items	1,221,250	-	-	-	1,221,250
Non property tax items	259,811	-	-	-	259,811
Charges for services	-	3,276	-	-	3,276
Intergovernmental charges	38,271	-	-	170,880	209,151
Use of money and property	25,031	-	-	2,771	27,802
Sale of property	20,548	-	-	-	20,548
Miscellaneous local sources	240,402	170,921	-	30,544	441,867
State sources	13,312,232	302,986	-	11,656	13,626,874
Federal sources	43,921	1,120,609	-	539,162	1,703,692
Surplus food	-	-	-	41,730	41,730
Sales - school lunch	-	-	-	19,975	19,975
Total revenues	<u>20,942,221</u>	<u>1,597,792</u>	<u>-</u>	<u>816,718</u>	<u>23,356,731</u>
Other Financing Source					
Interfund transfers	<u>20,956</u>	<u>93,074</u>	<u>451,939</u>	<u>-</u>	<u>565,969</u>
Total revenues and other financing source	<u>20,963,177</u>	<u>1,690,866</u>	<u>451,939</u>	<u>816,718</u>	<u>23,922,700</u>
Expenditures					
General support	2,314,329	28,193	1,951,231	-	4,293,753
Instruction	9,933,000	1,156,160	671,429	26,141	11,786,730
Pupil transportation	991,646	181,504	331,815	-	1,504,965
Community services	230	-	-	-	230
Employee benefits	4,545,367	206,444	-	116,377	4,868,188
Debt principal	1,525,000	-	-	-	1,525,000
Debt interest	133,456	-	-	-	133,456
Cost of sales	-	-	-	506,760	506,760
Total expenditures	<u>19,443,028</u>	<u>1,572,301</u>	<u>2,954,475</u>	<u>649,278</u>	<u>24,619,082</u>
Other Financing Use					
Interfund transfers	<u>545,013</u>	<u>-</u>	<u>20,956</u>	<u>-</u>	<u>565,969</u>
Total expenditures and other financing use	<u>19,988,041</u>	<u>1,572,301</u>	<u>2,975,431</u>	<u>649,278</u>	<u>25,185,051</u>
Change in Fund Balances	975,136	118,565	(2,523,492)	167,440	(1,262,351)
Fund Balances - Beginning	<u>8,800,833</u>	<u>(118,565)</u>	<u>2,131,366</u>	<u>590,406</u>	<u>11,404,040</u>
Fund Balances - Ending	<u>\$ 9,775,969</u>	<u>\$ -</u>	<u>\$ (392,126)</u>	<u>\$ 757,846</u>	<u>\$ 10,141,689</u>

The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds	\$ (1,262,351)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays and leased equipment as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation and amortization expense. In the current period, these amounts are the following:

Capital outlay	\$ 2,667,146	
Pupil transportation	331,815	
Depreciation expense	(1,077,717)	
Leased equipment	80,711	
Amortization expense	<u>(74,707)</u>	
Excess of capital outlay and leased equipment over depreciation and amortization		1,927,248

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current period, these amounts are the following:

Debt repayments	1,525,000
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Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. In the current period, these amounts are the following:

Compensated absences	(461)
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Changes in pension and OPEB related assets/liabilities and deferred inflows and outflows are not financial resources or are not due and payable in the current period and therefore are not reported in the funds. These consist of the following:

Employee's retirement system		376,080
Teacher's retirement system		7,096,665
Deferred outflows of resources - pensions		(870,975)
Deferred inflows of resources - pensions		(6,110,439)
Total OPEB liability		5,621,222
Deferred inflows of resources - OPEB		(2,442,626)
Deferred outflows of resources - OPEB		(1,300,691)

Some items reported as expenditures in governmental funds are required to be deferred in the statement of net position. In the current period those amounts are:

Accrued contributions to TRS	714,446
Accrued contributions to ERS	70,960

Other differences

Retained percentages	(96,807)	
Amortization of deferred refunding proceeds	(54,754)	
Amortization of bond premiums	34,856	
Disposition of assets	<u>(77,552)</u>	
Total other differences		<u>(194,257)</u>

Change in net position of governmental activities	\$ <u>5,149,821</u>
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The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2022

	<u>Custodial Fund</u>
Assets	
Cash and cash equivalents	\$ <u>121,266</u>
Total Assets	\$ <u>121,266</u>
Net Position	
Net position - restricted	\$ <u>121,266</u>
Total Liabilities and Net Position	\$ <u>121,266</u>

The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2022

	Custodial Fund
Additions	
Extraclassroom receipts	\$ 219,728
Total additions	<u>219,728</u>
Deductions	
Extraclassroom disbursements	<u>200,943</u>
Total deductions	<u>200,943</u>
Change in Fiduciary Net Position	18,785
Fiduciary Net Position - Beginning	<u>102,481</u>
Fiduciary Net Position - Ending	<u>\$ 121,266</u>

The accompanying notes are an integral part of these financial statements.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

The financial statements of the Marion Central School District, State of New York (the "District") have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units (hereinafter referred to as generally accepted accounting principals (GAAP)). The Government Accounting Standards Board (GASB) is the accepted standard setting body for establishing government accounting and financial reporting principles. The following is a summary of significant accounting policies and reporting practices of the District:

A. Reporting Entity

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *Defining The Financial Reporting Entity*, and Statement No. 61, *The Financial Reporting Entity: Omnibus*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the District and other organizational entities determined to be includable in the District's financial reporting entity. The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief description of certain entities included in the District's reporting entity.

1. Extraclassroom Activity Funds

The extraclassroom activity funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The extraclassroom activity funds are independent of the District with respect to its financial transactions and the designation of student management. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be obtained at the District's business office. The District accounts for assets held as an agent for various student organizations in the custodial fund.

B. Joint Venture

The District is a component district in Wayne County Finger Lakes Board of Cooperative Educational Services (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

BOCES are organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New York State Education Law. All BOCES property is held by the BOCES Board as a corporation (§1950(6)). In addition, BOCES Boards are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the New York State General Municipal Law.

A BOCES budget is comprised of separate budgets for administrative, program and capital costs. Each component district's share of administrative and capital cost is determined by resident public school district enrollment, as defined in the New York State Education Law, §1950(4)(b)(7). In addition, component districts pay tuition or a service fee for programs in which its students participate.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

C. Basis of Presentation

1. District-Wide Statements

The statement of net position and the statement of activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, State aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expense for those areas.

2. Fund Financial Statements

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category (governmental and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The District reports the following funds:

a) Major Governmental

- 1) General Fund** - This is the District's primary operating funds. It accounts for all financial transactions that are not required to be accounted for in another fund. The general fund is always reported as a major fund.
- 2) Special Aid Fund** - The special aid fund is a special revenue fund that accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes. This fund also accounts for the activity of the District's fuel facility.
- 3) Capital Projects Fund** - This fund is used to account for the financial resources used for the construction, incidental and contingency costs related to capital projects of the District and buses.

- b) Fiduciary Fund** - The District complies with GASB Statement No. 84 - "Fiduciary Activities." Fiduciary funds are used to account for assets held by the local government in a trustee or custodial capacity. The District has the following fiduciary fund:

- 1) Custodial Fund** - The custodial fund is used to account for all funds held by the District in a custodial capacity. Assets are held by the District as agent for various student groups or extraclassroom activity funds.

- c) Non-Major Governmental** - The other funds which are not considered major are aggregated and reported as an other governmental fund and are as follows:

- 1) School Lunch Fund** - The school lunch fund is a special revenue fund that accounts for transactions of the District's lunch, breakfast and milk programs.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

- 2) **Debt Service Fund** - This fund is used to account for and report the accumulation of resources that are restricted, committed, or assigned to expenditure for the payment of principal and interest on long-term debt.
- 3) **Miscellaneous Special Revenue Fund** - This fund is used to account for trust arrangements in which principal and income benefits annual third party awards and scholarships for students. Established criteria governs the use of the funds and members of the District or representatives of the donors may serve on committees to determine who benefits.

D. Measurement Focus and Basis of Accounting

1. Accrual

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

2. Modified Accrual

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the fiscal year.

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

E. Cash and Investments

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. New York State law governs the District's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Investments are stated at fair value.

F. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1st, and became a lien on August 16, 2021. Taxes were collected during the period September and October, 2021.

Uncollected real property taxes are subsequently enforced by the County of Wayne in which the District is located. The County pays an amount representing uncollected real property taxes transmitted to the County for enforcement to the District no later than the following April 1st.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

G. Accounts Receivable

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

H. Due from/to State, Federal and Other Governments

The District reports due from state, federal and other governments, which consisted of funds claimed but not received from various state, federal and other government agencies.

I. Inventories and Prepaid Items

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

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

J. Due To/From Other Funds

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include transfers to provide financing or other services. A detailed description of the individual fund balances at year-end is provided subsequently in these Notes.

K. Capital Assets

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. Donated assets are reported at estimated fair market value at the time received. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts) for the District are \$1,000 on all classes of assets. Depreciation on all assets is provided on the straight-line basis over the following useful lives:

	<u>Estimated Useful Life</u>
Buildings and renovations	20 - 50 Years
Buses	8 Years
Furniture and equipment	5 - 20 Years
Site improvements	15 - 20 Years

L. Intangible Right-to-Use Assets

The District has recorded intangible right-to-use lease assets as a result of implementing GASB Statement No. 87, Leases. The intangible right-to-use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The intangible right-to-use assets are amortized on a straight-line basis over the life of the related lease. The District capitalizes all lease agreements over a useful life between 5 and 10 years.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

M. Capital Lease Obligations

Leases that meet certain criteria are classified as capital lease obligations and recorded at the lesser of the present value of minimum lease payments or the fair value of the leased property at inception. The District did not have any capital lease obligations for the year ended June 30, 2022.

N. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities, retainages payable and long-term obligations are reported in the district-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, retainages payable, other postemployment benefits payable, and compensated absences that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due. Long-term obligations represent the District's future obligations or future economic outflows. The liabilities are reported as due within one year or due within more than one year in the statement of net position.

O. Accounting and Financial Reporting for Pensions

The District complies with GASB Statement No. 68 *Accounting and Financial Reporting for Pensions – Amendment to GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The primary objective of the statements is to improve accounting and financial reporting by state and local governments for pensions. The implementation of the statements requires the District to report as an asset and/or liability its portion of the collective pension asset and/or liability in the New York State Teachers' and Employees' Retirement Systems. The implementation of the statements also requires the District to report a deferred outflow and/or inflow for the effect of the net change in the District's proportion of the collective net pension asset and/or liability and difference during the measurement period between the District's contributions and its proportionate share of total contributions to the pension systems not included in pension expense. Also included as a deferred outflow is the District contributions to the pension systems subsequent to the measurement date. See Note 8.

P. Accounting and Financial Reporting for Post Employment Benefits

The District complies with GASB Statement No. 75 - *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). See Note 9.

Q. Vested Employee Benefits

The District employees are provided benefits as follows:

1. **Vacation and Sick Leave** - The District employees are granted vacation in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods. Sick leave eligibility and accumulation is specified in negotiated labor contracts, and in individual employment contracts. Sick leave use is based on a last-in first-out (LIFO) basis. Upon retirement, resignation or death, employees may receive a payment of unused accumulated sick leave, based on contractual provisions.
2. **Retirement** - The District provides retirement benefits for substantially all its regular full-time teachers and employees, and its part-time teachers or employees who elect to participate, through contributions to the New York State Teachers' Retirement System (TRS), and the New York State and Local Retirement System (ERS), respectively. The Systems provide various plans and options, some of which require employee contributions. The Systems compute the cost of retirement benefits based on their respective fiscal years: TRS - July 1st to June 30th, and ERS - April 1st to March 31st.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

3. **Compensated Absences** - Accumulated unpaid vacation and compensated absence pay is recorded in the District-wide statements as a noncurrent liability that will be funded from future resources or budgets. Payment of vacation and compensated absences recorded in the District-wide statements is dependent upon many factors; therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available for the payments of vacation and compensatory absences when such payment becomes due.
4. **Post Employment Benefits** - In addition to providing pension benefits, the District provides health insurance coverage and survivor benefits for retired employees and their survivors in accordance with the provisions of the employment contracts negotiated between the school district and its employee groups. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The District pays 50% to 90% of non-teachers and up to 90% of teachers cost of premiums to an insurance company which provides health care insurance. The retired employee pays for their portion of the premiums directly each month. See further detail in Note 9.

R. Budgetary Procedures and Budgetary Accounting

The District administration prepares a proposed budget for approval by the Board of Education for the general fund. The voters of the District approved the proposed appropriation budget for the general fund on May 4, 2021.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year. The budget and actual comparison for the special revenue funds (if any) reflects budgeted and actual amounts only for funds with legally authorized (appropriated) budgets.

S. Unearned and Unavailable Revenues

Unearned revenues arise when resources are received by the District before it has legal claim to them, as when grant monies are received prior to the incidence of qualifying expenditures. In subsequent periods, when the District has legal claim to the resources, the liability for deferred revenues is removed and revenues are recorded.

The governmental fund financial statements report unavailable revenues when potential revenues do not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both recognition criteria are met, the deferred inflow of resources is removed and revenues are recorded.

T. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports a deferred charge on defeased debt resulting from the difference in the carrying value of refunded debt and its reacquisition price, which is amortized over the shorter of the life of the refunded or refunding debt. The District also reports deferred outflows of resources related to the pension plans and the OPEB plan in the district-wide statement of net position. The types of deferred outflows of resources related to the pension plans and the OPEB plan are described in Notes 8 and 9, respectively.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred inflows of resources related to cash received before the related revenue is earned and is reported as unearned revenue. The District reports deferred inflows of resources related to the pension plans and the OPEB plan which are further described in Notes 8 and 9, respectively.

U. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

V. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these Notes.

W. Net Position and Fund Balance - Reservations and Designations

1. District-wide statements

In the district-wide statements there are three classification of net position:

Net Investment in Capital Assets - This component of net position consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets as well as unspent bond proceeds.

Restricted Net Position - This component of net position is considered restricted if the use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted Net Position - This component of net position consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

The District will fund outlays for a particular purpose for both restricted and unrestricted resources. In order to calculate the amounts to report as restricted and unrestricted net position in the district-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. When resources are available from multiple classifications, the District spends funds in the following order: restricted, unrestricted.

2. Fund statements

The District complies with GASB Statement No. 54 "*Fund Balance Reporting and Governmental Fund Type Definitions*". This Statement improves the usefulness and clarity of fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable Fund Balance** - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

- **Restricted Fund Balance** - amounts with constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments
- **Committed Fund Balance** - amounts constrained to specific purposes by a government itself, using its highest level of decision making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level of action to remove or change the constraint. For the purposes of the District, the highest level of decision making authority resides with the Board of Education. The District does not maintain committed fund balance.
- **Assigned Fund Balance** - amounts a government intends to use for a specific purpose. Intent can be expressed by the governing body or by an official or body to which the Board of Education delegates the authority.
- **Unassigned Fund Balance** - amounts that are available for any purpose.

For the classification of governmental fund balances, the District considers an expenditure to be made from the most restrictive first when more than one classification is available. The District establishes and modifies fund balance commitments by a passage of a resolution in meetings of the Board of Education. Assigned fund balance is established by the District through adoption or amendment of the budget as intended for specific purposes (such as the purchase of capital assets, construction, debt service or for other purposes). The District's Purchasing Agent is responsible for all the purchasing activities of the District and encumbrances at year end, which are considered assigned funds and therefore, the purchasing agent is designated as having the authority to assign amounts intended to be used for specific purposes. The Board of Education approves the adoption and amendment of the budget and has the authority of final review of all assignments of fund balance. When resources are available from multiple classifications, the District spends funds in the following order: restricted, committed, assigned, unassigned.

The District has implemented a policy in accordance with Real Property Tax Law §1318 which limits the amount of unexpended surplus funds a school district can retain to no more than 4% of next year's budgetary appropriations. Funds properly retained under other sections of law are excluded from the 4% limitation. Under GASB Statement No. 54 classifications, the 4% limitation is interpreted to be the total of committed, assigned, and unassigned classifications, minus the appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction and encumbrances included in committed and assigned fund balance.

The following is a summary of the District's fund balance classifications and categories within those classifications. Restricted and assigned fund balance categories are available to the District. Any capital gains or interest earned on restricted or assigned fund resources becomes part of the respective restricted or assigned fund balance category. While a separate bank account is not necessary for each restricted or assigned fund, a separate identity for each reserve fund must be maintained.

A. Nonspendable

1. Reserve for Inventory - Amounts classified as nonspendable for inventory related directly to the amounts reported in the balance sheet - governmental funds as inventory. The balance at June 30, 2022 is \$9,835.

2. Reserve for Prepaid Expenditures - Amounts classified as nonspendable for prepaid expenditures related directly to the amounts reported in the balance sheet - governmental funds as prepaid expenditures. The balance at June 30, 2022 is \$402,553.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

B. Restricted

1. Retirement Contribution Reserve - Retirement Contribution Reserve (GML §6-r) is used for the purpose of financing contributions to the New York State and Local Employee's Retirement System (ERS). The reserve must be accounted for separate and apart from all other funds, and a detailed report of the operation and condition of the reserve must be provided to the Board. This reserve is accounted for in the general fund. The balance at June 30, 2022 is \$1,387,016.

a. Reserve for Teacher Retirement System - TRS reserve is used for the purpose of financing retirement contributions to the New York State Teacher's Retirement System. General Municipal Law (GML §6-r) permits school districts to finance retirement contributions to the TRS. The reserve must be accounted for separate and apart from all other funds, and a detailed report of the operation and condition of the reserve must be provided to the Board. The reserve is accounted for in the general fund as a subfund of the Retirement Contribution Reserve. The balance at June 30, 2022 is \$456,459.

2. Employee Benefit Accrued Liability Reserve - Reserve for Employee Benefit Accrued Liability (GML §6-p) is used to reserve funds for the payment of accrued employee benefits due to an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the general fund. The balance at June 30, 2022 is \$904,661.

3. Unemployment Insurance Reserve - Unemployment Insurance Reserve (GML §6-m) is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund. This reserve is accounted for in the general fund. The balance at June 30, 2022 is \$83,388.

4. Capital Reserve - Capital Reserve (Education Law §3651) is used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, its probable term and the source of the funds. Expenditure may be made from the reserve only for a specific purpose further authorized by the voters. The form for the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. The reserve is accounted for in the general fund and is recorded in three separate reserve accounts; capital reserve 2018 and bus purchase reserve 2010 and 2019. The combined balance at June 30, 2022 for the general capital reserve is \$4,319,976. The term limit on the 2010 bus purchase reserve has expired, funds will continue to be used with proper voter approval until the funds are depleted.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

5. Property Loss Reserve and Liability Reserve - Property Loss Reserve and Liability Reserve (Education Law §1709(8)(c)) are used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and these reserves may not in total exceed 3% of the annual budget or \$15,000, whichever is greater. This type of reserve fund may be utilized only by school districts, except city school districts with a population greater than 125,000. These reserves are accounted for in the general fund. The balance at June 30, 2022 is \$8,772.

6. Workers' Compensation Reserve - Workers' Compensation Reserve (GML §6-j) is used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. The reserve is accounted for in the general fund. The balance at June 30, 2022 is \$450,646.

7. Debt Service Reserve - Mandatory Reserve for Debt Service (GML §6-l) is used to establish a reserve for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations which remain outstanding at the time of sale. The funding of the reserve is from the proceeds of the sale of District property or capital improvement. The reserve is accounted for in the debt service fund. The balance at June 30, 2022 is \$390,863.

C. Assigned

1. Reserve for Subsequent Year - Reserve for subsequent year represents the estimated fund balance that is appropriated into the adopted budget. The reserve is accounted for in the general fund. The balance at June 30, 2022 is \$818,934.

2. Reserve for Miscellaneous Special Revenue - Reserve for miscellaneous special revenue fund represents the remaining assigned portion of fund balance in the miscellaneous special revenue fund. This reserve is accounted for in the miscellaneous special revenue fund. The balance at June 30, 2022 is \$76,565.

3. Reserve for School Lunch - Reserve for school lunch represents the remaining assigned portion of fund balance in the school lunch fund. The reserve is accounted for in the school lunch fund. The balance at June 30, 2022 is \$280,583.

5. Reserve for Encumbrances - Reserve for subsequent year represents the estimated fund balance that is appropriated into the adopted budget. The reserve is accounted for in the general fund, special aid fund, and capital projects fund. The balance at June 30, 2022 is \$9,798,896.

D. Deficit Fund Balance

1. Capital Project Fund Deficit - The capital project fund has a deficit fund balance of \$10,096,422 as of June 30, 2022. This deficit will be eliminated when permanent financing on the current capital project is obtained.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Note 2. Cash

A. Cash and Investments

The District's investment policies are governed by State statutes. In addition, the District has its own written investment policy. The District monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for 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. The written investment policy requires repurchase agreements to be purchased from banks located within the state and that underlying securities must be obligations of the Federal government.

Deposits and investments at year-end were entirely covered by Federal Deposit Insurance or by collateral held by the District's custodial bank in the District's name. They consisted of:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Cash and cash equivalents	\$ <u>18,533,591</u>	\$ <u>18,858,271</u>
Collateralized amounts		\$ 18,608,164
Covered by FDIC insurance		<u>250,107</u>
Total deposits		\$ <u>18,858,271</u>

Deposits - All deposits including certificates of deposit are carried at cost plus interest.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

B. Scholarship Funds

The District administers endowment funds, which are restricted by the donor for the purpose of scholarships. The following summarizes the activity for the scholarships in the miscellaneous special revenue fund for the year ended June 30, 2022:

	Beginning Balance	Interest	Donations	Awards	Ending Balance
Barry Ameele Memorial	\$ 2,030	\$ -	\$ -	\$ 250	\$ 1,780
John and Judy DeGelleke Memorial	15,117	-	-	750	14,367
Jeff DeLyser Memorial	15,314	-	2,500	250	17,564
Helen Fleegel Memorial	500	-	-	500	-
Merritt Means Memorial	1	-	-	-	1
Edna Murphy Memorial	3	-	-	-	3
Anette Redmond Memorial	2,002	-	-	750	1,252
Andrew Stevens Memorial	786	-	-	200	586
The Fisk Family Memorial	4	-	-	-	4
Kelli Jo Young Memorial	78	-	500	500	78
Chester Curtis Memorial	300	-	-	300	-
Shirley Miller Spring Memorial	2,655	-	-	300	2,355
Graduation Award Acct. Memorial	157	-	-	-	157
Evan Woodward and Taylor Christie Scholarship	8,681	-	3,005	600	11,086
General Scholarship	1,195	-	-	-	1,195
Randall Carlton Miller Memorial	923	-	-	500	423
Mark R. Hoefen Memorial	7	-	1,200	300	907
Paul Daniel Phelps Memorial	7,198	-	100	500	6,798
Matthew and Joanna Williams Memorial	4,420	-	-	1,000	3,420
MCS Alumni Memorial	2,582	-	3,485	2,800	3,267
MCS Alumni Memorial-Dr. A John Walker	5,402	-	100	-	5,502
John A. Shoales Scholarship	5,018	-	5,000	5,000	5,018
Jacob John DePoint	802	-	-	-	802
Marion Knight Scholarship	-	-	11,291	11,291	-
Majorie Jansen Teaching Scholarship	-	-	100	100	-
Fred and Carrie Lookup Business Award	-	-	50	50	-
Meredith Sorensen Scholarship	-	-	200	200	-
Total	\$ 75,175	\$ -	\$ 27,531	\$ 26,141	\$ 76,565

Note 3. Participation in BOCES

During the year, the District was billed \$3,157,513 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$1,093,989 for the year ended June 30, 2022. Financial statements for the BOCES are available from the BOCES administrative office.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Note 4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2022 were as follows:

	<u>Restated Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets Not Depreciated				
Land	\$ 139,803	\$ -	\$ -	\$ 139,803
Construction in progress	249,588	2,502,811	-	2,752,399
Total capital assets not depreciated	<u>389,391</u>	<u>2,502,811</u>	<u>-</u>	<u>2,892,202</u>
Capital Assets Depreciated				
Buildings and renovations	28,945,802	119,849	-	29,065,651
Buses	2,670,059	331,815	(485,851)	2,516,023
Furniture and equipment	3,162,573	44,486	(29,680)	3,177,379
Site improvements	1,458,572	-	-	1,458,572
Total capital assets depreciated	<u>36,237,006</u>	<u>496,150</u>	<u>(515,531)</u>	<u>36,217,625</u>
Less - Accumulated Depreciation				
Buildings and renovations	11,943,194	699,247	-	12,642,441
Buses	1,323,322	290,108	(410,633)	1,202,797
Furniture and equipment	2,855,941	52,614	(27,346)	2,881,209
Site improvements	1,267,405	35,748	-	1,303,153
Total accumulated depreciation	<u>17,389,862</u>	<u>1,077,717</u>	<u>(437,979)</u>	<u>18,029,600</u>
Total capital assets depreciated - net	<u>18,847,144</u>	<u>(581,567)</u>	<u>(77,552)</u>	<u>18,188,025</u>
Intangible Right-to-Use Assets				
Leased equipment	568,175	80,711	-	648,886
Less - Accumulated Amortization				
Leased equipment	192,292	74,707	-	266,999
Total intangible right-to-use assets - net	<u>375,883</u>	<u>6,004</u>	<u>-</u>	<u>381,887</u>
Governmental Activities Capital Assets - Net	<u>\$ 19,612,418</u>	<u>\$ 1,927,248</u>	<u>\$ (77,552)</u>	<u>\$ 21,462,114</u>

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
Depreciation Expense	
General support	\$ 10,995
Instruction	765,999
Pupil transportation	290,108
School lunch program	10,615
Total depreciation expense	<u>1,077,717</u>
Amortization Expense	
Instruction	74,707
Total amortization expense	<u>74,707</u>
Total depreciation and amortization expense	<u>\$ 1,152,424</u>

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Note 5. Indebtedness

A. Short-Term Debt

Bond Anticipation Note

The changes in the District's bond anticipation note are as follows:

<u>Purpose</u>	<u>Due Date / Interest Rate</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Capital - reconstruction of buildings and facilities	06/23; 2.60%	\$ -	\$ 7,600,000	\$ -	\$ 7,600,000

There was no interest paid on short-term debt for the year ended June 30, 2022.

B. Long-Term Debt

Serial Bonds

The District borrows money in order to acquire or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the District, are recorded in the District-wide statement of net position.

The District had the following serial bonds outstanding as of June 30, 2022:

<u>Purpose</u>	<u>Due Date / Interest Rate</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Serial Bond - \$1.92M	06/29; 2.00%				
Refinance	- 4.50%	\$ 850,000	\$ -	\$ 95,000	\$ 755,000
Serial Bond - \$5.47M	06/22; 1.50%				
Refinance	- 4.00%	945,000	-	945,000	-
Serial Bond - \$1.065M					
Refinance	06/25; 2.00%	680,000	-	190,000	490,000
Serial Bond - \$3.45M	06/36; 2.00%				
Renovation Project	- 2.25%	3,275,000	-	295,000	2,980,000
Plus, premium on refinancing		122,544	-	34,856	87,688
Total serial bonds		\$ 5,872,544	\$ -	\$ 1,559,856	\$ 4,312,688

Interest on long-term debt for the year amounted to \$133,456.

In prior years, the District defeased certain general obligations bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. \$1,305,000 of bonds outstanding are considered defeased.

Upon default of the payment of principal or interest on the serial bonds of the District, the bondholders have the right to litigate and the New York State Comptroller is required under the conditions and to the extent prescribed by Section 99-b of the New York State Finance Law, to withhold state aid and assistance to the District, and to apply the amount so withheld to the payment of defaulted principal and interest with respect to the serial bonds. The above serial bonds are direct obligations of the District for which its full faith and credit are pledged and are payable from taxes levied on all taxable real property within the District.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Interest Expense

Interest on long-term debt for the year amounted to:

Interest paid on long-term debt	\$ 133,456
Less: amortization of premiums on serial bond	(34,856)
Add: amortization of deferred refunding	<u>54,754</u>
Total interest expense	<u>\$ 153,354</u>

C. Changes in Long-Term Debt

The changes in the District's long-term indebtedness during the year ended June 30, 2022 are summarized as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Compensated absences	\$ 971,988	\$ 461	\$ -	\$ 972,449	\$ -
Retainage payable	-	96,807	-	96,807	-
General obligation bonds	5,750,000	-	1,525,000	4,225,000	495,000
Bond premium	122,544	-	34,856	87,688	-
Net pension liability - proportionate share	968,568	-	968,568	-	-
Total OPEB liability	<u>33,559,023</u>	-	<u>5,621,222</u>	<u>27,937,801</u>	-
Total	<u>\$ 41,372,123</u>	<u>\$ 97,268</u>	<u>\$ 8,149,646</u>	<u>\$ 33,319,745</u>	<u>\$ 495,000</u>

D. Maturity

The following is a summary of maturing debt service requirements of general obligation bonds:

	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
2022 - 2023	\$ 495,000	\$ 102,244	\$ 3,730,000
2023 - 2024	510,000	91,391	3,220,000
2024 - 2025	410,000	78,694	2,810,000
2025 - 2026	325,000	67,994	2,485,000
2026 - 2027	335,000	58,869	2,150,000
2027 - 2032	1,445,000	161,619	705,000
2032 - 2036	<u>705,000</u>	<u>28,770</u>	-
Total	<u>\$ 4,225,000</u>	<u>\$ 589,581</u>	

Note 6. Interfund Balances and Activity

Interfund receivables and payables at June 30, 2022 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General fund	\$ 460,178	\$ 93,075
Special aid fund	93,074	460,178
Capital project fund	-	787
Debt service fund	<u>788</u>	-
Total	<u>\$ 554,040</u>	<u>\$ 554,040</u>

Interfund receivables and payables, other than between governmental activities and fiduciary funds, are eliminated on the statement of net position.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

The District typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues.

All interfund payables are expected to be repaid within one year.

Note 7. Interfund Transfers

Interfund transfers for the year end at June 30, 2022 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 20,956	\$ 545,013
Special aid fund	93,074	-
Capital project fund	451,939	20,956
Total	<u>\$ 565,969</u>	<u>\$ 565,969</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) move residual cash from closed projects to debt service to be used for debt payments at a later date.

The purpose of interfund transfers within the District is to consolidate funding from multiple funds into others for several reasons, such as purchases of fixed assets or the completion of a project that is to benefit multiple funds.

Note 8. Pension Plans

A. General Information

The District participates in the New York State Employees' Retirement System (NYSERS) and the New York State Teachers' Retirement System (NYSTRS). These are cost-sharing multiple employer public employee retirement systems. The Systems offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

B. Plan Descriptions

Teachers' Retirement System (TRS)

The District participates in the New York State Teachers' Retirement System (TRS). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits, as well as, death and disability 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. The System is governed by a 10-member Board of Trustees. System benefits are established under New York State Law. Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York Public Schools and BOCES who elected to participate in TRS. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a Statute. The New York State TRS issues a publicly available financial report that contains financial statements and required supplementary information for the System. The report and additional information may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395 or by referring to the NYSTRS Comprehensive Annual Financial report which can be found on the System's website at www.nystrs.org.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Employees' Retirement System (ERS)

The District participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits, as well as, death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (NYSRSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

C. Funding Policies

The Systems are noncontributory for the employee who joined prior to July 27, 1976. For employees who joined the Systems after July 27, 1976, and prior to January 1, 2010, employees contribute 3% to 3.5% of their salary. With the exception of ERS tier V and VI employees, employees in the system more than ten years are no longer required to contribute. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. For NYSERS, the Comptroller certifies the rates expressed as proportions of members' payroll annually, which are used in computing the contributions required to be made by employers to the pension accumulation fund. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The District contributions made to the Systems were equal to 100% of the contributions required for each year. The required contributions for the current year and two preceding years were:

	<u>ERS</u>	<u>TRS</u>	<u>Total</u>
2022	\$ 281,042	\$ 648,229	\$ 929,271
2021	\$ 281,620	\$ 572,507	\$ 854,127
2020	\$ 270,250	\$ 524,247	\$ 794,497

The total unpaid liability for NYSERS and NYSTRS was \$785,406.

Teachers' Retirement System (TRS)

The District recognized its proportion of the TRS net pension asset/liability, deferred outflows of resources, deferred inflows of resources, and pension expense as of June 30, 2022. The TRS total pension asset/liability was determined by actuarial valuations as of June 30, 2020, with updated procedures used to roll forward to the total pension liability to June 30, 2021. The proportion allocation method utilized by TRS was the percentage of each employers fiscal year 2021 contribution to the total contributions to the plan.

The District's proportionate share of the pension asset of the TRS Plan represents 0.035394% of the total net pension asset/liability, which was an increase of 0.000533 from its proportion as of June 30, 2021. The District has recorded a net pension asset of \$6,133,362 as of June 30, 2022. The District has recorded its proportionate share of pension plan income of \$359,402 as of June 30, 2022.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Actuarial Assumptions

Significant actuarial assumptions used in the TRS valuation were as follows:

Rate of return on investments	6.95% compounded annually, net of pension investment expense, including inflation
Salary increases	Rates of increase differ based on service and are projected between 1.95% - 5.18%
Inflation	2.40%
Decrement tables	Society of Actuaries Scale MP2020 July 1, 2015 - June 30, 2020 System's Experience

Expected Rate of Return on Investments

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, Selection of Economic Assumptions for Measuring Pension Obligations. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. 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.

The long-term expected real rates of return are presented by asset allocation classification, which differs from the financial statement presentation. Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of the measurement date of June 30, 2021 are summarized in the following table:

Asset Type	Long Term Expected Real	
	Rate*	Target Allocation
Domestic equity	6.8 %	33 %
International equity	7.6	16
Global equity	7.1	4
Real estate equity	6.5	11
Private equity	10.0	8
Domestic fixed income	1.3	16
Global bonds	0.8	2
Private debt	5.9	1
Real estate debt	3.3	7
High-yield bonds	3.8	1
Cash equivalents	(0.2)	1
		<u>100 %</u>

* Real rates of return are net of a long-term inflation assumption of 2.4%.

Discount Rate

The discount rate used to measure the TRS total pension liability as of June 30, 2022 was 6.95%. This was a decrease from the discount rate as of June 30, 2021 of 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current and non-active plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Sensitivity of the Proportionate Share of the Net Pension Asset (Liability) to Changes in the Discount Rate Assumption

The following presents the District's proportionate share of the net pension asset (liability) of the TRS plan, calculated as of the measurement date of June 30, 2021 using the discount rate of 6.95%, per annum (the "current rate"). The table shows what the net pension asset (liability) would be if it were calculated using a discount rate that is 1% point lower (5.95%), or 1% point higher (7.95%) than the current rate:

	1% Decrease (5.95%)	Current Discount Rate (6.95%)	1% Increase (7.95%)
Marion Central School District's proportionate share of the TRS net pension asset (liability)	\$ 643,607	\$ 6,133,362	\$ 10,747,103

At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to the TRS pension from the following sources:

	TRS Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 845,419	\$ 31,865
Changes in assumptions	2,017,391	357,250
Net difference between projected and actual investment earnings on pension plan investments	-	6,419,198
Changes in proportion and differences between employer contributions and proportionate share of contributions	9,276	60,297
Employer contributions subsequent to the measurement date	714,446	-
Total	<u>\$ 3,586,532</u>	<u>\$ 6,868,610</u>

The components of deferred outflows of resources and deferred inflows of resources are amortized into pension expense over a 5 year closed period, which reflects the weighted average remaining service life of all plan members, beginning the year in which the deferred amount occurs. The annual difference of the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs. The cumulative amounts of deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

For the fiscal year ended:	TRS
2022	\$ (799,521)
2023	(944,399)
2024	(1,184,420)
2025	(1,557,164)
2026	286,933
Thereafter	<u>202,047</u>
Total	<u>\$ (3,996,524)</u>

Pension Plan Fiduciary Net Position

The components of the current year net pension asset/liability of the TRS retirement system as of June 30, 2021 were as follows:

	TRS 6/30/2021
Measurement date	
Employers' total pension liability	\$ (130,819,415,417)
Plan net position	<u>148,148,457,363</u>
Employers' net pension asset (liability)	<u>\$ 17,329,041,946</u>
Ratio of plan net position to the employers' total pension liability	113.20 %

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Employees' Retirement System (ERS)

The District recognized its proportion of the ERS net pension asset/liability, deferred outflows of resources, deferred inflows of resources, and pension expense as of June 30, 2022. The ERS total pension liability was determined by actuarial valuations as of April 1, 2021 and rolled forward to the measurement date of March 31, 2022. The proportion allocation method utilized by ERS was the percentage of each employers fiscal year 2021 contribution to the total contributions to the plan.

The District's proportionate share of the pension asset/liability of the ERS Plan represents 0.0045362% of the total net pension asset/liability, which was a decrease of 0.0007510 from its proportion as of June 30, 2021. The District has recorded a net pension asset of \$370,815 as of June 30, 2022. The District has recorded its proportionate share of pension plan expense of \$61,123 as of June 30, 2022.

Actuarial Assumptions

Significant actuarial assumptions used in the April 1, 2021 ERS valuation were as follows:

Rate of return on investments	5.9% compounded annually, net of investment expenses
Salary scale	4.4% average
Inflation	2.7%
Decrement table	Society of Actuaries Scale MP-2020 April 1, 2015 - March 31, 2020 System's Experience

Expected Rate of Return on Investments

The long-term expected rate of return on the ERS investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of the April 1, 2021 actuarial valuation are summarized in the following table:

<u>Asset Type</u>	<u>Long Term Expected Real Rate*</u>	<u>Target Allocation</u>
Domestic equity	3.3 %	32 %
International equity	5.9	15
Private equity	6.5	10
Real estate	5.0	9
Opportunistic/ARS portfolio	4.1	3
Credit	3.8	4
Real assets	5.8	3
Fixed income	-	23
Cash	(1.0)	1
		<u>100 %</u>

*Real rates of return are net of a long-term inflation assumption of 2.5%.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Discount Rate

The discount rate used to measure the ERS total pension liability as of June 30, 2022 was 5.9%. There was no change in the discount rate from June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current and non-active plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate Assumption

The following presents the District's proportionate share of the net pension asset/liability of the ERS plan, calculated as of the measurement date of March 31, 2022 using the discount rate of 5.9% per annum (the "current rate"). The table shows what the net pension asset/liability would be if it were calculated using a discount rate that is 1% point lower (4.9%), or 1% point higher (6.9%) than the current rate.

	1% Decrease (4.9%)	Current Discount Rate (5.9%)	1% Increase (6.9%)
Marion Central School District's proportionate share of the ERS net pension asset (liability)	\$ (954,473)	\$ 370,815	\$ 1,479,355

At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to the ERS pension from the following sources:

	ERS Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 28,082	\$ 36,424
Changes in assumptions	618,848	10,442
Net difference between projected and actual investment earnings on pension plan investments	-	1,214,263
Changes in proportion and differences between employer contributions and proportionate share of contributions	139,926	70,721
Employer contributions subsequent to the measurement date	70,960	-
Total	<u>\$ 857,816</u>	<u>\$ 1,331,850</u>

The components of deferred outflows of resources and deferred inflows of resources, other than the difference between the projected and actual earnings on plan investments, are amortized into pension expense over a 5 year closed period, which reflects the weighted average remaining service life of all plan members, beginning the year in which the deferred amount occurs. The annual difference between the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs. The cumulative amounts of deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

For the fiscal year ended:	ERS
2023	\$ (59,752)
2024	(113,238)
2025	(306,773)
2026	(65,231)
2027	-
Total	<u>\$ (544,994)</u>

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Pension Plan Fiduciary Net Position

The components of the current year net pension asset/liability of the ERS retirement system as of March 31, 2022 were as follows:

	<u>ERS</u>
Valuation date	3/31/2022
Employers' total pension liability	\$ (223,874,888,000)
Plan net position	232,049,473,000
Employers' net pension asset (liability)	<u>\$ 8,174,585,000</u>
Ratio of plan net position to the employers' total pension asset/liability	103.65 %

Note 9. Post Employment Healthcare Plan

Plan Description and Benefits - The District provides under age 65 medical, dental and medicare supplement plan benefits to retired employees and their eligible dependents. The benefits provided to employees upon retirement are based on provisions in various contracts that the district has in place with different classifications of employees.

The District acquires health insurance through a consortium known as the Finger Lakes Area School Health Plan (FLASHP). Benefits provided by FLASHP are administered by Excellus BlueCross BlueShield and MVP. The FLASHP plan covers medical, dental, and pharmaceutical costs. Specifics and limitations of the coverage offered to retirees is contained in the plan document. Many of the services in the FLASHP plan require co-payments at various levels depending on the nature of the service.

Employees Covered by Benefit Terms -

Participant Data	
Actives	124
Retirees	141
Beneficiaries	4
Spouses of Retirees	<u>66</u>
Total	<u>335</u>

Total OPEB Liability - The District's total OPEB liability of \$27,937,801 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2020.

Actuarial Methods and Assumptions - The method used to calculate the costs of the Plan is known as the Entry Age Normal, Level Percent of Salary. The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.54%
Inflation	2.60%
Healthcare cost trend rate	5.30% - 4.10% over 55 years

The discount rate was based on the bond buyer general obligation 20-bond municipal index.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

The following table shows the changes to the total OPEB liability:

Total OPEB liability as of July 1, 2021	\$ 33,559,023
Changes for the year:	
Service cost	841,861
Interest on total OPEB liability	729,817
Effect of assumptions changes or inputs	(5,960,191)
Benefit payments	<u>(1,232,709)</u>
Net changes	<u>(5,621,222)</u>
Total OPEB liability as of June 30, 2022	<u>\$ 27,937,801</u>

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the District's OPEB liability calculated using the discount rate of 3.54% per annum (the "current rate"), as well as what the District's OPEB liability would be if it were calculated using a discount rate that is 1% point lower (2.54%) or 1% point higher (4.54%) than the current rate:

	1% Decrease (2.54%)	Current Assumption (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 32,078,099	\$ 27,937,801	\$ 24,565,021

Sensitivity of the total OPEB liability to changes in the Healthcare Cost Trend Rates

The following presents the District's OPEB liability calculated using the healthcare cost trend rate, as well as what the District's OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% point lower or 1% point higher than the current rate:

	1% Decrease	Current Assumption	1% Increase
Total OPEB Liability	\$ 23,852,643	\$ 27,937,801	\$ 33,088,628

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

For the year ended June 30, 2022, the District recognized OPEB benefit of \$645,196. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ -	\$ 1,587,981
Changes of assumptions	<u>4,056,302</u>	<u>9,105,857</u>
Total	<u>\$ 4,056,302</u>	<u>\$ 10,693,838</u>

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

For the fiscal year ended:	
2023	\$ (2,216,874)
2024	(2,193,045)
2025	(649,397)
2026	(950,964)
2027	<u>(627,256)</u>
Total	<u>\$ (6,637,536)</u>

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Note 10. Risk Management

A. General Information

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

B. Workers' Compensation

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

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

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2022, the District incurred premiums or contribution expenditures totaling \$73,011. The District established a workers' compensation reserve in the general fund during the year ended June 30, 2022. The balance of this workers' compensation reserve at June 30, 2022 was \$450,646.

The Plan is audited on an annual basis and the Plan's financial statements are available at the BOCES administrative offices.

C. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the Fund for benefits paid from the Fund to former employees. The District has established a self insurance fund to pay these claims. The balance of the reserve at June 30, 2022 was \$83,388 and is recorded in the general fund as an unemployment insurance reserve. In addition, as of June 30, 2022, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

MARION CENTRAL SCHOOL DISTRICT
Notes to Financial Statements

Note 11. Contingencies and Commitments

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.

As of June 30, 2022, the District has performed a review of all Payment in Lieu of Taxes (PILOT) agreements, and found that no PILOT agreements result in material tax abatements during the year ended June 30, 2022.

Note 12. Federal and State Funded Programs

The District participates in a number of Federal and New York State grant and assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Note 13. Future Implementations of GASB Pronouncements

The Governmental Accounting Standards Board has issued the following pronouncements which will be implemented in the years required. The effects of the implementation of these pronouncements are not known at this time.

Statement No. 91 - *Conduit Debt Obligations*. Effective for fiscal years beginning after December 15, 2021.

Statement No. 94 - *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. Effective for fiscal years beginning June 15, 2022.

Statement No. 96 - *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning June 15, 2022.

Statement No. 99 - *Omnibus 2022*. Effective for various periods through fiscal years beginning after June 15, 2023.

Statement No. 100 - *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023.

Statement No. 101 - *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

Note 14. Restatement of Net Position

For the fiscal year ended June 30, 2022, the District implemented GASB Statement No. 87 - "Leases." The implementation resulted in an increase to beginning net position of \$375,883.

The District's net position at June 30, 2021 have been restated as follows:

Net position beginning of year - as previously stated	\$ (11,094,263)
GASB Statement No. 87 implementation	<u>375,883</u>
Net position beginning of year - as restated	\$ <u>(10,718,380)</u>

Note 15. Subsequent Events

Management has evaluated subsequent events through the date of the report, which is the date these financial statements were available to be issued.

MARION CENTRAL SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Revenues				
Real property taxes	\$ 6,994,379	\$ 5,780,755	\$ 5,780,755	\$ -
Real property tax items	5,000	1,218,624	1,221,250	2,626
Non property tax items	270,000	270,000	259,811	(10,189)
Intergovernmental charges	5,000	5,000	38,271	33,271
Use of money and property	5,000	5,000	25,031	20,031
Sale of property	-	-	20,548	20,548
Miscellaneous local sources	69,500	69,500	240,402	170,902
State sources	13,116,014	13,116,014	13,312,232	196,218
Federal sources	40,000	40,000	43,921	3,921
Total revenues	20,504,893	20,504,893	20,942,221	437,328
Appropriated Reserves and Fund Balance				
Interfund transfers	-	-	20,956	20,956
Appropriated fund balance - budget	585,397	910,397	-	(910,397)
Encumbrances carried forward from prior year	-	167,121	-	(167,121)
Total revenues, appropriated reserves and fund balance	21,090,290	21,582,411	20,963,177	(619,234)
Expenditures				
General support	2,348,600	2,563,935	2,314,329	249,606
Instruction	10,170,510	10,349,752	9,933,000	416,752
Pupil transportation	1,001,000	1,038,800	991,646	47,154
Community services	3,000	3,000	230	2,770
Employee benefits	5,682,600	5,410,057	4,545,367	864,690
Debt principal	1,590,000	1,537,110	1,525,000	12,110
Debt interest	134,580	134,580	133,456	1,124
Total expenditures	20,930,290	21,037,234	19,443,028	1,594,206
Other Financing Use				
Interfund transfers	160,000	545,177	545,013	164
Total expenditures and other financing use	21,090,290	21,582,411	19,988,041	1,594,370
Change in Fund Balance	\$ -	\$ -	975,136	\$ 975,136
Fund Balance - Beginning			8,800,833	
Fund Balance - Ending			\$ 9,775,969	

See accompanying notes to required supplementary information.

MARION CENTRAL SCHOOL DISTRICT
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

	Total OPEB Liability				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 841,861	\$ 755,532	\$ 649,509	\$ 991,939	\$ 944,737
Interest on total OPEB liability	729,817	723,748	960,628	1,184,874	1,158,515
Effect of plan changes	-	-	-	-	-
Effect of demographic gains or losses	-	(2,051,514)	-	(522,778)	(161,496)
Effect of assumptions changes or inputs	(5,960,191)	2,742,985	4,765,720	(12,229,006)	-
Benefit payments	<u>(1,232,709)</u>	<u>(1,203,424)</u>	<u>(1,152,411)</u>	<u>(1,113,049)</u>	<u>(1,107,611)</u>
Net changes in total OPEB liability	(5,621,222)	967,327	5,223,446	(11,688,020)	834,145
Total OPEB liability - beginning	<u>33,559,023</u>	<u>32,591,696</u>	<u>27,368,250</u>	<u>39,056,270</u>	<u>38,222,125</u>
Total OPEB liability - ending	<u>\$ 27,937,801</u>	<u>\$ 33,559,023</u>	<u>\$ 32,591,696</u>	<u>\$ 27,368,250</u>	<u>\$ 39,056,270</u>
Covered payroll	\$ 5,723,643	\$ 5,723,643	\$ 5,783,236	\$ 5,783,236	\$ 7,125,927
Total OPEB liability as a percentage of covered payroll	488.11 %	586.32 %	563.55 %	473.23 %	548.09 %

See accompanying notes to required supplementary information.

MARION CENTRAL SCHOOL DISTRICT
Schedule of District's Proportionate Share of the Net Pension Asset (Liability) - TRS
For the Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
The District's proportion of the net pension asset (liability)	0.035394 %	0.034861 %	0.034827 %	0.034065 %	0.034007 %	0.033630 %	0.034438 %	0.034306 %	0.034400 %
The District's proportionate share of the net pension asset (liability)	\$ 6,133,362	\$ (963,303)	\$ 904,813	\$ 615,986	\$ 258,847	\$ (360,191)	\$ 3,576,961	\$ 3,821,502	\$ 3,821,502
The District's covered payroll	\$ 6,614,579	\$ 6,007,419	\$ 5,917,009	\$ 5,813,224	\$ 5,548,817	\$ 5,610,278	\$ 5,348,262	\$ 5,172,983	\$ 5,067,567
The District's proportionate share of the net pension asset (liability) as a percentage of covered payroll	92.72 %	(16.04)%	15.29 %	10.60 %	4.66 %	(6.42)%	66.88 %	73.87 %	75.41 %
Plan fiduciary net position as a percentage of the total pension asset/liability	113.20 %	97.80 %	102.20 %	101.53 %	100.66 %	99.01 %	110.46 %	111.48 %	100.70 %

See accompanying notes to required supplementary information.

MARION CENTRAL SCHOOL DISTRICT
Schedule of District's Proportionate Share of the Net Pension Asset (Liability) - ERS
For the Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
The District's proportion of the net pension asset (liability)	0.0045362 %	0.0052872 %	0.0054868 %	0.0052121 %	0.0051251 %	0.0052021 %	0.0057610 %	0.0061960 %	0.0061960 %
The District's proportionate share of the net pension asset (liability)	\$ 370,815	\$ (5,265)	\$ (1,452,931)	\$ (369,295)	\$ (165,409)	\$ (488,802)	\$ (924,598)	\$ (209,316)	\$ (279,989)
The District's covered payroll	\$ 1,777,445	\$ 1,950,527	\$ 1,900,073	\$ 1,709,534	\$ 1,687,465	\$ 1,708,790	\$ 1,719,798	\$ 1,807,741	\$ 1,786,038
The District's proportionate share of the net pension asset (liability) as a percentage of covered payroll	20.86 %	(0.27)%	(76.47)%	(21.60)%	(9.80)%	(28.61)%	(53.76)%	(11.58)%	(15.68)%
Plan fiduciary net position as a percentage of the total pension asset/liability	103.65 %	99.95 %	86.39 %	96.27 %	98.20 %	94.70 %	97.90 %	97.90 %	97.20 %

See accompanying notes to required supplementary information.

MARION CENTRAL SCHOOL DISTRICT
Schedule of Employer's Contributions for TRS
For the Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 648,229	\$ 572,507	\$ 524,247	\$ 617,364	\$ 543,784	\$ 631,102	\$ 697,303	\$ 882,785	\$ 596,597	\$ 565,146
Contribution in relation to the contractually required contribution	<u>648,229</u>	<u>572,507</u>	<u>524,247</u>	<u>617,364</u>	<u>543,784</u>	<u>631,102</u>	<u>697,303</u>	<u>882,785</u>	<u>596,597</u>	<u>565,146</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered payroll	<u>\$6,614,579</u>	<u>\$6,007,419</u>	<u>\$5,917,009</u>	<u>\$5,813,224</u>	<u>\$5,548,817</u>	<u>\$5,610,278</u>	<u>\$5,348,262</u>	<u>\$5,172,983</u>	<u>\$5,067,567</u>	<u>\$5,038,828</u>
Contribution as a percentage of covered payroll	10.79 %	9.53 %	8.86 %	10.62 %	9.80 %	11.25 %	13.04 %	17.07 %	11.77 %	11.22 %

See accompanying notes to required supplementary information.

MARION CENTRAL SCHOOL DISTRICT
Schedule of Employer's Contributions for ERS
For the Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 281,042	\$ 281,620	\$ 270,250	\$ 250,067	\$ 255,664	\$ 261,551	\$ 260,255	\$ 332,593	\$ 248,817	\$ 238,313
Contribution in relation to the contractually required contribution	<u>281,042</u>	<u>281,620</u>	<u>270,250</u>	<u>250,067</u>	<u>255,664</u>	<u>261,551</u>	<u>260,255</u>	<u>332,593</u>	<u>248,817</u>	<u>238,313</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered payroll	<u>\$1,777,445</u>	<u>\$1,950,527</u>	<u>\$1,900,073</u>	<u>\$1,709,534</u>	<u>\$1,687,465</u>	<u>\$1,708,790</u>	<u>\$1,719,798</u>	<u>\$1,807,741</u>	<u>\$1,786,038</u>	<u>\$1,786,038</u>
Contribution as a percentage of covered payroll	15.81 %	14.44 %	14.22 %	14.63 %	15.15 %	15.31 %	15.13 %	18.40 %	13.93 %	13.34 %

See accompanying notes to required supplementary information.

MARION CENTRAL SCHOOL DISTRICT
Notes to Required Supplementary Information

Note 1. Budgetary Comparison Schedule and Budgetary Basis Reporting

An operating budget for the general fund is adopted prior to the beginning of each year on the modified accrual basis of accounting. The general fund is the only fund for which a budget is legally required by New York State Municipal Law and it must be approved by the Board of Education and the voters of the District. Budget amendments require approval by the Board of Education. The budgetary comparison schedule has been prepared on the legal level of budgetary control. Therefore, the District's budgetary comparison schedule presents expenditures by department, with separate identification of personnel object codes, where applicable. The District prepares and reports its budgetary information in accordance with accounting principles generally accepted in the United States of America.

Note 2. Schedule of Changes in the District's Total OPEB Liability and Related Ratios

The information presented in the required supplementary schedule was determined as part of the actuarial valuations at the dates indicated. Additional information for the other postemployment benefit obligation, latest actuarial valuation and actuarial assumptions and methods can be found in the notes to the financial statements.

The Schedule of Changes in the District's Total OPEB Liability and Related Ratios is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 3. Schedules of District's Proportionate Share of the Net Pension Asset (Liability) and Schedules of Employer's Contributions

The information presented in these required supplementary schedules was determined as part of the audit of the New York State Employees' Retirement System Plan (NYSERS) and the New York State Teachers' Retirement System (NYSTRS). Additional information for the pension schedules can be found in the notes to the financial statements.

The Schedules of District's Proportionate Share of the Net Pension Asset/Liability are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

MARION CENTRAL SCHOOL DISTRICT
Combining Balance Sheet
Other Governmental Funds
June 30, 2022

	<u>Special Revenue Funds</u>			<u>Total Other</u>
	<u>School Lunch</u>	<u>Miscellaneous</u>	<u>Debt Service</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Special</u>	<u>Fund</u>	<u>Funds</u>
	<u>ASSETS</u>	<u>Revenue Fund</u>		
Assets				
Cash and cash equivalents - unrestricted	\$ 201,012	\$ 76,565	\$ -	\$ 277,577
Other receivables - net	9,941	-	-	9,941
Due from other funds	-	-	788	788
State and federal aid receivables	98,173	-	-	98,173
Inventory	9,835	-	-	9,835
Cash and cash equivalents - restricted	-	-	390,075	390,075
Total Assets	\$ 318,961	\$ 76,565	\$ 390,863	\$ 786,389
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 2,650	\$ -	\$ -	\$ 2,650
Due to other governments	155	-	-	155
Total liabilities	2,805	-	-	2,805
Deferred Inflows of Resources				
Unearned revenues	25,738	-	-	25,738
Fund Balances				
Nonspendable				
Inventory	9,835	-	-	9,835
Restricted				
Reserve for debt	-	-	390,863	390,863
Assigned				
Reserve for school lunch	280,583	-	-	280,583
Reserve for miscellaneous special revenue	-	76,565	-	76,565
Total fund balances	290,418	76,565	390,863	757,846
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 318,961	\$ 76,565	\$ 390,863	\$ 786,389

MARION CENTRAL SCHOOL DISTRICT
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Other Governmental Funds
For the Year Ended June 30, 2022

	<u>Special Revenue Funds</u>			<u>Total Other Governmental Funds</u>
	<u>School Lunch Fund</u>	<u>Miscellaneous Special Revenue Fund</u>	<u>Debt Service Fund</u>	
Revenues				
Intergovernmental charges	\$ 170,880	\$ -	\$ -	\$ 170,880
Use of money and property	-	-	2,771	2,771
Miscellaneous local sources	3,013	27,531	-	30,544
State sources	11,656	-	-	11,656
Federal sources	539,162	-	-	539,162
Surplus food	41,730	-	-	41,730
Sales - school lunch	19,975	-	-	19,975
Total revenues	<u>786,416</u>	<u>27,531</u>	<u>2,771</u>	<u>816,718</u>
Expenditures				
Instruction	-	26,141	-	26,141
Employee benefits	116,377	-	-	116,377
Cost of sales	<u>506,760</u>	<u>-</u>	<u>-</u>	<u>506,760</u>
Total expenditures	<u>623,137</u>	<u>26,141</u>	<u>-</u>	<u>649,278</u>
Change in Fund Balance	163,279	1,390	2,771	167,440
Fund Balance - Beginning	<u>127,139</u>	<u>75,175</u>	<u>388,092</u>	<u>590,406</u>
Fund Balance - Ending	<u>\$ 290,418</u>	<u>\$ 76,565</u>	<u>\$ 390,863</u>	<u>\$ 757,846</u>

MARION CENTRAL SCHOOL DISTRICT
Schedule of Change from Original Budget to Final Budget
General Fund
For the Year Ended June 30, 2022

Original budget	\$ 21,090,290
Add: Prior year's encumbrances	167,121
Add: Budget revisions	<u>325,000</u>
Final budget	<u>\$ 21,582,411</u>

Schedule of Real Property Tax Limit
General Fund
For the Year Ended June 30, 2022

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2022-23 voter-approved expenditure budget	\$ 21,224,095
Maximum allowable (4% of 2022-23's budget)	848,964
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law*:	
Unrestricted fund balance:	
Committed fund balance	\$ -
Assigned fund balance	913,534
Unassigned fund balance	<u>848,964</u>
Total unrestricted fund balance	<u>\$ 1,762,498</u>
Less:	
Appropriated fund balance	\$ 818,934
Encumbrances included in assigned fund balance	<u>94,600</u>
Total adjustments	<u>\$ 913,534</u>
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law	<u>\$ 848,964</u>
Actual percentage	4.00 %

*Per Office of the State Comptroller's "Fund Balance Reporting and Governmental Fund Type Definitions", Updated April 2011 (Originally Issued November 2010), the portion of General Fund fund balance subject to Section 1318 of the Real Property Tax Law is: unrestricted fund balance (i.e., the total of the committed, assigned, and unassigned classifications), minus appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction, and encumbrances included in committed and assigned fund balance.

MARION CENTRAL SCHOOL DISTRICT
Schedule of Project Expenditures
Capital Projects Fund
For the Year Ended June 30, 2022

PROJECT TITLE	Original Budget	Amended Budget	Prior Years	Expenditures		Total	Balance	Obligations	Methods of Financing		Total	Fund Balance
				Current Year					State Aid	Local Sources		
2021 Capital Project	\$ 14,000,000	\$ 14,000,000	\$ 249,590	\$ 2,502,811	\$ 2,752,401	\$ 11,247,599	\$ -	\$ -	\$ 2,260,000	\$ 2,260,000	\$ (492,401)	
Emergency Project (water main)	20,124	20,124	-	20,124	20,124	-	-	-	20,124	20,124	-	
Capital Outlay - (2019-2020)	100,000	100,000	79,044	20,956	100,000	-	-	-	100,000	100,000	-	
Capital Outlay - (2020-2021)	100,000	100,000	-	99,725	99,725	275	-	-	100,000	100,000	275	
Capital Outlay - (2021-2022)	100,000	100,000	-	-	-	100,000	-	-	100,000	100,000	100,000	
Bus Purchases (2021- 2022)	325,000	325,000	-	331,815	331,815	(6,815)	-	-	331,815	331,815	-	
Bus Purchases (2022- 2023)	385,000	385,000	-	-	-	385,000	-	-	-	-	-	
Total	\$ 15,030,124	\$ 15,030,124	\$ 328,634	\$ 2,975,431	\$ 3,304,065	\$ 11,726,059	\$ -	\$ -	\$ 2,911,939	\$ 2,911,939	\$ (392,126)	

MARION CENTRAL SCHOOL DISTRICT
Net Investment in Capital Assets
For the Year Ended June 30, 2022

Capital assets - net	\$ <u>21,462,114</u>
Add -	
Unspent bond proceeds	8,479,920
Deferred refunding proceeds - net	<u>36,854</u>
	<u>8,516,774</u>
Deduct -	
Bond anticipation notes payable	7,600,000
Short-term portion of bonds payable	495,000
Long-term portion of bonds payable - net	3,817,688
Retainages payable	<u>96,807</u>
	<u>12,009,495</u>
Net investment in capital assets	\$ <u>17,969,393</u>

MARION CENTRAL SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

<u>Federal Grantor/Pass Through Grantor/ Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Agriculture				
Child Nutrition Cluster:				
Pass through programs from:				
New York State Department of Education:				
School Breakfast Program	10.553	N/A	\$ 140,872	\$
National School Lunch Program	10.555	N/A	359,008	
Summer Food Service Program for Children	10.559	N/A	37,479	
Non-Cash Assistance - Pass through programs from				
New York State Department of General Services				
Surplus Food Distribution	10.555	N/A	41,730	
Total Child Nutrition Cluster			579,089	
New York State Department of Education:				
State Pandemic Electronic Benefits Transfer (P-EBT)				
Administrative Costs Grant	10.649	N/A	1,803	
Total passed through New York State Education Department			580,892	
U.S. Department of Education				
Pass through program from				
New York State Department of Education				
Special Education Cluster:				
Special Education Grants to States	84.027	0032-21-1034	251,216	
Special Education Preschool Grants	84.173	0033-21-1034	12,831	
Total Special Education Cluster			264,047	
Other pass through programs				
Education Stabilization Fund Under The Coronavirus Aid, Relief, and Economic Security Act				
COVID-19 - Elementary and Secondary School Emergency Relief Fund (CRRSA - ESSER II)	84.425D	5891-21-3560	194,766	
COVID-19 - Elementary and Secondary School Emergency Relief Fund (CARES Act - ESSER)	84.425D	5890-21-3560	886	
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER III)	84.425U	5880-21-3560	251,205	
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP SLR Summer)	84.425U	5882-21-3560	14,036	
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP SLR Comprehensive After School)	84.425U	5883-21-3560	26,254	
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP Learning Loss)	84.425U	5884-21-3560	79,286	
Total Education Stabilization Fund Under The Coronavirus Aid, Relief, and Economic Security Act			566,433	
Title IIA Improving Teacher Quality State Grants	84.367	0147-21-3560	16,265	
Title IIA Improving Teacher Quality State Grants	84.367	0147-22-3560	7,701	
Total Title IIA Improving Teacher Quality State Grants			23,966	
Title IV Student Support and Academic Enrichment Program	84.424	0204-21-3560	1,128	
Title IV Student Support and Academic Enrichment Program	84.424	0204-22-3560	3,444	
Total Title IV Student Support and Academic Enrichment Program			4,572	
Title I Grants to Local Educational Agencies	84.010	0021-21-3560	13,475	
Title I Grants to Local Educational Agencies	84.010	0021-22-3560	119,518	
Total Title I Grants to Local Educational Agencies			132,993	
Total passed through New York State Education Department			992,011	
Federal Communications Commission				
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	10,919	
Total Expenditures of Federal Awards			\$ 1,583,822	\$

See accompanying note to schedule of expenditures of federal awards.

MARION CENTRAL SCHOOL DISTRICT
Notes to Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards presents the activity of federal award programs administered by the District, which are described in Note 1 to the District's accompanying financial statements, using the modified accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. The information is presented in accordance with the requirements of *Title 2 U.S Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program.

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

Note 2. Subrecipients

No amounts were provided to subrecipients.

Note 3. Indirect Costs

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. The District has elected not to use the 10 percent de minimum indirect cost rate as allowed under Uniform Guidance. Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

Note 4. Non-Monetary Federal Program

The District is the recipient of a federal award program that does not result in cash receipts or disbursements termed a "non-monetary program". During the year ended June 30, 2022, the District received \$41,730 worth of commodities under the National School Lunch Program (Assistance Listing #10.555).

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Marion Central School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Marion Central School District's basic financial statements and have issued our report thereon dated October 3, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Marion Central School District's internal control over financial reporting (internal control) as a basis for designing the 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 Marion Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Marion Central School 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 District'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 weakness or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

EFPR Group, CPAs, PLLC
Rochester, New York
October 3, 2022

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Marion Central School District, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Marion Central School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Marion Central School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Marion Central School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Marion Central School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

EFPR Group, CPAs, PLLC
Rochester, New York
October 3, 2022

DRAFT

MARION CENTRAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SUMMARY OF AUDITORS' RESULTS:

Financial Statements

Type of auditors' report issued on whether the basic financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- | | | |
|----|--|--|
| 1. | Material weaknesses identified? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 2. | Significant deficiencies identified that are not considered to be material weaknesses? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported |
| 3. | Noncompliance material to the financial statements noted? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Federal Awards

Internal control over major programs:

- | | | |
|----|--|--|
| 4. | Material weaknesses identified? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 5. | Significant deficiencies identified that are not considered to be material weaknesses? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported |

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

Unmodified

- | | | |
|----|--|---|
| 6. | Audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 7. | Major programs audited were: | |

Program Title

Special Education Cluster

Education Stabilization Fund - Elementary and Secondary School

Emergency Relief Fund

Education Stabilization Fund - American Rescue Plan - Elementary and Secondary School Emergency Relief

**Assistance
Listing
Number**

84.027 & 84.173

84.425D

84.425U

- | | | |
|----|---|--|
| 8. | Dollar threshold to determine type A and type B programs: | \$750,000 |
| 9. | Auditee qualified as low-risk auditee? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No* |

FINDINGS - FINANCIAL STATEMENT AUDIT

NONE

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

NONE

*The risk rating noted above for the District is a result of not having a federal single audit performed in one of the previous two audit periods which requires a high risk assessment. A federal single audit was not required for the District two years ago because federal funds were not in excess of the federal single audit threshold.

**MARION CENTRAL SCHOOL DISTRICT
Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2022**

PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT

NONE

PRIOR YEAR FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

NONE

DRAFT

REVENUES

	2020-21			2021-2022			2022-2023		
	PROPOSED BUDGET	ADJUSTED + OR -	FINAL AUDITED	PROPOSED BUDGET	ADJUSTED + OR -	CURRENT PROJECTION	PROPOSED BUDGET	ADJUSTED + OR -	CURRENT PROJECTION
LOCAL SOURCES									
REAL PROPERTY TAXES	6,894,610	(2,291)	6,892,319	6,999,379	2,625	7,002,005	7,176,358	-	7,176,358
NON-PROPERTY TAXES (SALES TAX)	270,000	(9,018)	260,982	270,000	(10,189)	259,811	260,000	-	260,000
CHARGES FOR SERVICES	10,000	28,490	38,490	5,000	33,271	38,271	5,000	1,000	6,000
USE OF MONEY & PROPERTY	40,000	(24,092)	15,908	5,000	20,031	25,031	5,000	-	5,000
SALE OF PROP/COMP-LOSS	-	37,427	37,427	-	20,548	20,548	-	-	-
MISCELLANEOUS	69,500	153,695	223,195	69,500	170,901	240,402	80,000	1,100	81,100
TOTAL LOCAL	\$ 7,284,110	\$ 184,211	\$ 7,468,321	\$ 7,348,879	\$ 237,187	\$ 7,586,066	\$ 7,526,358	\$ 2,100	\$ 7,528,458
STATE SOURCES									
BASIC FORMULA AIDS/FLEX AID	10,805,620	(1,393,867)	9,411,753	11,561,868	(1,408,691)	10,153,177	11,056,411	-	11,056,411
PUBLIC EXCESS COST AID (SWD)	392,053	1,464,074	1,856,127	237,396	1,461,266	1,698,662	198,369	-	198,369
PRI EXCESS COST AID -	72,164	64,222	136,386	135,353	103,181	238,534	244,992	-	244,992
TRADEWINDS - CRP									
BOCES AID	1,055,548	266,648	1,322,196	1,120,401	(26,412)	1,093,989	1,100,251	-	1,100,251
TEXTBOOK AID									
SOFTWARE AID	53,500	148	53,648	49,759	-	49,759	52,101	-	52,101
LIBRARY MATERIALS AID									
COMPUTER HARDWARE & TECHNOLOGY	12,200	32	12,232	11,237	1	11,238	11,679	-	11,679
UNIVERSAL PRE-K									
HOMELESS AID	-	44,744	44,744	-	66,873	66,873	-	-	-
TOTAL STATE AID	\$ 12,391,085	\$ 446,001	\$ 12,837,086	\$ 13,116,014	\$ 196,218	\$ 13,312,232	\$ 12,663,803	\$ -	\$ 12,663,803
FEDERAL FISCAL STABILIZATION GRANT									
TOTAL STATE AID ALL SOURCES									
CARES GEER & ESSER		135,897	135,897						
FEDERAL/MEDICAID	40,000	27,865	67,865	40,000	3,921	43,921	15,000	-	15,000
INTERFUND TRANSFER					20,956	20,956			
TOTAL REVENUE	\$ 19,715,195	\$ 793,974	\$ 20,509,170	\$ 20,504,893	\$ 458,282	\$ 20,963,177	\$ 20,205,161	\$ 2,100	\$ 20,207,261
USE OF FUND BALANCE									
APPROPRIATED FUND BALANCE	- 727,380	-	727,380	585,397	-	585,397	818,934	-	818,934
APPROP USE OF EPC RESERVES	-	-	-	-	-	-	-	-	-
APPROP USE OF 4.8 RESERVES	-	-	-	-	-	-	-	-	-
APPROPRIATED USE OF 2.3 RESERVES	-	-	-	-	-	-	-	-	-
APPROPRIATED USE OF RESTRICTED FUNDS	-	-	-	-	-	-	200,000	-	200,000
APPROP USE OF 11.595 RESERVES	-	-	-	-	-	-	-	-	-
APPROP USE OF EXCEL RESERVES	-	-	-	-	-	-	-	-	-
TOTAL BUDGET	\$ 20,442,575	\$ 793,974	\$ 21,236,550	\$ 21,090,290	\$ 458,282	\$ 21,548,574	\$ 21,224,095	\$ 2,100	\$ 21,226,195

EXPENDITURES

	2020-2021			2021-2022			2022-2023		
BUDGET AREA	NET BUDGET	AUDITED EXPENSE	AUDITED BALANCE	NET BUDGET	PROJECTED EXPENSE	PROJECTED BALANCE	PROPOSED BUDGET	PROJECTED EXPENSE	PROJECTED BALANCE
GENERAL SUPPORT	2,723,081	2,328,622	394,459	2,563,935	2,314,329	249,607	2,577,635	2,527,923	49,712
INSTRUCTION	9,928,583	9,020,403	908,180	10,349,752	9,933,000	416,752	10,712,770	10,302,939	409,831
TRANSPORTATION	977,180	897,655	79,525	1,038,800	991,646	47,154	1,026,190	1,005,571	20,619
COMMUNITY SERVICES	3,000	-	3,000	3,000	230	2,770	3,000	2,500	500
UNDISTRIBUTED	6,770,815	5,875,364	895,451	7,081,563	6,203,824	877,739	6,764,500	6,038,367	726,133
INTERFUND TRANSFERS	2,558,000	2,542,227	15,773	545,177	545,013	164	140,000	140,000	-
CAPITAL OUTLAY									
TOTAL APPROP/EXPENSE/BAL	22,960,659	20,664,272	2,296,388	21,582,227	19,988,040	1,594,186	21,224,095	20,017,301	1,206,794
TOTAL APPROP/EXPENSE/BAL	22,960,659	20,664,272	\$2,296,388	21,582,227	19,988,040	\$1,594,187	21,224,095	20,017,301	\$1,206,794
PERCENT UNSPENT BUD APPROP	9.26%			-6.39%			-1.69%		
TRANSFER TO CAPITAL FUND									

FUND BALANCE

	2020-2021			2021-2022			2022-2023		
BEGINNING TOTAL FUND BAL			\$ 8,955,943			\$ 8,800,833			\$ 9,775,969
ADD REVENUES			20,509,170			20,963,177			20,207,261
RESERVE EQUITY TRANSFER			-			-			-
SUB-TOTAL			29,465,113			29,764,010			29,983,230
SUBTRACT EXPENDITURES			(20,664,272)			(19,988,040)			(20,017,301)
SUBTRACT TRANSFER TO CP			-			-			-
PRIOR PERIOD ADJUSTMENT			-			-			-
ENDING TOTAL FUND BALANCE			\$ 8,800,833			\$ 9,775,969			\$ 9,965,929
Non Spendable - Prepaid Expenditures		408,065			402,553				
RESTRICTED			(408,065)			(402,553)			
- Unemployment Insurance 6/24/1991		83,248			83,388			83,388	
- 2010 Bus Purchase Capital Reserve 5/18/2010 - 10 YRS - \$3,000,000		1,002,155			678,306			678,306	
- Retirement Contribution 8/23/2010		1,620,637			1,843,475			1,843,475	
- Employee Benefit Accrued Liability 8/23/2010		869,984			904,661			904,600	
- Worker's Comp Reserve		400,000			450,646			450,646	
- Reserve for Encumbrances		167,121			94,600			94,600	
- Legal Liability Reserve		71,894			8,772			8,772	
- 2018 Reserve for Capital 05/15/18 10 yrs - \$5,000,000		1,844,774			2,411,229			2,411,229	
- 2019 Capital for Bus 5/21/18 10 yrs - \$5,000,000		903,946			1,230,441			1,230,441	
TOTAL RESTRICTED RESERVE FUNDS	\$	6,963,759		\$	7,705,519		\$	7,705,458	
			(6,963,759)			(7,705,519)			(7,705,458)
UNRESERVED FUND BALANCE			\$ 1,429,009			\$ 1,667,898			\$ 2,260,471
ASSIGNED/APPROPRIATED FUND BALANCE									
- RESERVE FOR ENCUMBRANCES									
- DESIGNATED TO REDUCE TAXES			(585,397)			(518,934)			
UNASSIGNED									
UNASSIGNED FUND BALANCE			\$ 843,612			\$ 848,984			\$ 2,260,471

MARION CENTRAL SCHOOL
4034 Warner Road, Marion, NY 14505
Regular Board of Education Meeting
September 12, 2022 – 6:00 PM
Jr.-Sr. High School Library

- BOARD MEMBERS PRESENT:** R. Marshall, J. Monroe, J. Reesor and A. Taber
- BOARD MEMBERS ABSENT:** M. Kuelling
- ADMINISTRATORS PRESENT:** D. Bavis, S. Dehn, E. Lloyd, N. Miller, C. Steiner, R. Walker, and D. Wise
- GUESTS:** Guest Register
- A1. CALL TO ORDER** Mr. Marshall called the meeting to order at 6:00 P.M. and led the Pledge of Allegiance.
- A4. APPROVAL OF AGENDA** Motion by Mr. Monroe, seconded by Mr. Reesor, and unanimously carried by Board members present the following resolution: BE IT RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of September 12, 2022 as presented. (FY 22/23 September #1) 4-0-0
- B. COMM AGENDA COMMENTS** An opportunity for community comments on agenda items was given. No comments were made.
- C. PRESENTATION** Mrs. Miller presented the 2022-2023 Professional Development Plan.
- APPROVE 2022-23 PDP** Motion by Mrs. Taber, seconded by Mr. Reesor, and unanimously carried by Board members present the following resolution: BE IT RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Professional Development Plan for the 2022 – 2023 school year. (FY 22/23 September #1) 4-0-0
- D1. BOARD REPORT** Mr. Marshall reported on Opening Day; he joined staff and welcomed everyone back and stated that it was nice to have everyone back together. Ms. Taber mentioned that the Elementary did a nice job with supply drop off. Mr. Marshall also mentioned that the Board met with Dr. Vicky Ramos who is the District Superintendent for Wayne Finger Lakes BOCES regarding options for the Superintendent search and the Board decided to hire her as our consultant which approval of the following resolution will allow. He commented that this

option will only cost the district any additional expenses that are required during the process (i.e., printing brochure, publishing search, etc.); also that another consultant had quoted them \$15,000 to lead the search in addition to any additional expenses.

APPROVE RESOLUTION

Motion by Mr. Monroe, seconded by Ms. Taber, and unanimously carried the following resolution: Be it resolved that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Resolution to Appoint Dr. Vicky Ramos as the Superintendent Search Consultant as presented. (FY 22/23 September #1) 4-0-0

D2. SUPERINTENDENT REPORT

Mr. Bavis reported on Opening Day, thanking Mr. Marshall for joining them and mentioning how nice it was to be able to bring everyone together for the opening; it felt like a normal school opening. As he addressed the staff, he shared that he had writers block and expressed to them how much he appreciates this District and how truly special our school district is and that the remainder of the day was very productive. He then reviewed the presentation schedule with the Board who did not have anything they wanted changed or added at the moment. Lastly, he commented on the vast number of new staff and relayed that the administrators did a fine job hiring quality people.

D3. FINANCE REPORT

Mr. Walker reported on the Capital Project relaying the status of the work at both buildings and the Transportation department; he also mentioned the items that will be addressed next summer. Lastly he commented on the financial report and that there were no significant changes.

APPROVE FINANCIAL RPT

Motion by Mr. Reesor, seconded by Ms. Taber, and unanimously carried the following resolution: Be it resolved that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Financial Report as presented. (FY 22/23 September #1) 4-0-0

D4. ADMINISTRATORS REPORTS

Dr. Lloyd reported on the Kindergarten Readiness nights that were held and explained what types of activities took place; stating that they had about 60% participation. She explained that it as a nice time for parents and students to meet and connect before school started. She also reported on the school supply drop-off and how they had a scavenger hunt for students and their parents to familiarize them with school since an Open House won't take place until later in the year.

Mr. Dehn reported that it feels somewhat normal again and there was a joyful feel to the start of school. He mentioned that Homecoming is this week, that fall athletics are off and running and that our teams are doing well and commended the students for being so flexible with the Capital Project work that is ongoing in the building.

Mrs. Steiner reported that they had reviewed Expectations with students at both buildings. At the Elementary, she reported on the supply drop-off and the LEGO togetherness theme. This year's Black Knight Notes Goal will not focus on the number, but rather having students transfer their soft skills into daily life and notes being given to recognize students using their soft skills. She then reported on 7th Grade Orientation. Students who are going through Student Leadership training (WEB Program – Where Everyone Belongs), applied what they had learned to be Orientation leaders and did a great job. Lastly, since 7th Grade orientation was just for the students, they will be holding a 7th Grade information night on September 27th for parents and students.

Mr. Wise reported that this summer held some unique challenges for the tech folks. The many classrooms that were worked on over the summer had to be set up again and then they needed to be available to move things once teachers decided where they wanted their electronics. In addition to that, there were a lot of new hires who had to be set up into the various platforms, but the tech team did a great job. The Huddle cameras are in and we are waiting on EdData to be able to install; we had to put them off when they were originally scheduled to do the install. He then reported that the 2-factor authentication will be “switched on” this coming Friday. Lastly, he mentioned Parent-Square and that it is a work in progress.

E. CONSENT AGENDA ITEMS

Motion by Mr. Reesor, seconded by Mr. Monroe, and unanimously carried by Board members present: 4-0-0

E1. MEETING MINUTES

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of the August 15, 2022 meeting. (FY 22/23 September #1)

E2. MEETING MINUTES

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of the August 25, 2022 meeting. (FY 22/23 September #1)

E3. CSE/CPSE PLACEMENTS	RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the placement of students into special education programs. (FY 22/23 September #1)
E4. WARRANTS RPTS	RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the warrants. (FY 22/23 September #1)
E5. APPROVAL BUDGET TRANSF	RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the budget transfers as presented. (FY 22/23 September #1)
E6. INTERNL CLAIMS AUDIT RPT	RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Internal Claims Auditor Report as presented. (FY 22/23 September #1)
E7. MARY CARIOLA CONTRACT	RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the contract with the Mary Cariola Children's center. (FY 21/22 August #1)
E8. CREATE 1:1 TA	RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the creation of a 1.0 FTE 1:1 Teacher Assistant position for Marion Elementary School to accommodate a student's IEP. (FY 22/23 September #1)
E9. CREATE DISTRICT TUTOR	RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the creation of a District-wide Tutor, non-contract, full-time with benefits position for the 2022-23 school year. (FY 22/23 September #1)
E10. CREATE CLASSROOM AIDE	RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the creation of a 1.0 FTE Classroom Aide position for Marion Elementary School to fulfill the requirements of a student's IEP. (FY 22/23 September #1)

E11. APPROVE LTS SPANISH

RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Eileen Sterchi as a LTS Spanish Teacher for Marion Jr-Sr High School, effective September 7, 2022, salary \$74,623.50. (FY 22/23 September #1)

E12. APPROVE PROB APPT.

RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Four-year Probationary Appointment of **Kelly Williamson** as a Teacher Assistant at Marion Jr.-Sr. High School, effective September 1, 2022, Certification ~ Teacher Assistant Level I, issued; at a rate of \$16.95/hr, fingerprint clearance on file. (FY 21/22 September #1)

E13. APPROVE PROB APPT.

RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Four-year Probationary Appointment of **Tonya Cantwell** as a Teacher Assistant at Marion Jr.-Sr. High School, effective September 1, 2022, Certification ~ Teacher Assistant Level I, issued; at a rate of \$16.95/hr., fingerprint clearance on file. (FY 21/22 September #1)

E14. APPROVE PROB APPT.

RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four-year probationary appointment of **Devin Flaherty** as 1.0 FTE English Teacher at Marion Jr-Sr High School, in the tenure area of English Language Arts, effective date 09/01/2022 through 6/30/2026 or sooner upon termination by the board; salary \$44,000. This expiration date is tentative and conditional only. Except to the extent required by the applicable provisions of Section 3014 of the Education Law, in order to be granted tenure the teacher must receive composite or overall annual professional performance review ratings pursuant to Section 3012-c and/or 3012-d of the Education Law of either effective or highly effective in at least two (2) of the three (3) preceding years, and if the teacher receives an ineffective composite or overall rating in the final year of the probationary period the teacher shall not be eligible for tenure at that time. (FY 22/23 September #1) 4-0-0

E15. APPRVE 1:1 AIDE

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of **Sarah Rogers** as a 1:1 Student Specific Aide at Marion Jr-Sr High School, effective September 1, 2022; rate: \$13.95/hr.,

pending fingerprint clearance. (FY 22/23 September #1)

E16. APPRV NON-CERT SUBST

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves **Steven Terry** as a Non-Certified Substitute Teacher for the Marion Central School District, fingerprints on file. (FY 22/23 September #1)

**E17. APPROVE SUB BUS DRIVER/
FOOD SVC HELPER**

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves **Ashley Bouwens** as Substitute Bus Driver and Food Service Helper for Marion Central School District. (FY 22/23 September #1)

E18. CAFE/RECESS MONITORS

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of **Amy Sharpstene, Kaitlin Gilman, Jenn Brown-Walters, Brittany Finch, and Jennifer Gatling** as cafeteria/recess monitors at Marion Elementary School effective for the 2022-23 school year; rate: \$13.95/hr. (FY 22/23 September #1)

E19. APPROVE PROB APPT.

RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four-year probationary appointment of **Melissa D'Andrea-Lloyd** as 1.0 FTE Classroom Teacher at Marion Elementary School, in the tenure area of Elementary, effective date 09/01/2022 through 6/30/2026 or sooner upon termination by the board, salary 44,000. This expiration date is tentative and conditional only. Except to the extent required by the applicable provisions of Section 3014 of the Education Law, in order to be granted tenure the teacher must receive composite or overall annual professional performance review ratings pursuant to Section 3012-c and/or 3012-d of the Education Law of either effective or highly effective in at least two (2) of the three (3) preceding years, and if the teacher receives an ineffective composite or overall rating in the final year of the probationary period the teacher shall not be eligible for tenure at that time. (FY 22/23 September #1) 4-0-0

E20. APPROVE BUS MONITOR

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of **Zachary Thompson** as a bus monitor for Marion Central School District effective September 1, 2022; rate: \$13.95/hr. (FY 22/23 September #1)

E21. APPRVE 1:1 AIDE

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of **Nicole DeLyser** as a 1:1 Student Specific Aide at Marion Elementary School, effective September 1, 2022; rate: \$13.95/hr., fingerprint clearance on file. (FY 22/23 September #1)

E22. APPROVE PROVISIONAL

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the 6-month, Provisional appointment of **Abbyrae Debuyser** as a 1:1 Student Specific Teacher Assistant, effective September 1, 2022; rate: \$13.95 (Teacher Aide rate), she must obtain TA Level I certification within the 6-month provisional period. (FY 22/23 September #1)

E23. APPROVE TRAFFIC MONITORS

RESOLVED, that the Board of Education upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves **Jared DeLyser and Paul Byron** as Traffic Monitors at Marion Elementary School with a \$500.00 stipend each, effective 9/7/2022. (FY 22/23 September #1)

E24. ACCEPT RESIGNATION

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the resignation of **Katie French** as a Bus Monitor for Marion Central School District effective September 16, 2022. (FY 22/23 September#1)

E25. APPROVE CLASSROOM AIDE

RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of **Lynn Lucca** as a classroom aide at Marion Elementary School, effective September 12, 2022, rate: \$13.95/hr., fingerprint clearance on file. (FY 22/23 September #1)

E26. RE-APPOINT HEALTH AIDE

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the re-appointment of **Paula Docteur** as Temporary Health Aide at Marion Elementary School for the 2022-23 school year. (FY 22/23 September #1)

E27. RE-APPOINT COVID AIDE

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the re-appointment of **Vanessa Vanalstyne** as Temporary COVID Aide at Marion Elementary School for the 2022-23 school year. (FY 22/23 September #1)

E28. APPROVE SUB SUPERVISOR

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of **Jody Phelps** as a Sports Supervisor and Clock Substitute for the 2022-23 school year. (FY 22/23 September #1)

E29. OVERNIGHT FIELD TRIPS

RESOLVED, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the overnight field trips as presented. (FY 22/23 September #1)

E30. APPROVE DISTRICT TUTOR

RESOLVED, that the Board of Education, upon the recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of **Paula Chapman** as a District-wide Tutor for Marion Central School District effective September 22, 2022, salary \$39,800; certification and fingerprint clearance on file.

F. COMMUNITY COMMENT

An opportunity for community comments on agenda items was given. No questions or comments were made.

G. ADJOURNMENT

Motion by Mr. Reesor, seconded by Ms. Taber, and unanimously carried by Board members present the following resolution: BE IT RESOLVED, that the Board of Education approves the adjournment of its September 12, 2022, meeting at 6:51 PM.

Respectfully Submitted,

Nadine A. Mitchell
School District Clerk

**MARION CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING JUNE 2022**


CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	FEDERAL FUND	CAPITAL FUND	DEBT FUND
OPENING BALANCE:	12,151,466.59	335,660.10	387,186.72	1,494,779.73	388,487.17
+ CASH RECEIPTS	2,392,481.30	19,373.26	172,781.53	7,600,785.71	1,588.17
- CASH DISBURSEMENTS:	5,464,258.87	154,146.57	375,304.17	615,644.38	-
CLOSING BALANCE:	9,079,689.02	200,886.79	184,664.08	8,479,921.06	390,075.34

BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	FEDERAL FUND	CAPITAL FUND	DEBT FUND
CHECKING BANK STATEMENT BALANCE	1,898,937.59	202,539.26	235,742.57	8,009,905.70	390,075.34
+ OUTSTANDING DEPOSITS	5,507.07	-	-	-	-
ADJUSTED CHECKING BALANCE	1,904,444.66	202,539.26	235,742.57	8,009,905.70	390,075.34
-OUTSTANDING CHECKS	222,698.26	1,652.47	51,078.49	14,620.88	-
+SAVINGS ACCOUNTS & INVESTMENTS	995,472.44	-	-	484,636.24	-
+MISCELLANEOUS RESERVE	2,970,853.67	-	-	-	-
+CAPITAL RESERVES	3,431,616.51	-	-	-	-
CLOSING BALANCE:	9,079,689.02	200,886.79	184,664.08	8,479,921.06	390,075.34

Received by the Board of Education and
entered as a part of the minutes of the
Board meeting held October 3, 2022:


Clerk of the Board of Education

This is to certify that the above Cash Balance is in agreement
with my bank statement, as reconciled.


Treasurer of School District

MARION CSD

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



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 1001</u>	REAL PROPERTY TAX	6,994,379.00	-1,213,624.35	5,780,754.65	5,780,754.65	0.00
<u>A 1085</u>	SCHOOL TAX RELIEF REIMBURSEMENT	0.00	1,213,624.35	1,213,624.35	1,213,624.35	0.00
<u>A 1090</u>	INTEREST AND PENALT ON REAL PROPERTY TAX	5,000.00	0.00	5,000.00	7,825.38	-2,625.38
<u>A 1120</u>	NON-PROPERTY TAXES	270,000.00	0.00	270,000.00	259,810.88	10,189.12
<u>A 1335</u>	OTHER STUDENT FEES AND CHARGES	0.00	0.00	0.00	600.00	-600.00
<u>A 2308</u>	TRANS/BOCES	5,000.00	0.00	5,000.00	35,170.87	-30,170.87
<u>A 2389.AA</u>	OTHER SERVICES FOR OTHER DIST	0.00	0.00	0.00	2,500.00	-2,500.00
<u>A 2401.AA</u>	INTEREST AND EARNINGS - CHECKING	5,000.00	0.00	5,000.00	14,291.10	-9,291.10
<u>A 2410</u>	RENTAL OF REAL PROPERTY, INDIVIDUALS	0.00	0.00	0.00	10,740.00	-10,740.00
<u>A 2650</u>	SALES OF SCRAP AND EXCESS MATERIALS	0.00	0.00	0.00	617.45	-617.45
<u>A 2665</u>	SALES OF EQUIPMENT	0.00	0.00	0.00	19,930.30	-19,930.30
<u>A 2701</u>	REFUND OF PRIOR YEAR EXPENSES - BOCES	30,000.00	0.00	30,000.00	132,229.58	-102,229.58
<u>A 2703</u>	REFUND OF PRIOR YEAR EXPENDITURES	30,000.00	0.00	30,000.00	27,025.93	2,974.07
<u>A 2705</u>	GIFTS AND DONATIONS	2,500.00	0.00	2,500.00	28.55	2,471.45
<u>A 2770</u>	OTHER UNCLASSIFIED REVENUES	7,000.00	0.00	7,000.00	19,905.32	-12,905.32
<u>A 2771</u>	Wayne County COVID Reimbursements	0.00	0.00	0.00	61,211.36	-61,211.36
<u>A 3101.AA</u>	BASIC FORMULA AID	11,561,868.00	0.00	11,561,868.00	8,837,284.66	2,724,583.34
<u>A 3101.BB</u>	EXCESS AID	372,749.00	0.00	372,749.00	1,937,196.00	-1,564,447.00
<u>A 3102</u>	LOTTERY AID	0.00	0.00	0.00	925,274.50	-925,274.50
<u>A 3102.BB</u>	VLT LOTTERY AID	0.00	0.00	0.00	332,187.95	-332,187.95
<u>A 3102.CG</u>	COMMERCIAL GAMING AID	0.00	0.00	0.00	58,429.88	-58,429.88
<u>A 3103</u>	BOARDS OF COOPERATIVE EDUCATION SERVICES	1,120,401.00	0.00	1,120,401.00	1,093,989.00	26,412.00
<u>A 3260</u>	TEXTBOOK AID	49,759.00	0.00	49,759.00	36,873.00	12,886.00
<u>A 3262</u>	COMPUTER SOFTWARE AID	0.00	0.00	0.00	9,093.00	-9,093.00
<u>A 3262.B</u>	COMPUTER HARDWARE AID	11,237.00	0.00	11,237.00	11,238.00	-1.00
<u>A 3263</u>	LIBRARY MAT AID	0.00	0.00	0.00	3,793.00	-3,793.00
<u>A 3289.AA</u>	GENERAL - OTHER STATE AID	0.00	0.00	0.00	66,873.49	-66,873.49
<u>A 4286</u>	CARES Act Education Stabilization Fund	0.00	0.00	0.00	886.34	-886.34
<u>A 4601</u>	FEDERAL AID: MEDICAID REIMBURSEMENT	40,000.00	0.00	40,000.00	43,034.87	-3,034.67
<u>A 5031</u>	INTERFUND TRANSFER	0.00	0.00	0.00	20,955.75	-20,955.75
A Totals:		20,504,893.00	0.00	20,504,893.00	20,963,174.96	-458,281.96

MARION CSD

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



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>C 1445</u>	OTHER CAFETERIA SALES	10,000.00	0.00	10,000.00	19,975.14	-9,975.14
<u>C 2389.AA</u>	SCHL LNCH-OTHER SERV FOR OTHER DISTRICTS	170,000.00	0.00	170,000.00	170,880.06	-880.06
<u>C 2770</u>	MISCELLANEOUS REVENUE	5,000.00	0.00	5,000.00	3,013.45	1,986.55
<u>C 3190.BB</u>	STATE AID - STATE REIMBURSEMENT	25,000.00	0.00	25,000.00	11,656.00	13,344.00
<u>C 4190</u>	SURPLUS FOODS	0.00	0.00	0.00	41,729.82	-41,729.82
<u>C 4190.AA</u>	STATE AID - FEDERAL REIMBURSEMENT	450,000.00	0.00	450,000.00	539,162.00	-89,162.00
<u>C 5031</u>	INTERFUND TRANSFERS: SCHOOL LUNCH FUN	13,500.00	0.00	13,500.00	0.00	13,500.00
C Totals:		673,500.00	0.00	673,500.00	786,416.47	-112,916.47
<u>F426 2770.G</u>	SPECIAL - FUEL USAGE	100,000.00	50,000.00	150,000.00	162,350.34	-12,350.34
F426 Totals:		100,000.00	50,000.00	150,000.00	162,350.34	-12,350.34
<u>FA22 3289</u>	21/22 SSH State Aid	166,250.00	0.00	166,250.00	118,696.46	47,553.54
<u>FA22 5031</u>	Interfund Revenue	71,250.00	0.00	71,250.00	48,481.65	22,768.35
FA22 Totals:		237,500.00	0.00	237,500.00	167,178.11	70,321.89
<u>FB22 4256</u>	SECTION 611 21/22 REVENUE	239,397.00	25,107.00	264,504.00	251,216.24	13,287.76
FB22 Totals:		239,397.00	25,107.00	264,504.00	251,216.24	13,287.76
<u>FC22 4256</u>	SECTION 619 21/22 REVENUES	12,831.00	0.00	12,831.00	12,831.00	0.00
FC22 Totals:		12,831.00	0.00	12,831.00	12,831.00	0.00
<u>FD22 3289</u>	UPK 21/22 REVENUES	93,754.00	0.00	93,754.00	93,754.00	0.00
FD22 Totals:		93,754.00	0.00	93,754.00	93,754.00	0.00
<u>FE21 4126</u>	TITLE 1 20/21 REVENUES	13,591.44	0.00	13,591.44	13,474.67	116.77
FE21 Totals:		13,591.44	0.00	13,591.44	13,474.67	116.77
<u>FE22 4126</u>	TITLE 1 21/22 REVENUES	135,495.00	0.00	135,495.00	119,518.41	15,976.59
FE22 Totals:		135,495.00	0.00	135,495.00	119,518.41	15,976.59
<u>FE21 4289</u>	TITLE 2 A 20/21 REVENUES	20,718.18	0.00	20,718.18	16,265.06	4,453.12

MARION CSD

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Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
	FF21 Totals:	20,718.18	0.00	20,718.18	16,265.06	4,453.12
<u>FF22 4289</u>	TITLE 2 A 21/22 REVENUES	25,597.00	0.00	25,597.00	7,700.58	17,896.42
	FF22 Totals:	25,597.00	0.00	25,597.00	7,700.58	17,896.42
<u>EG22 3289</u>	SECTION 4201- 21/22 REVENUES	120,000.00	0.00	120,000.00	90,535.33	29,464.67
<u>EG22 5031</u>	INTERFUND TRANSFERS	30,000.00	0.00	30,000.00	44,592.03	-14,592.03
	FG22 Totals:	150,000.00	0.00	150,000.00	135,127.36	14,872.64
<u>FH21 4289</u>	TITLE III 20/21 REVENUES	650.00	0.00	650.00	0.00	650.00
	FH21 Totals:	650.00	0.00	650.00	0.00	650.00
<u>FJ21 4129</u>	TITLE IV 20/21 REVENUES	4,140.99	0.00	4,140.99	1,127.78	3,013.21
	FJ21 Totals:	4,140.99	0.00	4,140.99	1,127.78	3,013.21
<u>FJ22 4129</u>	TITLE IV 21/22 REVENUES	10,000.00	0.00	10,000.00	3,444.22	6,555.78
	FJ22 Totals:	10,000.00	0.00	10,000.00	3,444.22	6,555.78
<u>FM21 4289</u>	CRRSA - GEER 2 REVENUES	0.00	0.00	0.00	25,598.00	-25,598.00
	FM21 Totals:	0.00	0.00	0.00	25,598.00	-25,598.00
<u>FN21 4289</u>	CRRSA - ESSER 2 REVENUES	453,311.00	0.00	453,311.00	287,732.74	165,578.26
	FN21 Totals:	453,311.00	0.00	453,311.00	287,732.74	165,578.26
<u>FO22 4289</u>	ARP - ESSER 3 REVENUES	915,387.00	0.00	915,387.00	251,205.32	664,181.68
	FO22 Totals:	915,387.00	0.00	915,387.00	251,205.32	664,181.68
<u>FP22 4289</u>	ARP - LEARNING LOSS REVENUES	510,204.00	0.00	510,204.00	79,285.72	430,918.28
	FP22 Totals:	510,204.00	0.00	510,204.00	79,285.72	430,918.28
<u>FR22 4289</u>	ARP - SUMMER REVENUES	102,044.00	0.00	102,044.00	14,035.72	88,008.28
	FR22 Totals:	102,044.00	0.00	102,044.00	14,035.72	88,008.28

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Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>FS22 4289</u>	ARP - AFTER SCHOOL REVENUES	102,044.00	0.00	102,044.00	26,253.89	75,790.11
	FS22 Totals:	102,044.00	0.00	102,044.00	26,253.89	75,790.11
<u>FT22 2770</u>	AGRICULTURAL EDUCATION REVENUES	10,000.00	0.00	10,000.00	8,571.53	1,428.47
	FT22 Totals:	10,000.00	0.00	10,000.00	8,571.53	1,428.47
<u>FV22 4289</u>	ARP - IDEA SECTION 611 REVENUES	35,237.00	0.00	35,237.00	0.00	35,237.00
	FV22 Totals:	35,237.00	0.00	35,237.00	0.00	35,237.00
<u>FW22 4289</u>	ARP - IDEA SECTION 619 REVENUES	3,923.00	0.00	3,923.00	0.00	3,923.00
	FW22 Totals:	3,923.00	0.00	3,923.00	0.00	3,923.00
<u>FX22 4289</u>	EMERGENCY CONNECTIVITY REVENUES	0.00	0.00	0.00	10,919.00	-10,919.00
	FX22 Totals:	0.00	0.00	0.00	10,919.00	-10,919.00
<u>FZ21 1310</u>	TUITION	0.00	0.00	0.00	3,275.90	-3,275.90
	FZ21 Totals:	0.00	0.00	0.00	3,275.90	-3,275.90
<u>H21 5710</u>	SERIAL BONDS	11,740,000.00	0.00	11,740,000.00	0.00	11,740,000.00
	H21 Totals:	11,740,000.00	0.00	11,740,000.00	0.00	11,740,000.00
<u>H22 5031</u>	Interfund Transfers from General Fund	0.00	0.00	0.00	20,124.03	-20,124.03
	H22 Totals:	0.00	0.00	0.00	20,124.03	-20,124.03
<u>HA22 5031</u>	Interfund Transfers from General Fund	100,000.00	0.00	100,000.00	100,000.00	0.00
	HA22 Totals:	100,000.00	0.00	100,000.00	100,000.00	0.00
<u>HBUS 5031.D</u>	Interfund Transfer from General 20/21	16,527.05	0.00	16,527.05	0.00	16,527.05
<u>HBUS 5031.E</u>	Interfund Transfer from General 21/22	325,000.00	0.00	325,000.00	331,815.07	-6,815.07
<u>HBUS 5031.F</u>	Interfund Transfer from General 22/23	385,000.00	0.00	385,000.00	0.00	385,000.00
	HBUS Totals:	726,527.05	0.00	726,527.05	331,815.07	394,711.98
<u>TC 2770</u>	MISCELLANEOUS REVENUE	0.00	0.00	0.00	219,727.91	-219,727.91

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Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
	TC Totals:	0.00	0.00	0.00	219,727.91	-219,727.91
<u>TE 2705</u>	GIFTS AND DONATIONS	0.00	0.00	0.00	27,531.23	-27,531.23
	TE Totals:	0.00	0.00	0.00	27,531.23	-27,531.23
<u>V 2401</u>	INTEREST EARNED ON SAVINGS	0.00	0.00	0.00	2,771.17	-2,771.17
	V Totals:	0.00	0.00	0.00	2,771.17	-2,771.17
	Grand Totals:	36,920,744.66	75,107.00	36,995,851.66	24,142,426.43	12,853,425.23

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1010.401-01-0001</u>	MILEAGE / CONFERENCES		2,500.00	-530.00	1,970.00	87.89	0.00	1,882.11
<u>A 1010.409-01-0001</u>	MISCL EXPENSES		1,500.00	0.00	1,500.00	1,132.45	0.00	367.55
<u>A 1010.491-05-0001</u>	BOE BOCES SERVICE		7,600.00	700.00	8,300.00	8,274.37	0.00	25.63
<u>A 1010.500-01-0001</u>	SUPPLIES		500.00	0.00	500.00	37.75	0.00	462.25
1010	BOARD OF EDUCATION	*	12,100.00	170.00	12,270.00	9,532.46	0.00	2,737.54
<u>A 1040.160-01-0001</u>	DISTRICT CLERK SALARY		5,000.00	130.00	5,130.00	5,130.00	0.00	0.00
1040	DISTRICT CLERK	*	5,000.00	130.00	5,130.00	5,130.00	0.00	0.00
<u>A 1060.402-01-0002</u>	ADVERTISING / EXPENSES		1,500.00	20.00	1,520.00	462.50	0.00	1,057.50
1060	DISTRICT MEETING	*	1,500.00	20.00	1,520.00	462.50	0.00	1,057.50
10		**	18,600.00	320.00	18,920.00	15,124.96	0.00	3,795.04
<u>A 1240.150-01-0001</u>	SUPERINTENDENT SALARY		171,000.00	5,446.00	176,446.00	176,445.84	0.00	0.16
<u>A 1240.160-01-0002</u>	SUPERINTENDENT SEC SALARY		60,000.00	400.00	60,400.00	60,395.09	0.00	4.91
<u>A 1240.170-01-0001</u>	MILEAGE FOR SUPERINTENDENT		3,000.00	0.00	3,000.00	3,000.00	0.00	0.00
<u>A 1240.401-01-0001</u>	MILEAGE/CONF		1,500.00	-1,446.00	54.00	0.00	0.00	54.00
<u>A 1240.409-01-0001</u>	MISCL EXPENSES		4,000.00	0.00	4,000.00	3,782.58	0.00	217.42
<u>A 1240.425-01-0001</u>	EQUIP REPAIR / CONTRACTS		1,600.00	-1,600.00	0.00	0.00	0.00	0.00
<u>A 1240.500-01-0001</u>	SUPPLIES		2,000.00	0.00	2,000.00	1,553.21	0.00	446.79
1240	CHIEF SCHOOL ADMINISTRATOR	*	243,100.00	2,800.00	245,900.00	245,176.72	0.00	723.28
12		**	243,100.00	2,800.00	245,900.00	245,176.72	0.00	723.28
<u>A 1310.150-01-0002</u>	DIRECTOR OF FINANCE SALARY		113,500.00	3,900.00	117,400.00	117,352.20	0.00	47.80
<u>A 1310.160-01-0002</u>	BUS OFF SALARIES		1,050.00	0.00	1,050.00	0.00	0.00	1,050.00
<u>A 1310.161-01-0002</u>	EXTRA B/O SALARIES		250.00	0.00	250.00	0.00	0.00	250.00
<u>A 1310.162-01-0002</u>	ADMINISTRATIVE ASSISTANT		64,000.00	2,000.00	66,000.00	65,920.00	0.00	80.00
<u>A 1310.170-01-0002</u>	Car Expenses - Mileage for Dir Finance		1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
<u>A 1310.401-01-0002</u>	MILEAGE/CONFERENCE		2,000.00	0.00	2,000.00	1,271.29	280.00	448.71
<u>A 1310.409-01-0002</u>	MISCL EXPENSES		500.00	0.00	500.00	318.00	0.00	182.00
<u>A 1310.425-01-0002</u>	EQUIP./REPAIRS CONTRACTS		750.00	0.00	750.00	150.00	0.00	600.00
<u>A 1310.449-05-0002</u>	FINAN./COMPUT. CONSULTANT		5,000.00	0.00	5,000.00	3,116.25	0.00	1,883.75
<u>A 1310.491-05-0001</u>	BOCES BUSI ADM SERV		255,000.00	-3,850.00	251,150.00	250,148.52	0.00	1,001.48
<u>A 1310.500-01-0002</u>	SUPPLIES		2,000.00	0.00	2,000.00	526.75	0.00	1,473.25
1310	BUSINESS ADMINISTRATION	*	445,550.00	2,050.00	447,600.00	440,303.01	280.00	7,016.99
<u>A 1320.160-01-0002</u>	INTERNAL CLAIMS AUDITOR		2,600.00	0.00	2,600.00	2,600.00	0.00	0.00
<u>A 1320.442-01-0002</u>	PROF / TECH SERV-AUDITOR		20,000.00	0.00	20,000.00	20,000.00	0.00	0.00

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1320	AUDITING	*	22,600.00	0.00	22,600.00	22,600.00	0.00	0.00
A 1325.160-01-0002	SALARY DISTRICT TREAS		2,600.00	0.00	2,600.00	2,600.00	0.00	0.00
A 1325.409-01-0002	MISCL EXPENSES		200.00	0.00	200.00	0.00	0.00	200.00
A 1325.500-01-0002	SUPPLIES		150.00	0.00	150.00	0.00	0.00	150.00
1325	TREASURER	*	2,950.00	0.00	2,950.00	2,600.00	0.00	350.00
A 1330.160-01-0002	TAX COLLECTOR SALARY		2,000.00	0.00	2,000.00	2,000.00	0.00	0.00
A 1330.401-01-0002	Mileage/Conference		300.00	0.00	300.00	230.50	0.00	69.50
A 1330.402-01-0002	TAX COLLECTION SOFTWARE		0.00	2,900.00	2,900.00	0.00	2,900.00	0.00
A 1330.409-01-0002	MISCELLANEOUS EXPENSE		5,000.00	0.00	5,000.00	3,433.07	0.00	1,566.93
A 1330.475-01-0002	POSTAGE		1,600.00	0.00	1,600.00	0.00	0.00	1,600.00
A 1330.508-01-0002	TAX BILLS		2,000.00	0.00	2,000.00	1,721.50	0.00	278.50
1330	TAX COLLECTOR	*	10,900.00	2,900.00	13,800.00	7,385.07	2,900.00	3,514.93
A 1345.425-01-0001	Cooperative Purchasing Contracts		3,000.00	0.00	3,000.00	2,940.00	0.00	60.00
A 1345.491-05-0001	BOCES PURCHASING SERV		5,750.00	0.00	5,750.00	5,547.00	0.00	203.00
1345	PURCHASING	*	8,750.00	0.00	8,750.00	8,487.00	0.00	263.00
13		**	490,750.00	4,950.00	495,700.00	481,375.08	3,180.00	11,144.92
A 1420.441-01-0001	PROF/TECH SERVICES LEGAL		28,000.00	-19,311.00	8,689.00	7,516.83	0.00	1,172.17
A 1420.491-05-0001	BOCES-LEGAL SERVICES		19,800.00	150.00	19,950.00	19,944.00	0.00	6.00
1420	LEGAL	*	47,800.00	-19,161.00	28,639.00	27,460.83	0.00	1,178.17
A 1430.402-01-0002	ADVERTISING		500.00	0.00	500.00	186.40	0.00	313.60
A 1430.446-01-0002	PRO/TECH SER-NEGO-COM SPK		300.00	0.00	300.00	0.00	0.00	300.00
A 1430.490-05-0001	BOCES-STAFF DEV/PERS. ADV		9,000.00	0.00	9,000.00	3,858.65	0.00	5,141.35
1430	PERSONNEL	*	9,800.00	0.00	9,800.00	4,045.05	0.00	5,754.95
A 1480.402-01-0001	ADV / POSTAGE / BROCH ETC		30,000.00	-2,900.00	27,100.00	11,880.00	0.00	15,220.00
A 1480.490-01-0001	PUBLIC INFORMATION SERVICES		67,000.00	0.00	67,000.00	65,133.16	0.00	1,866.84
1480	PUBLIC INFORMATION & SERVICES	*	97,000.00	-2,900.00	94,100.00	77,013.16	0.00	17,086.84
14		**	154,600.00	-22,061.00	132,539.00	108,519.04	0.00	24,019.96
A 1620.160-02-0002	ELEM CLEANER SALARIES		88,000.00	8,500.00	96,500.00	93,945.60	0.00	2,554.40
A 1620.160-03-0002	HS CLEANER SALARIES		55,000.00	-12,000.00	43,000.00	35,747.84	0.00	7,252.16
A 1620.161-02-0003	ELEM EXTRA CLEANER HELP		7,000.00	-3,000.00	4,000.00	0.00	0.00	4,000.00
A 1620.161-03-0003	HS EXTRA CLEANER HELP		10,000.00	-5,000.00	5,000.00	0.00	0.00	5,000.00
A 1620.162-01-0003	SUMMER CUSTODIAL SALARIES		30,000.00	0.00	30,000.00	26,846.63	0.00	3,153.37
A 1620.163-01-0003	COVID TEMP CLEANER		4,000.00	0.00	4,000.00	0.00	0.00	4,000.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1620.200-02-0003</u>	CUSTODIAL ES EQUIPMENT	2,000.00	2,998.00	4,998.00	2,998.00	0.00	2,000.00
<u>A 1620.200-03-0003</u>	CUSTODIAL HS EQUIPMENT	14,000.00	12,780.00	26,780.00	12,780.00	0.00	14,000.00
<u>A 1620.401-02-0003</u>	ELEM./INSERV. CUST. TRAINING	400.00	0.00	400.00	0.00	0.00	400.00
<u>A 1620.401-03-0003</u>	HS INSERV./CUST. TRAINING	400.00	0.00	400.00	0.00	0.00	400.00
<u>A 1620.427-02-0003</u>	ELEM BLDG/EQUIP RPR/CONTR	54,000.00	-11,810.00	42,190.00	33,142.87	1,000.00	8,047.13
<u>A 1620.427-03-0003</u>	HS BLDG/EQUIP RPR/CONTR	63,000.00	33,128.58	96,128.58	82,429.01	10,059.47	3,640.10
<u>A 1620.449-01-0001</u>	HEALTH RELATED SERVICES	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 1620.452-01-0002</u>	REPLACEMNT UNIFORMS EL-HS	750.00	260.00	1,010.00	1,000.57	0.00	9.43
<u>A 1620.473-02-0002</u>	ELEM RUBBISH COLLECTION	4,500.00	0.00	4,500.00	3,291.50	0.00	1,208.50
<u>A 1620.473-03-0002</u>	H.S. RUBBISH COLLECTION	4,500.00	0.00	4,500.00	3,191.50	0.00	1,308.50
<u>A 1620.474-02-0002</u>	ELEM WATER AND SEWER	25,000.00	0.00	25,000.00	14,956.09	0.00	10,043.91
<u>A 1620.474-03-0002</u>	H.S. WATER	5,000.00	0.00	5,000.00	2,805.92	0.00	2,394.08
<u>A 1620.477-02-0002</u>	ELEM ELECTRIC	55,000.00	10,134.59	65,134.59	49,693.74	2,507.31	12,933.54
<u>A 1620.477-02-0012</u>	ELEM GAS RGE/TRANS. GAS	45,000.00	0.00	45,000.00	43,040.55	0.00	1,959.45
<u>A 1620.477-03-0002</u>	H S ELECTRIC	70,000.00	13,912.00	83,912.00	73,910.26	10,000.00	1.74
<u>A 1620.477-03-0012</u>	HS GAS RGE/TRANS. GAS	60,000.00	0.00	60,000.00	52,586.57	0.00	7,413.43
<u>A 1620.491-05-0001</u>	BOCES O & M SERVICES	18,000.00	0.00	18,000.00	14,098.61	0.00	3,901.39
<u>A 1620.500-02-0003</u>	ELEM CUST SUPPLIES	29,000.00	-7,718.78	21,281.22	16,975.42	2,677.73	1,628.07
<u>A 1620.500-02-0006</u>	ELEM CUST SUPPLIES - PPE	0.00	1,800.00	1,800.00	1,229.86	0.00	570.14
<u>A 1620.500-03-0003</u>	H.S. CUST SUPPLIES	35,000.00	-5,125.00	29,875.00	25,375.15	2,701.59	1,798.26
<u>A 1620.500-03-0006</u>	HS CUST SUPPLIES - PPE	0.00	1,300.00	1,300.00	951.98	0.00	348.02
1620	OPERATION OF PLANT	680,050.00	40,159.39	720,209.39	590,797.67	28,946.10	100,465.62
<u>A 1621.160-01-0001</u>	MAINT/HEAD CUST SALARY	91,000.00	4,150.00	95,150.00	95,132.48	0.00	17.52
<u>A 1621.161-01-0002</u>	MAINT/GROUNDS KEEPER SAL	30,000.00	3,400.00	33,400.00	33,191.00	0.00	209.00
<u>A 1621.161-02-0003</u>	ELEM. CUST. SALARIES	45,000.00	-1,000.00	44,000.00	43,457.17	0.00	542.83
<u>A 1621.161-03-0003</u>	H.S. CUST. SALARIES	31,500.00	1,900.00	33,400.00	33,285.84	0.00	114.16
<u>A 1621.162-01-0003</u>	EXTRA MAINTENANCE SALARY	1,000.00	-300.00	700.00	0.00	0.00	700.00
<u>A 1621.162-02-0003</u>	EXTRA ELEM. CUST. SALARIES	1,000.00	0.00	1,000.00	416.68	0.00	583.32
<u>A 1621.162-03-0003</u>	EXTRA H.S. CUST. SALARIES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1621.163-01-0001</u>	MAINTENANCE MECHANIC	0.00	49,000.00	49,000.00	48,588.40	0.00	411.60
<u>A 1621.200-01-0003</u>	MAINTENANCE EQUIPMENT	10,000.00	3,450.00	13,450.00	3,450.00	0.00	10,000.00
<u>A 1621.423-01-0002</u>	LAUNDRY/UNIFORMS RENTALS	0.00	1,700.00	1,700.00	1,046.64	0.00	653.36
<u>A 1621.425-01-0003</u>	MAINT EQUIP REP/CONTRACTS	5,000.00	101,574.96	106,574.96	103,844.96	0.00	2,730.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1621.426-02-0003</u>	ELEM ROOF MAINTENANCE	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 1621.426-03-0003</u>	H.S. ROOF MAINTENANCE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1621.428-02-0003</u>	ELEM UPKEEP OF GROUNDS	4,500.00	1,977.00	6,477.00	3,654.86	0.00	2,822.14
<u>A 1621.428-03-0003</u>	H.S. UPKEEP OF GROUNDS	4,500.00	-300.00	4,200.00	3,012.87	0.00	1,187.13
<u>A 1621.429-02-0003</u>	ELEM SNOW REMOVAL/SALTING	6,500.00	1,300.00	7,800.00	7,780.50	0.00	19.50
<u>A 1621.429-03-0003</u>	H.S. SNOW REMOVAL/SALTING	10,000.00	0.00	10,000.00	7,348.00	0.00	2,652.00
<u>A 1621.438-01-0002</u>	INSURANCE P/U	1,000.00	204.00	1,204.00	1,204.00	0.00	0.00
<u>A 1621.474-01-0002</u>	MAINT. BLDG. WATER & SEWER	500.00	0.00	500.00	168.00	0.00	332.00
<u>A 1621.477-01-0002</u>	MAINT. BLDG. ELECTRIC	1,000.00	0.00	1,000.00	353.20	194.13	452.67
<u>A 1621.477-01-0012</u>	MAINT. BLDG. GAS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1621.500-01-0003</u>	MAINTENANCE SUPPLIES	1,500.00	0.00	1,500.00	1,412.62	0.00	87.38
<u>A 1621.571-01-0003</u>	GASOLINE / DIESEL FUEL	5,000.00	0.00	5,000.00	4,041.83	0.00	958.17
1621	MAINTENANCE OF PLANT	254,000.00	167,055.96	421,055.96	391,389.05	194.13	29,472.78
<u>A 1670.491-05-0001</u>	BOCES CENT. PR & MAILING	13,500.00	3,100.00	16,600.00	15,671.26	0.00	928.74
1670	CENTRAL PRINTING & MAILING	13,500.00	3,100.00	16,600.00	15,671.26	0.00	928.74
<u>A 1680.491-05-0001</u>	BOCES DATA PROC. SERV	250,000.00	0.00	250,000.00	217,687.12	0.00	32,312.88
1680	CENTRAL DATA PROCESSING	250,000.00	0.00	250,000.00	217,687.12	0.00	32,312.88
16		1,197,550.00	210,315.35	1,407,865.35	1,215,545.10	29,140.23	163,180.02
<u>A 1910.436-01-0002</u>	MULTI-PERIL INSURANCE	63,000.00	13,796.00	76,796.00	76,728.95	0.00	67.05
<u>A 1910.437-01-0002</u>	STUDENT ACC INS PUPIL BENFITS PLAN	9,000.00	0.00	9,000.00	6,919.20	0.00	2,080.80
<u>A 1910.445-01-0002</u>	INVENTORY-ASSET CONTROL SOL.	4,500.00	-1,785.00	2,715.00	0.00	0.00	2,715.00
1910	UNALLOCATED INSURANCE	76,500.00	12,011.00	88,511.00	83,648.15	0.00	4,862.85
<u>A 1920.449-01-0001</u>	DUES-SCHL BD MEMBER/RURAL	11,000.00	-3,000.00	8,000.00	6,458.00	0.00	1,542.00
1920	SCHOOL ASSOCIATION DUES	11,000.00	-3,000.00	8,000.00	6,458.00	0.00	1,542.00
<u>A 1964.479-01-0002</u>	REFUND/REAL PROP TAXES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
1964	REFUND ON REAL PROPERTY TAXES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 1981.491-05-0001</u>	BOCES ADMINISTRATIVE CHGS	155,000.00	10,000.00	165,000.00	158,479.39	0.00	6,520.61
1981	BOCES ADMINISTRATIVE COSTS	155,000.00	10,000.00	165,000.00	158,479.39	0.00	6,520.61
19		244,000.00	19,011.00	263,011.00	248,585.54	0.00	14,425.46
1		2,348,600.00	215,335.35	2,563,935.35	2,314,326.44	32,320.23	217,288.68
<u>A 2010.150-01-0001</u>	SALARIES-PROJECT LEADERS & WORKSHOPS	44,000.00	9,285.00	53,285.00	53,285.00	0.00	0.00
<u>A 2010.160-01-0002</u>	CLERICAL SALARY	30,000.00	24,600.00	54,600.00	54,578.68	0.00	21.32
<u>A 2010.401-01-0002</u>	MILEAGE/CONFERENCE	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2010.409-01-0002</u>	MISC. EXPENSE-DIRECTOR OF ED. SERVICES	1,500.00	1,100.00	2,600.00	1,095.80	0.00	1,504.20
<u>A 2010.500-01-0002</u>	PROJECT LEADER SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2010.501-01-0002</u>	SUPPLIES-DIRECTOR OF ED. SERVICES	200.00	0.00	200.00	0.00	0.00	200.00
2010	CURRICULUM DEVEL & SUPERVISION *	77,700.00	34,985.00	112,685.00	108,959.48	0.00	3,725.52
<u>A 2020.150-02-0001</u>	ELEM PRIN SALARY	97,000.00	3,800.00	100,800.00	100,767.14	0.00	32.86
<u>A 2020.150-03-0001</u>	HS PRINCIPAL SALARY	102,500.00	5,650.00	108,150.00	108,121.55	0.00	28.45
<u>A 2020.151-01-0001</u>	ASST PRINCIPAL K-12	78,000.00	-77,900.00	100.00	0.00	0.00	100.00
<u>A 2020.160-02-0002</u>	ELEM CLERICAL SALARY	48,000.00	3,800.00	51,800.00	51,344.08	0.00	455.92
<u>A 2020.160-03-0002</u>	H.S. CLERICAL SALARIES	56,200.00	18,700.00	74,900.00	73,359.90	0.00	1,540.10
<u>A 2020.161-02-0002</u>	ELM EXT CLERCL/AIDE SAL.	3,500.00	-1,500.00	2,000.00	782.78	0.00	1,217.22
<u>A 2020.161-03-0002</u>	HS EXT CLERICAL/AIDE SAL.	3,500.00	0.00	3,500.00	3,063.75	0.00	436.25
<u>A 2020.401-02-0004</u>	MILEAGE CONFERENCE- ELEM. PRINCIPAL	1,000.00	0.00	1,000.00	485.00	0.00	515.00
<u>A 2020.401-03-0005</u>	MILEAGE CONFERENCE- H.S. ADMINISTRATION	1,000.00	0.00	1,000.00	635.00	0.00	365.00
<u>A 2020.409-02-0004</u>	MISC. EXPENSE-ELEM. PRINCIPAL	1,000.00	0.00	1,000.00	900.00	0.00	100.00
<u>A 2020.409-03-0005</u>	MISC. EXPENSE- H.S. ADMINISTRATION	1,000.00	0.00	1,000.00	924.04	0.00	75.96
<u>A 2020.491-05-0001</u>	BOCES SUBSTITUTE SERVICE	5,500.00	0.00	5,500.00	3,310.00	0.00	2,190.00
<u>A 2020.500-02-0004</u>	ELEM ADM SUPPLIES	1,750.00	401.94	2,151.94	1,788.87	0.00	363.07
<u>A 2020.500-03-0005</u>	H.S. ADM SUPPLIES	1,750.00	0.00	1,750.00	0.00	0.00	1,750.00
2020	SUPERVISION-REGULAR SCHOOL *	401,700.00	-47,048.06	354,651.94	345,482.11	0.00	9,169.83
<u>A 2070.441-01-0002</u>	TUITION REIMBURSEMENT K-12	21,000.00	0.00	21,000.00	18,236.73	0.00	2,763.27
<u>A 2070.491-05-0001</u>	BOCES INSERVICE TRAIN	30,000.00	-7,500.00	22,500.00	20,280.86	0.00	2,219.14
2070	INSERVICE TRAINING-INSTRUCTION *	51,000.00	-7,500.00	43,500.00	38,517.59	0.00	4,982.41
20	**	530,400.00	-19,563.06	510,836.94	492,959.18	0.00	17,877.76
<u>A 2110.100-02-0002</u>	SALARIES UPK TEACHERS	29,000.00	-29,000.00	0.00	0.00	0.00	0.00
<u>A 2110.120-02-0002</u>	SALARIES ELEM TEACHERS - K-3	957,000.00	-2,150.00	954,850.00	953,586.38	0.00	1,263.62
<u>A 2110.121-02-0002</u>	ELEM TEACHER ASST	40,000.00	-2,650.00	37,350.00	31,042.79	0.00	6,307.21
<u>A 2110.124-02-0002</u>	SALARIES ELEM TEACHERS 4 - 6	649,000.00	37,750.00	686,750.00	686,703.50	0.00	46.50
<u>A 2110.130-03-0002</u>	SALARIES H.S. TEACHERS	1,790,000.00	-10,850.00	1,779,150.00	1,779,112.25	0.00	37.75
<u>A 2110.131-03-0002</u>	SALARY-HS TCH ASST	67,500.00	36,750.00	104,250.00	103,472.54	0.00	777.46
<u>A 2110.140-01-0002</u>	NYSUT LEGAL PLAN	2,000.00	0.00	2,000.00	1,779.14	0.00	220.86
<u>A 2110.140-02-0002</u>	ELEM SUB TCHR SALARY	40,000.00	56,080.00	96,080.00	96,079.71	0.00	0.29
<u>A 2110.140-03-0002</u>	H.S. SUB TCHR SALARY	40,000.00	0.00	40,000.00	37,566.43	0.00	2,433.57

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2110.150-01-0000</u>	TEACHER SEVERANCE PAY	0.00	63,158.00	63,158.00	63,157.90	0.00	0.10
<u>A 2110.162-02-0002</u>	ELEM TEACHER AIDE SALARY	70,000.00	38,311.00	108,311.00	108,310.07	0.00	0.93
<u>A 2110.162-03-0002</u>	H.S. TEACHER AIDE SALARY	59,000.00	-8,000.00	51,000.00	44,618.32	0.00	6,381.68
<u>A 2110.163-02-0002</u>	ES TCH ASS'T/AIDE SUB SAL	6,000.00	16,000.00	22,000.00	20,938.02	0.00	1,061.98
<u>A 2110.163-03-0002</u>	HS TCH ASS'T/AIDE SUB SAL	7,000.00	0.00	7,000.00	6,583.99	0.00	416.01
<u>A 2110.164-01-0000</u>	COVID COORDINATOR	20,000.00	-14,200.00	5,800.00	0.00	0.00	5,800.00
<u>A 2110.164-02-0000</u>	COVID ELEM TEMP AIDE	25,000.00	-20,050.00	4,950.00	0.00	0.00	4,950.00
<u>A 2110.164-03-0000</u>	COVID HS TEMP AIDE	25,000.00	-18,000.00	7,000.00	0.00	0.00	7,000.00
<u>A 2110.165-02-0000</u>	ELEM CROSSING GUARD STIPEND	500.00	0.00	500.00	500.00	0.00	0.00
<u>A 2110.200-02-0004</u>	ELEM EQUIP	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
<u>A 2110.200-03-0005</u>	H.S. EQUIPMENT	17,000.00	-2,000.00	15,000.00	4,803.76	7,450.86	2,745.38
<u>A 2110.401-02-0004</u>	MILEAGE/CONF-ELEM	1,500.00	1,500.00	3,000.00	2,968.67	0.00	31.33
<u>A 2110.401-02-ESSR</u>	CONTRACTUAL NON-PUBLIC SCHOOLS - ESSR	0.00	962.20	962.20	885.30	0.00	76.90
<u>A 2110.401-03-0010</u>	HS ART MIL/CONF.	500.00	50.00	550.00	510.98	0.00	39.04
<u>A 2110.401-03-0011</u>	BUS/STW MILEAGE CONF.	650.00	0.00	650.00	0.00	0.00	650.00
<u>A 2110.401-03-0013</u>	HEALTH EDUCATION MIL/CONF	600.00	0.00	600.00	150.00	0.00	450.00
<u>A 2110.401-03-0014</u>	HOME & CAREER CONF.	600.00	0.00	600.00	0.00	0.00	600.00
<u>A 2110.401-03-0016</u>	HS LANGUAGE ARTS MIL/CONF.	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2110.401-03-0017</u>	MAIN OFFICE CONF.	2,500.00	1,500.00	4,000.00	3,015.00	0.00	985.00
<u>A 2110.401-03-0019</u>	MUS/INSTRUMENTAL MIL/CONF.	325.00	0.00	325.00	128.00	0.00	197.00
<u>A 2110.401-03-0020</u>	MUSIC VOCAL CONF.	310.00	0.00	310.00	0.00	0.00	310.00
<u>A 2110.401-03-0021</u>	PHYSICAL EDUCATION CONF.	300.00	800.00	1,100.00	1,078.00	0.00	22.00
<u>A 2110.401-03-0023</u>	SCIENCE CONF.	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2110.401-03-0024</u>	HS SOCIAL STUDIES MIL/CONF.	2,450.00	0.00	2,450.00	0.00	0.00	2,450.00
<u>A 2110.409-02-0004</u>	MISC EXPENSES-ELEM	3,500.00	39.00	3,539.00	3,538.86	0.00	0.14
<u>A 2110.409-03-0010</u>	HS ART MISC.	100.00	-39.00	61.00	0.00	0.00	61.00
<u>A 2110.409-03-0013</u>	HS HEALTH EDUC. MSC.	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2110.409-03-0014</u>	HS HOME & CAREER MSC.	2,200.00	0.00	2,200.00	1,706.58	0.00	493.42
<u>A 2110.409-03-0017</u>	HS MAIN OFFICE MSC.	7,200.00	0.00	7,200.00	5,534.45	0.00	1,665.55
<u>A 2110.409-03-0019</u>	HS MUSIC INST. MSC.	3,300.00	0.00	3,300.00	2,048.35	66.00	1,185.65
<u>A 2110.409-03-0020</u>	HS MUSIC VOCAL MSC.	2,600.00	0.00	2,600.00	1,730.59	0.00	869.41
<u>A 2110.409-03-0023</u>	HS SCIENCE MSC.	75.00	0.00	75.00	0.00	0.00	75.00
<u>A 2110.409-03-0024</u>	HS SOC. STUDIES MSC.	235.00	0.00	235.00	0.00	0.00	235.00

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<u>A 2110.425-02-0004</u>	EQUIP REPAIR CONT-ELEM	1,500.00	0.00	1,500.00	389.00	0.00	1,111.00
<u>A 2110.425-03-0010</u>	EQUIPMENT REP/CONTRACTS ART	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2110.425-03-0017</u>	HS MAIN OFFICE REPAIRS, CONTRACTUAL	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2110.425-03-0019</u>	HS MUSIC-INSTR. REPAIRS, CONTRACTUAL	2,000.00	0.00	2,000.00	1,232.55	0.00	767.45
<u>A 2110.425-03-0020</u>	HS MUSIC VOCAL REPAIRS, CONTRACTUAL	1,000.00	0.00	1,000.00	195.00	0.00	805.00
<u>A 2110.425-03-0021</u>	HS PE REPAIRS, CONTRACTUAL	600.00	0.00	600.00	0.00	0.00	600.00
<u>A 2110.425-03-0023</u>	HS SCIENCE REPAIR/CONT.	600.00	0.00	600.00	0.00	0.00	600.00
<u>A 2110.471-01-0002</u>	K-12 TUITION PYMT/OTH SCH	7,500.00	0.00	7,500.00	4,236.60	0.00	3,263.40
<u>A 2110.480-01-0002</u>	PAROCHIAL TEXTBOOKS	2,700.00	242.00	2,942.00	369.37	0.00	2,572.63
<u>A 2110.481-02-0004</u>	ELEM TEXTBOOKS	32,000.00	0.00	32,000.00	24,907.29	15,114.49	-8,021.78
<u>A 2110.482-03-0017</u>	HS MAIN OFFICE TEXTBOOKS	22,500.00	-7,047.00	15,453.00	7,390.64	1,210.82	6,851.54
<u>A 2110.482-03-0019</u>	HS MUSIC-INSTRUMENTAL TEXTBOOKS	2,500.00	0.00	2,500.00	190.00	71.99	2,238.01
<u>A 2110.482-03-0020</u>	HS MUSIC VOCAL TEXTBOOKS	2,500.00	0.00	2,500.00	1,087.04	0.00	1,412.96
<u>A 2110.482-03-0023</u>	HS SCIENCE TEXTBOOKS	730.00	0.00	730.00	307.34	0.00	422.66
<u>A 2110.482-03-0024</u>	HS SOC. STUDIES TEXTBOOKS	875.00	0.00	875.00	0.00	0.00	875.00
<u>A 2110.491-05-0001</u>	BOCES INSTR SERVICES	100,000.00	5,879.00	105,879.00	105,878.15	0.00	0.85
<u>A 2110.500-01-0002</u>	SUPPLIES-COPIER	9,000.00	0.00	9,000.00	0.00	0.00	9,000.00
<u>A 2110.500-01-WCCR</u>	SUPPLIES - WAYNE COUNTY COVID REIMB.	0.00	1,168.00	1,168.00	1,167.33	0.00	0.67
<u>A 2110.500-02-0004</u>	ELEM SUPPLIES	31,000.00	13,519.94	44,519.94	37,144.88	6,639.82	735.24
<u>A 2110.500-02-0005</u>	ELEM ESL SUPPLIES	200.00	0.00	200.00	132.83	0.00	67.17
<u>A 2110.500-02-0006</u>	ELEM SUPPLIES - PPE	0.00	2,000.00	2,000.00	324.10	0.00	1,675.90
<u>A 2110.500-02-WCCR</u>	ELEM SUPPLIES - WAYNE COUNTY COVID REIMB.	0.00	23,373.00	23,373.00	23,372.05	0.00	0.95
<u>A 2110.500-03-0006</u>	HS SUPPLIES - PPE	0.00	844.00	844.00	0.00	0.00	844.00
<u>A 2110.500-03-0010</u>	HS ART SUPPLIES	4,350.00	3,305.11	7,655.11	7,150.53	503.99	0.59
<u>A 2110.500-03-0011</u>	HS BUSINESS EDUCATION SUPPLIES	200.00	100.00	300.00	190.34	55.58	54.08
<u>A 2110.500-03-0012</u>	HS FOREIGN LANG. SUPPLIES	1,555.00	600.00	2,155.00	1,754.28	96.69	304.03
<u>A 2110.500-03-0013</u>	HS HEALTH EDUC. SUPPLIES	990.00	70.64	1,060.64	70.64	0.00	990.00
<u>A 2110.500-03-0014</u>	HS HOME & CAREER SUPPLIES	500.00	200.00	700.00	639.20	0.00	60.80
<u>A 2110.500-03-0015</u>	HS HUB SUPPLIES	750.00	0.00	750.00	346.72	0.00	403.28
<u>A 2110.500-03-0016</u>	HS LANG. ARTS SUPPLIES	2,500.00	0.00	2,500.00	47.07	0.00	2,452.93
<u>A 2110.500-03-0017</u>	HS MAIN OFFICE SUPPLIES	30,500.00	-12,900.00	17,600.00	8,527.39	855.63	8,216.98
<u>A 2110.500-03-0018</u>	HS MATH SUPPLIES	6,300.00	0.00	6,300.00	1,851.88	117.77	4,330.35
<u>A 2110.500-03-0019</u>	HS MUSIC INST. SUPPLIES	3,600.00	0.00	3,600.00	1,914.15	0.00	1,685.85

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<u>A 2110.500-03-0020</u>	MUSIC VOCAL SUPPLIES	2,050.00	0.00	2,050.00	800.00	0.00	1,250.00
<u>A 2110.500-03-0021</u>	HS PHYS. ED. SUPPLIES	1,500.00	5,698.17	7,198.17	6,224.85	499.43	473.89
<u>A 2110.500-03-0023</u>	HS SCIENCE SUPPLIES	9,850.00	187.31	10,037.31	5,256.04	872.53	3,908.74
<u>A 2110.500-03-0024</u>	HS SOC. STUDIES SUPPLIES	3,030.00	0.00	3,030.00	1,071.68	1.36	1,956.96
<u>A 2110.500-03-0025</u>	HS TECH. VIP SUPPLIES	5,500.00	0.00	5,500.00	4,605.71	627.81	266.48
<u>A 2110.500-03-0026</u>	HS ESL SUPPLIES	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2110.500-03-WCCR</u>	HS SUPPLIES - WAYNE COUNTY COVID REIMB.	0.00	14,963.00	14,963.00	14,963.00	0.00	0.00
2110	TEACHING-REGULAR SCHOOL *	4,173,075.00	198,164.37	4,371,239.37	4,225,287.21	34,184.77	111,767.39
21	**	4,173,075.00	198,164.37	4,371,239.37	4,225,287.21	34,184.77	111,767.39
<u>A 2250.150-01-0002</u>	DIRECTOR OF EDUCATIONAL SERVICES	112,000.00	3,050.00	115,050.00	115,048.16	0.00	1.84
<u>A 2250.150-01-0007</u>	GRANTS COORDINATOR STIPEND	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
<u>A 2250.150-02-0002</u>	HC/LD ELEM INST SALARIES	495,000.00	-50.00	494,950.00	488,270.45	0.00	6,679.55
<u>A 2250.150-03-0002</u>	HC/LD H.S. INST SALARIES	383,000.00	-4,100.00	378,900.00	378,079.17	0.00	820.83
<u>A 2250.151-01-0002</u>	OCCUPATIONAL THERAPIST SAL.	54,200.00	0.00	54,200.00	50,902.94	0.00	3,297.06
<u>A 2250.151-02-0002</u>	HC/LD ELEM TEACH ASSIST S	93,500.00	-14,963.00	78,537.00	76,569.83	0.00	1,967.17
<u>A 2250.151-03-0002</u>	HC/LD HS TEACH ASSIST SAL	94,000.00	-5,000.00	89,000.00	74,947.68	0.00	14,052.32
<u>A 2250.152-01-0002</u>	CPSE/CSE Chairperson	78,000.00	2,000.00	80,000.00	74,501.40	0.00	5,498.60
<u>A 2250.152-02-0002</u>	HC/LD ELEM INST SUB SALAR	7,000.00	4,100.00	11,100.00	11,074.32	0.00	25.68
<u>A 2250.152-03-0002</u>	HC/LD HS INST SUB SALARIE	7,000.00	1,300.00	8,300.00	8,282.03	0.00	17.97
<u>A 2250.153-02-0002</u>	HC/LD ELEM TEACH ASSIST S	4,500.00	-1,300.00	3,200.00	3,040.44	0.00	159.56
<u>A 2250.153-03-0002</u>	HC/LD HS TEACH ASSIST SUB	3,500.00	0.00	3,500.00	778.76	0.00	2,721.24
<u>A 2250.161-01-0002</u>	CSE CLERICAL SALARY	38,000.00	0.00	38,000.00	37,392.96	0.00	607.04
<u>A 2250.162-01-0002</u>	CSE CLERICAL SUBS	365.00	0.00	365.00	0.00	0.00	365.00
<u>A 2250.162-01-0007</u>	CSE CONSORTIUM CLERICAL	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00
<u>A 2250.162-03-0002</u>	H.S. TEACHER AIDE SAL.-SWD	32,000.00	5,000.00	37,000.00	36,295.83	0.00	704.17
<u>A 2250.163-02-0002</u>	ELEM. TEACHER AIDE SUB SALARIES	4,500.00	0.00	4,500.00	292.38	0.00	4,207.62
<u>A 2250.163-03-0002</u>	HS TEACHER AIDE SUB SALARY	5,500.00	0.00	5,500.00	635.84	0.00	4,864.16
<u>A 2250.170-01-0002</u>	DIRECTOR OF EDUCATION SERVICES MILEAGE	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
<u>A 2250.170-01-0007</u>	CSE CHAIRPERSON MILEAGE	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
<u>A 2250.401-01-0007</u>	MILEAGE CSE DISTRICT	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2250.401-02-0004</u>	MILEAGE/CONFERENCE ES	200.00	500.00	700.00	289.00	0.00	411.00
<u>A 2250.401-03-0005</u>	MILEAGE/CONFERENCE H.S.	500.00	0.00	500.00	0.00	0.00	500.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2250.409-01-0007</u>	MISC EXPENSE CSE DIST	750.00	0.00	750.00	695.00	0.00	55.00
<u>A 2250.409-03-0005</u>	MISC. EXPENSE-H.S.	50.00	0.00	50.00	0.00	0.00	50.00
<u>A 2250.425-01-0007</u>	EQUIPMENT REPAIR/CONTRACT	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2250.426-01-0001</u>	1:1 NURSE CONTRACTUAL	0.00	24,077.00	24,077.00	17,839.36	0.00	6,237.64
<u>A 2250.446-01-0002</u>	CONTRACT EDUC CONSULT	50,000.00	-17,083.00	32,917.00	28,937.58	0.00	3,979.42
<u>A 2250.449-01-0001</u>	HEALTH RELATED SERVICES	270.00	0.00	270.00	0.00	0.00	270.00
<u>A 2250.471-01-0002</u>	TUITION H/C	585,000.00	-16,500.00	568,500.00	527,013.83	25,000.00	16,486.17
<u>A 2250.481-02-0004</u>	TEXTBOOKS- ES CONSORTIUM	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 2250.481-03-0005</u>	H/C TEXTBOOKS HIGH SCHOOL	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 2250.490-05-0001</u>	BOCES INST SERVICE H/C	1,415,000.00	-195,617.00	1,219,383.00	1,219,382.42	0.00	0.58
<u>A 2250.500-01-0007</u>	SUPPLIES CSE FOR DISTRICT	750.00	400.00	1,150.00	796.46	0.00	353.54
<u>A 2250.500-02-0004</u>	SUPPLIES ELEM HC/LD	1,500.00	208.64	1,708.64	1,283.95	102.92	321.77
<u>A 2250.500-03-0005</u>	SUPPLIES HIGH SCHOOL HC/L	2,000.00	73.73	2,073.73	1,644.55	293.49	135.69
2250	PROGRAMS-STUDENTS W/ DISABIL	3,475,385.00	-213,903.63	3,261,481.37	3,160,494.34	25,396.41	75,590.62
<u>A 2280.491-05-0001</u>	OCC ED BOCES SERVICES	340,000.00	-17,000.00	323,000.00	310,092.00	0.00	12,908.00
2280	OCCUPATIONAL EDUCATION	340,000.00	-17,000.00	323,000.00	310,092.00	0.00	12,908.00
22		3,815,385.00	-230,903.63	3,584,481.37	3,470,586.34	25,396.41	88,498.62
<u>A 2330.151-02-0002</u>	SUMMER SCHOOL-ELEM	2,500.00	-1,500.00	1,000.00	0.00	0.00	1,000.00
<u>A 2330.151-03-0002</u>	SUMMER SCHOOL-CREDIT RECOVERY	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00
<u>A 2330.160-02-0002</u>	SUMMER SCHOOL AIDE	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2330.491-01-0002</u>	SUMMER SCHOOL- DRIVERS ED BOCES	5,000.00	1,000.00	6,000.00	6,000.00	0.00	0.00
<u>A 2330.491-05-0001</u>	SUMMER SCHOOL-BOCES	30,000.00	14,923.00	44,923.00	44,922.88	0.00	0.12
2330	TEACHING-SPECIAL SCHOOLS	39,500.00	15,923.00	55,423.00	52,422.88	0.00	3,000.12
23		39,500.00	15,923.00	55,423.00	52,422.88	0.00	3,000.12
<u>A 2610.150-02-0002</u>	ELEM. LIBRARIAN SALARY	30,000.00	-6,250.00	23,750.00	22,000.00	0.00	1,750.00
<u>A 2610.150-03-0002</u>	H.S. LIBRARIAN SALARY	30,000.00	0.00	30,000.00	22,000.00	0.00	8,000.00
<u>A 2610.151-01-0002</u>	DISTRICT LIBRARIAN SUB SA	750.00	0.00	750.00	660.38	0.00	89.62
<u>A 2610.152-02-0002</u>	ELEM. LIBRARY TEACHER ASST. SALARY	10,500.00	9,300.00	19,800.00	19,744.03	0.00	55.97
<u>A 2610.153-01-0002</u>	LIBRARY TEACH ASSIST SUB	1,200.00	-690.00	510.00	0.00	0.00	510.00
<u>A 2610.401-02-0004</u>	MILEAGE/CONF.-ELEM.	400.00	0.00	400.00	115.30	0.00	284.70
<u>A 2610.401-03-0005</u>	MILEAGE/CONFERENCE H.S.	1,000.00	690.00	1,690.00	1,689.30	0.00	0.70
<u>A 2610.409-02-0004</u>	LIB. & A.V. MSC. EXPENSE	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2610.409-03-0005</u>	MISCELLANEOUS-H.S.	1,000.00	0.00	1,000.00	74.76	0.00	925.24

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<u>A 2610.425-02-0004</u>	LIBRARY EQUIP. REPAIR-ELEM.	50.00	0.00	50.00	49.92	0.00	0.08
<u>A 2610.425-03-0005</u>	LIBRARY EQUIP. REPAIR-H.S.	50.00	0.00	50.00	0.00	0.00	50.00
<u>A 2610.460-01-0002</u>	STATE AIDED LIBRARY PROG.	5,000.00	0.00	5,000.00	7,546.10	0.00	-2,546.10
<u>A 2610.491-05-0001</u>	BOCES-SCHOOL LIB. & A.V. SERVICE	27,000.00	0.00	27,000.00	25,649.45	0.00	1,350.55
<u>A 2610.500-02-0004</u>	LIB. SUPPLIES-ELEM.	500.00	0.00	500.00	355.23	0.00	144.77
<u>A 2610.500-03-0005</u>	LIB. SUPPLIES-H.S.	500.00	0.00	500.00	211.69	0.00	288.31
<u>A 2610.521-02-0004</u>	LIB. MEDIA-ELEM.	6,500.00	0.00	6,500.00	3,100.18	0.00	3,399.82
<u>A 2610.521-03-0005</u>	LIB. MEDIA- H.S.	6,500.00	645.27	7,145.27	4,076.33	3,000.00	68.94
2610	SCHOOL LIBRARY & AUDIOVISUAL *	121,450.00	3,895.27	125,145.27	107,272.67	3,000.00	14,872.60
<u>A 2630.150-01-0001</u>	COORDINATOR OF INSTR. TECHNOLOGY	79,000.00	3,458.00	82,458.00	82,457.11	0.00	0.89
<u>A 2630.150-01-0002</u>	COMPUTER SERVICE ASST SALARY	48,500.00	-48,758.00	-258.00	-391.63	0.00	133.63
<u>A 2630.150-01-0003</u>	SR. COMPUTER SERVICE ASST SALARY	0.00	50,300.00	50,300.00	48,917.37	0.00	1,382.63
<u>A 2630.150-01-0004</u>	DATA PROTECTION OFFICER STIPEND	4,500.00	0.00	4,500.00	4,000.00	0.00	500.00
<u>A 2630.152-02-0002</u>	COMP. TCHR ASST SUB SAL.	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2630.200-02-0004</u>	COMPUTER EQUIP.-ELEM.	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
<u>A 2630.200-03-0005</u>	EQUIPMENT-H.S.	5,000.00	175.00	5,175.00	175.00	0.00	5,000.00
<u>A 2630.220-01-0002</u>	DIST. ST. AIDED COMP. HDW	25,000.00	4,590.60	29,590.60	13,058.24	13,394.00	3,138.36
<u>A 2630.401-02-0004</u>	MILEAGE/CONF.-ELEM.	750.00	0.00	750.00	175.00	0.00	575.00
<u>A 2630.401-03-0005</u>	MILEAGE/CONF.- H.S.	750.00	0.00	750.00	500.00	0.00	250.00
<u>A 2630.409-02-0004</u>	MISC. EXPENSE- ELEM.	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2630.409-03-0005</u>	MISC. EXPENSE- H.S.	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2630.425-02-0004</u>	EQUIP. REPAIR-ELEM.	750.00	0.00	750.00	750.00	0.00	0.00
<u>A 2630.425-03-0005</u>	EQUIP. REPAIR-H.S.	750.00	0.00	750.00	106.00	0.00	644.00
<u>A 2630.429-01-0001</u>	CONTRACTUAL SERVICES FOR COMPUTER TECH	0.00	12,000.00	12,000.00	10,726.80	0.00	1,273.20
<u>A 2630.461-02-0004</u>	STATE AIDED COMP. SFW-ELEM.	12,000.00	0.00	12,000.00	3,652.00	0.00	8,348.00
<u>A 2630.461-03-0005</u>	STATE AIDED COMPUTER SFW- H.S.	12,000.00	0.00	12,000.00	5,675.07	0.00	6,324.93
<u>A 2630.491-05-0001</u>	BOCES COMP ASSIST INST	480,000.00	147,808.20	607,808.20	600,672.41	0.00	7,135.79
<u>A 2630.500-02-0004</u>	COMPUTER ASST SUPPLIES-ELEM.	2,000.00	0.00	2,000.00	121.89	0.00	1,878.11
<u>A 2630.500-03-0005</u>	COMPUTER ASST SUPPLIES- H.S.	2,000.00	-400.00	1,600.00	498.03	0.00	1,101.97
2630	COMPUTER ASSISTED INSTRUCTION *	658,450.00	189,173.80	827,623.80	771,093.29	13,394.00	43,136.51
26	**	779,900.00	172,869.07	952,769.07	878,365.96	16,394.00	58,009.11
<u>A 2810.150-02-0002</u>	COUNSELOR SALARIES - ELEM.	55,700.00	0.00	55,700.00	49,627.96	0.00	6,072.04
<u>A 2810.150-03-0002</u>	COUNSELOR SALARIES - H.S.	122,500.00	17,000.00	139,500.00	125,769.08	0.00	13,730.92

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2810.160-03-0002</u>	GUID SEC CLERICAL SALARY	47,500.00	0.00	47,500.00	47,123.04	0.00	376.96
<u>A 2810.161-03-0002</u>	EXTR CLERICAL SAL/SUBS/OT	1,000.00	0.00	1,000.00	572.00	0.00	428.00
<u>A 2810.401-02-0006</u>	MILEAGE/CONF	0.00	700.00	700.00	657.24	0.00	42.76
<u>A 2810.401-03-0006</u>	MILEAGE/CONF	1,000.00	0.00	1,000.00	762.67	0.00	237.33
<u>A 2810.409-02-0006</u>	MISCELLANEOUS EXPENSES	0.00	300.00	300.00	0.00	0.00	300.00
<u>A 2810.409-03-0006</u>	MISCELLANEOUS EXPENSES	1,200.00	0.00	1,200.00	652.22	0.00	547.78
<u>A 2810.425-03-0006</u>	EQUIPMENT REPAIR-CONT GUI	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2810.500-02-0006</u>	SUPPLIES GUIDANCE	0.00	200.00	200.00	159.95	0.00	40.05
<u>A 2810.500-03-0006</u>	SUPPLIES GUIDANCE	6,000.00	0.00	6,000.00	4,501.96	0.00	1,498.04
2810	GUIDANCE-REGULAR SCHOOL	235,000.00	18,200.00	253,200.00	229,826.12	0.00	23,373.88
<u>A 2815.160-01-WCCR</u>	LPN SAL - WAYNE COUNTY COVID REIMB.	0.00	19,837.00	19,837.00	19,836.68	0.00	0.32
<u>A 2815.160-02-0002</u>	ELEM NURSE SALARY	54,600.00	3,000.00	57,600.00	57,487.62	0.00	112.38
<u>A 2815.160-03-0002</u>	H.S. NURSE SALARY	42,300.00	1,200.00	43,500.00	43,442.21	0.00	57.79
<u>A 2815.161-02-0002</u>	ELEM HEALTH AIDE SAL	0.00	-350.00	-350.00	-572.40	0.00	222.40
<u>A 2815.162-02-0002</u>	ELEM EXTRA HEALTH SAL	2,850.00	985.00	3,835.00	3,834.74	0.00	0.26
<u>A 2815.162-03-0002</u>	HS EXTRA HEALTH SAL	350.00	350.00	700.00	695.62	0.00	4.38
<u>A 2815.401-02-0004</u>	MILEAGE/CONF ELEM	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2815.401-03-0005</u>	H.S. MILEAGE-CONFERENCE	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2815.409-03-0005</u>	MISC EXP-HS NURSE	200.00	0.00	200.00	100.00	0.00	100.00
<u>A 2815.425-02-0004</u>	ELEM EQUIP REPAIR/CONT	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2815.425-03-0005</u>	H.S. EQUIP REPAIR/CONT	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2815.427-02-0004</u>	ELEM SUB NURSE SERVICE CONTRACT	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
<u>A 2815.427-03-0005</u>	H.S. SUB NURSE SERVICE CONTRACT	0.00	5,159.00	5,159.00	5,158.75	0.00	0.25
<u>A 2815.449-01-0002</u>	PROF/TECH SERVICE	3,000.00	0.00	3,000.00	594.00	0.00	2,406.00
<u>A 2815.449-05-0002</u>	HEALTH SERVICES-P	13,000.00	0.00	13,000.00	11,308.40	0.00	1,691.60
<u>A 2815.500-01-0001</u>	DISTRICT HEALTH SUPPLIES	750.00	0.00	750.00	0.00	0.00	750.00
<u>A 2815.500-02-0004</u>	ELEM SUPPLIES-NURSE	1,400.00	753.46	2,153.46	1,551.42	298.14	303.90
<u>A 2815.500-03-0005</u>	H.S. SUPPLIES-NURSE	1,400.00	311.57	1,711.57	1,369.61	211.62	130.34
2815	HEALTH SERVICES-REGULAR SCHOOL	120,450.00	33,246.03	153,696.03	146,806.85	509.76	6,379.62
<u>A 2820.150-01-0002</u>	PSYCH/COUN SALARY	61,000.00	-4,144.00	56,856.00	56,522.53	0.00	333.47
<u>A 2820.150-02-0004</u>	ELEM. SCHOOL PSYCH. SAL.	40,400.00	-525.00	39,875.00	39,781.21	0.00	93.79
<u>A 2820.150-03-0005</u>	HS PYSCH. SALARY	72,800.00	6,775.00	79,575.00	79,571.57	0.00	3.43
<u>A 2820.401-02-0004</u>	MIL/CONF -ELEM. PSYCH.	150.00	0.00	150.00	0.00	0.00	150.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2820.401-03-0005</u>	MIL./CONF.-HS PSYCH.	150.00	0.00	150.00	0.00	0.00	150.00
<u>A 2820.500-02-0004</u>	PSY. SUPPLIES- ELEM.	1,300.00	0.00	1,300.00	0.00	0.00	1,300.00
<u>A 2820.500-03-0005</u>	PSY. SUPPLIES H.S.	1,400.00	0.00	1,400.00	0.00	0.00	1,400.00
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	177,200.00	2,106.00	179,306.00	175,875.31	0.00	3,430.69
<u>A 2850.150-01-0002</u>	CO-CURR SALARIES/SUPERV	45,000.00	0.00	45,000.00	44,802.00	0.00	198.00
<u>A 2850.500-01-0002</u>	SUPPLIES/YRBK/CURR TREAS	100.00	0.00	100.00	0.00	0.00	100.00
2850	CO-CURRICULAR ACTIV-REG SCHL	45,100.00	0.00	45,100.00	44,802.00	0.00	298.00
<u>A 2855.150-03-0002</u>	INTER-SCHOLASTIC SALARIES	180,000.00	-10,800.00	169,200.00	162,194.00	0.00	7,006.00
<u>A 2855.150-03-0008</u>	OFFICIALS SALARIES	2,000.00	0.00	2,000.00	1,211.60	0.00	788.40
<u>A 2855.200-03-0008</u>	INTERSCHOLASTIC EQUIPMENT	20,000.00	0.00	20,000.00	15,178.27	1,103.06	3,718.67
<u>A 2855.401-03-0008</u>	MILEAGE/CONF.-INTERSCHOLASTIC	500.00	0.00	500.00	254.95	0.00	245.05
<u>A 2855.409-03-0008</u>	MISCELLANEOUS EXPENSE	9,000.00	0.00	9,000.00	8,924.12	0.00	75.88
<u>A 2855.425-03-0008</u>	EQUIP REPAIR/CONT	1,000.00	0.00	1,000.00	462.00	0.00	538.00
<u>A 2855.449-03-0008</u>	OFFICIALS FEES/MILEAGE	25,500.00	0.00	25,500.00	20,425.91	0.00	5,074.09
<u>A 2855.500-03-0008</u>	SUPPLIES	16,500.00	0.00	16,500.00	7,417.21	2,076.37	7,006.42
2855	INTERSCHOL ATHLETICS-REG SCHL	254,500.00	-10,800.00	243,700.00	216,068.06	3,179.43	24,452.51
28		832,250.00	42,752.03	875,002.03	813,378.14	3,689.19	57,934.70
2		10,170,510.00	179,241.78	10,349,751.78	9,932,999.71	79,664.37	337,087.70
<u>A 5510.160-04-0002</u>	MECHANICS SALARY	100,500.00	-18,911.00	81,589.00	74,512.82	0.00	7,076.18
<u>A 5510.161-04-0009</u>	EXTRA MECH SALARY	1,500.00	8,000.00	9,500.00	9,162.18	0.00	337.82
<u>A 5510.162-04-0001</u>	BUS DRIVER/SUPV SALARY	123,000.00	6,250.00	129,250.00	129,218.78	0.00	31.22
<u>A 5510.163-04-0002</u>	BUS DRIVERS REG RT SALARY	333,000.00	-3,719.00	329,281.00	329,280.14	0.00	0.86
<u>A 5510.164-04-0002</u>	SUB BUS DRIVER SALARY	20,000.00	-6,875.00	13,125.00	13,120.19	0.00	4.81
<u>A 5510.165-04-0002</u>	ATHLETIC TRIP SALARY	20,000.00	-125.00	19,875.00	19,376.24	0.00	498.76
<u>A 5510.166-04-0002</u>	FIELD TRIP SALARIES	12,000.00	-2,000.00	10,000.00	7,873.16	0.00	2,126.84
<u>A 5510.167-04-0002</u>	SUMMER SCH TRIP SALARIES	8,000.00	800.00	8,800.00	8,731.62	0.00	68.38
<u>A 5510.168-04-0009</u>	EXTRA TRANS SALARIES	2,000.00	2,000.00	4,000.00	3,717.84	0.00	282.16
<u>A 5510.169-04-0002</u>	BUS MONITOR SALARY	74,000.00	9,120.00	83,120.00	83,118.02	0.00	1.98
<u>A 5510.200-04-0002</u>	TRANS. EQUIPMENT	25,000.00	2,000.00	27,000.00	26,963.87	0.00	36.13
<u>A 5510.401-04-0009</u>	MILEAGE, CONFERENCES	2,750.00	0.00	2,750.00	1,524.78	0.00	1,225.22
<u>A 5510.409-04-0009</u>	MICS EXPENSE	2,750.00	0.00	2,750.00	2,569.82	0.00	180.18
<u>A 5510.423-04-0002</u>	LAUNDRY/UNIFORMS RENTALS	4,500.00	1,760.00	6,260.00	6,110.42	0.00	149.58
<u>A 5510.425-04-0009</u>	BUS EQUIPMENT REP-CONT	30,000.00	-650.00	29,350.00	24,460.08	0.00	4,889.92

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 5510.426-04-0001</u>	PARENT TRANSPORTATION-CONT	7,000.00	6,100.00	13,100.00	10,176.11	0.00	2,923.89
<u>A 5510.438-04-0002</u>	INSURANCE-LIAB/COMP	32,000.00	-3,050.60	28,949.40	27,303.13	0.00	1,646.27
<u>A 5510.449-04-0002</u>	BUS DRIV-HEALTH REL. SV	5,800.00	0.00	5,800.00	2,910.00	0.00	2,890.00
<u>A 5510.500-04-0009</u>	BUS SUPPLIES	6,000.00	500.00	6,500.00	5,701.51	0.00	798.49
<u>A 5510.561-04-0009</u>	ROAD TOLLS/MEALS/DRIVERS	850.00	0.00	850.00	393.96	0.00	456.04
<u>A 5510.570-04-0009</u>	BUS PARTS	32,000.00	183.00	32,183.00	28,419.12	0.00	3,763.88
<u>A 5510.571-04-0002</u>	GASOLINE / DIESEL FUEL	90,000.00	26,817.00	116,817.00	116,816.34	0.00	0.66
<u>A 5510.572-04-0009</u>	OIL/LUBRICANTS	4,500.00	0.00	4,500.00	4,428.43	0.00	71.57
<u>A 5510.573-04-0009</u>	TIRES/TUBES	9,000.00	0.00	9,000.00	8,511.91	0.00	488.09
5510	DISTRICT TRANSPORT-MEDICAID *	946,150.00	28,198.40	974,348.40	944,400.47	0.00	29,948.93
<u>A 5530.160-04-0002</u>	GARAGE CUSTODIAL/MAINT SA	7,000.00	-2,250.00	4,750.00	4,627.36	0.00	122.64
<u>A 5530.425-04-0003</u>	BOILER CLEAN/REPAIR	400.00	0.00	400.00	0.00	0.00	400.00
<u>A 5530.426-04-0003</u>	ROOF MAINTENANCE	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 5530.427-04-0003</u>	BUILDING REPAIR/CONTRACT	10,000.00	10,424.00	20,424.00	12,791.91	0.00	7,632.09
<u>A 5530.428-04-0003</u>	UPKEEP OF GROUNDS	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 5530.429-04-0003</u>	SNOW REMOVAL/SALTING	7,500.00	876.00	8,376.00	8,375.41	0.00	0.59
<u>A 5530.436-04-0002</u>	FIRE INSURANCE	5,250.00	550.60	5,800.60	5,800.60	0.00	0.00
<u>A 5530.473-04-0002</u>	RUBBISH COLLECTION	1,100.00	0.00	1,100.00	960.00	0.00	140.00
<u>A 5530.474-04-0002</u>	WATER AND SEWER	2,000.00	0.00	2,000.00	1,807.27	0.00	192.73
<u>A 5530.477-04-0002</u>	ELECTRIC-RGE	7,000.00	69.00	7,069.00	5,868.83	1,200.00	0.17
<u>A 5530.477-04-0012</u>	GAS RGE - GAR	6,500.00	0.00	6,500.00	4,825.36	0.00	1,674.64
<u>A 5530.478-04-0002</u>	TELEPHONE-N.Y.	350.00	-69.00	281.00	0.00	0.00	281.00
<u>A 5530.500-04-0009</u>	OFFICE & BUILDING SUPPLIES	2,200.00	0.00	2,200.00	1,840.62	299.97	59.41
5530	GARAGE BUILDING *	49,850.00	9,600.60	59,450.60	46,897.36	1,499.97	11,053.27
<u>A 5581.480-05-0001</u>	BOCES TRANS SP ED MONROE 1	5,000.00	0.00	5,000.00	348.21	0.00	4,651.79
5581	TRANSPORTATION FROM BOCES *	5,000.00	0.00	5,000.00	348.21	0.00	4,651.79
55	**	1,001,000.00	37,800.00	1,038,800.00	991,646.04	1,499.97	45,653.99
5	***	1,001,000.00	37,800.00	1,038,800.00	991,646.04	1,499.97	45,653.99
<u>A 8070.409-01-0002</u>	MISCL EXPENSE	3,000.00	0.00	3,000.00	229.81	0.00	2,770.19
8070	CENSUS *	3,000.00	0.00	3,000.00	229.81	0.00	2,770.19
80	**	3,000.00	0.00	3,000.00	229.81	0.00	2,770.19
8	***	3,000.00	0.00	3,000.00	229.81	0.00	2,770.19
<u>A 9010.800-01-0002</u>	NYS EMPLOYEES RETIREMENT	336,600.00	0.00	336,600.00	214,974.04	0.00	121,625.96

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9010	STATE RETIREMENT	*	336,600.00	0.00	336,600.00	214,974.04	0.00	121,625.96
<u>A 9020.800-01-0002</u>	NYS TEACHERS RETIREMENT		733,000.00	0.00	733,000.00	587,734.62	0.00	145,265.38
9020	TEACHERS' RETIREMENT	*	733,000.00	0.00	733,000.00	587,734.62	0.00	145,265.38
<u>A 9030.801-01-0002</u>	SOCIAL SECURITY		633,000.00	0.00	633,000.00	606,613.98	0.00	26,386.02
9030	SOCIAL SECURITY	*	633,000.00	0.00	633,000.00	606,613.98	0.00	26,386.02
<u>A 9040.802-01-0002</u>	WORKMENS COMPENSATION		85,000.00	0.00	85,000.00	73,011.00	0.00	11,989.00
9040	WORKERS' COMPENSATION	*	85,000.00	0.00	85,000.00	73,011.00	0.00	11,989.00
<u>A 9045.801-01-0002</u>	LIFE INSURANCE		70,000.00	-26,940.00	43,060.00	3,426.25	0.00	39,633.75
9045	LIFE INSURANCE	*	70,000.00	-26,940.00	43,060.00	3,426.25	0.00	39,633.75
<u>A 9050.802-01-0002</u>	UNEMPLOYMENT		30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9050	UNEMPLOYMENT INSURANCE	*	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
<u>A 9060.800-01-0002</u>	MEDICAL/DENTAL INSURANCE - RETIREES		1,080,000.00	0.00	1,080,000.00	1,022,101.35	0.00	57,898.65
<u>A 9060.804-01-0002</u>	HOSPITALIZATION INS BC/BS		2,470,000.00	-343,527.00	2,126,473.00	1,718,670.77	0.00	407,802.23
<u>A 9060.805-01-0002</u>	DENTAL INS - BC/BS		105,000.00	0.00	105,000.00	86,518.71	0.00	18,481.29
9060	HOSPITAL, MEDICAL & DENTAL INS	*	3,855,000.00	-343,527.00	3,311,473.00	2,827,290.83	0.00	484,182.17
<u>A 9089.800-01-0002</u>	HSA & 403B COSTS - RETIREES		40,000.00	0.00	40,000.00	34,392.74	0.00	5,607.26
<u>A 9089.801-01-0002</u>	HSA & 403B COSTS		100,000.00	97,924.00	197,924.00	197,923.86	0.00	0.14
9089	OTHER	*	140,000.00	97,924.00	237,924.00	232,316.60	0.00	5,607.40
90		**	5,682,600.00	-272,543.00	5,410,057.00	4,545,367.32	0.00	864,689.68
<u>A 9711.611-01-0002</u>	2012 BOND PRINCIPAL - 1.92		95,000.00	0.00	95,000.00	95,000.00	0.00	0.00
<u>A 9711.613-01-0002</u>	EXCEL PROJECT BOND PRINCIPAL (DASNY)		190,000.00	-190,000.00	0.00	0.00	0.00	0.00
<u>A 9711.615-01-0002</u>	2015 REFUNDING BOND-5.47 PRINCIPAL		945,000.00	0.00	945,000.00	945,000.00	0.00	0.00
<u>A 9711.616-01-0002</u>	2019 REFUNDING BOND PRINCIPAL-1.065		0.00	190,000.00	190,000.00	190,000.00	0.00	0.00
<u>A 9711.617-01-0002</u>	NEW PROJECT BOND-4.5 PRINCIPAL		295,000.00	0.00	295,000.00	295,000.00	0.00	0.00
<u>A 9711.618-01-0002</u>	2020 Project Bond - 14M PRINCIPAL		65,000.00	-53,074.00	11,926.00	0.00	0.00	11,926.00
<u>A 9711.711-01-0002</u>	2012 BOND INTEREST - 1.92		35,200.00	0.00	35,200.00	35,162.50	0.00	37.50
<u>A 9711.713-01-0002</u>	EXCEL PROJECT BOND INTEREST (DASNY)		13,600.00	-13,600.00	0.00	0.00	0.00	0.00
<u>A 9711.715-01-0002</u>	2015 REFUNDING BOND INTEREST-5.47		18,900.00	0.00	18,900.00	18,900.00	0.00	0.00
<u>A 9711.716-01-0002</u>	2019 REFUNDING BOND INTEREST-1.065		0.00	13,600.00	13,600.00	13,600.00	0.00	0.00
<u>A 9711.717-01-0002</u>	NEW PROJECT BOND INTEREST-4.5		65,795.00	0.00	65,795.00	65,793.76	0.00	1.24
<u>A 9711.718-01-0002</u>	2020 Project Bond - 14M Interest		1,085.00	0.00	1,085.00	0.00	0.00	1,085.00
9711		*	1,724,580.00	-53,074.00	1,671,506.00	1,658,456.26	0.00	13,049.74
<u>A 9788.600-00-0000</u>	LEASES - Principal		0.00	183.57	183.57	0.00	0.00	183.57

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<u>A 9788.700-00-0000</u>	LEASES - Interest	0.00	0.23	0.23	0.00	0.00	0.23
9788	*	0.00	183.80	183.80	0.00	0.00	183.80
97	**	1,724,580.00	-52,890.20	1,671,689.80	1,658,458.26	0.00	13,233.54
<u>A 9901.930-01-0002</u>	TRANSFER TO FOOD SERVICE	20,000.00	-19,837.00	163.00	0.00	0.00	163.00
<u>A 9901.950-01-0002</u>	TRANSFER TO SPEC AID FUND	40,000.00	53,074.00	93,074.00	93,073.68	0.00	0.32
9901	TRANSFER TO SPECIAL AID	60,000.00	33,237.00	93,237.00	93,073.68	0.00	163.32
<u>A 9950.900-01-0002</u>	TRANSFER TO CAPITAL FUND	100,000.00	351,940.00	451,940.00	451,939.10	0.00	0.90
9950	TRANSFER TO CAPITAL	100,000.00	351,940.00	451,940.00	451,939.10	0.00	0.90
99	**	160,000.00	385,177.00	545,177.00	545,012.78	0.00	164.22
9	***	7,567,180.00	59,743.80	7,626,923.80	6,748,836.36	0.00	878,087.44
Fund ATotals:		21,090,290.00	492,120.93	21,582,410.93	19,988,038.36	113,484.57	1,480,888.00
<u>C 2860.160-02-0002</u>	ELEM. SCHOOL LUNCH SALARIES	75,000.00	0.00	75,000.00	68,959.84	0.00	6,040.16
<u>C 2860.160-03-0002</u>	H.S. SCHOOL LUNCH SALARIES	175,000.00	0.00	175,000.00	173,050.89	0.00	1,949.11
<u>C 2860.160-10-0002</u>	WAYNE ED. CENTER SALARIES	30,000.00	0.00	30,000.00	33,099.13	0.00	-3,099.13
<u>C 2860.200-01-0002</u>	EQUIPMENT-DISTRICT	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>C 2860.400-01-0002</u>	CONTRACTUAL EXPENDITURES	20,000.00	0.00	20,000.00	8,797.03	0.00	11,202.97
<u>C 2860.410-01-0002</u>	FOOD	155,000.00	0.00	155,000.00	187,087.29	0.00	-32,087.29
<u>C 2860.410-10-0002</u>	FOOD WEC	30,000.00	0.00	30,000.00	17,808.54	0.00	12,191.46
<u>C 2860.450-01-0002</u>	MATERIALS & SUPPLIES	25,000.00	0.00	25,000.00	16,414.02	0.00	8,585.98
<u>C 2860.450-10-0002</u>	MATERIALS & SUPPLIES WEC	3,000.00	0.00	3,000.00	1,542.41	0.00	1,457.59
2860	*	523,000.00	0.00	523,000.00	506,759.15	0.00	16,240.85
28	**	523,000.00	0.00	523,000.00	506,759.15	0.00	16,240.85
2	***	523,000.00	0.00	523,000.00	506,759.15	0.00	16,240.85
<u>C 9010.800-01-0002</u>	SCHOOL LUNCH NYS EMPLOYEES' RETIREMENT	34,000.00	0.00	34,000.00	31,820.76	0.00	2,179.24
<u>C 9010.800-10-0002</u>	SCHOOL LUNCH NYS EMPLOYEES' RETIREMENT WEC	3,000.00	0.00	3,000.00	3,566.31	0.00	-566.31
9010	*	37,000.00	0.00	37,000.00	35,387.07	0.00	1,612.93
<u>C 9030.800-01-0002</u>	SCHOOL LUNCH SOCIAL SECURITY	19,000.00	0.00	19,000.00	17,106.72	0.00	1,893.28
<u>C 9030.800-10-0002</u>	SCHOOL LUNCH SOCIAL SECURITY WEC	2,500.00	0.00	2,500.00	2,532.08	0.00	-32.08
9030	*	21,500.00	0.00	21,500.00	19,638.80	0.00	1,861.20
<u>C 9060.804-01-0002</u>	SCHOOL LUNCH -HOSP	78,000.00	0.00	78,000.00	51,482.75	0.00	26,517.25
<u>C 9060.804-10-0002</u>	SCHOOL LUNCH -HOSP WEC	8,000.00	0.00	8,000.00	7,677.12	0.00	322.88

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<u>C 9060.805-01-0002</u>	SCHOOL LUNCH - DENTAL	5,000.00	0.00	5,000.00	1,907.81	0.00	3,092.19
<u>C 9060.805-10-0002</u>	SCHOOL LUNCH - DENTAL WEC	1,000.00	0.00	1,000.00	283.44	0.00	716.56
9060	*	92,000.00	0.00	92,000.00	61,351.12	0.00	30,648.88
90	**	150,500.00	0.00	150,500.00	116,376.99	0.00	34,123.01
9	***	150,500.00	0.00	150,500.00	116,376.99	0.00	34,123.01
Fund C Totals:		673,500.00	0.00	673,500.00	623,136.14	0.00	50,363.86
<u>F426 5510.571-04-0426</u>	FUEL-GASOLINE/DIESEL	100,000.00	50,000.00	150,000.00	162,350.34	0.00	-12,350.34
5510	*	100,000.00	50,000.00	150,000.00	162,350.34	0.00	-12,350.34
55	**	100,000.00	50,000.00	150,000.00	162,350.34	0.00	-12,350.34
5	***	100,000.00	50,000.00	150,000.00	162,350.34	0.00	-12,350.34
Fund F426 Totals:		100,000.00	50,000.00	150,000.00	162,350.34	0.00	-12,350.34
<u>FA22 2253.471-00-0000</u>	SSH 21/22 PUBLIC TUITION	30,000.00	0.00	30,000.00	10,217.48	0.00	19,782.52
<u>FA22 2253.472-00-0000</u>	SSH 21/22 PRIVATE TUITION	67,000.00	0.00	67,000.00	64,110.10	0.00	2,889.90
<u>FA22 2253.490-00-0000</u>	SSH 21/22 BOCES	80,000.00	0.00	80,000.00	62,318.00	0.00	17,682.00
2253	*	177,000.00	0.00	177,000.00	136,645.58	0.00	40,354.42
22	**	177,000.00	0.00	177,000.00	136,645.58	0.00	40,354.42
2	***	177,000.00	0.00	177,000.00	136,645.58	0.00	40,354.42
<u>FA22 5510.163-00-0000</u>	SSH 21/22 BUS DRIVERS	16,000.00	0.00	16,000.00	15,348.38	0.00	651.62
<u>FA22 5510.169-00-0000</u>	SSH 21/22 BUS MONITORS	8,000.00	0.00	8,000.00	3,090.50	0.00	4,909.50
<u>FA22 5510.571-01-0000</u>	SSH 21/22 DIESEL FUEL	14,000.00	0.00	14,000.00	715.12	0.00	13,284.88
5510	*	38,000.00	0.00	38,000.00	19,154.00	0.00	18,846.00
55	**	38,000.00	0.00	38,000.00	19,154.00	0.00	18,846.00
5	***	38,000.00	0.00	38,000.00	19,154.00	0.00	18,846.00
<u>FA22 9010.801-01-0000</u>	SSH 21/22 ERS	4,000.00	0.00	4,000.00	2,863.47	0.00	1,136.53
9010	*	4,000.00	0.00	4,000.00	2,863.47	0.00	1,136.53
<u>FA22 9030.800-00-0000</u>	SSH 21/22 SOCIAL SECURITY	2,000.00	0.00	2,000.00	1,410.57	0.00	589.43
9030	*	2,000.00	0.00	2,000.00	1,410.57	0.00	589.43
<u>FA22 9060.804-01-0000</u>	SSH 21/22 HEALTH INSURANCE	15,000.00	0.00	15,000.00	6,862.58	0.00	8,137.42
<u>FA22 9060.805-01-0000</u>	SSH 21/22 DENTAL INSURANCE	1,500.00	0.00	1,500.00	241.91	0.00	1,258.09
9060	*	16,500.00	0.00	16,500.00	7,104.49	0.00	9,395.51
90	**	22,500.00	0.00	22,500.00	11,378.53	0.00	11,121.47

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9	***	22,500.00	0.00	22,500.00	11,378.53	0.00	11,121.47
	Fund FA22Totals:	237,500.00	0.00	237,500.00	167,178.11	0.00	70,321.89
<u>FB21 2250.150-00-0000</u>	SECTION 611 20/21 TEACHER STIPENDS	0.00	0.00	0.00	0.00	0.00	0.00
<u>FB21 2250.161-00-0000</u>	SECTION 611 20/21 IEP FRONTLINE SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00
2250	*	0.00	0.00	0.00	0.00	0.00	0.00
22	**	0.00	0.00	0.00	0.00	0.00	0.00
2	***	0.00	0.00	0.00	0.00	0.00	0.00
<u>FB21 9030.801-00-0000</u>	SECTION 611 20/21 SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
9030	*	0.00	0.00	0.00	0.00	0.00	0.00
90	**	0.00	0.00	0.00	0.00	0.00	0.00
9	***	0.00	0.00	0.00	0.00	0.00	0.00
	Fund FB21Totals:	0.00	0.00	0.00	0.00	0.00	0.00
<u>FB22 2250.150-00-0000</u>	SECTION 611 21/22 TEACHER STIPENDS	7,000.00	0.00	7,000.00	8,087.80	0.00	-1,087.80
<u>FB22 2250.150-03-0002</u>	SECTION 611 21/22 MTSS COORDINATOR	40,000.00	22,371.00	62,371.00	52,348.31	0.00	10,022.69
<u>FB22 2250.151-02-0000</u>	SECTION 611 21/22 TCH ASST ES	21,750.00	0.00	21,750.00	16,905.12	0.00	4,844.88
<u>FB22 2250.151-03-0000</u>	SECTION 611 21/22 TCH ASST HS	44,520.00	0.00	44,520.00	48,160.94	0.00	-3,640.94
<u>FB22 2250.160-00-0000</u>	SECTION 611 21/22 CLERICAL ASST	4,955.00	0.00	4,955.00	4,955.00	0.00	0.00
<u>FB22 2250.161-00-0000</u>	SECTION 611 21/22 IEP FRONTLINE SECRETARY	40,760.00	0.00	40,760.00	40,942.56	0.00	-182.56
<u>FB22 2250.162-02-0000</u>	SECTION 611 21/22 TCH AIDE ES	17,185.00	0.00	17,185.00	17,642.53	0.00	-457.53
<u>FB22 2250.400-00-0000</u>	SECTION 611 21/22 PURCHASED SERVICES	28,339.00	0.00	28,339.00	27,005.40	0.00	1,333.60
2250	*	204,509.00	22,371.00	226,880.00	216,047.66	0.00	10,832.34
22	**	204,509.00	22,371.00	226,880.00	216,047.66	0.00	10,832.34
2	***	204,509.00	22,371.00	226,880.00	216,047.66	0.00	10,832.34
<u>FB22 9010.800-00-0000</u>	SECTION 611 21/22 ERS RETIREMENT	10,190.00	0.00	10,190.00	8,407.64	0.00	1,782.36
9010	*	10,190.00	0.00	10,190.00	8,407.64	0.00	1,782.36
<u>FB22 9020.800-00-0000</u>	SECTION 611 21/22 TRS RETIREMENT	11,100.00	1,025.00	12,125.00	12,299.21	0.00	-174.21
9020	*	11,100.00	1,025.00	12,125.00	12,299.21	0.00	-174.21
<u>FB22 9030.801-00-0000</u>	SECTION 611 21/22 SOCIAL SECURITY	13,598.00	1,711.00	15,309.00	14,461.73	0.00	847.27
9030	*	13,598.00	1,711.00	15,309.00	14,461.73	0.00	847.27
90	**	34,888.00	2,736.00	37,624.00	35,168.58	0.00	2,455.42

MARION CSD

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



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9	***	34,888.00	2,736.00	37,624.00	35,168.58	0.00	2,455.42
Fund FB22Totals:		239,397.00	25,107.00	264,504.00	251,216.24	0.00	13,287.76
FC22 2250.150-00-0000	SECTION 619 21/22 INSTRUCTIONAL SALARIES	5,843.00	0.00	5,843.00	5,843.00	0.00	0.00
FC22 2250.400-00-0000	SECTION 619 21/22 PURCHASED SERVICES	6,426.00	0.00	6,426.00	6,426.00	0.00	0.00
2250	*	12,269.00	0.00	12,269.00	12,269.00	0.00	0.00
22	**	12,269.00	0.00	12,269.00	12,269.00	0.00	0.00
2	***	12,269.00	0.00	12,269.00	12,269.00	0.00	0.00
FC22 9020.800-00-0000	SECTION 619 21/22 TRS RETIREMENT	313.00	0.00	313.00	494.39	0.00	-181.39
9020	*	313.00	0.00	313.00	494.39	0.00	-181.39
FC22 9030.801-00-0000	SECTION 619 21/22 SS & FICA	249.00	0.00	249.00	67.61	0.00	181.39
9030	*	249.00	0.00	249.00	67.61	0.00	181.39
90	**	562.00	0.00	562.00	562.00	0.00	0.00
9	***	562.00	0.00	562.00	562.00	0.00	0.00
Fund FC22Totals:		12,831.00	0.00	12,831.00	12,831.00	0.00	0.00
FD22 2510.150-01-0412	UPK 21/22 Professional Salaries	68,020.00	0.00	68,020.00	68,440.18	0.00	-420.18
2510	*	68,020.00	0.00	68,020.00	68,440.18	0.00	-420.18
25	**	68,020.00	0.00	68,020.00	68,440.18	0.00	-420.18
2	***	68,020.00	0.00	68,020.00	68,440.18	0.00	-420.18
FD22 9020.800-00-0000	UPK 21/22 TRS	6,666.00	0.00	6,666.00	5,852.75	0.00	813.25
9020	*	6,666.00	0.00	6,666.00	5,852.75	0.00	813.25
FD22 9030.800-00-0000	UPK 21/22 FICA/Medicare	5,204.00	0.00	5,204.00	5,142.95	0.00	61.05
9030	*	5,204.00	0.00	5,204.00	5,142.95	0.00	61.05
FD22 9060.800-00-0000	UPK 21/22 Health Insurance	13,111.00	0.00	13,111.00	13,753.82	0.00	-642.82
FD22 9060.801-00-0000	UPK 21/22 Dental Insurance	753.00	0.00	753.00	564.30	0.00	188.70
9060	*	13,864.00	0.00	13,864.00	14,318.12	0.00	-454.12
90	**	25,734.00	0.00	25,734.00	25,313.82	0.00	420.18
9	***	25,734.00	0.00	25,734.00	25,313.82	0.00	420.18
Fund FD22Totals:		93,754.00	0.00	93,754.00	93,754.00	0.00	0.00
FE21 2110.120-02-0000	TITLE 1 20/21 READING TEACHERS	-2,257.20	0.00	-2,257.20	0.00	0.00	-2,257.20
FE21 2110.122-02-0000	TITLE 1 20/21 TEACHER STIPENDS	15,000.00	0.00	15,000.00	11,968.86	0.00	3,031.14

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>FE21 2110.400-00-0000</u>	TITLE 1 20/21 PURCHASED SERVICES	1,082.00	0.00	1,082.00	0.00	0.00	1,082.00
<u>FE21 2110.450-00-0000</u>	TITLE 1 20/21 SUPPLIES & MATERIALS	365.00	647.20	1,012.20	590.20	0.00	422.00
2110	*	14,189.80	647.20	14,837.00	12,559.06	0.00	2,277.94
21	**	14,189.80	647.20	14,837.00	12,559.06	0.00	2,277.94
2	***	14,189.80	647.20	14,837.00	12,559.06	0.00	2,277.94
<u>FE21 9020.800-00-0000</u>	TITLE 1 20/21 TRS	1,214.30	0.00	1,214.30	0.00	0.00	1,214.30
9020	*	1,214.30	0.00	1,214.30	0.00	0.00	1,214.30
<u>FE21 9030.800-00-0000</u>	TITLE 1 20/21 SS & FICA	975.24	0.00	975.24	915.61	0.00	59.63
9030	*	975.24	0.00	975.24	915.61	0.00	59.63
<u>FE21 9060.800-00-0000</u>	TITLE 1 20/21 HEALTH INSURANCE	-3,435.10	0.00	-3,435.10	0.00	0.00	-3,435.10
9060	*	-3,435.10	0.00	-3,435.10	0.00	0.00	-3,435.10
90	**	-1,245.56	0.00	-1,245.56	915.61	0.00	-2,161.17
9	***	-1,245.56	0.00	-1,245.56	915.61	0.00	-2,161.17
Fund FE21Totals:		12,944.24	647.20	13,591.44	13,474.67	0.00	116.77
<u>FE22 2110.120-02-0000</u>	TITLE 1 21/22 READING TEACHERS	73,770.00	2,000.00	75,770.00	76,113.93	0.00	-343.93
<u>FE22 2110.121-02-0000</u>	TITLE 1 21/22 PROGRAM COORDINATOR	1,300.00	0.00	1,300.00	1,300.00	0.00	0.00
<u>FE22 2110.122-02-0000</u>	TITLE 1 21/22 TEACHER STIPENDS	17,000.00	0.00	17,000.00	0.00	0.00	17,000.00
<u>FE22 2110.161-01-0000</u>	TITLE 1 21/22 CLERICAL ASSIST STIPENDS	3,900.00	0.00	3,900.00	3,900.00	0.00	0.00
<u>FE22 2110.400-00-0000</u>	TITLE 1 21/22 PURCHASED SERVICES	600.00	0.00	600.00	0.00	0.00	600.00
<u>FE22 2110.450-00-0000</u>	TITLE 1 21/22 SUPPLIES & MATERIALS	2,059.00	-2,059.00	0.00	0.00	0.00	0.00
2110	*	98,629.00	-59.00	98,570.00	81,313.93	0.00	17,256.07
21	**	98,629.00	-59.00	98,570.00	81,313.93	0.00	17,256.07
2	***	98,629.00	-59.00	98,570.00	81,313.93	0.00	17,256.07
<u>FE22 9010.800-00-0000</u>	TITLE 1 21/22 ERS	632.00	0.00	632.00	614.90	0.00	17.10
9010	*	632.00	0.00	632.00	614.90	0.00	17.10
<u>FE22 9020.800-00-0000</u>	TITLE 1 21/22 TRS	9,023.00	59.00	9,082.00	7,586.56	0.00	1,495.44
9020	*	9,023.00	59.00	9,082.00	7,586.56	0.00	1,495.44
<u>FE22 9030.800-00-0000</u>	TITLE 1 21/22 SS & FICA	7,342.00	0.00	7,342.00	6,220.52	0.00	1,121.48
9030	*	7,342.00	0.00	7,342.00	6,220.52	0.00	1,121.48
<u>FE22 9060.800-00-0000</u>	TITLE 1 21/22 HEALTH INSURANCE	19,869.00	0.00	19,869.00	23,782.50	0.00	-3,913.50
9060	*	19,869.00	0.00	19,869.00	23,782.50	0.00	-3,913.50
90	**	36,866.00	59.00	36,925.00	38,204.48	0.00	-1,279.48

MARION CSD

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9	***	36,866.00	59.00	36,925.00	38,204.48	0.00	-1,279.48
	Fund FE22Totals:	135,495.00	0.00	135,495.00	119,518.41	0.00	15,976.59
<u>FF21 2110.150-01-0000</u>	TITLE 2 A 20/21 TEACHER STIPENDS	12,500.00	0.00	12,500.00	13,539.05	0.00	-1,039.05
<u>FF21 2110.450-00-0000</u>	TITLE 2 A 20/21 SUPPLIES & MATERIALS	819.98	0.00	819.98	363.45	0.00	456.53
<u>FF21 2110.460-00-0000</u>	TITLE 2 A 20/21 TRAVEL EXPENSES	5,251.20	0.00	5,251.20	0.00	0.00	5,251.20
2110	*	18,571.18	0.00	18,571.18	13,902.50	0.00	4,668.68
21	**	18,571.18	0.00	18,571.18	13,902.50	0.00	4,668.68
2	***	18,571.18	0.00	18,571.18	13,902.50	0.00	4,668.68
<u>FF21 9020.800-00-0000</u>	TITLE 2 A 20/21 TRS	1,191.00	0.00	1,191.00	1,326.83	0.00	-135.83
9020	*	1,191.00	0.00	1,191.00	1,326.83	0.00	-135.83
<u>FF21 9030.800-00-0000</u>	TITLE 2 A 20/21 SS & FICA	956.00	0.00	956.00	1,035.73	0.00	-79.73
9030	*	956.00	0.00	956.00	1,035.73	0.00	-79.73
90	**	2,147.00	0.00	2,147.00	2,362.56	0.00	-215.56
9	***	2,147.00	0.00	2,147.00	2,362.56	0.00	-215.56
	Fund FF21Totals:	20,718.18	0.00	20,718.18	16,265.06	0.00	4,453.12
<u>FF22 2110.150-01-0000</u>	TITLE 2 A 21/22 TEACHER STIPENDS	12,500.00	610.00	13,110.00	1,420.00	0.00	11,690.00
<u>FF22 2110.450-00-0000</u>	TITLE 2 A 21/22 SUPPLIES & MATERIALS	3,107.00	-1,194.00	1,913.00	395.42	709.78	807.80
<u>FF22 2110.460-00-0000</u>	TITLE 2 A 21/22 TRAVEL EXPENSES	7,843.00	234.00	8,077.00	5,638.15	3,394.56	-955.71
2110	*	23,450.00	-350.00	23,100.00	7,453.57	4,104.34	11,542.09
21	**	23,450.00	-350.00	23,100.00	7,453.57	4,104.34	11,542.09
2	***	23,450.00	-350.00	23,100.00	7,453.57	4,104.34	11,542.09
<u>FF22 9020.800-00-0000</u>	TITLE 2 A 21/22 TRS	1,191.00	-188.00	1,003.00	139.16	0.00	863.84
9020	*	1,191.00	-188.00	1,003.00	139.16	0.00	863.84
<u>FF22 9030.800-00-0000</u>	TITLE 2 A 21/22 SS & FICA	956.00	538.00	1,494.00	107.85	0.00	1,386.15
9030	*	956.00	538.00	1,494.00	107.85	0.00	1,386.15
90	**	2,147.00	350.00	2,497.00	247.01	0.00	2,249.99
9	***	2,147.00	350.00	2,497.00	247.01	0.00	2,249.99
	Fund FF22Totals:	25,597.00	0.00	25,597.00	7,700.58	4,104.34	13,792.08
<u>FG22 2254.474-00-0000</u>	SECTION 4201-TUITION BLIND/DEAF 21/22	150,000.00	0.00	150,000.00	135,127.36	0.00	14,872.64
2254	*	150,000.00	0.00	150,000.00	135,127.36	0.00	14,872.64

MARION CSD

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
22	**	150,000.00	0.00	150,000.00	135,127.36	0.00	14,872.64
2	***	150,000.00	0.00	150,000.00	135,127.36	0.00	14,872.64
Fund FG22Totals:		150,000.00	0.00	150,000.00	135,127.36	0.00	14,872.64
<u>FH21 2110.150-00-0000</u>	Title III Salaries/Stipends	650.00	0.00	650.00	0.00	0.00	650.00
2110	*	650.00	0.00	650.00	0.00	0.00	650.00
21	**	650.00	0.00	650.00	0.00	0.00	650.00
2	***	650.00	0.00	650.00	0.00	0.00	650.00
Fund FH21Totals:		650.00	0.00	650.00	0.00	0.00	650.00
<u>FJ21 2070.150-01-0000</u>	TITLE IV 20/21 TEACHER STIPENDS	3,600.00	0.00	3,600.00	962.50	0.00	2,637.50
2070	*	3,600.00	0.00	3,600.00	962.50	0.00	2,637.50
20	**	3,600.00	0.00	3,600.00	962.50	0.00	2,637.50
2	***	3,600.00	0.00	3,600.00	962.50	0.00	2,637.50
<u>FJ21 9020.800-00-0000</u>	TITLE IV 20/21 TRS	323.50	0.00	323.50	94.33	0.00	229.17
9020	*	323.50	0.00	323.50	94.33	0.00	229.17
<u>FJ21 9030.800-00-0000</u>	TITLE IV 20/21 SS & FICA	217.49	0.00	217.49	70.95	0.00	146.54
9030	*	217.49	0.00	217.49	70.95	0.00	146.54
90	**	540.99	0.00	540.99	165.28	0.00	375.71
9	***	540.99	0.00	540.99	165.28	0.00	375.71
Fund FJ21Totals:		4,140.99	0.00	4,140.99	1,127.78	0.00	3,013.21
<u>FJ22 2070.150-01-0000</u>	TITLE IV 21/22 TEACHER STIPENDS	8,600.00	0.00	8,600.00	2,932.50	0.00	5,667.50
2070	*	8,600.00	0.00	8,600.00	2,932.50	0.00	5,667.50
20	**	8,600.00	0.00	8,600.00	2,932.50	0.00	5,667.50
2	***	8,600.00	0.00	8,600.00	2,932.50	0.00	5,667.50
<u>FJ22 9020.800-00-0000</u>	TITLE IV 21/22 TRS	742.00	0.00	742.00	287.39	0.00	454.61
9020	*	742.00	0.00	742.00	287.39	0.00	454.61
<u>FJ22 9030.800-00-0000</u>	TITLE IV 21/22 SS & FICA	658.00	0.00	658.00	224.33	0.00	433.67
9030	*	658.00	0.00	658.00	224.33	0.00	433.67
90	**	1,400.00	0.00	1,400.00	511.72	0.00	888.28
9	***	1,400.00	0.00	1,400.00	511.72	0.00	888.28
Fund FJ22Totals:		10,000.00	0.00	10,000.00	3,444.22	0.00	6,555.78

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>FN21 1620.161-02-0003</u>	CRRSA - ESSER 2 ELEM EXTRA CLEANER HELP	14,377.00	0.00	14,377.00	11,882.01	0.00	2,494.99
<u>FN21 1620.161-03-0003</u>	CRRSA - ESSER 2 HS EXTRA CLEANER HELP	23,366.00	0.00	23,366.00	16,311.32	0.00	7,054.68
1620	*	37,743.00	0.00	37,743.00	28,193.33	0.00	9,549.67
16	**	37,743.00	0.00	37,743.00	28,193.33	0.00	9,549.67
1	***	37,743.00	0.00	37,743.00	28,193.33	0.00	9,549.67
<u>FN21 2020.151-01-0001</u>	CRRSA - ESSER 2 ASST PRINCIPAL K-12	146,160.00	0.00	146,160.00	74,475.00	0.00	71,685.00
2020	*	146,160.00	0.00	146,160.00	74,475.00	0.00	71,685.00
20	**	146,160.00	0.00	146,160.00	74,475.00	0.00	71,685.00
<u>FN21 2110.164-01-0000</u>	CRRSA - ESSER 2 COVID COORDINATOR	5,999.00	0.00	5,999.00	0.00	0.00	5,999.00
<u>FN21 2110.164-02-0000</u>	CRRSA - ESSER 2 COVID ELEM TEMP AIDE	16,047.00	0.00	16,047.00	26,811.54	0.00	-10,764.54
<u>FN21 2110.164-03-0000</u>	CRRSA - ESSER 2 COVID HS TEMP AIDE	16,006.00	0.00	16,006.00	18,377.76	0.00	-2,371.76
<u>FN21 2110.200-02-0004</u>	CRRSA - ESSER 2 ELEM EQUIP	68,170.00	-68,170.00	0.00	0.00	0.00	0.00
<u>FN21 2110.200-03-0005</u>	CRRSA - ESSER 2 HS EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
<u>FN21 2110.400-00-0000</u>	CRRSA - ESSER 2 CONTRACTUAL	107,172.00	10,717.00	117,889.00	0.00	109,959.66	7,929.34
<u>FN21 2110.450-02-0004</u>	CRRSA - ESSER 2 ELEM SUPPLIES	0.00	32,453.00	32,453.00	0.00	0.00	32,453.00
<u>FN21 2110.450-03-0005</u>	CRRSA - ESSER 2 HS SUPPLIES	0.00	25,000.00	25,000.00	16,394.81	1,730.19	6,875.00
2110	*	213,394.00	0.00	213,394.00	61,584.11	111,689.85	40,120.04
21	**	213,394.00	0.00	213,394.00	61,584.11	111,689.85	40,120.04
<u>FN21 2330.151-03-0002</u>	CRRSA - ESSER 2 SUMMER SCHOOL CREDIT RECOVERY	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2330	*	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
23	**	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
<u>FN21 2630.160-01-0002</u>	CRRSA - ESSER 2 COMP SERVICE ASST SAL	8,000.00	0.00	8,000.00	4,665.18	0.00	3,334.82
2630	*	8,000.00	0.00	8,000.00	4,665.18	0.00	3,334.82
26	**	8,000.00	0.00	8,000.00	4,665.18	0.00	3,334.82
2	***	370,554.00	0.00	370,554.00	140,724.29	111,689.85	118,139.86
<u>FN21 9020.800-00-0000</u>	CRRSA - ESSER 2 TRS RETIREMENT	14,616.00	0.00	14,616.00	7,085.40	0.00	7,530.60
9020	*	14,616.00	0.00	14,616.00	7,085.40	0.00	7,530.60
<u>FN21 9060.804-01-0000</u>	CRRSA - ESSER 2 HEALTH INSURANCE	30,398.00	0.00	30,398.00	18,762.72	0.00	11,635.28
9060	*	30,398.00	0.00	30,398.00	18,762.72	0.00	11,635.28
90	**	45,014.00	0.00	45,014.00	25,848.12	0.00	19,165.88

MARION CSD

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9	***	45,014.00	0.00	45,014.00	25,848.12	0.00	19,165.88
	Fund FN21Totals:	453,311.00	0.00	453,311.00	194,765.74	111,689.85	146,855.41
<u>FO22 2110.100-02-0000</u>	ARP - ESSER 3 UPK/INTERVENTION SAL	182,363.00	0.00	182,363.00	59,472.50	0.00	122,890.50
<u>FO22 2110.150-00-0000</u>	ARP - ESSER 3 MIDDAY INTERVENTION STIPENDS	187,003.00	0.00	187,003.00	45,050.00	0.00	141,953.00
<u>FO22 2110.150-02-0000</u>	ARP - ESSER 3 ELEM MUSIC TCH SAL	139,090.00	0.00	139,090.00	46,380.92	0.00	92,709.08
2110	*	508,456.00	0.00	508,456.00	150,903.42	0.00	357,552.58
21	**	508,456.00	0.00	508,456.00	150,903.42	0.00	357,552.58
<u>FO22 2330.151-03-0000</u>	ARP - ESSER 3 SUMMER CREDIT RECOVERY	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
2330	*	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
23	**	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
<u>FO22 2825.150-00-0000</u>	ARP - ESSER 3 SOC WORKER SAL	139,090.00	0.00	139,090.00	45,000.00	0.00	94,090.00
2825	*	139,090.00	0.00	139,090.00	45,000.00	0.00	94,090.00
28	**	139,090.00	0.00	139,090.00	45,000.00	0.00	94,090.00
2	***	652,046.00	0.00	652,046.00	195,903.42	0.00	456,142.58
<u>FO22 9020.800-00-0000</u>	ARP - ESSER 3 TRS RETIREMENT	60,990.00	0.00	60,990.00	19,198.53	0.00	41,791.47
9020	*	60,990.00	0.00	60,990.00	19,198.53	0.00	41,791.47
<u>FO22 9030.800-00-0000</u>	ARP - ESSER 3 FICA/MEDICARE	47,610.00	0.00	47,610.00	14,986.61	0.00	32,623.39
9030	*	47,610.00	0.00	47,610.00	14,986.61	0.00	32,623.39
<u>FO22 9060.804-01-0000</u>	ARP - ESSER 3 HEALTH INSURANCE	154,741.00	0.00	154,741.00	21,116.76	0.00	133,624.24
9060	*	154,741.00	0.00	154,741.00	21,116.76	0.00	133,624.24
90	**	263,341.00	0.00	263,341.00	55,301.90	0.00	208,039.10
9	***	263,341.00	0.00	263,341.00	55,301.90	0.00	208,039.10
	Fund FO22Totals:	915,387.00	0.00	915,387.00	251,205.32	0.00	664,181.68
<u>EP22 2010.150-03-0000</u>	ARP - LEARNING LOSS - MTSS/DEAN OF STUDENTS SAL	109,454.00	0.00	109,454.00	0.00	0.00	109,454.00
2010	*	109,454.00	0.00	109,454.00	0.00	0.00	109,454.00
20	**	109,454.00	0.00	109,454.00	0.00	0.00	109,454.00
<u>EP22 2110.150-02-0000</u>	ARP - LEARNING LOSS - READING TEACHER SAL	112,500.00	0.00	112,500.00	0.00	0.00	112,500.00
<u>EP22 2110.400-01-0000</u>	ARP - LEARNING LOSS CONTRACTUAL	10,000.00	10,000.00	20,000.00	23,476.33	0.00	-3,476.33
2110	*	122,500.00	10,000.00	132,500.00	23,476.33	0.00	109,023.67

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
21	**	122,500.00	10,000.00	132,500.00	23,476.33	0.00	109,023.67
FP22 2250.150-02-0000	ARP - LEARNING LOSS - HC/LD INST. SAL	22,500.00	0.00	22,500.00	25,059.98	0.00	-2,559.98
2250	*	22,500.00	0.00	22,500.00	25,059.98	0.00	-2,559.98
22	**	22,500.00	0.00	22,500.00	25,059.98	0.00	-2,559.98
FP22 2825.150-01-0000	ARP - LEARNING LOSS - SOC WORKER SAL	112,500.00	0.00	112,500.00	22,458.22	0.00	90,041.78
2825	*	112,500.00	0.00	112,500.00	22,458.22	0.00	90,041.78
28	**	112,500.00	0.00	112,500.00	22,458.22	0.00	90,041.78
2	***	366,954.00	10,000.00	376,954.00	70,994.53	0.00	305,959.47
FP22 9020.800-00-0000	ARP - LEARNING LOSS - TRS RETIREMENT	37,255.00	0.00	37,255.00	4,656.78	0.00	32,598.22
9020	*	37,255.00	0.00	37,255.00	4,656.78	0.00	32,598.22
FP22 9030.800-00-0000	ARP - LEARNING LOSS - FICA/MEDICARE	27,307.00	0.00	27,307.00	3,634.41	0.00	23,672.59
9030	*	27,307.00	0.00	27,307.00	3,634.41	0.00	23,672.59
FP22 9060.800-00-0000	ARP - LEARNING LOSS - HEALTH INSURANCE	78,688.00	-10,000.00	68,688.00	0.00	0.00	68,688.00
9060	*	78,688.00	-10,000.00	68,688.00	0.00	0.00	68,688.00
90	**	143,250.00	-10,000.00	133,250.00	8,291.19	0.00	124,958.81
9	***	143,250.00	-10,000.00	133,250.00	8,291.19	0.00	124,958.81
Fund FP22Totals:		510,204.00	0.00	510,204.00	79,285.72	0.00	430,918.28
FR22 2110.150-02-0000	ARP - SUMMER - ES STIPENDS	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
FR22 2110.150-03-0000	ARP - SUMMER - HS STIPENDS	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
FR22 2110.151-01-0000	ARP - SUMMER - ENRICHMENT CAMP COORD.	9,000.00	0.00	9,000.00	0.00	0.00	9,000.00
FR22 2110.152-01-0000	ARP - SUMMER - ENRICHMENT CAMP STIPENDS	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
FR22 2110.450-01-0000	ARP - SUMMER - SUMMER CAMP SUPPLIES	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
FR22 2110.450-02-0000	ARP - SUMMER - ES GRADE TRANSITION SUPPLIES	4,500.00	0.00	4,500.00	3,163.56	0.00	1,336.44
FR22 2110.450-03-0000	ARP - SUMMER - HS GRADE TRANSITION SUPPLIES	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
FR22 2110.460-01-0000	ARP - SUMMER - TRAVEL EXPENSES	11,535.00	0.00	11,535.00	10,872.16	0.00	662.84
2110	*	70,035.00	0.00	70,035.00	14,035.72	0.00	55,999.28
21	**	70,035.00	0.00	70,035.00	14,035.72	0.00	55,999.28
FR22 2815.150-01-0000	ARP - SUMMER - WELLNESS COORDINATOR	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>FR22 2815.151-01-0000</u>	ARP - SUMMER - WELLNESS STAFF SAL	6,300.00	0.00	6,300.00	0.00	0.00	6,300.00
<u>FR22 2815.450-01-0000</u>	ARP - SUMMER - WELLNESS SUPPLIES	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
2815	*	18,300.00	0.00	18,300.00	0.00	0.00	18,300.00
28	**	18,300.00	0.00	18,300.00	0.00	0.00	18,300.00
2	***	88,335.00	0.00	88,335.00	14,035.72	0.00	74,299.28
<u>FR22 5510.160-04-0000</u>	ARP - SUMMER - BUS DRIVER SAL	3,492.00	0.00	3,492.00	0.00	0.00	3,492.00
5510	*	3,492.00	0.00	3,492.00	0.00	0.00	3,492.00
55	**	3,492.00	0.00	3,492.00	0.00	0.00	3,492.00
5	***	3,492.00	0.00	3,492.00	0.00	0.00	3,492.00
<u>FR22 9010.800-00-0000</u>	ARP - SUMMER - ERS	367.00	0.00	367.00	0.00	0.00	367.00
9010	*	367.00	0.00	367.00	0.00	0.00	367.00
<u>FR22 9020.800-00-0000</u>	ARP - SUMMER - TRS RETIREMENT	5,544.00	0.00	5,544.00	0.00	0.00	5,544.00
9020	*	5,544.00	0.00	5,544.00	0.00	0.00	5,544.00
<u>FR22 9030.800-00-0000</u>	ARP - SUMMER - FICA/MEDICARE	4,306.00	0.00	4,306.00	0.00	0.00	4,306.00
9030	*	4,306.00	0.00	4,306.00	0.00	0.00	4,306.00
90	**	10,217.00	0.00	10,217.00	0.00	0.00	10,217.00
9	***	10,217.00	0.00	10,217.00	0.00	0.00	10,217.00
Fund FR22Totals:		102,044.00	0.00	102,044.00	14,035.72	0.00	88,008.28
<u>FS22 2110.150-01-0000</u>	ARP - AFTER SCHOOL STIPENDS/TUTORING SAL	48,900.00	0.00	48,900.00	12,454.72	0.00	36,445.28
<u>FS22 2110.400-01-0000</u>	ARP - AFTER SCHOOL CONTRACTUAL	40,345.00	0.00	40,345.00	10,000.00	0.00	30,345.00
<u>FS22 2110.450-02-0000</u>	ARP - AFTER SCHOOL ES SUPPLIES	3,923.00	0.00	3,923.00	1,625.82	100.00	2,197.18
2110	*	93,168.00	0.00	93,168.00	24,080.54	100.00	68,987.46
21	**	93,168.00	0.00	93,168.00	24,080.54	100.00	68,987.46
2	***	93,168.00	0.00	93,168.00	24,080.54	100.00	68,987.46
<u>FS22 9020.800-00-0000</u>	ARP - AFTER SCHOOL TRS RETIREMENT	5,135.00	0.00	5,135.00	1,220.56	0.00	3,914.44
9020	*	5,135.00	0.00	5,135.00	1,220.56	0.00	3,914.44
<u>FS22 9030.800-00-0000</u>	ARP - AFTER SCHOOL FICA/MEDICARE	3,741.00	0.00	3,741.00	952.79	0.00	2,788.21
9030	*	3,741.00	0.00	3,741.00	952.79	0.00	2,788.21
90	**	8,876.00	0.00	8,876.00	2,173.35	0.00	6,702.65
9	***	8,876.00	0.00	8,876.00	2,173.35	0.00	6,702.65
Fund FS22Totals:		102,044.00	0.00	102,044.00	26,253.89	100.00	75,690.11

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>FT22 2110.450-02-0000</u>	AGRICULTURAL EDUCATION - ELEM SUPPLIES	1,885.00	0.00	1,885.00	1,072.61	769.82	42.57
<u>FT22 2110.450-03-0000</u>	AGRICULTURAL EDUCATION - HS SUPPLIES	7,860.00	0.00	7,860.00	7,498.92	115.50	245.58
<u>FT22 2110.460-01-0000</u>	AGRICULTURAL EDUCATION - TRAVEL/CONF	255.00	0.00	255.00	0.00	0.00	255.00
2110	*	10,000.00	0.00	10,000.00	8,571.53	885.32	543.15
21	**	10,000.00	0.00	10,000.00	8,571.53	885.32	543.15
2	***	10,000.00	0.00	10,000.00	8,571.53	885.32	543.15
Fund FT22Totals:		10,000.00	0.00	10,000.00	8,571.53	885.32	543.15
<u>FV22 2250.150-03-0000</u>	ARP IDEA SECTION 611 INSTRUCTIONAL SAL	30,341.00	0.00	30,341.00	0.00	0.00	30,341.00
<u>FV22 2250.400-00-0000</u>	ARP IDEA SECTION 611 PURCHASED SERVICES	4,896.00	0.00	4,896.00	0.00	0.00	4,896.00
2250	*	35,237.00	0.00	35,237.00	0.00	0.00	35,237.00
22	**	35,237.00	0.00	35,237.00	0.00	0.00	35,237.00
2	***	35,237.00	0.00	35,237.00	0.00	0.00	35,237.00
Fund FV22Totals:		35,237.00	0.00	35,237.00	0.00	0.00	35,237.00
<u>FW22 2250.400-00-0000</u>	ARP IDEA SECTION 619 PURCHASED SERVICES	2,466.00	0.00	2,466.00	0.00	0.00	2,466.00
2250	*	2,466.00	0.00	2,466.00	0.00	0.00	2,466.00
22	**	2,466.00	0.00	2,466.00	0.00	0.00	2,466.00
<u>FW22 2820.150-02-0000</u>	ARP IDEA SECTION 619 ELEM. PSYCH SAL	1,457.00	0.00	1,457.00	0.00	0.00	1,457.00
2820	*	1,457.00	0.00	1,457.00	0.00	0.00	1,457.00
28	**	1,457.00	0.00	1,457.00	0.00	0.00	1,457.00
2	***	3,923.00	0.00	3,923.00	0.00	0.00	3,923.00
Fund FW22Totals:		3,923.00	0.00	3,923.00	0.00	0.00	3,923.00
<u>FX22 2630.490-00-0000</u>	EMERGENCY CONNECTIVITY	0.00	0.00	0.00	10,919.00	0.00	-10,919.00
2630	*	0.00	0.00	0.00	10,919.00	0.00	-10,919.00
26	**	0.00	0.00	0.00	10,919.00	0.00	-10,919.00
2	***	0.00	0.00	0.00	10,919.00	0.00	-10,919.00
Fund FX22Totals:		0.00	0.00	0.00	10,919.00	0.00	-10,919.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>FZ21 2110 164-02-0000</u>	MCS AFTER SCHOOL PROGRAM AIDE SAL	0.00	0.00	0.00	3,275.90	0.00	-3,275.90
2110	*	0.00	0.00	0.00	3,275.90	0.00	-3,275.90
21	**	0.00	0.00	0.00	3,275.90	0.00	-3,275.90
2	***	0.00	0.00	0.00	3,275.90	0.00	-3,275.90
Fund FZ21Totals:		0.00	0.00	0.00	3,275.90	0.00	-3,275.90
<u>H21 1620.293-02-0000</u>	Iverson - ES Construction	0.00	1,416,020.00	1,416,020.00	186,161.07	1,229,858.93	0.00
<u>H21 1620.293-02-0001</u>	Apple Roofing - ES	0.00	1,478,995.00	1,478,995.00	847,104.11	631,890.89	0.00
<u>H21 1620.293-02-0002</u>	TME - ES Site Work	0.00	525,564.00	525,564.00	0.00	525,564.00	0.00
<u>H21 1620.293-03-0000</u>	Iverson - HS Construction	0.00	1,050,646.00	1,050,646.00	138,116.08	912,529.92	0.00
<u>H21 1620.293-03-0001</u>	Iverson - Storage Bldg Construction	0.00	210,828.00	210,828.00	27,722.33	183,105.67	0.00
<u>H21 1620.293-04-0000</u>	Iverson - Bus Garage Construction	0.00	15,506.00	15,506.00	2,053.64	13,452.36	0.00
<u>H21 1620.293-04-0001</u>	Apple Roofing - Bus Garage	0.00	309,401.00	309,401.00	177,825.24	131,575.76	0.00
<u>H21 1620.293-04-0002</u>	TME - Bus Garage Site Work	0.00	35,165.00	35,165.00	0.00	35,165.00	0.00
<u>H21 1620.294-02-0000</u>	Monroe HVAC - ES	0.00	331,500.00	331,500.00	31,240.95	300,241.05	18.00
<u>H21 1620.294-03-0000</u>	Monroe HVAC - HS	0.00	652,500.00	652,500.00	61,461.90	590,756.10	282.00
<u>H21 1620.295-02-0000</u>	Monroe Plumbing - ES	0.00	106,900.00	106,900.00	3,176.99	103,668.01	55.00
<u>H21 1620.295-03-0000</u>	Monroe Plumbing - HS	0.00	119,500.00	119,500.00	3,283.01	116,171.99	45.00
<u>H21 1620.296-02-0000</u>	Kaplan Schmidt - ES Electric	0.00	804,000.00	804,000.00	195,584.51	607,975.49	440.00
<u>H21 1620.296-03-0000</u>	Kaplan Schmidt - HS Electric	0.00	627,000.00	627,000.00	152,530.48	474,209.52	260.00
<u>H21 1620.296-03-0001</u>	Kaplan Schmidt - Storage Bldg Electric	0.00	53,500.00	53,500.00	13,075.01	40,424.99	0.00
1620	*	0.00	7,737,025.00	7,737,025.00	1,839,335.32	5,896,589.68	1,100.00
16	**	0.00	7,737,025.00	7,737,025.00	1,839,335.32	5,896,589.68	1,100.00
1	***	0.00	7,737,025.00	7,737,025.00	1,839,335.32	5,896,589.68	1,100.00
<u>H21 2110.200-02-0001</u>	ELEMENTARY EQUIPMENT	0.00	286,200.00	286,200.00	0.00	286,200.00	0.00
<u>H21 2110.200-03-0001</u>	HIGH SCHOOL EQUIPMENT	0.00	160,000.00	160,000.00	0.00	0.00	160,000.00
<u>H21 2110.201-00-0000</u>	Construction Manager	0.00	468,500.00	468,500.00	108,301.47	360,198.53	0.00
<u>H21 2110.240-00-0000</u>	Contractual Services	12,285,607.51	-9,860,634.40	2,424,973.11	-74,439.20	253,400.20	2,246,012.11
<u>H21 2110.240-02-0001</u>	Sessler - ES Abatement	0.00	1,467,862.00	1,467,862.00	0.00	1,467,862.00	0.00
<u>H21 2110.240-03-0000</u>	HS Contractual Services	0.00	284,000.00	284,000.00	0.00	283,020.00	980.00
<u>H21 2110.240-03-0001</u>	Sessler - HS Abatement	0.00	730,438.00	730,438.00	0.00	730,438.00	0.00
<u>H21 2110.244-00-0000</u>	Financial Administration	0.00	16,972.50	16,972.50	18,001.78	0.00	-1,029.28
<u>H21 2110.245-00-0000</u>	Architects	0.00	174,442.46	174,442.46	611,611.06	46,831.40	-484,000.00

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2110		*	12,285,607.51	-6,272,219.44	6,013,388.07	663,475.11	3,427,950.13	1,921,962.83
21		**	12,285,607.51	-6,272,219.44	6,013,388.07	663,475.11	3,427,950.13	1,921,962.83
2		***	12,285,607.51	-6,272,219.44	6,013,388.07	663,475.11	3,427,950.13	1,921,962.83
Fund H21Totals:			12,285,607.51	1,464,805.56	13,750,413.07	2,502,810.43	9,324,539.81	1,923,062.83
<u>H22 1620.294-03-0000</u>	General Construction		0.00	0.00	0.00	16,170.69	0.00	-16,170.69
1620		*	0.00	0.00	0.00	16,170.69	0.00	-16,170.69
16		**	0.00	0.00	0.00	16,170.69	0.00	-16,170.69
1		***	0.00	0.00	0.00	16,170.69	0.00	-16,170.69
<u>H22 2110.245-03-0000</u>	Architect		0.00	0.00	0.00	3,953.34	0.00	-3,953.34
2110		*	0.00	0.00	0.00	3,953.34	0.00	-3,953.34
21		**	0.00	0.00	0.00	3,953.34	0.00	-3,953.34
2		***	0.00	0.00	0.00	3,953.34	0.00	-3,953.34
Fund H22Totals:			0.00	0.00	0.00	20,124.03	0.00	-20,124.03
<u>HA20 9901.900-00-0000</u>	Interfund Transfer to General Fund		0.00	0.00	0.00	20,955.75	0.00	-20,955.75
9901		*	0.00	0.00	0.00	20,955.75	0.00	-20,955.75
99		**	0.00	0.00	0.00	20,955.75	0.00	-20,955.75
9		***	0.00	0.00	0.00	20,955.75	0.00	-20,955.75
Fund HA20Totals:			0.00	0.00	0.00	20,955.75	0.00	-20,955.75
<u>HA21 1620.294-02-0000</u>	General Construction		275.00	95,725.00	96,000.00	95,725.00	0.00	275.00
1620		*	275.00	95,725.00	96,000.00	95,725.00	0.00	275.00
16		**	275.00	95,725.00	96,000.00	95,725.00	0.00	275.00
1		***	275.00	95,725.00	96,000.00	95,725.00	0.00	275.00
<u>HA21 2110.240-00-0000</u>	Contractual Services		1,000.00	0.00	1,000.00	859.75	0.00	140.25
<u>HA21 2110.245-00-0000</u>	Architect		1,500.00	1,500.00	3,000.00	3,140.66	0.00	-140.66
2110		*	2,500.00	1,500.00	4,000.00	4,000.41	0.00	-0.41
21		**	2,500.00	1,500.00	4,000.00	4,000.41	0.00	-0.41
2		***	2,500.00	1,500.00	4,000.00	4,000.41	0.00	-0.41
Fund HA21Totals:			2,775.00	97,225.00	100,000.00	99,725.41	0.00	274.59
<u>HA22 2110.240-03-0000</u>	Contractual Services		91,597.00	0.00	91,597.00	0.00	0.00	91,597.00

MARION CSD

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



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>HA22 2110.245-03-0000</u>	Architect	8,403.00	0.00	8,403.00	0.00	5,000.00	3,403.00
2110	*	100,000.00	0.00	100,000.00	0.00	5,000.00	95,000.00
21	**	100,000.00	0.00	100,000.00	0.00	5,000.00	95,000.00
2	***	100,000.00	0.00	100,000.00	0.00	5,000.00	95,000.00
Fund HA22Totals:		100,000.00	0.00	100,000.00	0.00	5,000.00	95,000.00
<u>HBUS 5510.210-00-2021</u>	Bus Purchases 2020/2021	16,527.05	0.00	16,527.05	0.00	0.00	16,527.05
<u>HBUS 5510.210-00-2122</u>	Bus Purchases 2021/2022	325,000.00	0.00	325,000.00	331,815.07	0.00	-6,815.07
<u>HBUS 5510.210-00-2223</u>	Bus Purchases 2022/2023	385,000.00	0.00	385,000.00	0.00	374,756.32	10,243.68
5510	*	726,527.05	0.00	726,527.05	331,815.07	374,756.32	19,955.66
55	**	726,527.05	0.00	726,527.05	331,815.07	374,756.32	19,955.66
5	***	726,527.05	0.00	726,527.05	331,815.07	374,756.32	19,955.66
Fund HBUSTotals:		726,527.05	0.00	726,527.05	331,815.07	374,756.32	19,955.66
<u>TC 1935.400-00-0000</u>	OTHER CUSTODIAL ACTIVITIES	0.00	0.00	0.00	200,942.83	0.00	-200,942.83
1935	*	0.00	0.00	0.00	200,942.83	0.00	-200,942.83
19	**	0.00	0.00	0.00	200,942.83	0.00	-200,942.83
1	***	0.00	0.00	0.00	200,942.83	0.00	-200,942.83
Fund TCTotals:		0.00	0.00	0.00	200,942.83	0.00	-200,942.83
<u>TE 2989.400-00-0000</u>	CONTRACTUAL AND OTHER	0.00	0.00	0.00	26,141.25	0.00	-26,141.25
2989	*	0.00	0.00	0.00	26,141.25	0.00	-26,141.25
29	**	0.00	0.00	0.00	26,141.25	0.00	-26,141.25
2	***	0.00	0.00	0.00	26,141.25	0.00	-26,141.25
Fund TETotals:		0.00	0.00	0.00	26,141.25	0.00	-26,141.25
Grand Totals:		38,053,876.97	2,129,905.69	40,183,782.66	25,385,989.86	9,934,560.21	4,863,232.59

MARION CSD

Budget Transfer Query From 6/1/2022 - 6/30/2022 In Between \$0.00 And \$999,999,999.99



Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
427	06/02/2022	To Cover Capital Contracts Awarded	H21 2110.240-00-0000		9,935,325.00	0.00
			H21 1620.293-02-0002		0.00	525,584.00
			H21 1620.293-04-0002		0.00	35,165.00
			H21 1620.293-02-0001		0.00	1,478,995.00
			H21 1620.293-04-0001		0.00	309,401.00
			H21 2110.240-02-0001		0.00	1,467,862.00
			H21 2110.240-03-0001		0.00	730,438.00
			H21 1620.293-02-0000		0.00	1,416,020.00
			H21 1620.293-03-0000		0.00	1,050,646.00
			H21 1620.293-03-0001		0.00	210,828.00
			H21 1620.293-04-0000		0.00	15,506.00
			H21 1620.295-02-0000		0.00	106,900.00
			H21 1620.295-03-0000		0.00	119,500.00
			H21 1620.294-02-0000		0.00	331,500.00
			H21 1620.294-03-0000		0.00	652,500.00
			H21 1620.296-02-0000		0.00	804,000.00
			H21 1620.296-03-0000		0.00	627,000.00
			H21 1620.296-03-0001		0.00	53,500.00
			Transfer Totals:			9,935,325.00
						9,935,325.00
428	06/02/2022	Administrative Transfer - 06/02/2022	A 1310.491-05-0001		700.00	0.00
			A 1010.491-05-0001		0.00	700.00
			A 1310.491-05-0001		150.00	0.00
			A 1420.491-05-0001		0.00	150.00
			A 1310.491-05-0001		700.00	0.00
			A 1670.491-05-0001		0.00	700.00
			A 1620.160-03-0002		12,000.00	0.00
			A 2630.491-05-0001		0.00	12,000.00
			A 1620.161-03-0003		5,000.00	0.00
			A 2630.491-05-0001		0.00	5,000.00
			A 2020.151-01-0001		8,000.00	0.00
			A 2630.491-05-0001		0.00	8,000.00
			A 2110.100-02-0002		29,000.00	0.00

MARION CSD

Budget Transfer Query From 6/1/2022 - 6/30/2022 In Between \$0.00 And \$999,999,999.99



Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
			A 2630.491-05-0001		0.00	29,000.00
			A 2110.130-03-0002		13,000.00	0.00
			A 2630.491-05-0001		0.00	13,000.00
			A 2280.491-05-0001		12,000.00	0.00
			A 2250.490-05-0001		0.00	12,000.00
			A 2280.491-05-0001		5,000.00	0.00
			A 2330.491-05-0001		0.00	5,000.00
			Transfer Totals:		85,550.00	85,550.00
429	06/23/2022	Administrative Transfer - 06/23/2022	A 5510.160-04-0002		1,100.00	0.00
			A 5510.426-04-0001		0.00	1,100.00
			Transfer Totals:		1,100.00	1,100.00
430	06/30/2022	Administrative Transfer - 6/30/22	A 1480.402-01-0001		2,900.00	0.00
			A 1330.402-01-0002		0.00	2,900.00
			Transfer Totals:		2,900.00	2,900.00
431	06/30/2022	Administrative Transfer - 6/30/22	A 1010.401-01-0001		130.00	0.00
			A 1040.160-01-0001		0.00	130.00
			A 1010.401-01-0001		400.00	0.00
			A 1240.160-01-0002		0.00	400.00
			A 1240.401-01-0001		1,446.00	0.00
			A 1240.150-01-0001		0.00	1,446.00
			A 1240.425-01-0001		1,600.00	0.00
			A 1310.150-01-0002		0.00	1,600.00
			A 1310.491-05-0001		2,300.00	0.00
			A 1310.150-01-0002		0.00	2,300.00
			A 1620.427-02-0003		260.00	0.00
			A 1620.452-01-0002		0.00	260.00
			A 1620.427-02-0003		1,550.00	0.00
			A 1621.160-01-0001		0.00	1,550.00
			A 1621.428-03-0003		300.00	0.00
			A 1621.429-02-0003		0.00	300.00

MARION CSD

Budget Transfer Query From 6/1/2022 - 6/30/2022 In Between \$0.00 And \$999,999,999.99



Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
			A 1920.449-01-0001		2,400.00	0.00
			A 1670.491-05-0001		0.00	2,400.00
			A 1920.449-01-0001		600.00	0.00
			A 2010.160-01-0002		0.00	600.00
			A 2070.491-05-0001		7,500.00	0.00
			A 2010.150-01-0001		0.00	7,500.00
			A 2110.131-03-0002		5,750.00	0.00
			A 2110.124-02-0002		0.00	5,750.00
			A 2110.120-02-0002		2,150.00	0.00
			A 2110.130-03-0002		0.00	2,150.00
			A 2110.121-02-0002		2,300.00	0.00
			A 2020.150-02-0001		0.00	2,300.00
			A 2020.150-03-0001		0.00	3,350.00
			A 2110.121-02-0002		3,350.00	0.00
			Transfer Totals:		32,036.00	32,036.00
432	06/30/2022	Administrative Transfer - 6/30/22	A 5530.160-04-0002		2,250.00	0.00
			A 5510.162-04-0001		0.00	2,250.00
			A 2855.150-03-0002		10,800.00	0.00
			A 5510.163-04-0002		0.00	10,800.00
			A 5510.165-04-0002		125.00	0.00
			A 5510.164-04-0002		0.00	125.00
			A 5510.160-04-0002		2,920.00	0.00
			A 5510.169-04-0002		0.00	2,920.00
			A 5510.160-04-0002		1,110.00	0.00
			A 5510.423-04-0002		0.00	1,110.00
			A 2820.150-02-0004		125.00	0.00
			A 2820.150-03-0005		0.00	125.00
			A 2815.161-02-0002		350.00	0.00
			A 2815.162-03-0002		0.00	350.00
			A 2820.150-01-0002		985.00	0.00
			A 2815.162-02-0002		0.00	985.00
			A 2630.150-01-0003		1,800.00	0.00

MARION CSD

Budget Transfer Query From 6/1/2022 - 6/30/2022 In Between \$0.00 And \$999,999,999.99



Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
			A 2630.150-01-0001		0.00	1,800.00
			A 2250.150-02-0002		50.00	0.00
			A 2250.150-01-0002		0.00	50.00
			A 2250.150-03-0002		4,100.00	0.00
			A 2250.152-02-0002		0.00	4,100.00
			A 2250.153-02-0002		1,300.00	0.00
			A 2250.152-03-0002		0.00	1,300.00
			Transfer Totals:		25,915.00	25,915.00
435	06/30/2022	Administrative Transfer - 6/30/22	A 1910.445-01-0002		1,785.00	0.00
			A 2010.150-01-0001		0.00	1,785.00
			A 1620.427-03-0003		13,912.00	0.00
			A 1620.477-03-0002		0.00	13,912.00
			A 1420.441-01-0001		19,311.00	0.00
			A 2110.162-02-0002		0.00	19,311.00
			A 2110.409-03-0010		39.00	0.00
			A 2110.409-02-0004		0.00	39.00
			A 2110.482-03-0017		5,879.00	0.00
			A 2110.491-05-0001		0.00	5,879.00
			A 2110.482-03-0017		1,168.00	0.00
			A 2110.500-01-WCCR		0.00	1,168.00
			A 2110.500-03-0006		256.00	0.00
			A 2110.500-03-0010		0.00	256.00
			A 2250.151-02-0002		14,963.00	0.00
			A 2110.500-03-WCCR		0.00	14,963.00
			A 2250.446-01-0002		17,083.00	0.00
			A 2250.490-05-0001		0.00	17,083.00
			A 2250.426-01-0001		10,923.00	0.00
			A 2330.491-05-0001		0.00	10,923.00
			A 2610.153-01-0002		690.00	0.00
			A 2610.401-03-0005		0.00	690.00
			A 2630.150-01-0002		758.00	0.00
			A 2630.150-01-0001		0.00	758.00

MARION CSD

Budget Transfer Query From 6/1/2022 - 6/30/2022 In Between \$0.00 And \$999,999,999.99



Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
			A 2820.150-01-0002		3,159.00	0.00
			A 2815.427-03-0005		0.00	3,159.00
			A 5510.160-04-0002		781.00	0.00
			A 5510.163-04-0002		0.00	781.00
			A 5510.571-04-0002		0.00	1,817.00
			A 5510.570-04-0009		1,817.00	0.00
			Transfer Totals:		92,524.00	92,524.00
436	06/30/2022	Administrative Transfer - 6/30/22	A 9060.804-01-0002		41,080.00	0.00
			A 2110.140-02-0002		0.00	41,080.00
			A 9060.804-01-0002		63,158.00	0.00
			A 2110.150-01-0000		0.00	63,158.00
			A 9060.804-01-0002		23,373.00	0.00
			A 2110.500-02-WCCR		0.00	23,373.00
			A 9060.804-01-0002		80,992.00	0.00
			A 2630.491-05-0001		0.00	80,992.00
			A 9901.930-01-0002		19,837.00	0.00
			A 2815.160-01-WCCR		0.00	19,837.00
			A 5530.427-04-0003		876.00	0.00
			A 5530.429-04-0003		0.00	876.00
			A 5530.478-04-0002		69.00	0.00
			A 5530.477-04-0002		0.00	69.00
			A 9060.804-01-0002		62,924.00	0.00
			A 9089.801-01-0002		0.00	62,924.00
			A 9711.613-01-0002		190,000.00	0.00
			A 9711.616-01-0002		0.00	190,000.00
			A 9711.713-01-0002		13,600.00	0.00
			A 9711.716-01-0002		0.00	13,600.00
			A 9711.618-01-0002		53,074.00	0.00
			A 9901.950-01-0002		0.00	53,074.00
			A 9045.801-01-0002		26,940.00	0.00
			A 9950.900-01-0002		0.00	26,940.00
			Transfer Totals:		575,923.00	575,923.00

MARION CSD

Budget Transfer Query From 6/1/2022 - 6/30/2022 In Between \$0.00 And \$999,999,999.99



Reference #	Date	Transfer Explanation	Account	Detail Description	Debits	Credits
437	06/30/2022	Administrative Transfer - 6/30/22	A 2630.491-05-0001		183.80	0.00
			A 9788.600-00-0000		0.00	183.57
			A 9788.700-00-0000		0.00	0.23
Transfer Totals:					183.80	183.80
Grand Totals:					10,751,456.80	10,751,456.80

MARION CSD



Check Warrant Report For A - 24: GENERAL SEPTEMBER 9, 2022 For Dates 9/1/2022 - 9/30/2022

Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
47066	09/09/2022	8012	CALABRESE, JEAN	A 2250.401-01-0007		70.63	
					Check Total:	70.63	
47067	09/09/2022	2835	CAVALLARO NEUBAUER	A 5510.570-04-0009	230082	41.12	41.12
					Check Total:	41.12	
47068	09/09/2022	191	CENTRAL POLY CORP.	A 1620.500-02-0003	230243	886.50	886.50
				A 1620.500-03-0003	230243	886.50	886.50
					Check Total:	1,773.00	
47069	09/09/2022	3831	NATHAN COOPER	A 5510.570-04-0009	230083	220.50	220.50
					Check Total:	220.50	
47070	09/09/2022	4243	FIRST CHOICE ELECTRIC	A 1620.500-02-0003	230047	106.81	106.81
					Check Total:	106.81	
47071	09/09/2022	3276	FOLLETT SCHOOL SOLUTIONS, INC.	A 2610.521-03-0005	221019	413.32	441.07
					Check Total:	413.32	
47072	09/09/2022	1604	HILLSIDE CHILDREN'S CTR	A 2250.471-01-0002	230030	77.64	77.64
				A 2250.471-01-0002	230030	302.78	302.78
				A 2250.471-01-0002	230030	302.78	302.78
					Check Total:	683.20	
47073	09/09/2022	4363	LICCIARDI RADIO SERVICES INC	A 5510.425-04-0009	230089	450.00	450.00
					Check Total:	450.00	
47074	09/09/2022	4163	LIGHTS AUTO PARTS/NAPA	A 5510.570-04-0009	230041	101.98	101.98
					Check Total:	101.98	
47075	09/09/2022	2340	OCCUPATIONAL SAFETY ON SITE, I	A 5510.449-04-0002	230204	70.00	70.00
					Check Total:	70.00	

MARION CSD

Check Warrant Report For A - 24: GENERAL SEPTEMBER 9, 2022 For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
47076	09/09/2022	3019	TALLMADGE TIRE SERVICE	A 5510.573-04-0009	230032	876.04	876.04
					Check Total:	876.04	
47077	09/09/2022	7627	THE METRO GROUP INC	A 1620.427-03-0003	230018	415.80	415.80
					Check Total:	415.80	
47078	09/09/2022	4019	VAN HOOK SERVICE CO. INC.	A 1620.427-02-0003	230308	688.00	1,200.00
					Check Total:	688.00	
47079	09/09/2022	1416	WAYNE FIRE EXT SALES & SERVICE LLC	A 5530.427-04-0003	230077	217.00	217.00
					Check Total:	217.00	
47080	09/09/2022	1450	WILLIAMSON HARDWARE INC	A 1620.500-03-0003	230049	61.69	61.69
					Check Total:	61.69	

Check Warrant Report For A - 24: GENERAL SEPTEMBER 9, 2022 For Dates 9/1/2022 - 9/30/2022

Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 15						Warrant Total:	6,189.09
						Vendor Portion:	6,189.09

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 15 in number, in the total amount of \$6,189.09. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/8/22 [Signature] PIROFFIN
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 6,189.09. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/9/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

MARION CSD

Check Warrant Report For C - 7: CAFETERIA SEPTEMBER 9, 2022 For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
7062	09/09/2022	2553	REGIONAL DISTRIBUTORS, INC.				
				C 2860.450-01-0002	230184	755.43	755.43
				C 2860.450-01-0002	230184	695.82	695.82
					Check Total:	1,451.25	
7063	09/09/2022	1246	SYSCO FOOD SERVICES				
				C 2860.410-01-0002	230104	4,133.02	4,133.02
					Check Total:	4,133.02	
7064	09/09/2022	3372	WRIGHT BEVERAGE				
				C 2860.410-01-0002	230185	208.80	208.80
					Check Total:	208.80	
					Warrant Total:	5,793.07	
					Vendor Portion:	5,793.07	

Number of Transactions: 3

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 3 in number, in the total amount of \$5,793.07. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/8/22 [Signature] D. R. OFFIN
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 5,793.07. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/9/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

MARION CSD

Check Warrant Report For F - 9: SPECIAL AID SEPTEMBER 9, 2022 For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
2839	09/09/2022	1604	HILLSIDE CHILDREN'S CTR	FA23 2253.472-00-0000	230122	3,959.49	3,959.49
						Check Total:	3,959.49
2840	09/09/2022	8007	TAMMY L SCHAEFFER	FA23 2253.472-00-0000	230123	1,155.00	1,155.00
						Check Total:	1,155.00
2841	09/09/2022	1336	UPSTATE MUSIC THERAPY CTR.	FA23 2253.472-00-0000	230109	300.00	300.00
						Check Total:	300.00
2842	09/09/2022	7738	CYNTHIA VENABLE	FA23 2253.472-00-0000		1,040.00	
						Check Total:	1,040.00
						Warrant Total:	6,454.49
						Vendor Portion:	6,454.49

Number of Transactions: 4

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 4 in number, in the total amount of \$6,454.49. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/8/22 [Signature] D. R. K. FIN
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 6,454.49. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/9/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

MARION CSD

Check Warrant Report For H - 8: CAPITAL SEPTEMBER 9, 2022 For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
200342	09/09/2022	6511	IVERSEN CONSTRUCTION CORP				
				H21 1620.293-02-0000	221026	153,043.62	153,043.62
				H21 1620.293-04-0000	221026	1,688.20	1,688.20
				H21 1620.293-03-0000	221026	113,545.67	113,545.67
				H21 1620.293-03-0001	221026	22,790.63	22,790.63
					Check Total:	291,068.12	
200343	09/09/2022	7972	SESSLER ENVIORNMENTAL SERVICES, LLC				
				H21 2110.240-02-0001	221032	120,651.40	120,651.40
				H21 2110.240-03-0001	221032	60,038.60	60,038.60
				H21 2110.240-02-0001	221032	254,053.00	254,053.00
				H21 2110.240-03-0001	221032	126,422.00	126,422.00
					Check Total:	561,165.00	
					Warrant Total:	852,233.12	
					Vendor Portion:	852,233.12	

Number of Transactions: 2

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 2 in number, in the total amount of \$852,233.12. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/8/22 [Signature] D. R. OFFIN
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 852,233.12. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/9/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

MARION CSD



Check Warrant Report For A - 27: PAYROLL #06 9/16/22 TA For Dates 9/16/2022 - 9/16/2022

Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
47081	09/16/2022	814	N.Y.S CHILD SUPPORT PROCESSING	A 723		1,450.00	
					Check Total:	1,450.00	
47082	09/16/2022	902	NYSUT BENEFIT TRUST	A 724A		360.49	
					Check Total:	360.49	
47083	09/16/2022	253	PEARL CARROLL	A 724		1,398.69	
				A 724		213.06	
				A 724		22.71	
					Check Total:	1,634.46	
47084	09/16/2022	1396	WAYNE CO SHERIFFS DEPT	A 723		254.36	
					Check Total:	254.36	
102049	09/16/2022	696	MARION CENTRAL SCHOOL PAYROLL	A 710		291,123.69	
					Check Total:	291,123.69	
102050	09/16/2022	872	NYS INCOME TAX BUREAU	A 721		17,051.50	
					Check Total:	17,051.50	
102051	09/16/2022	1905	THE OMNI GROUP	A 729		200.00	
				A 729		2,276.20	
				A 729		4,868.08	
				A 729		938.46	
				A 729		627.35	
				A 729		350.00	
				A 729		6,398.97	
				A 729		250.00	
				A 729		75.00	
				A 729		659.61	
				A 729		800.00	

MARION CSD



Check Warrant Report For A - 27: PAYROLL #06 9/16/22 TA For Dates 9/16/2022 - 9/16/2022

Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Check Total:						17,443.67	
102052	09/16/2022	3163	MARION CSD FED FUND				
				A 785		100.00	
Check Total:						100.00	
102053	09/16/2022	3944	DEPARTMENT OF THE TREASURY				
				A 726		24,967.65	
				A 726		24,967.65	
				A 722		33,568.49	
				A 726		5,839.26	
				A 726		5,839.26	
Check Total:						95,182.31	
102054	09/16/2022	6531	HSA BANK A DIVISION OF WEBSTER BANK NA				
				A 720C		3,830.18	
Check Total:						3,830.18	
Warrant Total:						428,430.66	
Vendor Portion:						428,430.66	

Number of Transactions: 10

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 10 in number, in the total amount of \$428,430.66. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/15/22 [Signature] D.I.R OF FIN
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 428,430.66. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/16/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

MARION CSD

Check Warrant Report For A - 25: GENERAL SEPTEMBER 14, 2022 For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID Vendor Name	Account	PO Number	Check Amount	Liquidated
47085	09/16/2022	2862 ADVANTAGE AUTO STORES	A 5510.570-04-0009	230097	26.11	26.11
			A 5510.570-04-0009	230097	23.88	23.88
				Check Total:	49.99	
47086	09/16/2022	3965 AMAZON CAPITAL SERVICES, INC.	A 1620.500-02-0003	230336	278.16	278.16
			A 2250.500-01-0007	230324	143.90	143.90
				Check Total:	422.06	
47087	09/16/2022	3624 BISON ELEVATOR SERVICE INC.	A 1620.427-02-0003	230014	183.00	183.00
				Check Total:	183.00	
47088	09/16/2022	3256 CINTAS CORPORATION #411	A 5510.423-04-0002	230057	145.65	145.65
			A 1621.423-01-0002	230057	25.88	25.88
				Check Total:	171.53	
47089	09/16/2022	3591 COMMERCIAL POWER SYSTEMS	A 1620.427-02-0003	230341	262.50	262.50
				Check Total:	262.50	
47090	09/16/2022	286 DECKMAN OIL CO.	A 5510.572-04-0009	230051	87.60	87.60
				Check Total:	87.60	
47091	09/16/2022	3891 ECONOMY PRODUCTS & SOLUTIONS INC.	A 1620.500-02-0003	230244	1,472.07	1,472.07
			A 1620.500-03-0003	230244	1,472.08	1,472.08
				Check Total:	2,944.15	
47092	09/16/2022	2518 LEAF, INC.	A 1240.401-01-0001	230235	749.00	749.00
				Check Total:	749.00	
47093	09/16/2022	8008 JAMES W LEE	A 5510.561-04-0009		10.00	
				Check Total:	10.00	
47094	09/16/2022	1729 MARTIN MEDICAL EQUIP. SERV. CO	A 2815.409-03-0005	230227	49.00	49.00

MARION CSD

Check Warrant Report For A - 25: GENERAL SEPTEMBER 14, 2022 For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 2815.425-02-0004	230227	49.00	49.00
					Check Total:	98.00	
47095	09/16/2022	3664	GAIL MOORE	A 2810.409-03-0006	230231	275.00	275.00
					Check Total:	275.00	
47096	09/16/2022	857	NY BUS SALES	A 5510.570-04-0009	230011	191.54	191.54
					Check Total:	191.54	
47097	09/16/2022	1626	RELIANT COMMUNITY CU/VISA	A 2110.500-02-0004	230196	130.00	130.00
				A 2020.401-03-0005	230149	596.00	596.00
				A 2020.409-02-0004	230155	298.00	298.00
				A 2815.401-02-0004	230197	545.00	545.00
				A 2110.409-03-0017	230262	2,587.36	2,587.36
				A 2020.401-03-0005	230149	96.00	96.00
				A 2110.409-03-0017	230262	510.00	510.00
				A 2020.401-03-0005	230149	46.50	46.50
				A 2020.401-03-0005	230149	10.92	10.92
				A 2020.401-03-0005	230149	9.93	9.93
				A 2020.401-03-0005	230149	51.47	51.47
					Check Total:	4,881.18	
47098	09/16/2022	8019	SEASONALL AUTOMOTIVE	A 5510.425-04-0009	230296	149.96	149.96
				A 5510.425-04-0009	230296	149.96	149.96
				A 5510.425-04-0009	230296	149.96	149.96
				A 5510.425-04-0009	230296	149.96	149.96
					Check Total:	599.84	
47099	09/16/2022	1287	SHELLY THOMPSON	A 2020.409-03-0005		62.65	
					Check Total:	62.65	
47100	09/16/2022	1357	VERIZON WIRELESS	A 2630.429-01-0001	230144	989.98	989.98
					Check Total:	989.98	

Check Warrant Report For A - 25: GENERAL SEPTEMBER 14, 2022 For Dates 9/1/2022 - 9/30/2022

Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
47101	09/16/2022	1406	WCWSA	A 1620.474-02-0002	230124	55.95	55.95
				A 1620.474-03-0002	230124	144.55	144.55
					Check Total:	200.50	
47102	09/16/2022	1450	WILLIAMSON HARDWARE INC	A 1620.500-03-0003	230049	31.81	31.81
					Check Total:	31.81	
					Warrant Total:	12,210.33	
					Vendor Portion:	12,210.33	

Number of Transactions: 18

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 18 in number, in the total amount of \$12,210.33. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/22 [Signature] DIRECTOR
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 12,210.33. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

MARION CSD

Check Warrant Report For C - 8: CAFETERIA SEPTEMBER 14, 2022 For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
7065	09/16/2022	7909	RENZI FOODSERVICE				
				C 2860.410-01-0002	230340	816.16	816.16
				C 2860.410-01-0002	230340	1,469.61	1,469.61
Check Total:						2,285.77	
Warrant Total:						2,285.77	
Vendor Portion:						2,285.77	

Number of Transactions: 1

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 1 in number, in the total amount of \$2,285.77. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/22 [Signature] DIRECTOR
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 2,285.77. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

Check Warrant Report For H - 9: CAPITAL SEPTEMBER 14, 2022 For Dates 9/1/2022 - 9/30/2022

Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
200344	09/16/2022	310	BERNARD DONEGAN INC.				
				H21 2110.240-00-0000	210936	9,604.66	9,604.66
					Check Total:	9,604.66	
200345	09/16/2022	857	NY BUS SALES				
				HBUS 5510.210-00-2223	221067	64,340.62	64,340.62
				HBUS 5510.210-00-2223	221067	64,340.62	64,340.62
					Check Total:	128,681.24	
					Warrant Total:	138,285.90	
					Vendor Portion:	138,285.90	

Number of Transactions: 2

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 2 in number, in the total amount of \$138,285.90. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

2/14/22 [Signature] Director
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 138,285.90. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

MARION CSD

Check Warrant Report For F - 10: SPECIAL AID SEPTEMBER 14, 2022 For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
2843	09/16/2022	1626	RELIANT COMMUNITY CU/VISA				
				FR22 2110.450-03-0000	230303	226.31	226.31
				FS22 2110.450-02-0000	230297	149.64	149.64
				FF22 2110.450-00-0000	230212	235.85	235.85
				FR22 2110.450-03-0000	230303	71.55	71.55
				FS22 2110.450-02-0000	230297	196.47	196.47
				FF22 2110.450-00-0000	230212	99.55	464.15
				FS22 2110.450-02-0000	230297	134.65	134.65
				FS22 2110.450-02-0000	230297	127.54	127.54
Check Total:						1,241.56	
Warrant Total:						1,241.56	
Vendor Portion:						1,241.56	

Number of Transactions: 1

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 1 in number, in the total amount of \$1,241.56. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/22 [Signature] Director
 Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 1,241.56. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/22 [Signature] Claims Auditor
 Date Auditor's Signature Title

FEDERAL GRANTS
Title I

Lisa Levan - \$2,700 FE23 2110.161.01.0000
 Nadine Mitchell - \$1,400 FE23 2210.161.01.0000
 Nikki Miller - \$1,400 FE23 2210.121.01.0000

Total	Dec. Payment	June Payment	Verified 9/16
\$2,700.00	\$1,350.00	\$1,350.00	
\$1,400.00	\$700.00	\$700.00	
\$1,400.00	\$700.00	\$700.00	

Title II

ENL - Teresa Alba - \$1,000 FF23 2110.150.00.0000

Total	Dec. Payment	June Payment	Verified 9/16
\$1,000.00	\$500.00	\$500.00	

Title IV MTSS

Melissa Levi - \$2,500 FJ23 2070.150.01.0000
 Elem School - \$2,500 FJ23 2070.150.01.0000

Total	Dec. Payment	June Payment	Verified 9/16
\$2,500.00	\$1,250.00	\$1,250.00	
\$2,500.00	\$1,250.00	\$1,250.00	

Wellness Coordinator- General Fund Pays

Eliza Weis Wellness
 Lisa VerWeire Wellness

Total	Dec. Payment	June Payment	Verified 9/16	General Fund Paid- (
\$750.00	\$375.00	\$375.00		
\$750.00	\$375.00	\$375.00		

IDEA Part B - Section 611

Lisa Levan - \$2,600 FB23 2250.160.00.0000
 Kim Wemesfelder - \$2,355 FB23 2250.160.00.0000

Total	Dec. Payment	June Payment	Verified 9/16
\$2,600.00	\$1,300.00	\$1,300.00	
\$2,355.00	\$1,177.50	\$1,177.50	

9/9/2022

I would like to resign from my evening cleaner position for the purpose to accept the evening custodial position at the high School.

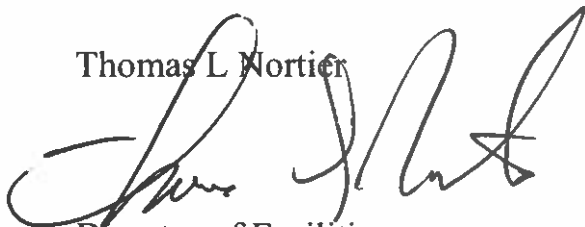
DEANE T. PHILLIPS
Deane T. Phillips

9/12/2022

Please approve appointment change to Deanne Phillips from Evening cleaner to Evening custodian at the high school

Thank you

Thomas L Nortier



Director of Facilities



MARION CENTRAL SCHOOL

Elementary School - 3863 North Main Street - Marion, NY 14505
Jr.-Sr. High School - 4034 Warner Road * Marion, NY 14505
Phone 315-926-2401 * FAX 315-926-2416

September 14, 2022

Dear Mr. Bavis,

It is with mixed emotions that I am notifying you and Marion Central Schools of my resignation, effective as of the end of day on September 28th, 2022.

I am grateful to have had this opportunity to serve in the district as the CSE Chairperson. Many of the experiences I've had in this position will be forever remembered.

Regards,

Jean Calabrese



**MARION CENTRAL SCHOOL
ATHLETIC DEPARTMENT**

TO: DON BAVIS AND BOARD OF EDUCATION

FROM: LORI DELYSER

DATE: 9/21/2022

RE: ADDITIONAL COACHING RECOMMENDATION

Coaching recommendations for the 2022 Fall Sports Season:

Girls Modified Volleyball 1 Yr Grp V \$2,000	Morgan Silco	\$2,000
--	--------------	---------

Supervisor's/Timer's for the 2022 Fall Sports Season:

Boys & Girls Cross Country Timer
Substitute Fall Sports Timer/Supervisor
Substitute Fall Sports Timer/Supervisor

\$85 per event

Adrienne Crouch
Kate Robinson
Abbie Vaillancourt

Lori DeLyser
Athletic Director



MARION CENTRAL SCHOOL
COMMITTEE ON PRESCHOOL SPECIAL EDUCATION
COMMITTEE ON SPECIAL EDUCATION

Elementary School - 3863 North Main Street • Marion, NY 14505
Jr-Sr High School - 4034 Warner Road • Marion, NY 14505
Phone 315-926-2401 • FAX 315-926-2416

To: Members of the Board of Education and Mr. Don Bavis

From: Nikki Miller 

Date: September 26, 2022

RE: Committee on Special Education Membership 2022/23
Committee on Special Education Sub-Committee Membership 2022/23

I would like to recommend that Melissa Levi serve on the Committee on Special Education/Committee on Special Education Sub-Committee. Melissa has many years of special education experience and is familiar with the CSE process.



MARION CENTRAL SCHOOL
COMMITTEE ON PRESCHOOL SPECIAL EDUCATION
COMMITTEE ON SPECIAL EDUCATION

Elementary School - 3863 North Main Street • Marion, NY 14505
Jr. Sr. High School - 4034 Warner Road • Marion, NY 14505
Phone 315 926 2401 • FAX 315 926 2416

To: Members of the Board of Education and Mr. Don Bavis

From: Nikki Miller 

Date: September 26, 2022

RE: Committee on Special Education Membership 2022/23
Committee on Special Education Sub-Committee Membership 2022/23

I would like to recommend that Brianne Raes serve on the Committee on Special Education/Committee on Special Education Sub-Committee. Brianne has many years of experience working as a special education teacher and is familiar with the CSE process.



MARION CENTRAL SCHOOL
COMMITTEE ON PRESCHOOL SPECIAL EDUCATION
COMMITTEE ON SPECIAL EDUCATION

Elementary School - 3863 North Main Street • Marion, NY 14505
Jr. Sr. High School - 4034 Warner Road • Marion, NY 14505
Phone 315 926 2401 • FAX 315 926 2416

To: Members of the Board of Education and Mr. Don Bavis

From: Nikki Miller

Date: September 26, 2022

RE: Committee on Special Education Membership 2022/23
Committee on Special Education Sub-Committee Membership 2022/23

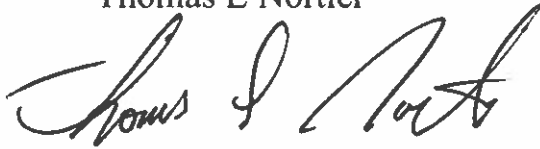
I would like to recommend that Casey Steiner serve on the Committee on Special Education/Committee on Special Education Sub-Committee. Casey has experience working with special education and is familiar with the CSE process.

9/29/2022

Please approve Carol Bliss as a substitute cleaner

Thank you

Thomas L Nortier

A handwritten signature in black ink, appearing to read "Thomas L. Nortier". The signature is fluid and cursive, with the first name "Thomas" and last name "Nortier" clearly distinguishable.

Director of Facilities



September 26, 2022

Mr. Richard Walker
Marion Central School District
4034 Warner Road
Marion, NY 14505

Ref: Application for Correction of School Taxes 2022/23
John & Stacy Van Camp
5285 E. Williamson Road
Marion, New York 14505

Tax ID # 543200 66116-00-971374

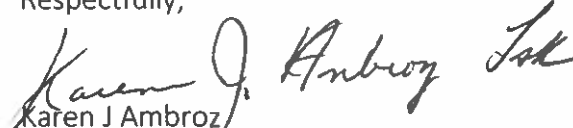
Dear Mr. Walker:

Attached is an Application for a Correction of 2022/23 School Taxes. This parcel contains an Error in Essential Fact. The parcel contained a structure that was removed before taxable status date. The assessor failed to remove structure from the assessment roll.

Please issue a corrected school bill to reflect the parcel being assessed at 22,500. The corrected bill amount should be \$566.75.

This is defined as an Error in Essential Fact, pursuant to NYS Real Property Tax Law §550(3) a. I recommend that this application be approved in accordance with Real Property Tax Law §554.

Respectfully,


Karen J Ambroz
Director

Enc.



Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners John & Stacy Van Camp		
Mailing address of owners (number and street or PO box) 5285 E Williamson Rd		Location of property (street address) 5274 E Williamson Rd
City, village, or post office Marion, NY 14505	State NY	ZIP code 14505
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 66116-00-971374
Account number (as appears on tax bill) 002084		Amount of taxes currently billed 1,637.28
Reasons for requesting a correction to tax roll: RPTL Section 550 (3) a "Error in Essential Fact" The assessment of an improvement destroyed or removed prior to taxable status date. The assessor failed to remove a house from the assessment roll that was demolished in June of 2021. The Certificate of Compliance was issued on 6/21/21. The 2022 Assessment roll should have been 22,500. The parcel is vacant land.		

I hereby request a correction of tax levied by Marion Central School for the year(s) 2022.
(County, city, village, etc.)

Signature of applicant <i>Dawn Van Patten</i>	Date <i>9/25/2022</i>
--	--------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <i>9/26/2022</i>	Period of warrant for collection of taxes <i>9/1/2022</i>
Last day for collection of taxes without interest <i>9/30/2022</i>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>K Ambrose Tate</i>	Date <i>9/26/2022</i>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____:
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------



Marion Central
MAKE CHECKS PAYABLE TO:
 Marion CSD Receiver of Taxes
 PO Box 260
 Marion, NY 14505
 315-926-2411

SCHOOL TAX BILL

Taxes Due In September 2022

Fiscal Year: 07/01/2022 - 06/30/2023
 Warrant Date: 09/01/2022
 SWIS Code: 543200
 Location: 5274 E Williamson Rd
 Prop Class: 210 Roll Sec: 1 Size: 5.08
 State Aid: SCHL 12,663,803
 NYS Tax & Finance School District Code: 376

543200, 66116-00-971374

Bank Code Bill #
 002084

Van Camp John
 Van Camp Stacy
 5285 E Williamson Rd
 Marion, NY 14505

COLLECTION INFORMATION

Please mail bottom payment coupon along with payment to:
 Marion CSD Receiver of Taxes
 PO Box 260
 Marion, NY 14505
 315-926-2411
 Taxes can be paid in person by cash, check, or money order
 payable to Marion CSD Receiver of Taxes
 at the town clerk's office,
 3823 N Main St, Marion, NY 14505
 during regular business hours.

PROPERTY TAXPAYER'S BILL OF RIGHTS

The Assessor estimates the Full Market Value of this property as of July 1, 2021 was: 91,549.00
 The Uniform Percentage of value used to establish assessment was: 71.00%
 The Total Assessed Value of this property is: 65,000.00
 If you feel your assessment is too high, the publication "Contesting your assessment" is available at your Assessor's office or online www.tax.ny.gov

Exemption	Value	Tax Purpose	Full Value Est.	Exemption	Value	Tax Purpose	Full Value Est.
Taxing Purpose	Total Tax Levy		% Change in Levy From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount	
School Tax	7 176.358		2.6	65,000.00	25 188980	\$1,637.28	

Total Tax Amount: \$1,637.28

Payment Due Dates

BETWEEN:	TOTAL TAX	INTEREST/PENALTY	TOTAL TAX DUE
9/01 - 9/30/22	\$1,637.28	\$0.00	\$1,637.28
10/01 - 10/31/22	\$1,637.28	\$32.75	\$1,670.03

Third Party Notification Date
 Apply by: 7/1/23

After November 1st, contact the Wayne County Treasurer at (315) 946-7441 for additional interest and penalty. Payments not accepted after November 30th.

SENIOR CITIZEN STATEMENT: If 65 or over, you may be eligible for a senior citizen exemption. You must apply before March 1. For information, call your local assessor.

If you wish to receive a receipt for payment of this tax bill 002084 for 2022, place an "x" in this box. ☐

Date Paid:

Paid By:

*** Detach and return this portion with your payment. Keep upper portion for your records. ***

Marion Central
TAXES DUE IN SEPT 2022
 Mail To: Marion CSD Receiver of Taxes
 PO Box 260
 Marion, NY 14505
 315-926-2411

543200, 66116-00-971374

Bill #: 002084

Property Location: 5274 E Williamson Rd

Amount Due 9/01 - 9/30/22 **\$1,637.28**

Amount Due 10/01 - 10/31/22 **\$1,670.03**

Van Camp John
 Van Camp Stacy
 5285 E Williamson Rd
 Marion, NY 14505

If you wish to receive a receipt for payment of this tax bill, place an "x" in this box. ☐

BETWEEN:	TOTAL TAX	INTEREST/PENALTY	TOTAL TAX DUE
9/01 - 9/30/22	\$1,637.28	\$0.00	\$1,637.28
10/01 - 10/31/22	\$1,637.28	\$32.75	\$1,670.03

Town of Marion Building Department
3823 N Main St
Marion, NY 14505
(315)926-4169

Certificate of Compliance



Issued to: VanCamp John
5285 E Williamson Rd
Marion, NY 14505

Location: 5274 E Williamson Rd

Permit#: 21-7

Permit Issued: 02/10/21

Certificate of Compliance Date: 06/21/21

Property Information:

Tax Map#: 66116-00-971374

Class: 210

Front: 0.00 Lot:

Depth: 0.00 Subdivision:

Acres: 5.08 Zone: A-C

Owner:

VanCamp John
5285 E Williamson Rd
Marion, NY

THIS CERTIFIES that the building located at the above location conforms substantially to the approved plans and specifications heretofore filed in this office with Application for Building Permit and conforms to all of the requirements of the applicable provisions of the law. The occupancy for which this certificate is issued is for above address of the aforesaid building.

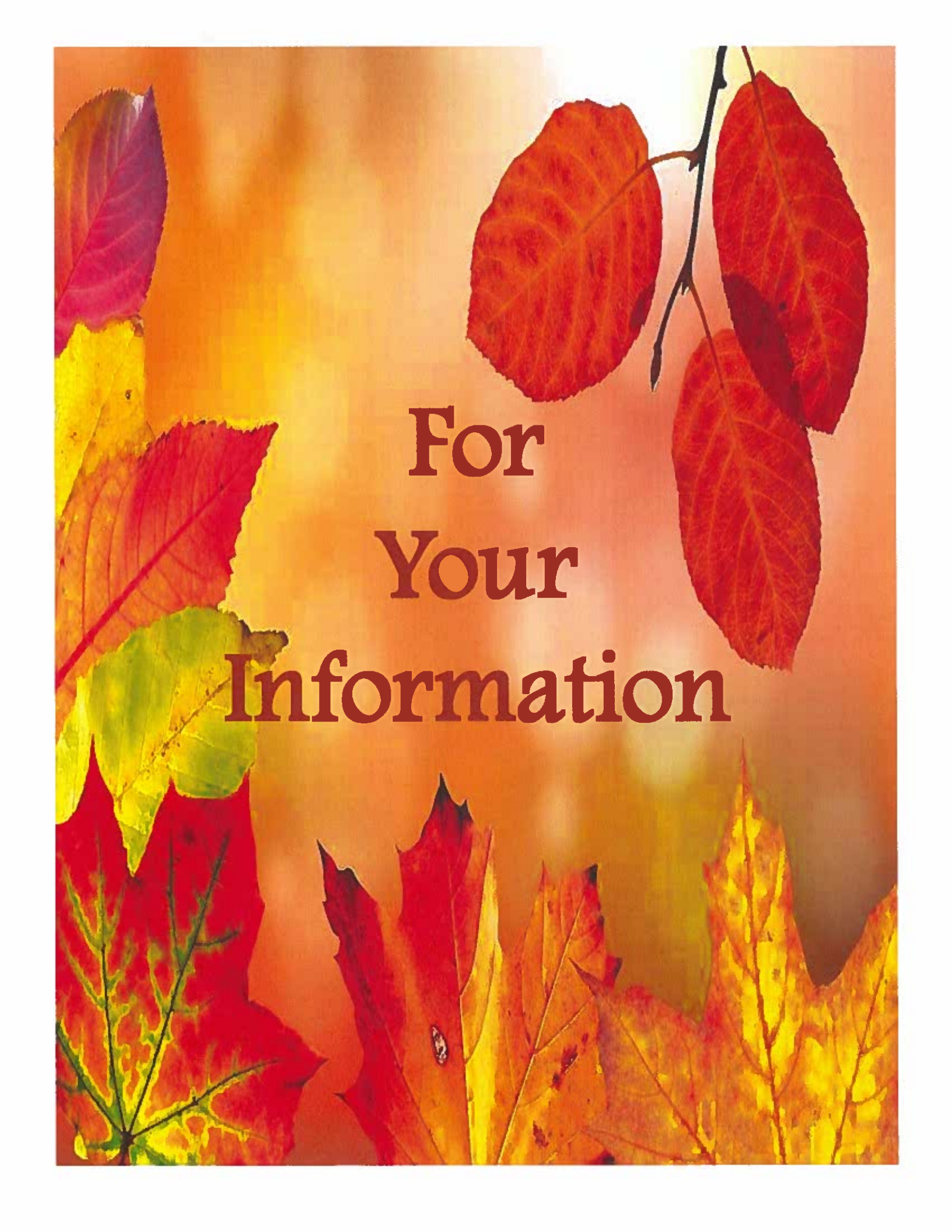
Project Description: Demo house on property

(The Certificate of Compliance will be issued only after affidavits or other competent evidence is submitted to the Code Enforcement Officer that the completion of the construction is in compliance with the State Building Construction Code and with other laws, ordinances or regulations affecting the premises, and in conformity with the approved plans and specifications. A final electrical, plumbing, heating or sanitation certificate or other evidence of compliance may be required before the issuance of the Certificate of Occupancy.)

06/21/21

Date


Duane Smeatin, Code Enforcement Officer

The background of the image is a soft-focus photograph of autumn foliage. It features several large, vibrant leaves in shades of red, orange, and yellow, some with serrated edges. The leaves are set against a warm, golden-brown background that has a subtle, wavy texture, resembling a watercolor wash or a light gradient. The overall composition is centered and balanced, with the text overlaid on the middle section.

**For
Your
Information**

**ENROLLMENT COMPARISONS
MARION CSD**

GRADE	18/19			19/20			20/21			21/22			22/23		
	OPENING 9/5/18	BEDS 3-Oct	CURRENT June 1	OPENING 9/4/19	BEDS	CURRENT June 1	OPENING 9/9/20	BEDS 10/7/20	CURRENT June 1	OPENING 9/7/21	BEDS	CURRENT June 1	OPENING 9/7/22	BEDS	CURRENT
KDG	42	40	41	44	43	44	54	53	54	53	54	53	57		
1ST	62	62	59	41	41	42	34	33	36	47	48	48	47		
2ND	45	45	46	56	56	56	39	39	40	41	39	38	51		
3RD	44	44	42	49	47	48	47	48	48	40	40	37	41		
4TH	50	48	52	44	44	43	39	39	40	54	54	54	41		
5TH	51	52	49	50	51	51	42	42	46	45	45	43	58		
6TH	44	44	44	47	47	46	46	48	49	48	48	47	43		
UNGR															
K-6 TOTAL	338	335	333	331	329	330	301	302	313	328	328	320	338	0	0
7TH	60	60	61	44	44	44	43	43	45	54	54	52	51		
8TH	45	45	45	61	62	61	41	41	37	44	43	43	53		
9TH	58	56	52	49	51	50	62	63	61	35	35	36	44		
10TH	60	59	56	46	46	45	46	46	44	59	56	54	38		
11TH	54	52	50	53	52	50	44	44	43	44	43	43	52		
12TH	69	70	65	50	50	50	51	51	50	41	41	39	44		
UNGR							1	1	1	1	2	1			
7-12 TOTAL	346	342	329	303	305	300	288	289	281	278	274	268	282	0	0
Sub-Total K-12 In District	684	677	662	634	634	630	589	591	594	606	602	588	620	0	0
Classified CSE Students															
In MCS Schools (Above)	86	88	86	83	84	83	85	86	84	76	75	74	77		
In BOCES Programs	14	13	13	12	12	13	9	9	9	13	13	14	15		
In Other Public Schools	7	7	6	7	9	10	8	8	8	7	6	5	4		
In Private Schools	4	4	4	5	5	6	8	8	9	10	11	11	9		
Pend Placements/Home Tutor	2	1	2	2	2	1	2	1	1	1	1	3	3		
CSE Total	113	113	111	109	112	113	112	112	111	107	106	107	108	0	0
Parochial	26	22	22	20	19	20	20	13	16	22	20	24	24		
Home School	33	33	27	33	33	34	85	89	81	82	82	75	67		
Sub-Total K-12 Out of District	86	80	74	79	80	84	132	128	124	135	133	132	122	0	0
Total K-12 Residents	770	757	736	713	714	714	721	719	718	741	735	720	742	0	0
Pre-School Placements (Some UPK)	20	20	24	20	22	30	15	15	19	11	12	20	15		
UPK	31	32	35	53	53	54	21	21	23	38	38	35	39		