

B. Expenditure Reports - Attached

Recommended Action: "That the Board of Education authorize the following bills for payment:"

- a. General Fund (A)
- b. School Lunch Fund (C)
- c. Federal Funds (F)
- d. Capital Fund (H)
- e. Trust & Agency Account (T)

C. Claims Auditor Report(s) - Attached

Recommended Action: "That the Board of Education receive the Claims Auditors Report(s), as presented."

D. Extra Class Activity Accounts Report – Attached

Recommended Action: "That the Board of Education receive the quarterly extra class activity accounts report for the months of July, August and September 2022, as presented."

E. Quarterly Comprehensive Budget Status – Attached

Recommended Action: "That the Board of Education receive the Budget Status as presented:"

F. Budget Transfers – Attached

Recommended Action: "That the Board of Education receive/approve the Budget Transfers Report, as presented."

G. Annual Audit for Year Ending June 30, 2022 - Attached

Recommended Action: "That the Board of Education accept the Annual Audit, as presented."

H. Annual Audit for Year Ending June 30, 2022 - CAP - Attached

Recommended Action: "That the Board of Education accept the Annual Audit -Corrective Action Plan, as presented."

I. School Bus Sale – BID - Attached

Recommended Action: "That the Board of Education accept the bid from Henry DuShane for the Crown Point Central School Bus #58 for \$500.00, as presented."

ITEM 8: SUPERINTENDENT'S REPORT – Tara S. Celotti

A. C.S.E./C.P.S.E. – Chairperson, Tieah Gunnison - Handout

Recommended Action: "That the Board of Education accept the CSE/CPSE recommendations, as presented."

B. Personnel

1. Addition to Substitute List

Recommended Action: "That the Board of Education authorize the addition of the following individual(s) to the 2022-2023 Substitute List:"

- a. Jamie Harrington – Instructional (application attached)
- b. Jodi Gutierrez – Cafeteria (application attached)

2. Extra-Curricular Positions

Recommended Action: "That the Board of Education appoint the following individual(s) to the extra-curricular position(s) listed below, for the 2022-2023 school year, as presented."

- a. Modified Girls Softball –

3. Leave Without Pay – Randy Pertak - Attached

Recommended Action: "That the Board of Education approve leave without pay for Randy Pertak for February 17, 2023, as presented."

4. Graduate Hours Credit – John Swinton - Attached

Recommended Action: "That the Board of Education approve the additional graduate credit hours (total B+36 Masters) for John Swinton, given receipt of official transcripts, for the 2022-2023 school year, as presented."

5. Health Insurance – Margaret Polihronakis - Attached

Recommended Action: "That the Board of Education authorize Margaret Polihronakis to re-enroll in health insurance from single to a family plan during the next open enrollment window effective January 1, 2023, as presented"

C. Building Use Request(s) – Attached

Recommended Action: "That the Board of Education approve the following building use requests:"

1. Jason Hughes – Open gym for Basketball, Boys & Girls, 7th-12th, Wednesdays effective October 5, 2022 - November 2, 2022, 6 P.M. – 7:30 P.M.
2. Joshua Mancini – Basketball and FUTSAL in the gym – Crown Point Youth Commission, November 1, 2022 – March 1, 2023, 9 A.M. – 2 P.M.

ITEM 9: NEW BUSINESS – None

ITEM 10: OLD BUSINESS – None

ITEM 11: COMMITTEE REPORTS

A. NYSSBA Legislative Liaison

ITEM 12: PUBLIC COMMENTS/CONCERNS

ITEM 13: ANNOUNCEMENTS FOR THE GOOD OF THE ORDER

A. Upcoming Meetings/Events

1. November 15, 2022 – 6:30 P.M. CPTA 7:00 P.M. Regular BOE Meeting

ITEM 14: EXECUTIVE SESSION

Recommended Action: “That the Board convene in Executive Session to discuss the subject(s) enumerated below, as presented.”

A. The Employment History of a Particular Person

B. The Discussions regarding a Particular Student

C. The Discussions regarding proposed, pending, or current litigation

ITEM 15: ADJOURNMENT

DRAFT MINUTES
PUBLIC MEETING OF THE BOARD OF EDUCATION
CROWN POINT CENTRAL SCHOOL DISTRICT
REGULAR MONTHLY MEETING
TUESDAY, SEPTEMBER 20, 2022 - 7:00 PM
SCHOOL DISTRICT AUDITORIUM

CALL TO ORDER

Board President Mitch St. Pierre called this meeting to order at 7:00 P.M.

PLEDGE OF ALLEGIANCE

BOARD MEMBERS PRESENT

Michael St. Pierre Board President
Julie Budwick
Anita Johnson
Terry Ross

OTHERS PRESENT

Tara S. Celotti, Superintendent
Vicki Russell, District Treasurer
Karla J. Vigliotti, District Clerk
Tieah Gunnison, CSE, CPSE Chairperson
Megan Walls, Music Teacher

CONSIDERATION OF MINUTES OF PREVIOUS MEETINGS

Motion made by Mrs. Johnson, second by Mrs. Budwick, that the Board of Education accept the minutes of the Regular Meeting, August 23, 2022, as presented. All in Favor-Motion Carried 4-0

OATH OF OFFICE – Anita Johnson - July 2025 Oath of office administered by the District Clerk

COMMUNICATIONS - CPTA/BOE Meeting November 15th 6:30 P.M.

FINANCIAL REPORTS

Bank Reconciliations

Motion made by Mrs. Johnson, second by Mr. Ross, that the Board of Education receive the bank reconciliation reports for August 2022, as presented. All in Favor-Motion Carried 4-0

Expenditure Reports

Motion made by Mr. Ross, second by Mrs. Budwick, that the Board of Education authorize the bills for August 2022, as presented. All in Favor-Motion Carried 4-0

Claims Auditor Report(s)

Motion made by Mrs. Johnson, second by Mr. Ross, that the Board of Education receive the claims auditor reports, as presented. All in Favor-Motion Carried 4-0

SUPERINTENDENT'S REPORT – Tara S. Celotti
C.S.E./C.P.S.E.

Motion made by Mrs. Johnson second by Mrs. Budwick, that the Board of Education accept the CSE/CPSE recommendations for 9/6, 9/7, and 9/13/2022, as presented. All in Favor-Motion Carried 4-0

Personnel

Addition to Substitute List

Motion made by Mrs. Johnson, second by Mrs. Budwick, that the Board of Education authorize the addition of the following individual to the 2022-2023 Substitute List: All in Favor-Motion Carried 4-0

1. Joseph T. LaPeter – Instructional
2. Tieah Gunnison – Instructional

After School Program Mentor

Motion made by Mrs. Johnson, second by Mr. Ross, that the Board of Education approve Alissa DuShane as After School Program Mentor at the rate of \$15 per hour, effective September 12, 2022, as needed, as presented. All in Favor-Motion Carried 4-0

Side Letter of Agreement with CPTA

Motion made by Mr. Ross, second by Mrs. Johnson, that the Board of Education authorizes the Additional Assignment Side Letter of Agreement between the following personnel and CPTA, as presented. All in Favor-Motion Carried 4-0

- a. Paula Norton – 1/6th
- b. Jacqueline Pockett – 1/6th
- c. Crystal Farrell – 1/6th
- d. Paula LaDeau – 1/6th
- e. John Swinton—1/12th
- f. Marijane Stanley – 1/6th
- g. Elizabeth Ross – 1/6th

Extra-Curricular Positions

Motion made by Mr. Ross, second by Mrs. Johnson, that the Board of Education appoint the following individuals to the extra-curricular position(s) listed below, for the 2022-2023 school year. All in Favor-Motion Carried 4-0

1. Diversity Club Co-Advisors – Unpaid - Alana Gaddor/Tieah Gunnison (while Mary Henopp is on maternity leave)
2. Yearbook Advisor – Megan Walls
3. Varsity Boys Soccer – Co-Coach – Unpaid – Joseph Norton
4. Modified Girls Softball -

Building Use Requests

Motion made by Mrs. Johnson, second by Mr. Ross, that the Board of Education approve the following building use requests, as presented. All in Favor-Motion Carried 4-0

1. Lloyd Lamotte – Open Gym Basketball, gym, restrooms, and locker rooms, Sundays, effective September 18, 2022 – March 2023
2. Joshua Mancini – Youth Commission Soccer, Soccer Fields, Tuesdays and Thursdays 5PM-8PM, and Saturdays 10AM-12PM, except when Varsity and Modified Soccer is scheduled, effective September 1, 2022 – October 15, 2022.

NEW BUSINESS

Standard Medical Testing Services, a division of Mountain Medical Services Contractual Agreement

Motion made by Mr. Ross, second by Mrs. Johnson, that the Board of Education approve and accept the Contractual Agreement with Standard Medical Services, a division of Mountain Medical Services, effective January 1, 2023 – December 31, 2023, as presented. All in Favor–Motion Carried 4-0

After School Program

Motion made by Mrs. Johnson, second by Mr. Ross, that the Board of Education authorize the After School Program and authorize expenses, as presented. That the Board of Education appoint Tara Celotti as Director/Teacher (unpaid), Assistant Director/Teacher by separate stipend appointment and appoint various Teachers as needed, all at a rate of \$30 per hour, at the discretion of the Superintendent. In addition, appoint various Teacher Assistants/Mentors at a rate of \$15 per hour (\$30 per hour if they are in a teacher position), at the discretion of the Superintendent, as presented. All in Favor–Motion Carried 4-0

School Bus Sale Advertise for Bid's

Motion made by Mrs. Johnson, second by Mr. Ross, that the Board of Education authorize for 2 Crown Point Central School owned buses #57 and #58 to be put out to bid, as presented. All in Favor–Motion Carried 4-0

OLD BUSINESS - None

POLICIES

Motion made by Mrs. Johnson, second by Mr. Ross, that the Board of Education approve/adopt the change to the Athletic Handbook, as presented. All in Favor–Motion Carried 4-0

COMMITTEE REPORTS

NYSSBA Legislative Liaison - Mrs. Johnson reported on the NYS school meals/no child go hungry and childhood trauma.

PUBLIC COMMENTS/CONCERNS – None

EXECUTIVE SESSION

Motion made by Mrs. Johnson, second by Mr. Ross, that the Board convene in Executive Session at 7:31 to discuss the subject(s) enumerated below, as presented. All in Favor–Motion Carried 4-0

- A. The Employment History of a Particular Person
- B. The Discussions regarding a Particular Student
- C. The Discussions regarding proposed, pending or current litigation

Motion made by Mrs. Budwick, second by Mrs. Johnson, that the Board exit Executive Session at 7:51. All in Favor–Motion Carried 4-0

ADJOURNMENT

Motion made by Mrs. Budwick, second by Mrs. Johnson, that the Board of Education adjourn this meeting at 7:51 P.M. All in Favor-Motion Carried 4-0

Respectfully Submitted, Karla J. Vigliotti, District Clerk

CROWN POINT CSD
TREASURERS BANK RECONCILIATION REPORT
CHECKING ACCOUNT - SAVINGS ACCOUNT(s)
1 MULTI-FUND CHECKING ACCOUNT
MONTH ENDING: September 2022

BALANCE AS SHOWN BY BANK STATEMENT:

1,025,522.42

DEPOSITS OUTSTANDING & CREDITS NOT
REFLECTED ON STATEMENT:

Adj Adj
0.10 100.00

TOTAL DEPOSITS OUTSTANDING & CREDITS

100.10

SUBTOTAL

1,025,622.52

TOTAL OUTSTANDING CHECKS

22,020.76

OTHER DEBITS:

Adj
255.77

TOTAL DEBITS

255.77

TOTAL OUTSTANDING CHECKS & DEBITS:

22,276.53

BALANCE ON HAND AT END OF MONTH

1,003,345.99 ✓

CHECKING ACCOUNTS:

TOTAL CHECKING ACCOUNTS:

0.00

OTHER CASH ACCOUNTS:

A241	CASH-UNEMPLOY RES	75,487.55
C200	CASH	122,955.28
H200	CASH	-4,460.25
A200	CASH	648,527.00
F200	CASH	124,598.56
A2000	CASH IN PAYROLL	5,821.13
A230	CASH-SPECIAL RESERVES	14,518.96
TE200	CASH - TODD BREED SCHOLARSHI	16,528.85
T200	CASH	-631.09

TOTAL OTHER CASH ACCOUNTS:

1,003,345.99 ✓

INVESTMENTS:

HRA/FSA BANK BALANCE

\$ 17911.43

Victoria Russell

Treasurer:

CROWN POINT CSD**OUTSTANDING CHECK LISTING**

Checking Account: 1 MULTI-FUND CHECKING ACCOUNT Month Ending: 09/30/2022

Printed: 10/13/2022

Number	Date	Ven No.	Check Name	Amount
2488	06/24/2022	004863	DORSETT, THOMAS	100.00
2493	06/24/2022	004795	HARMON, CATHERINE	600.00
2555	06/30/2022	004140	GORALCZYK, EILEEN	1,500.00
2749	09/07/2022	004267	LEAF, INC	724.00
2765	09/07/2022	004353	SPAULDING, CALEB	75.00
2784	09/20/2022	003900	AMAZON	299.00
2785	09/20/2022	003900	AMAZON	215.53
2786	09/20/2022	003900	AMAZON	238.93
2787	09/20/2022	003900	AMAZON	337.43
2788	09/20/2022	003900	AMAZON	27.82
2789	09/20/2022	003900	AMAZON	179.98
2790	09/20/2022	003900	AMAZON	214.46
2791	09/20/2022	003900	AMAZON	218.29
2792	09/20/2022	003900	AMAZON	149.60
2799	09/20/2022	001016	CLINTON-ESSEX-WARREN-WASH BOCES	5,172.53
2801	09/20/2022	004895	DUVAL, ERIN	23.00
2810	09/20/2022	001159	NATIONAL GRID	5,486.60
2812	09/20/2022	001414	NYSASBO - ADIRONDACK CHAPTER	60.00
2822	09/20/2022	004360	US EMPLOYEE BENEFITS	400.00
2827	09/27/2022	004512	KONICA MINOLTA PREMIER FINANCE	1,771.89
2828	09/29/2022	001259	NYS CHILD SUPPORT PROCESSING CENTER	308.00
2829	09/29/2022	003051	NYSUT BENEFIT TRUST	15.09
2830	09/30/2022	001297	NYS TEACHERS' RETIREMENT SYSTEM	3,831.00
2831	09/30/2022	002829	SUN LIFE & HEALTH INSURANCE CO.	72.61
				<hr/> 22,020.76

2

v1.6 a OutstandingCheckList

BALANCE AS SHOWN BY BANK STATEMENT: 0.00

DEPOSITS OUTSTANDING & CREDITS NOT
REFLECTED ON STATEMENT:

TOTAL DEPOSITS OUTSTANDING & CREDITS: 0.00

OUTSTANDING CHECKS: 0.00
OTHER DEBITS:

TOTAL DEBITS: 0.00 0.00

BALANCE ON HAND AT END OF MONTH: 0.00

Victoria D Russell 883
TREASURER

CROWN POINT CS
OUTSTANDING CHECK LISTING
MONTH ENDING:
DATED: 10/13/2022

CHECK NUMBER	CHECK DATE	CHECK AMOUNT	EMPLOYEE NAME
TOTAL CHECK COUNT		1	
TOTAL OUTSTANDING CHECK AMOUNT			

CROWN POINT CSD
CASH RECEIPT SCHEDULE SN- 3
ALL FUNDS
DATED 10-13-22

				General Ledger			Subsidiary Ledger		
Receipt Number	Date	Type	Received From Whom Description Account Code Description	Account Code	Debit	Credit	Account Code	Debit	Credit
1593	09-09-22	M	CARR, MARY LENN						
			HEALTH INSURANCE						
			CASH	A200	2,109.30				
			APPROPRIATION EXPENSE	A522		2,109.30			
			Health Insurance				A9060.800		2,109.30
1594	09-09-22	M	WOLF, PATTI						
			HEALTH INSURANCE						
			CASH	A200	647.63				
			APPROPRIATION EXPENSE	A522		647.63			
			Health Insurance				A9060.800		647.63
1595	09-09-22	M	FRENCH, LARRY						
			HEALTH INSURANCE						
			CASH	A200	1,000.00				
			APPROPRIATION EXPENSE	A522		1,000.00			
			Health Insurance				A9060.800		1,000.00
1596	09-09-22	M	CROSSMAN, MARILYN						
			HEALTH INSURANCE						
			CASH	A200	703.10				
			APPROPRIATION EXPENSE	A522		703.10			
			Health Insurance				A9060.800		703.10
1597	09-09-22	M	DOLBACK, BETTY						
			HEALTH INSURANCE						
			CASH	A200	1,406.20				
			APPROPRIATION EXPENSE	A522		1,406.20			
			Health Insurance				A9060.800		1,406.20
1598	09-09-22	M	RUSSELL, VIRGINIA						
			HEALTH INSURANCE						
			CASH	A200	442.00				
			APPROPRIATION EXPENSE	A522		442.00			
			Health Insurance				A9060.800		442.00
1599	09-14-22	M	TUBBS, GLORIA						
			HEALTH INSURANCE						
			CASH	A200	783.30				
			APPROPRIATION EXPENSE	A522		783.30			
			Health Insurance				A9060.800		783.30
1600	09-14-22	M	PERTAK, BETTE						
			HEALTH INSURANCE						
			CASH	A200	703.10				
			APPROPRIATION EXPENSE	A522		703.10			

PAGE 2 - CASH RECEIPT SCHEDULE 3 DATED 10-13-22

Receipt Number	Date	Type	Received From Whom Description Account Code Description	General Ledger			Subsidiary Ledger		
				Account Code	Debit	Credit	Account Code	Debit	Credit
1601	09-14-22	M	Health Insurance				A9060.800		703.10
			LEONARD BUS SALES						
			REFUND						
			CASH	A200	316.84				
1602	09-27-22	M	APPROPRIATION EXPENSE	A522		316.84			
			Materials and Supplies			A5510.450		316.84	
			OHIO PYLE PRINTS INC						
			DONATION	A200	22.16				
1603	09-30-22	M	REVENUES	A980		22.16			
			DONATIONS AND CONTRIBUTION			A1920		22.16	
			STATE OF NEW YORK						
			FED REC 21/22 ARP ESSER 3/CRRS						
1604	09-30-22	M	CASH	F200	113,347.00				
			AID RECEIVABLE	F410		113,347.00			
			CASH	F200	66,257.00				
			AID RECEIVABLE	F410		66,257.00			
1605	09-30-22	M	WOLF, PATTI						
			HEALTH INSURANCE						
			CASH	A200	647.63				
			APPROPRIATION EXPENSE	A522		647.63			
1606	09-30-22	M	Health Insurance				A9060.800	647.63	
			HURLBURT, VIRGINIA & ALFRED						
			HEALTH INSURANCE						
			CASH	A200	703.10				
1607	09-30-22	M	APPROPRIATION EXPENSE	A522		703.10			
			Health Insurance			A9060.800		703.10	
			MALONE, RICHARD						
			HEALTH INSURANCE						
1608	09-30-22	M	CASH	A200	259.31				
			APPROPRIATION EXPENSE	A522		259.31			
			Health Insurance			A9060.800		259.31	
			OVERFIELD, PHYLLIS						
1609	09-30-22	M	HEALTH INSURANCE						
			CASH	A200	1,326.00				
			APPROPRIATION EXPENSE	A522		1,326.00			
			Health Insurance			A9060.800		1,326.00	
1610	09-30-22	M	C.V.E.S						
			BOCES AID REC 21/22						
			CASH	A200	153,136.20				
			ACCOUNTS RECEIVABLE	A380		153,136.20			
1611	09-30-22	M	NYS - DOH						
			MEDICAID						
			CASH	A200	6,324.86				
			REVENUES	A980		6,324.86			

PAGE 3 - CASH RECEIPT SCHEDULE 3 DATED 10-13-22

				General Ledger			Subsidiary Ledger		
Receipt Number	Date	Type	Received From Whom Description Account Code Description	Account Code	Debit	Credit	Account Code	Debit	Credit
1612	09-30-22	M	MEDICAID ASSISTANCE				A4601		6,324.86
			SCHOOL LUNCH SALES						
			SCHOOL LUNCH SALES						
			CASH	C200	3,598.49				
			REVENUES	C980		3,598.23			
1613	09-30-22	M	SALE OF REIMBURSABLE MEALS				C1440		3,147.78
			ADULT FOOD SALES				C1445		450.45
			DUE TO OTHER: GOV'T SALES TAX	C633		0.26			
			CHAMPLAIN NATIONAL BANK						
			GENERAL FUND INT - SEPT						
1614	09-30-22	M	CASH	A200	7.88				
			REVENUES	A980		7.88			
			INTEREST AND EARNINGS				A2401		7.88
1614	09-30-22	M	CHAMPLAIN NATIONAL BANK						
			SCHOOL LUNCH INT - SEPT						
			CASH	C200	1.01				
			REVENUES	C980		1.01			
			INTEREST ON DEPOSITS/INVESTM				C2401		1.01
			TOTALS:		353,742.11	353,742.11		0.00	21,001.65

TOTAL RECEIPT COUNT: 20

PAGE 4 - CASH RECEIPT SCHEDULE 3 DATED 10-13-22

SCHEDULE NUMBER- 3

GENERAL LEDGER

Account Code	Account Name	Debit	Credit
A200	CASH	170,538.61	
A380	ACCOUNTS RECEIVABLE		153,136.20
A522	APPROPRIATION EXPENSE		11,047.51
A980	REVENUES		6,354.90
C200	CASH	3,599.50	
C633	DUE TO OTHER: GOV'T SALES TAX		0.26
C980	REVENUES		3,599.24
F200	CASH	179,604.00	
F410	AID RECEIVABLE		179,604.00
Total for September 2022		353,742.11	353,742.11
Grand Total		353,742.11	353,742.11

CROWN POINT CSD
CASH DISBURSEMENT SCHEDULE SN- 6
ALL FUNDS
DATED 09-08-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
2734	09-06-22	129,419.25	C	004110	CEWW HEALTH INSURANCE CO HEALTH INSURANCE - SEPT Health Insurance	A9060.800	CRPTSEPT22	129,419.25			
2735	09-07-22	248.40	C	003644	ADIRONDACK OUTHUSES RESTROOM RENTALS	A1621.400	1-17124	248.40		23210	248.40
2736	09-07-22	77.94	C	001943	CONTRACTUALS EXPENSES AUBUCHON HARDWARE SUPPLIES	A1621.500	849393/849	77.94		23103	77.94
2737	09-07-22	88.18	C	004191	MATERIALS AND SUPPLIES BRIDGEPOINT COMMUNICATION PHONE BILL	Contractual/Telephone A5530.401		88.18		23023	88.18
2738	09-07-22	228.75	C	003145	BROUWER, RUDY REIMB. MILEAGE Contractual Expenses	A2110.400		228.75			
2739	09-07-22	355.65	C	001107	CASCADE SCHOOL SUPPLY CONSTRUCTION PAPER BID	A2110.502	82461	355.65		23059	355.65
2740	09-07-22	647.29	C	001107	Materials and Supplies, Art CASCADE SCHOOL SUPPLY ART BID	A2250.500 A2110.501	80994	53.29 594.00		23064 23064	53.29 594.00
2741	09-07-22	307.33	C	001158	Materials and Supplies, 7-12 CROWN POINT TELEPHONE PHONE BILL	CONTRACTUAL/TELEPHONE A1620.410		307.33		23034	307.33
2742	09-07-22	4,199.25	C	004891	DISCOUNT PLAYGROUND SUPPL PLAYGROUND SUPPLIES	F2111.450	171268	4,199.25		23194	3,891.43
2743	09-07-22	336.52	C	004125	MATERIALS & SUPPLIES ARP ESS ENVELOPESUPERSTORE ENVELOPES	BULK SUPPLIES A1620.501	453973	336.52		23186	336.52
2744	09-07-22	12.50	C	002861	FISHER SCIENCE EDUCATION SCIENCE BID	A2110.501	5393980	12.50		23042	12.50
2745	09-07-22	78.00	C	004564	Materials and Supplies, 7-12 5 11 DELI GAS CHARGES	Fuel (Diesel/Gasoline) CONTRACTUAL/FUEL OIL A5510.510 A1620.430		0.00 78.00		23021 23021	
2746	09-07-22	193.82	C	001648	FOLLETT SCHOOL SOLUTIONS. I DVD'S Film and Video Library	A2610.401	523632	193.82		23090	193.82

PAGE 2 - CASH DISBURSEMENT SCHEDULE SN- 6 DATED 09-08-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
2747	09-07-22	223.54	C	004584	LAUX SPORTING GOODS ATHLETIC BID						
2748	09-07-22	21.24	C	001283	Materials and Supplies/Athletics	A2855.500	83700	223.54		23049	248.54
2749	09-07-22	724.00	C	004267	LAWSON PRODUCTS, INC. BUS SUPPLIES	A5510.450	9309868745	21.24		23030	21.24
2750	09-07-22	150.00	C	004294	LEAF, INC 2022 FALL LEADERSHIP SUMMIT CONTRACTUAL EXPENSE	A1240.400	17600	724.00		23019	724.00
2751	09-07-22	1,488.00	C	002775	LIFETIME BENEFIT SOLUTIONS	A9089.801	304910	150.00		23031	150.00
2752	09-07-22	1,900.00	C	004614	FSA/HRA ADMINISTRATION HRA Admin Benefits	A1620.500	17725/1780	1,488.00		23104	1,488.00
2753	09-07-22	110.12	C	004099	MAC JANITORIAL SUPPLY SUPPLIES	A5510.400	14932K1798	1,900.00		23211	1,900.00
2754	09-07-22	112.50	C	001403	MATERIALS AND SUPPLIES MOUNTAIN MEDICAL SERVICES, BUS DRIVERS PE	A2110.502	22263	110.12		23063	110.12
2755	09-07-22	135.16	C	001403	Contractual Expenses NATIONAL ART & SCHOOL SUPP ART BID	A7310.500		0.00		23063	
2756	09-07-22	40.00	C	003153	Materials and Supplies, Art AFTER SCHOOL PROGRAM MAT	A1325.400	6790	112.50		23207	112.50
2757	09-07-22	258.46	C	004697	NYSASBO DUES 2022-23 SCHOOL YEAR CONTRACTUAL EXPENSES	A1325.400	6802	135.16		23212	135.16
2758	09-07-22	12,657.00	C	004273	PARCO SCIENTIFIC CO HEALTH BID	A2110.501	PU118623	40.00		23043	45.00
2759	09-07-22	4,342.32	C	003184	Materials and Supplies, 7-12 PITNEY BOWES INC. POSTAGE INK	A1989.400	1021385909	258.46		23196	258.46
2760	09-07-22	1,854.80	C	004354	CONTRACTUAL/UNCLASSIFIED P PLOUFFES	C2860.200	13435635	12,657.00		23147	12,657.00
2761	09-07-22	2,795.09	C	004108	KITCHEN HOT WATER HEATER EQUIPMENT	A1910.400	2023166	4,342.32		23202	4,342.32
2762	09-07-22	494.53	C	001087	PUPIL BENEFITS PLAN, INC. COVERAGE R 100% U&C CONTRACTUAL/INSURANCE	A1330.400		1,854.80		23201	1,854.80
					ESSEX COUNTY TREASURER DATA PROCESSING FEES CONTRACTUAL EXPENSES	C2860.410	2476458	2,795.09		23213	2,795.09
					RENTI FOODS CAFE. FOOD FOOD PURCHASES SCHOLASTIC						

PAGE 3 - CASH DISBURSEMENT SCHEDULE SN- 6 DATED 09-08-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
2763	09-07-22	1,328.58	C	001909	BOOKS Textbooks, K-6	A2110.480	74143697	494.53		22572	494.53
2764	09-07-22	36.10	C	003340	SCHOOL HEALTH CORPORATION RECOVERY COUCH Equipment/Health Services	A2815.200	4099909	1,328.58		23185	1,328.58
2765	09-07-22	75.00	C	004353	SCHOOL NURSE SUPPLY, INC. SUPPLIES Materials and Supplies/Health Svc.	A2815.500	0901209-IN	36.10		23132	36.10
2766	09-07-22	0.60	C	003609	SPAULDING, CALEB REIMB. MILEAGE Contractual Expenses	A5510.400		75.00			
2767	09-07-22	41.99	C	003609	STAPLES SUPPLIES CLASSROOM Materials and Supplies, 7-12	A2110.501		0.60		23113	0.60
2768	09-07-22	76.98	C	003609	STAPLES SUPPLIES ELECTRIC PENCIL SHARPENER Materials and Supplies, 7-12	A2110.501		41.99		23200	41.99
2769	09-07-22	168.82	C	003609	STAPLES SUPPLIES Materials and Supplies, 7-12	A2110.501		60.99		23183	60.99
					MATERIALS AND SUPPLIES	A1240.500		15.99		23183	15.99
2770	09-07-22	106.19	C	003609	STAPLES SUPPLIES Materials and Supplies, 7-12	A2110.501		69.77		23204	69.77
					MATERIALS AND SUPPLIES	A2020.500		99.05		23204	99.05
2771	09-07-22	5.50	C	004366	CLASSROOM SUPPLIES Materials and Supplies, 7-12	A2110.501		106.19		23174	106.19
2772	09-07-22	345.04	C	003176	SUN COMMUNITY NEWS ADS CONTRACTUAL EXPENSES	A1480.400	08222290	5.50		23032	5.50
2773	09-07-22	405.08	C	003613	TAYLOR MUSIC, INC. MUSIC BID Materials and Supplies, Music	A2110.503	2151273-IN	345.04		23053	345.04
2774	09-07-22	4,524.04	C	001626	TEACHER DIRECT 2ND GRADE SUPPLIES Materials and Supplies, K-6	A2110.500	2022/21726	405.08		23078	427.34
2775	09-07-22	393.77	C	001230	THE MCGRAW HILL COMPANY SCIENCE BOOKS Textbooks, 7-12	A2110.481	1238529650	4,524.04		23190	4,524.04
2776	09-07-22	166.87	C	004792	UNIFIRST MOPS CONTRACTUAL EXPENSES	A1620.400		393.77		23143	393.77
2777	09-07-22	163.06	C	002796	UNITED AG & TURF NE LAWN MOWER BLADES MATERIALS AND SUPPLIES	A1621.500	9611483	166.87		23165	166.87
					CAPITAL ONE						

PAGE 4 - CASH DISBURSEMENT SCHEDULE SN- 6 DATED 09-08-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
					CLASSROOM SUPPLIES						
					Materials and Supplies, K-6	A2110.500		89.10		23172	89.10
					Materials and Supplies, 7-12	A2110.501		73.96		23172	73.96
2778	09-07-22	50.82	C	002796	CAPITAL ONE						
					SUPPLIES						
					MATERIALS AND SUPPLIES	A1620.500		50.82		23155	50.82
2779	09-07-22	527.91	C	004056	TRACTOR SUPPLY						
					SUPPLIES						
					MATERIALS AND SUPPLIES	A1621.500		92.98		23216	92.98
					Materials and Supplies	A5510.450		434.93		23216	434.93
TOTAL		171,915.99						171,915.99	0.00		41,937.43

TOTAL CHECK COUNT.....: 46
TOTAL MANUAL CHECKS....: 0
TOTAL COMPUTER CHECKS.: 46

PAGE 5 - CASH DISBURSEMENT SCHEDULE SN- 6 DATED 09-08-22

To The Treasurer:

I certify that the checks listed above were audited and allowed in the amounts shown.

You are hereby authorized and directed to pay to each of to the claimants the amount opposite his name.

Margaret Buonadici 9.7.22
Clerk, Trustee, Director, Mayor, Auditor or Director as Auditor Date

Purchasing Agent Approval:

I hereby certify that these claims have been rendered in accordance with the respective contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.

Shari L. Brannock
Purchasing Agent Date

WARRANT NUMBER- 6

Account Code	Account Name	Debit	Credit
A200	Cash		152,264.65
A521	Encumbrances		22,593.91
A522	Appropriation Expense	152,264.65	
A821	Reserve for Encumbrance	22,593.91	
C200	Cash		15,452.09
C521	Encumbrances		15,452.09
C522	Appropriation Expense	15,452.09	
C821	Reserve for Encumbrance	15,452.09	
F200	Cash		4,199.25
F521	Encumbrances		3,891.43
F522	Appropriation Expense	4,199.25	
F821	Reserve for Encumbrance	3,891.43	
Total for September 2022		213,853.42	213,853.42
Grand Total		213,853.42	213,853.42

CROWN POINT CSD
CHECK LISTING SN- 6
CHECK NUMBER SORT
ALL FUNDS
DATED 09-08-22

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-06-22	CEWW HEALTH INSURANCE CONS	C	HEALTH INSURANCE - SEPT	129,419.25	2734
09-07-22	ADIRONDACK OUTHUSES	C	RESTROOM RENTALS	248.40	2735
09-07-22	AUBUCHON HARDWARE	C	SUPPLIES	77.94	2736
09-07-22	BRIDGEPOINT COMMUNICATIONS	C	PHONE BILL	88.18	2737
09-07-22	BROUWER, RUDY	C	REIMB. MILEAGE	228.75	2738
09-07-22	CASCADE SCHOOL SUPPLY	C	CONSTRUCTION PAPER BID	355.65	2739
09-07-22	CASCADE SCHOOL SUPPLY	C	ART BID	647.29	2740
09-07-22	CROWN POINT TELEPHONE	C	PHONE BILL	307.33	2741
09-07-22	DISCOUNT PLAYGROUND SUPPLIE	C	PLAYGROUND SUPPLIES	4,199.25	2742
09-07-22	ENVELOPESUPERSTORE	C	ENVELOPES	336.52	2743
09-07-22	FISHER SCIENCE EDUCATION	C	SCIENCE BID	12.50	2744
09-07-22	5 11 DELI	C	GAS CHARGES	78.00	2745
09-07-22	FOLLETT SCHOOL SOLUTIONS. INC	C	DVD'S	193.82	2746
09-07-22	LAUX SPORTING GOODS	C	ATHLETIC BID	223.54	2747
09-07-22	LAWSON PRODUCTS, INC.	C	BUS SUPPLIES	21.24	2748
09-07-22	LEAF, INC	C	2022 FALL LEADERSHIP SUMMIT	724.00	2749
09-07-22	LIFETIME BENEFIT SOLUTIONS	C	FSA/HRA ADMINISTRATION	150.00	2750
09-07-22	MAC JANITORIAL SUPPLY	C	SUPPLIES	1,488.00	2751
09-07-22	MOUNTAIN MEDICAL SERVICES, P	C	BUS DRIVERS PE	1,900.00	2752
09-07-22	NATIONAL ART & SCHOOL SUPPLI	C	ART BID	110.12	2753
09-07-22	NYSASBO	C	DUES 2022-23 SCHOOL YEAR	112.50	2754
09-07-22	NYSASBO	C	DUES 2022-23 SCHOOL YR	135.16	2755
09-07-22	PARCO SCIENTIFIC CO	C	HEALTH BID	40.00	2756
09-07-22	PITNEY BOWES INC.	C	POSTAGE INK	258.46	2757
09-07-22	POUFFE'S	C	KITCHEN HOT WATER HEATER	12,657.00	2758
09-07-22	PUPIL BENEFITS PLAN, INC.	C	COVERAGE R 100% U&C	4,342.32	2759
09-07-22	ESSEX COUNTY TREASURER	C	DATA PROCESSING FEES	1,854.80	2760
09-07-22	RENZI FOODS	C	CAFE. FOOD	2,795.09	2761
09-07-22	SCHOLASTIC	C	BOOKS	494.53	2762
09-07-22	SCHOOL HEATLH CORPORATION	C	RECOVERY COUCH	1,328.58	2763
09-07-22	SCHOOL NURSE SUPPLY, INC.	C	SUPPLIES	36.10	2764
09-07-22	SPAULDING, CALEB	C	REIMB. MILEAGE	75.00	2765
09-07-22	STAPLES	C	SUPPLIES CLASSROOM	0.60	2766

PAGE 7 - CHECK NUMBER SORT SN- 6 DATED 09-08-22

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-07-22	STAPLES	C	ELECTRIC PENCIL SHARPENER	41.99	2767
09-07-22	STAPLES	C	SUPPLIES	76.98	2768
09-07-22	STAPLES	C	SUPPLIES	168.82	2769
09-07-22	STAPLES	C	CLASSROOM SUPPLIES	106.19	2770
09-07-22	SUN COMMUNITY NEWS	C	ADS	5.50	2771
09-07-22	TAYLOR MUSIC, INC.	C	MUSIC BID	345.04	2772
09-07-22	TEACHER DIRECT	C	2ND GRADE SUPPLIES	405.08	2773
09-07-22	THE MCGRAW HILL COMPANY	C	SCIENCE BOOKS	4,524.04	2774
09-07-22	UNIFIRST	C	MOPS	393.77	2775
09-07-22	UNITED AG & TURF NE	C	LAWN MOWER BLADES	166.87	2776
09-07-22	CAPITAL ONE	C	CLASSROOM SUPPLIES	163.06	2777
09-07-22	CAPITAL ONE	C	SUPPLIES	50.82	2778
09-07-22	TRACTOR SUPPLY	C	SUPPLIES	527.91	2779
				171,915.99	

CROWN POINT CSD
CHECK LISTING SN- 6
VENDOR NAME SORT
ALL FUNDS
DATED 09-08-22

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-07-22	5 11 DELI	C	GAS CHARGES	78.00	2745
09-07-22	ADIRONDACK OUTHOUSES	C	RESTROOM RENTALS	248.40	2735
09-07-22	AUBUCHON HARDWARE	C	SUPPLIES	77.94	2736
09-07-22	BRIDGEPOINT COMMUNICATIONS	C	PHONE BILL	88.18	2737
09-07-22	BROUWER, RUDY	C	REIMB. MILEAGE	228.75	2738
09-07-22	CASCADE SCHOOL SUPPLY	C	CONSTRUCTION PAPER BID	355.65	2739
09-07-22	CASCADE SCHOOL SUPPLY	C	ART BID	647.29	2740
09-06-22	CEWW HEALTH INSURANCE CONS	C	HEALTH INSURANCE - SEPT	129,419.25	2734
09-07-22	CROWN POINT TELEPHONE	C	PHONE BILL	307.33	2741
09-07-22	DISCOUNT PLAYGROUND SUPPLIE	C	PLAYGROUND SUPPLIES	4,199.25	2742
09-07-22	ENVELOPESUPERSTORE	C	ENVELOPES	336.52	2743
09-07-22	ESSEX COUNTY TREASURER	C	DATA PROCESSING FEES	1,854.80	2760
09-07-22	FISHER SCIENCE EDUCATION	C	SCIENCE BID	12.50	2744
09-07-22	FOLLETT SCHOOL SOLUTIONS. INC	C	DVD'S	193.82	2746
09-07-22	LAUX SPORTING GOODS	C	ATHLETIC BID	223.54	2747
09-07-22	LAWSON PRODUCTS, INC.	C	BUS SUPPLIES	21.24	2748
09-07-22	LEAF, INC	C	2022 FALL LEADERSHIP SUMMIT	724.00	2749
09-07-22	LIFETIME BENEFIT SOLUTIONS	C	FSA/HRA ADMINISTRATION	150.00	2750
09-07-22	MAC JANITORIAL SUPPLY	C	SUPPLIES	1,488.00	2751
09-07-22	THE MCGRAW HILL COMPANY	C	SCIENCE BOOKS	4,524.04	2774
09-07-22	MOUNTAIN MEDICAL SERVICES, P	C	BUS DRIVERS PE	1,900.00	2752
09-07-22	NATIONAL ART & SCHOOL SUPPLI	C	ART BID	110.12	2753
09-07-22	NYSASBO	C	DUES 2022-23 SCHOOL YEAR	112.50	2754
09-07-22	NYSASBO	C	DUES 2022-23 SCHOOL YR	135.16	2755
09-07-22	PARCO SCIENTIFIC CO	C	HEALTH BID	40.00	2756
09-07-22	PITNEY BOWES INC.	C	POSTAGE INK	258.46	2757
09-07-22	PLOUFFE'S	C	KITCHEN HOT WATER HEATER	12,657.00	2758
09-07-22	PUPIL BENEFITS PLAN, INC.	C	COVERAGE R 100% U&C	4,342.32	2759
09-07-22	RENZI FOODS	C	CAFE. FOOD	2,795.09	2761
09-07-22	SCHOLASTIC	C	BOOKS	494.53	2762
09-07-22	SCHOOL HEATHLH CORPORATION	C	RECOVERY COUCH	1,328.58	2763
09-07-22	SCHOOL NURSE SUPPLY, INC.	C	SUPPLIES	36.10	2764
09-07-22	SPAULDING, CALEB	C	REIMB. MILEAGE	75.00	2765

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-07-22	STAPLES	C	SUPPLIES CLASSROOM	0.60	2766
09-07-22	STAPLES	C	ELECTRIC PENCIL SHARPENER	41.99	2767
09-07-22	STAPLES	C	SUPPLIES	76.98	2768
09-07-22	STAPLES	C	SUPPLIES	168.82	2769
09-07-22	STAPLES	C	CLASSROOM SUPPLIES	106.19	2770
09-07-22	SUN COMMUNITY NEWS	C	ADS	5.50	2771
09-07-22	TAYLOR MUSIC, INC.	C	MUSIC BID	345.04	2772
09-07-22	TEACHER DIRECT	C	2ND GRADE SUPPLIES	405.08	2773
09-07-22	TRACTOR SUPPLY	C	SUPPLIES	527.91	2779
09-07-22	UNIFIRST	C	MOPS	393.77	2775
09-07-22	UNITED AG & TURF NE	C	LAWN MOWER BLADES	166.87	2776
09-07-22	CAPITAL ONE	C	CLASSROOM SUPPLIES	163.06	2777
09-07-22	CAPITAL ONE	C	SUPPLIES	50.82	2778
				171,915.99	

CROWN POINT CSD
CASH DISBURSEMENT SCHEDULE SN- 7
ALL FUNDS
DATED 09-21-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
2780	09-15-22	308.00	C	001259	NYS CHILD SUPPORT PROCESSIN EMP P/R DED (NYS CHILD SUPPO BANK DEDUCTIONS	T280			308.00		
2781	09-20-22	248.40	C	003644	ADIRONDACK OUTHOUSES RESTROOM RENTALS CONTRACTUALS EXPENSES	A1621.400	1-17159	248.40		23224	248.40
2782	09-20-22	1,391.50	C	002618	AES NORTHEAST GYM ROOF PROJ.	H2110.242	15350	1,391.50		23230	1,391.50
2783	09-20-22	133.10	C	004883	ARCHITECT-GYM ROOF REPLAC ALL AMERICAN SPORTS CORP ATHLETIC BID	A2855.500	951659396	133.10		23046	133.10
2784	09-20-22	299.00	C	003900	Materials and Supplies/Athletics AMAZON SUPPLIES	A2810.500		299.00		23129	299.00
2785	09-20-22	215.53	C	003900	Materials and Supplies AMAZON SUPPLIES FOR OUTDOOR CLASS MATERIALS & SUPPLIES ARP ESS	F2111.450		215.53		23176	215.53
2786	09-20-22	238.93	C	003900	AMAZON CLASSROOM SUPPLIES Materials and Supplies, K-6	A2110.500		238.93		23178	238.93
2787	09-20-22	337.43	C	003900	AMAZON SUPPLIES Materials and Supplies/Health Svc.	A2815.500		337.43		23184	337.43
2788	09-20-22	27.82	C	003900	AMAZON SUPPLIES Materials and Supplies, K-6	A2110.500		27.82		23187	27.82
2789	09-20-22	179.98	C	003900	AMAZON PLAY DOME MATERIALS & SUPPLIES ARP ESS	F2111.450		179.98		23193	179.98
2790	09-20-22	214.46	C	003900	AMAZON IT SUPPLIES/CHAIR Hardware - Technology	A2630.220		76.47		23198	76.45
2791	09-20-22	218.29	C	003900	Materials and Supplies, K-6 AMAZON CABINET/HDMI CABLE MATERIALS AND SUPPLIES	A2110.500		137.99		23198	137.99
2792	09-20-22	149.60	C	003900	Hardware - Technology AMAZON WALL MOUNT Hardware - Technology	A2020.500		187.98		23205	187.98
						A2630.220		30.31		23205	30.31
						A2630.220		149.60		23206	149.60

PAGE 2 - CASH DISBURSEMENT SCHEDULE SN- 7 DATED 09-21-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
2793	09-20-22	399.00	C	004894	ATIXA CONF. CONTRACTUAL EXPENSE	A1240.400	22870	399.00		23219	399.00
2794	09-20-22	1,527.60	C	004009	AVERY ENERGY BUS GARAGE DIESEL (653)	A5510.510	229282	1,527.60		23138	1,527.60
2795	09-20-22	397.08	C	004751	Fuel (Diesel/Gasoline) BEARCOM WORK ON RADIOS	A5510.400	5436574	315.00		23233	315.00
					Contractual Expenses Materials and Supplies	A5510.450		82.08		23233	82.08
2796	09-20-22	305.00	C	003145	BROUWER, RUDY REIMB. MILEAGE	A2110.400		305.00			
					Contractual Expenses						
2797	09-20-22	6,360.00	C	003634	CDW GOVERNMENT, INC. SERVER	A2630.220	CR33426	6,360.00		23199	6,360.00
					Hardware - Technology						
2798	09-20-22	177.50	C	003382	CELOTTI, TARA REIMB. MILEAGE	A1240.400		177.50			
					CONTRACTUAL EXPENSE						
2799	09-20-22	5,172.53	C	001016	CLINTON-ESSEX-WARREN-WAS 25% OF 2022-23 WORKERS COMP.	A9040.800	23-022	5,172.53		23231	5,172.53
					Workers Compensation						
2800	09-20-22	110.50	C	003640	CURRICULUM ASSOCIATES MATH STUDENT BOOK	A2110.480	90203815	110.50		23217	110.50
					Textbooks, K-6						
2801	09-20-22	23.00	C	004895	DUVAL, ERIN HONEY AFTER SCHOOL PROGRA	F2111.450		23.00		23223	23.00
					MATERIALS & SUPPLIES ARP ESS						
2802	09-20-22	71.23	C	002715	ERIC ARMIN INC. CALCULATORS	A2250.500	1208424	71.23		23098	71.23
					Materials and Supplies						
2803	09-20-22	509.01	C	001648	FOLLETT SCHOOL SOLUTIONS. I BOOKS	A2610.500	523637	509.01		23092	509.01
					Materials and Supplies						
2804	09-20-22	851.97	C	002612	GLENS FALLS PRODUCE CO. MILK	C2860.410		851.97		23234	851.97
					FOOD PURCHASES						
2805	09-20-22	5,093.80	C	001056	LAKESHORE OUTDOOR CLASSROOM	F2110.450		5,093.80		23195	5,042.53
					SUPPLIES/MAT TITLE I						
2806	09-20-22	310.00	C	001229	LEONARD BUS SALES WORK ON BUS	A5510.400		310.00		23215	310.00
					Contractual Expenses						
2807	09-20-22	1,270.14	C	004699	MORIAH PHARMACY EPI PENS	A2815.500		1,270.14		23235	1,270.14
					Materials and Supplies/Health Svc.						
2808	09-20-22	57.93	C	004616	NAPA OF THE ADIRONDACKS						

PAGE 3 - CASH DISBURSEMENT SCHEDULE SN- 7 DATED 09-21-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
2809	09-20-22	1,851.34	C	004828	BUS SUPPLIES Materials and Supplies	A5510.450	471973	57.93		23025	57.93
2810	09-20-22	5,486.60	C	001159	NAPA OF PLATTSBURGH BLUE DEF. Materials and Supplies	A5510.450	191195	1,851.34		23227	1,851.34
2811	09-20-22	484.00	C	003883	NATIONAL GRID POWER BILL	A5530.440		186.78		23022	186.78
					CONTRACTUAL/ELECTRICITY	A1620.440		5,299.82		23022	5,299.82
2812	09-20-22	60.00	C	001414	NORTHERN SANITATION GARBAGE REMOVAL CONTRACTUAL EXPENSES	A1620.400	2090604	484.00		23140	484.00
2813	09-20-22	821.61	C	001270	NYSASBO - ADIRONDACK CHAP ADK CHAPTER DUES 2022-23 CONTRACTUAL EXPENSES	A1325.400		60.00		23221	60.00
2814	09-20-22	641.40	C	004752	ORKIN PEST CONTROL PEST CONTROL CONTRACTUAL/POSTAGE METE	A1620.401	2109425	821.61		23214	821.61
2815	09-20-22	21.36	C	002803	OTIS ELEVATOR COMPANY MAINTENANCE SERVICE FROM 1 CONTRACTUALS EXPENSES	A1621.400	400926470	641.40		23232	641.40
2816	09-20-22	2,223.63	C	004108	PARROTT, RANDALL J REIMB. SUPPLIES MATERIALS AND SUPPLIES	A1621.500		21.36			
2817	09-20-22	8.80	C	001909	RENZI FOODS CAFE, FOOD FOOD PURCHASES	C2860.410		2,223.63		23213	2,223.63
2818	09-20-22	897.46	C	001084	SCHOOL HEATLH CORPORATION HEALTH BID Materials and Supplies/Health Svc.	A2815.500	4084734-01	8.80		23039	8.80
2819	09-20-22	45.24	C	004366	SOCIAL STUDIES SCHOOL SERVI SOCIAL STUDIES SUPPLIES Materials and Supplies, 7-12	A2110.501	SI180736	897.46		23170	897.46
2820	09-20-22	761.04	C	001626	SUN COMMUNITY NEWS ADS CONTRACTUAL EXPENSES	A1480.400	321065	45.24		23032	45.24
2821	09-20-22	201.90	C	001230	THE MCGRAW HILL COMPANY SCIENCE BOOKS Textbooks, 7-12	A2110.481	1240292190	761.04		23190	456.68
2822	09-20-22	400.00	C	004360	UNIFIRST MOPS CONTRACTUAL EXPENSES	A1620.400		201.90		23143	201.90
2823	09-20-22	1,519.60	C	002692	US EMPLOYEE BENEFITS ACA CONSULTING-MONTHLY Health Insurance	A9060.800	5898	400.00		23033	400.00
					VERIZON WIRELESS MOBILE BROADBAND						

PAGE 4 - CASH DISBURSEMENT SCHEDULE SN- 7 DATED 09-21-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
2824	09-20-22	373.00	C	002775	CONTRACTUAL/TELEPHONE MAC JANITORIAL SUPPLY SUPPLIES	A1620.410		1,519.60		23148	1,519.60
2825	09-20-22	1,200.00	C	004896	MATERIALS AND SUPPLIES CAPITAL REPERTORY THEATRE PURE POE PROG.	A1620.500	17960/1796	373.00		23104	373.00
2826	09-21-22	13.77	C	003661	ARP ESSER LOST INSTRUCTION SWINTON JOHN ATHLETIC ICE	F2116.400		1,200.00		23237	1,200.00
					Materials and Supplies/Athletics	A2855.500		13.77			
TOTAL		43,609.08						43,301.08	308.00		42,427.80

TOTAL CHECK COUNT.....: 47

TOTAL MANUAL CHECKS...: 0

TOTAL COMPUTER CHECKS.: 47

PAGE 5 - CASH DISBURSEMENT SCHEDULE SN- 7 DATED 09-21-22

To The Treasurer:

I certify that the checks listed above were audited and allowed in the amounts shown.

You are hereby authorized and directed to pay to each of the claimants the amount opposite his name.

Margaret P. Livonakis 9.21.22
Clerk, Trustee, Director, Mayor, Auditor or Director as Auditor Date

Purchasing Agent Approval:

I hereby certify that these claims have been rendered in accordance with the respective contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.

Shari L. Bannock
Purchasing Agent Date

WARRANT NUMBER- 7

Account Code	Account Name	Debit	Credit
A200	Cash		32,121.67
A521	Encumbrances		31,299.66
A522	Appropriation Expense	32,121.67	
A821	Reserve for Encumbrance	31,299.66	
C200	Cash		3,075.60
C521	Encumbrances		3,075.60
C522	Appropriation Expense	3,075.60	
C821	Reserve for Encumbrance	3,075.60	
F200	Cash		6,712.31
F521	Encumbrances		6,661.04
F522	Appropriation Expense	6,712.31	
F821	Reserve for Encumbrance	6,661.04	
H200	Cash		1,391.50
H521	Encumbrances		1,391.50
H522	Appropriation Expense	1,391.50	
H821	Reserve for Encumbrance	1,391.50	
T200	Cash		308.00
T280	BANK DEDUCTIONS	308.00	
Total for September 2022		86,036.88	86,036.88
Grand Total		86,036.88	86,036.88

22

CROWN POINT CSD
CHECK LISTING SN- 7
CHECK NUMBER SORT
ALL FUNDS
DATED 09-21-22

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-15-22	NYS CHILD SUPPORT PROCESSING	C	EMP P/R DED (NYS CHILD SUPPORT	308.00	2780
09-20-22	ADIRONDACK OUTHUSES	C	RESTROOM RENTALS	248.40	2781
09-20-22	AES NORTHEAST	C	GYM ROOF PROJ.	1,391.50	2782
09-20-22	ALL AMERICAN SPORTS CORP	C	ATHLETIC BID	133.10	2783
09-20-22	AMAZON	C	SUPPLIES	299.00	2784
09-20-22	AMAZON	C	SUPPLIES FOR OUTDOOR CLASSRO	215.53	2785
09-20-22	AMAZON	C	CLASSROOM SUPPLIES	238.93	2786
09-20-22	AMAZON	C	SUPPLIES	337.43	2787
09-20-22	AMAZON	C	SUPPLIES	27.82	2788
09-20-22	AMAZON	C	PLAY DOME	179.98	2789
09-20-22	AMAZON	C	IT SUPPLIES/CHAIR	214.46	2790
09-20-22	AMAZON	C	CABINET/HDMI CABLE	218.29	2791
09-20-22	AMAZON	C	WALL MOUNT	149.60	2792
09-20-22	ATIXA	C	CONF.	399.00	2793
09-20-22	AVERY ENERGY	C	BUS GARAGE DIESEL (653)	1,527.60	2794
09-20-22	BEARCOM	C	WORK ON RADIOS	397.08	2795
09-20-22	BROUWER, RUDY	C	REIMB. MILEAGE	305.00	2796
09-20-22	CDW GOVERNMENT, INC.	C	SERVER	6,360.00	2797
09-20-22	CELOTTI, TARA	C	REIMB. MILEAGE	177.50	2798
09-20-22	CLINTON-ESSEX-WARREN-WASH B	C	25% OF 2022-23 WORKERS COMP.	5,172.53	2799
09-20-22	CURRICULUM ASSOCIATES	C	MATH STUDENT BOOK	110.50	2800
09-20-22	DUVAL, ERIN	C	HONEY AFTER SCHOOL PROGRAM	23.00	2801
09-20-22	ERIC ARMIN INC.	C	CALCULATORS	71.23	2802
09-20-22	FOLLETT SCHOOL SOLUTIONS. INC	C	BOOKS	509.01	2803
09-20-22	GLENS FALLS PRODUCE CO.	C	MILK	851.97	2804
09-20-22	LAKESHORE	C	OUTDOOR CLASSROOM	5,093.80	2805
09-20-22	LEONARD BUS SALES	C	WORK ON BUS	310.00	2806
09-20-22	MORIAH PHARMACY	C	EPI PENS	1,270.14	2807
09-20-22	NAPA OF THE ADIRONDACKS	C	BUS SUPPLIES	57.93	2808
09-20-22	NAPA OF PLATTSBURGH	C	BLUE DEF.	1,851.34	2809
09-20-22	NATIONAL GRID	C	POWER BILL	5,486.60	2810
09-20-22	NORTHERN SANITATION	C	GARBAGE REMOVAL	484.00	2811
09-20-22	NYSASBO - ADIRONDACK CHAPTE	C	ADK CHAPTER DUES 2022-23	60.00	2812

PAGE 7 - CHECK NUMBER SORT SN- 7 DATED 09-21-22

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-20-22	ORKIN PEST CONTROL	C	PEST CONTROL	821.61	2813
09-20-22	OTIS ELEVATOR COMPANY	C	MAINTENANCE SERVICE FROM 10/	641.40	2814
09-20-22	PARROTT, RANDALL J	C	REIMB. SUPPLIES	21.36	2815
09-20-22	RENZI FOODS	C	CAFE. FOOD	2,223.63	2816
09-20-22	SCHOOL HEATLH CORPORATION	C	HEALTH BID	8.80	2817
09-20-22	SOCIAL STUDIES SCHOOL SERVICE	C	SOCIAL STUDIES SUPPLIES	897.46	2818
09-20-22	SUN COMMUNITY NEWS	C	ADS	45.24	2819
09-20-22	THE MCGRAW HILL COMPANY	C	SCIENCE BOOKS	761.04	2820
09-20-22	UNIFIRST	C	MOPS	201.90	2821
09-20-22	US EMPLOYEE BENEFITS	C	ACA CONSULTING-MONTHLY	400.00	2822
09-20-22	VERIZON WIRELESS	C	MOBILE BROADBAND	1,519.60	2823
09-20-22	MAC JANITORIAL SUPPLY	C	SUPPLIES	373.00	2824
09-20-22	CAPITAL REPERTORY THEATRE	C	PURE POE PROG.	1,200.00	2825
09-21-22	SWINTON JOHN	C	ATHLETIC ICE	13.77	2826
				43,609.08	

CROWN POINT CSD
CHECK LISTING SN- 7
VENDOR NAME SORT
ALL FUNDS
DATED 09-21-22

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-20-22	ADIRONDACK OUTHOUSES	C	RESTROOM RENTALS	248.40	2781
09-20-22	AES NORTHEAST	C	GYM ROOF PROJ.	1,391.50	2782
09-20-22	ALL AMERICAN SPORTS CORP	C	ATHLETIC BID	133.10	2783
09-20-22	AMAZON	C	SUPPLIES	299.00	2784
09-20-22	AMAZON	C	SUPPLIES FOR OUTDOOR CLASSRO	215.53	2785
09-20-22	AMAZON	C	CLASSROOM SUPPLIES	238.93	2786
09-20-22	AMAZON	C	SUPPLIES	337.43	2787
09-20-22	AMAZON	C	SUPPLIES	27.82	2788
09-20-22	AMAZON	C	PLAY DOME	179.98	2789
09-20-22	AMAZON	C	IT SUPPLIES/CHAIR	214.46	2790
09-20-22	AMAZON	C	CABINET/HDMI CABLE	218.29	2791
09-20-22	AMAZON	C	WALL MOUNT	149.60	2792
09-20-22	ATIXA	C	CONF.	399.00	2793
09-20-22	AVERY ENERGY	C	BUS GARAGE DIESEL (653)	1,527.60	2794
09-20-22	BEARCOM	C	WORK ON RADIOS	397.08	2795
09-20-22	BROUWER, RUDY	C	REIMB. MILEAGE	305.00	2796
09-20-22	CDW GOVERNMENT, INC.	C	SERVER	6,360.00	2797
09-20-22	CELOTTI, TARA	C	REIMB. MILEAGE	177.50	2798
09-20-22	CLINTON-ESSEX-WARREN-WASH B	C	25% OF 2022-23 WORKERS COMP.	5,172.53	2799
09-20-22	CURRICULUM ASSOCIATES	C	MATH STUDENT BOOK	110.50	2800
09-20-22	DUVAL, ERIN	C	HONEY AFTER SCHOOL PROGRAM	23.00	2801
09-20-22	ERIC ARMIN INC.	C	CALCULATORS	71.23	2802
09-20-22	FOLLETT SCHOOL SOLUTIONS. INC	C	BOOKS	509.01	2803
09-20-22	GLENS FALLS PRODUCE CO.	C	MILK	851.97	2804
09-20-22	LAKESHORE	C	OUTDOOR CLASSROOM	5,093.80	2805
09-20-22	LEONARD BUS SALES	C	WORK ON BUS	310.00	2806
09-20-22	MAC JANITORIAL SUPPLY	C	SUPPLIES	373.00	2824
09-20-22	THE MCGRAW HILL COMPANY	C	SCIENCE BOOKS	761.04	2820
09-20-22	MORIAH PHARMACY	C	EPI PENS	1,270.14	2807
09-20-22	NAPA OF PLATTSBURGH	C	BLUE DEF.	1,851.34	2809
09-20-22	NAPA OF THE ADIRONDACKS	C	BUS SUPPLIES	57.93	2808
09-20-22	NATIONAL GRID	C	POWER BILL	5,486.60	2810
09-20-22	NORTHERN SANITATION	C	GARBAGE REMOVAL	484.00	2811

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-15-22	NYS CHILD SUPPORT PROCESSING	C	EMP P/R DED (NYS CHILD SUPPORT	308.00	2780
09-20-22	NYSASBO - ADIRONDACK CHAPTE	C	ADK CHAPTER DUES 2022-23	60.00	2812
09-20-22	ORKIN PEST CONTROL	C	PEST CONTROL	821.61	2813
09-20-22	OTIS ELEVATOR COMPANY	C	MAINTENANCE SERVICE FROM 10/	641.40	2814
09-20-22	PARROTT, RANDALL J	C	REIMB. SUPPLIES	21.36	2815
09-20-22	CAPITAL REPERTORY THEATRE	C	PURE POE PROG.	1,200.00	2825
09-20-22	RENZI FOODS	C	CAFE. FOOD	2,223.63	2816
09-20-22	SCHOOL HEATLH CORPORATION	C	HEALTH BID	8.80	2817
09-20-22	SOCIAL STUDIES SCHOOL SERVICE	C	SOCIAL STUDIES SUPPLIES	897.46	2818
09-20-22	SUN COMMUNITY NEWS	C	ADS	45.24	2819
09-21-22	SWINTON JOHN	C	ATHLETIC ICE	13.77	2826
09-20-22	UNIFIRST	C	MOPS	201.90	2821
09-20-22	US EMPLOYEE BENEFITS	C	ACA CONSULTING-MONTHLY	400.00	2822
09-20-22	VERIZON WIRELESS	C	MOBILE BROADBAND	1,519.60	2823
				43,609.08	

CROWN POINT CSD
CASH DISBURSEMENT SCHEDULE SN- 8
ALL FUNDS
DATED 10-03-22

Check Number	Date	Check Amount	Type	Ven Num	Claimant Name/ Check Description	Account Number	Invoice Number	Appropriation		Encumbrance	
								S/L Amount	G/L Amount	Number	Amount
2827	09-27-22	1,771.89	C	004512	KONICA MINOLTA PREMIER FIN COPIER LEASE CONTRACTUAL/MAINTENANCE	A1621.401		1,771.89		23156	1,771.89
2828	09-29-22	308.00	C	001259	NYS CHILD SUPPORT PROCESSIN EMP P/R DED (NYS CHILD SUPPO BANK DEDUCTIONS	T280			308.00		
2829	09-29-22	15.09	C	003051	NYSUT BENEFIT TRUST EMP P/R DED (NYSUT) BANK DEDUCTIONS	T280			15.09		
2830	09-30-22	3,831.00	C	001297	NYS TEACHERS' RETIREMENT S EMP P/R DED NYS TEACHERS RETIREMENT LO	A727			3,831.00		
2831	09-30-22	72.61	C	002829	SUN LIFE & HEALTH INSURANCE EMP P/R DED Health Insurance	A9060.800		72.61			
TOTAL		5,998.59						1,844.50	4,154.09		1,771.89

TOTAL CHECK COUNT.....: 5
TOTAL MANUAL CHECKS....: 0
TOTAL COMPUTER CHECKS.: 5

To The Treasurer:

I certify that the checks listed above were audited and allowed in the amounts shown.
You are hereby authorized and directed to pay to each of to the claimants the amount opposite his name.

Margaret A Polimonakis 10-3-22
Clerk, Trustee, Director, Mayor, Auditor or Director as Auditor Date

Purchasing Agent Approval:

I hereby certify that these claims have been rendered in accordance with the respective contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.

Shari L. Brannock _____
Purchasing Agent Date

WARRANT NUMBER- 8

Account Code	Account Name	Debit	Credit
Total for			
Grand Total			

CROWN POINT CSD
CHECK LISTING SN- 8
CHECK NUMBER SORT
ALL FUNDS
DATED 10-03-22

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-27-22	KONICA MINOLTA PREMIER FINAN	C	COPIER LEASE	1,771.89	2827
09-29-22	NYS CHILD SUPPORT PROCESSING	C	EMP P/R DED (NYS CHILD SUPPORT	308.00	2828
09-29-22	NYSUT BENEFIT TRUST	C	EMP P/R DED (NYSUT)	15.09	2829
09-30-22	NYS TEACHERS' RETIREMENT SYS	C	EMP P/R DED	3,831.00	2830
09-30-22	SUN LIFE & HEALTH INSURANCE C	C	EMP P/R DED	72.61	2831
				5,998.59	

CROWN POINT CSD
CHECK LISTING SN- 8
VENDOR NAME SORT
ALL FUNDS
DATED 10-03-22

Date	Vendor Name	Type	Check Description	Check Amount	Check Number
09-27-22	KONICA MINOLTA PREMIER FINAN	C	COPIER LEASE	1,771.89	2827
09-29-22	NYS CHILD SUPPORT PROCESSING	C	EMP P/R DED (NYS CHILD SUPPORT	308.00	2828
09-30-22	NYS TEACHERS' RETIREMENT SYS	C	EMP P/R DED	3,831.00	2830
09-29-22	NYSUT BENEFIT TRUST	C	EMP P/R DED (NYSUT)	15.09	2829
09-30-22	SUN LIFE & HEALTH INSURANCE C	C	EMP P/R DED	72.61	2831
				5,998.59	

**CROWN POINT CENTRAL SCHOOL
CHECKLIST FOR AUDIT OF CLAIMS**

Beginning check number 5734

Warrant # 6

Ending check number _____

I hereby certify that the attached schedule of claims has been audited. All claims have been checked for the following:

- ☒ Mathematical accuracy (extensions, additions, and calculations or discounts)
- ☒ Duplicate payments (previously paid invoices from vendors have been checked to be sure payment is not a duplicate)
- ☒ Vouchers have been checked against purchase orders
- ☒ Travel vouchers are properly itemized (travel vouchers must contain purpose of travel, dates and points of travel approved rate)
- ☒ Vouchers for personal service are properly itemized (vouchers must contain purpose, date of service, length of service and approved rate)
- ☒ Receipts of goods and services are attached to claims
- ☒ Check to see whether there is an agreement with vendor not to pay late charges. If so, deduct late charges
- ☒ Sales taxes have not been paid (with the exception of sales taxes on meals)
- ☒ Mileage and meal claims (incl. Sales tax) do not exceed authorization
- ☒ All claims are for proper school district expenditures

Pre-audit has been completed:

Certified:

Margaret Puhonakis
Claims Auditor

Sept 7, 22
Date

**CROWN POINT CENTRAL SCHOOL
CHECKLIST FOR AUDIT OF CLAIMS**

Beginning check number 2790

Warrant # 7

Ending check number 2826

I hereby certify that the attached schedule of claims has been audited. All claims have been checked for the following:

- ☒ Mathematical accuracy (extensions, additions, and calculations or discounts)
- ☒ Duplicate payments (previously paid invoices from vendors have been checked to be sure payment is not a duplicate)
- ☒ Vouchers have been checked against purchase orders
- ☒ Travel vouchers are properly itemized (travel vouchers must contain purpose of travel, dates and points of travel approved rate)
- ☒ Vouchers for personal service are properly itemized (vouchers must contain purpose, date of service, length of service and approved rate)
- ☒ Receipts of goods and services are attached to claims
- ☒ Check to see whether there is an agreement with vendor not to pay late charges. If so, deduct late charges
- ☒ Sales taxes have not been paid (with the exception of sales taxes on meals)
- ☒ Mileage and meal claims (incl. Sales tax) do not exceed authorization
- ☒ All claims are for proper school district expenditures

Pre-audit has been completed:

Certified:

Margaret Pukhovak
Claims Auditor

9.21.22
Date

**CROWN POINT CENTRAL SCHOOL
CHECKLIST FOR AUDIT OF CLAIMS**

Beginning check number 2827

Warrant # 8

Ending check number 2831

I hereby certify that the attached schedule of claims has been audited. All claims have been checked for the following:

- ☒ Mathematical accuracy (extensions, additions, and calculations or discounts)
- ☒ Duplicate payments (previously paid invoices from vendors have been checked to be sure payment is not a duplicate)
- ☒ Vouchers have been checked against purchase orders
- ☒ Travel vouchers are properly itemized (travel vouchers must contain purpose of travel, dates and points of travel approved rate)
- ☒ Vouchers for personal service are properly itemized (vouchers must contain purpose, date of service, length of service and approved rate)
- ☐ Receipts of goods and services are attached to claims
- ☒ Check to see whether there is an agreement with vendor not to pay late charges. If so, deduct late charges
- ☒ Sales taxes have not been paid (with the exception of sales taxes on meals)
- ☒ Mileage and meal claims (incl. Sales tax) do not exceed authorization
- ☒ All claims are for proper school district expenditures

Pre-audit has been completed:

Certified:

Margaret Pounonakis
Claims Auditor

10.3.22
Date

CROWN POINT CENTRAL SCHOOL
EXTRA CLASS ACTIVITY ACCOUNTS
BANK RECONCILIATION
7/31/2022

CNB STATEMENT BALANCE \$ 81,987.93

PLUS TOTAL OF DEPOSITS NOT
SHOWN ON BANK STATEMENT:

SUBTOTAL

OUTSTANDING CHECKS:	CHECK #	\$ AMOUNT	CLASS	ACCOUNT BALANCE
	391	\$ 703.93	SENIORS	\$ 7,274.49
	407	\$ 22.13	JUNIORS	\$ 2,499.07
	480	\$ 54.40	SOPHOMORES	\$ -
	525	\$ 140.42	FRESHMEN	\$ -
	653	\$ 50.55	STUDENT COUNCIL	\$ 465.30
	672	\$ 70.69	VARSITY CLUB	\$ 12,763.71
	731	\$ 50.00	FCCLA	\$ 2,994.16
	748	\$ 17.00	YEARBOOK	\$ 654.81
	760	\$ 18.00	DRAMA	\$ 1,631.98
	842	\$ 100.00	BAND/CHORUS	\$ 496.38
	843	\$ 100.00	HONOR SOCIETY	\$ 1,147.44
	860	\$ 863.00	SADD	\$ 3,277.72
			TECHNOLOGY	\$ 1,556.83
			FES	\$ 316.40
			BACK PACK CLUB	\$ 37,923.36
			6TH GRADE	\$ 3,501.99
			SPANISH	\$ 3,294.17
			ACCOUNT TOTALS:	\$ 79,797.81
LESS OUTSTANDING CHECK TOTAL:				
		\$ 2,190.12		
BANK ADJUSTMENT:				
BANK BALANCE		\$ 79,797.81	FUND BALANCE	\$ 79,797.81

**CROWN POINT CENTRAL SCHOOL
EXTRA CLASS ACTIVITY ACCOUNTS
BANK RECONCILIATION
8/31/2022**

CNB STATEMENT BALANCE

\$	91,025.68
----	-----------

PLUS TOTAL OF DEPOSITS NOT SHOWN ON BANK STATEMENT:

11/11/2016

SUBTOTAL

\$	91,025.68
----	-----------

OUTSTANDING CHECKS:

CHECK #

\$ AMOUNT

CLASS

**ACCOUNT
BALANCE**

	391	\$	703.93
	407	\$	22.13
	480	\$	54.40
	525	\$	140.42
	653	\$	50.55
	672	\$	70.69
	731	\$	50.00
	748	\$	17.00
	760	\$	18.00
	843	\$	100.00
TOTAL:			
		\$	1,227.12

SENIORS	\$ 7,274.49
JUNIORS	\$ 2,499.07
SOPHOMORES	\$ -
FRESHMEN	\$ -
STUDENT COUNCIL	\$ 466.05
VARSITY CLUB	\$ 12,763.71
FCCLA	\$ 2,994.16
YEARBOOK	\$ 654.81
DRAMA	\$ 1,631.98
BAND/CHORUS	\$ 496.38
HONOR SOCIETY	\$ 1,147.44
SADD	\$ 3,277.72
TECHNOLOGY	\$ 1,556.83
FES	\$ 316.40
BACKPACK CLUB	\$ 47,923.36
6TH GRADE	\$ 3,501.99
SPANISH	\$ 3,294.17
ACCOUNT TOTALS:	\$ 89,798.56

LESS OUTSTANDING CHECK TOTAL:

\$	1,227.12
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BANK ADJUSTMENT:

BANK BALANCE

\$	89,798.56
----	-----------

FUND BALANCE

\$ 89,798.56

9/30/2022

\$	91,088.80
----	-----------

11/11/2016

\$	91,088.80
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**ACCOUNT
BALANCE**

SENIORS	\$ 7,274.49
JUNIORS	\$ 2,586.82
SOPHOMORES	\$ -
FRESHMEN	\$ -
STUDENT COUNCIL	\$ 466.80
VARSITY CLUB	\$ 12,841.26
FCCLA	\$ 2,741.23
YEARBOOK	\$ 804.81
DRAMA	\$ 1,631.98
BAND/CHORUS	\$ 496.38
HONOR SOCIETY	\$ 1,147.44
SADD	\$ 3,277.72
TECHNOLOGY	\$ 1,556.83
FES	\$ 316.40
BACKPACK CLUB	\$ 47,923.36
6TH GRADE	\$ 3,501.99
SPANISH	\$ 3,294.17
ACCOUNT TOTALS:	\$ 89,861.68

\$ 1,227.12

100

\$	89,861.68
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CROWN POINT CSD
BUDGET TRANSFER SCHEDULE - 1
DATED 10-14-22

Ref Num	Description	Date	Account Code	Account Name	Subsidiary Ledger	
					(To Code)	(From Code)
1	To Transfer Funds To Cover Shortage	10-14-22	A1330.400	CONTRACTUAL EXPENSES	154.80	
1		10-14-22	A1910.400	CONTRACTUAL/INSURANCE		154.80
1		10-14-22	A1420.400	CONTRACTUAL EXPENSES	1,015.00	
1		10-14-22	A1910.400	CONTRACTUAL/INSURANCE		1,015.00
1		10-14-22	A1620.401	CONTRACTUAL/POSTAGE METER	101.62	
1		10-14-22	A1989.400	CONTRACTUAL/UNCLASSIFIED PO		101.62
1		10-14-22	A1680.500	MATERIALS AND SUPPLIES	1,837.55	
1		10-14-22	A1910.400	CONTRACTUAL/INSURANCE		1,837.55
1		10-14-22	A2070.491	BOCES SERVICES/SCHOOL IMPROV	341.00	
1		10-14-22	A2250.490	BOCES Services		341.00
1		10-14-22	A2070.492	BOCES SERVICES/ARTS IN EDUCAT	11,998.00	
1		10-14-22	A2250.490	BOCES Services		11,998.00
1		10-14-22	A2110.492	Microcomputer Repair	10,987.63	
1		10-14-22	A2250.490	BOCES Services		10,987.63
1		10-14-22	A2110.502	Materials and Supplies, Art	1,383.44	
1		10-14-22	A2110.500	Materials and Supplies, K-6		1,383.44
1		10-14-22	A2250.500	Materials and Supplies	984.76	
1		10-14-22	A2250.400	Contractual Expenses		984.76
1		10-14-22	A2630.460	Software	15,523.90	
1		10-14-22	A2250.400	Contractual Expenses		15,523.90
1		10-14-22	A2810.500	Materials and Supplies	258.93	
1		10-14-22	A2110.130	Teachers 7-12		258.93
1		10-14-22	A2815.200	Equipment/Health Services	1,128.58	
1		10-14-22	A5530.200	Equipment		1,128.58
1		10-14-22	A2815.500	Materials and Supplies/Health Svc.	3,030.48	
1		10-14-22	A2110.120	Teachers K-6		3,030.48
1		10-14-22	A1325.200	EQUIPMENT	74.98	
1		10-14-22	A1310.200	EQUIPMENT		74.98
1		10-14-22	A1325.500	MATERIALS AND SUPPLIES	80.40	
1		10-14-22	A1910.400	CONTRACTUAL/INSURANCE		80.40
1		10-14-22	A1621.500	MATERIALS AND SUPPLIES	8,818.27	
1		10-14-22	A1910.400	CONTRACTUAL/INSURANCE		8,818.27
				TOTALS:	57,719.34	57,719.34

SCHEDULE NUMBER - 1

GENERAL LEDGER

Account Code	Account Name	Debit	Credit
A960	Appropriations	57,719.34	
A960	Appropriations		57,719.34
Total for October 2022		57,719.34	57,719.34
Grand Total		57,719.34	57,719.34

EXPLANATION:

To transfer funds to cover shortage accounts.

Recommended by:

Victoria Russell

Date:

10/14/2022

Approved by:

Shari L. Brannock

Date:

10/14/2022

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
General Support							
Board of Education							
Board of Education							
CONTRACTUAL EXPENSE	A1010.400	5,000.00	0.00	5,000.00	260.00	0.00	4,740.00
MATERIALS AND SUPPLIES	A1010.500	220.00	0.00	220.00	0.00	0.00	220.00
Total:Board of Education		5,220.00	0.00	5,220.00	260.00	0.00	4,960.00
District Clerk							
NONINSTRUCTIONAL SALARIES	A1040.160	12,360.00	0.00	12,360.00	0.00	3,360.00	9,000.00
CONTRACTUAL EXPENSE	A1040.400	340.00	0.00	340.00	0.00	0.00	340.00
MATERIALS AND SUPPLIES	A1040.500	44.00	0.00	44.00	0.00	0.00	44.00
Total:District Clerk		12,744.00	0.00	12,744.00	0.00	3,360.00	9,384.00
District Meeting							
CONTRACTUAL DISTRICT MEETING	A1060.400	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
Total:District Meeting		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
Total:Board of Education		18,964.00	0.00	18,964.00	260.00	3,360.00	15,344.00
Central Administration							
Chief School Administrator							
SALARY SUPERINTENDENT	A1240.150	124,800.00	0.00	124,800.00	0.00	33,600.00	91,200.00
NONINSTRUCTIONAL SALARIES	A1240.160	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT	A1240.200	300.00	0.00	300.00	0.00	0.00	300.00
CONTRACTUAL EXPENSE	A1240.400	4,200.00	0.00	4,200.00	0.00	2,623.50	1,576.50
MATERIALS AND SUPPLIES	A1240.500	440.00	0.00	440.00	250.00	38.69	151.31
Total:Chief School Administrator		129,740.00	0.00	129,740.00	250.00	36,262.19	93,227.81
Total:Central Administration		129,740.00	0.00	129,740.00	250.00	36,262.19	93,227.81
Finance							
Business Administration							
ACCOUNT CLERK	A1310.160	1,000.00	0.00	1,000.00	0.00	95.24	904.76
INTERNAL AUDITOR	A1310.161	5,000.00	0.00	5,000.00	0.00	1,380.96	3,619.04
EQUIPMENT	A1310.200	200.00	-74.98	125.02	0.00	0.00	125.02
CONTRACTUAL EXPENSES	A1310.400	340.00	0.00	340.00	0.00	0.00	340.00
MATERIAL AND SUPPLIES	A1310.500	120.00	0.00	120.00	24.99	0.00	95.01
Total:Business Administration		6,660.00	-74.98	6,585.02	24.99	1,476.20	5,083.83

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
Auditing							
CONTRACTUAL EXPENSES/AUDITOR	A1320.400	12,000.00	0.00	12,000.00	4,500.00	5,900.00	1,600.00
Total:Auditing		12,000.00	0.00	12,000.00	4,500.00	5,900.00	1,600.00
Treasurer							
NONINSTRUCTIONAL SALARIES	A1325.160	70,264.00	0.00	70,264.00	0.00	19,478.34	50,785.66
EQUIPMENT	A1325.200	300.00	74.98	374.98	374.98	0.00	0.00
CONTRACTUAL EXPENSES	A1325.400	1,060.00	0.00	1,060.00	0.00	539.41	520.59
MATERIALS AND SUPPLIES	A1325.500	440.00	404.25	844.25	705.63	138.62	0.00
Total:Treasurer		72,064.00	479.23	72,543.23	1,080.61	20,156.37	51,306.25
Tax Collection							
NONINSTRUCTIONAL SALARIES	A1330.160	3,205.00	0.00	3,205.00	0.00	746.34	2,458.66
CONTRACTUAL EXPENSES	A1330.400	1,700.00	154.80	1,854.80	0.00	1,854.80	0.00
MATERIALS AND SUPPLIES	A1330.500	40.00	0.00	40.00	0.00	0.00	40.00
Total:Tax Collection		4,945.00	154.80	5,099.80	0.00	2,601.14	2,498.66
Fiscal Agent Fee							
CONTRACTUAL EXPENSES	A1380.400	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
Total:Fiscal Agent Fee		2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
Total:Finance		97,869.00	559.05	98,428.05	5,605.60	30,133.71	62,688.74
Staff							
Legal							
CONTRACTUAL EXPENSES	A1420.400	7,500.00	1,015.00	8,515.00	0.00	8,515.00	0.00
Total:Legal		7,500.00	1,015.00	8,515.00	0.00	8,515.00	0.00
Personnel							
BOCES SERVICES	A1430.490	0.00	0.00	0.00	0.00	0.00	0.00
Total:Personnel		0.00	0.00	0.00	0.00	0.00	0.00
Public Information & Services							
CONTRACTUAL EXPENSES	A1480.400	4,000.00	0.00	4,000.00	668.45	334.40	2,997.15
Total:Public Information & Services		4,000.00	0.00	4,000.00	668.45	334.40	2,997.15
Total:Staff		11,500.00	1,015.00	12,515.00	668.45	8,849.40	2,997.15
Central Services							
Operation of Plant							
NONINSTRUCTIONAL SALARIES	A1620.160	141,948.00	0.00	141,948.00	0.00	20,565.19	121,382.81
EQUIPMENT	A1620.200	1,600.00	0.00	1,600.00	0.00	0.00	1,600.00
CONTRACTUAL EXPENSES	A1620.400	48,000.00	0.00	48,000.00	8,488.34	2,825.56	36,686.10
CONTRACTUAL/POSTAGE METER RENT	A1620.401	950.00	101.62	1,051.62	0.00	1,051.62	0.00
CONTRACTUAL/TELEPHONE	A1620.410	10,000.00	0.00	10,000.00	18,676.36	5,523.64	-14,200.00
CONTRACTUAL/WATER	A1620.420	5,900.00	0.00	5,900.00	0.00	204.70	5,695.30
CONTRACTUAL/FUEL OIL	A1620.430	141,000.00	0.00	141,000.00	50,922.00	477.80	89,600.20

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
CONTRACTUAL/ELECTRICITY	A1620.440	110,000.00	0.00	110,000.00	28,993.87	11,006.13	70,000.00
BOCES SERVICES/FIRE INSPECTION	A1620.490	500.00	0.00	500.00	0.00	0.00	500.00
MATERIALS AND SUPPLIES	A1620.500	9,000.00	0.00	9,000.00	18,588.50	7,095.59	-16,684.09
BULK SUPPLIES	A1620.501	5,000.00	0.00	5,000.00	0.00	336.52	4,663.48
Total:Operation of Plant		473,898.00	101.62	473,999.62	125,669.07	49,086.75	299,243.80
Maintenance of Plant							
NONINSTRUCTIONAL SALARIES	A1621.160	30,359.00	0.00	30,359.00	0.00	9,091.24	21,267.76
EQUIPMENT	A1621.200	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
CONTRACTUALS EXPENSES	A1621.400	22,000.00	0.00	22,000.00	4,560.00	7,916.49	9,523.51
CONTRACTUAL/MAINTENANCE CONTR	A1621.401	20,000.00	0.00	20,000.00	128,377.47	24,310.43	-132,687.90
BUILDING CONDITION SURVEY	A1621.402	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
MATERIALS AND SUPPLIES	A1621.500	9,500.00	8,818.27	18,318.27	4,747.81	13,570.46	0.00
Total:Maintenance of Plant		111,859.00	8,818.27	120,677.27	137,685.28	54,888.62	-71,896.63
Central Data Processing							
Instructional Printing	A1679.490	20,000.00	0.00	20,000.00	0.00	1,207.03	18,792.97
BOCES STATE AID PLANNING	A1680.490	3,587.00	0.00	3,587.00	0.00	0.00	3,587.00
BOCES COOPERATIVE PURCHASE	A1680.491	2,767.00	0.00	2,767.00	0.00	484.26	2,282.74
GASB 45-POST RETIREMENT BENEFITS	A1680.492	7,975.00	0.00	7,975.00	0.00	504.99	7,470.01
TEACHER RECRUIT/BOCES	A1680.493	687.00	0.00	687.00	0.00	0.00	687.00
BOARD OF EDUCATION STAFF DEVELOP	A1680.494	699.00	0.00	699.00	0.00	0.00	699.00
TEACHER CERTIF/BOCES	A1680.495	1,184.00	0.00	1,184.00	0.00	339.06	844.94
BOCES SERVICE/F 5 ANALYTICS	A1680.496	11,000.00	0.00	11,000.00	0.00	3,128.76	7,871.24
MATERIALS AND SUPPLIES	A1680.500	10,854.00	1,837.55	12,691.55	0.00	12,691.55	0.00
Total:Central Data Processing		58,753.00	1,837.55	60,590.55	0.00	18,355.65	42,234.90
Total:Central Services		644,510.00	10,757.44	655,267.44	263,354.35	122,331.02	269,582.07
Special Items							
Unallocated Insurance							
CONTRACTUAL/INSURANCE	A1910.400	62,858.00	-11,906.02	50,951.98	0.00	42,042.32	8,909.66
Total:Unallocated Insurance		62,858.00	-11,906.02	50,951.98	0.00	42,042.32	8,909.66
Refund of Real Property Taxes							
CONTRACTUAL/REFUNDS REAL PROPEF	A1964.400	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
Total:Refund of Real Property Taxes		5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
BOCES Administrative Cost							
BOCES SERVICES/ADMINISTRATION CH	A1981.492	157,593.00	0.00	157,593.00	0.00	42,619.98	114,973.02
Total:BOCES Administrative Cost		157,593.00	0.00	157,593.00	0.00	42,619.98	114,973.02
Unclassified							
CONTRACTUAL/UNCLASSIFIED POSTAG	A1989.400	8,500.00	-101.62	8,398.38	0.00	2,488.47	5,909.91
Total:Unclassified		8,500.00	-101.62	8,398.38	0.00	2,488.47	5,909.91
Total:Special Items		233,951.00	-12,007.64	221,943.36	0.00	87,150.77	134,792.59

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
Total:General Support		1,136,534.00	323.85	1,136,857.85	270,138.40	288,087.09	578,632.36
Instruction							
Instruction Administration & Improvement							
Supervision - Regular School							
INSTRUCTIONAL SALARY/PRINCIPAL	A2020.150	88,860.00	0.00	88,860.00	0.00	0.00	88,860.00
NONINSTRUCTIONAL SALARY	A2020.160	22,590.00	0.00	22,590.00	0.00	4,047.32	18,542.68
EQUIPMENT	A2020.200	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
CONTRACTUAL	A2020.400	2,080.00	0.00	2,080.00	0.00	0.00	2,080.00
MATERIALS AND SUPPLIES	A2020.500	3,000.00	0.00	3,000.00	857.55	1,371.04	771.41
Total:Supervision - Regular School		118,030.00	0.00	118,030.00	857.55	5,418.36	111,754.09
In-Service Training - Instruction							
CONTRACTUAL/INSERVICE TRAINING	A2070.400	2,400.00	0.00	2,400.00	0.00	0.00	2,400.00
BOCES SERVICES/SCHOOL IMPROVEME	A2070.491	8,800.00	341.00	9,141.00	0.00	9,141.00	0.00
BOCES SERVICES/ARTS IN EDUCATION	A2070.492	2,000.00	11,998.00	13,998.00	0.00	13,998.00	0.00
RACE TO TOP	A2070.493	0.00	0.00	0.00	0.00	0.00	0.00
Total:In-Service Training - Instruction		13,200.00	12,339.00	25,539.00	0.00	23,139.00	2,400.00
Total:Instruction Administration & Improvement		131,230.00	12,339.00	143,569.00	857.55	28,557.36	114,154.09
Teaching							
Regular School							
Teachers K-6	A2110.120	656,011.00	-3,030.48	652,980.52	0.00	33,288.60	619,691.92
Teachers K-6 Federal Cares Act	A2110.121	0.00	0.00	0.00	0.00	0.00	0.00
Teachers 7-12	A2110.130	582,006.00	-258.93	581,747.07	0.00	37,042.30	544,704.77
Substitute Teacher Salary	A2110.140	45,936.00	0.00	45,936.00	0.00	4,036.08	41,899.92
Non-Inst. Salaries (Aides,Mon,Subs)	A2110.160	21,006.00	0.00	21,006.00	0.00	9,237.51	11,768.49
Equipment K-6	A2110.201	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
Equipment 7-12	A2110.203	10,000.00	0.00	10,000.00	0.00	6,338.45	3,661.55
Equipment - Music	A2110.211	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Expenses	A2110.400	8,000.00	0.00	8,000.00	0.00	1,812.88	6,187.12
Contractual-PreK	A2110.401	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER ADMIN	A2110.402	0.00	0.00	0.00	0.00	0.00	0.00
Textbooks, K-6	A2110.480	9,291.00	536.92	9,827.92	212.33	5,499.95	4,115.64
Textbooks, 7-12	A2110.481	8,009.00	0.00	8,009.00	1,582.42	7,769.73	-1,343.15
BocesRic/Computer Admin	A2110.490	106,434.00	0.00	106,434.00	0.00	31,410.34	75,023.66
Risk Mgmt/Health Safety	A2110.491	4,082.00	0.00	4,082.00	0.00	1,121.70	2,960.30
Microcomputer Repair	A2110.492	3,264.00	10,987.63	14,251.63	0.00	14,251.63	0.00
TV/VCR Repair	A2110.493	1,224.00	0.00	1,224.00	0.00	0.00	1,224.00
Grant Procurement/Boces	A2110.495	15,000.00	0.00	15,000.00	0.00	4,500.00	10,500.00
Materials and Supplies, K-6	A2110.500	7,500.00	-883.87	6,616.13	2,094.11	4,441.00	81.02
Materials and Supplies, 7-12	A2110.501	7,500.00	0.00	7,500.00	2,877.80	4,351.22	270.98

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
Materials and Supplies, Art	A2110.502	2,100.00	1,383.44	3,483.44	669.57	2,813.87	0.00
Materials and Supplies, Music	A2110.503	1,150.00	0.00	1,150.00	784.79	891.49	-526.28
Materials and Supplies, Phys Ed.	A2110.504	775.00	0.00	775.00	638.79	0.00	136.21
Total:Regular School		1,499,288.00	8,734.71	1,508,022.71	8,859.81	168,806.75	1,330,356.15
Programs for Handicapped Children							
Instructional Salaries	A2250.150	462,603.00	0.00	462,603.00	0.00	31,128.26	431,474.74
Equipment	A2250.200	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Expenses	A2250.400	50,000.00	-16,508.66	33,491.34	0.00	520.00	32,971.34
BOCES Services	A2250.490	642,034.00	-23,326.63	618,707.37	0.00	151,561.52	467,145.85
Materials and Supplies	A2250.500	464.00	984.76	1,448.76	174.95	1,273.81	0.00
Total:Programs for Handicapped Children		1,155,101.00	-38,850.53	1,116,250.47	174.95	184,483.59	931,591.93
Occupational Education Grades 10-12							
Instructional Salaries	A2280.150	141,917.00	0.00	141,917.00	0.00	0.00	141,917.00
Equipment-Home Ec	A2280.207	80.00	0.00	80.00	0.00	0.00	80.00
Equipment - Technology	A2280.208	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Equipment - Business Ed.	A2280.209	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Expenses	A2280.400	620.00	0.00	620.00	0.00	0.00	620.00
BOCES Vocational Ed.	A2280.490	227,940.00	0.00	227,940.00	0.00	71,915.25	156,024.75
Material and Supplies-HomeEc	A2280.507	1,080.00	0.00	1,080.00	0.00	0.00	1,080.00
Materials and Supplies - Tech.	A2280.508	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
Materials and Supplies - Business	A2280.509	864.00	0.00	864.00	0.00	0.00	864.00
Total:Occupational Education Grades 10-12		377,501.00	0.00	377,501.00	0.00	71,915.25	305,585.75
Total:Teaching		3,031,890.00	-30,115.82	3,001,774.18	9,034.76	425,205.59	2,567,533.83
SPECIAL PROGRAMS							
WALMART GRANT MAT & SUPP	A2330.500	0.00	0.00	0.00	0.00	0.00	0.00
ADIRONDACK GARDEN CLUB NATURE FUN	A2330.501	0.00	0.00	0.00	0.00	0.00	0.00
Total:SPECIAL PROGRAMS		0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media							
School Library & Audiovisual							
Instructional Salaires	A2610.150	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	A2610.200	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Expenses	A2610.400	1,000.00	0.00	1,000.00	0.00	377.54	622.46
Film and Video Library	A2610.401	300.00	0.00	300.00	98.86	193.82	7.32
School Library Instruction Tech	A2610.460	2,540.00	0.00	2,540.00	0.00	584.61	1,955.39
AV Repair/BOCES	A2610.490	2,837.00	0.00	2,837.00	0.00	0.00	2,837.00
LIBRARY MEDIA SPECIALIST	A2610.491	6,037.00	0.00	6,037.00	0.00	0.00	6,037.00
Materials and Supplies	A2610.500	1,008.00	0.00	1,008.00	310.74	669.00	28.26
Total:School Library & Audiovisual		13,722.00	0.00	13,722.00	409.60	1,824.97	11,487.43
Computer-Assisted Instruction							

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
Hardware - Technology	A2630.220	16,000.00	2,299.95	18,299.95	2,985.28	9,005.98	6,308.69
Software	A2630.460	6,000.00	16,723.90	22,723.90	8,437.41	14,286.49	0.00
Total:Computer-Assisted Instruction		22,000.00	19,023.85	41,023.85	11,422.69	23,292.47	6,308.69
Total:Instructional Media		35,722.00	19,023.85	54,745.85	11,832.29	25,117.44	17,796.12
Pupil Services							
Attendance - Regular School							
Inst.Sal./Attendance Reg. School	A2805.150	2,000.00	0.00	2,000.00	0.00	190.48	1,809.52
Total:Attendance - Regular School		2,000.00	0.00	2,000.00	0.00	190.48	1,809.52
Guidance - Regular School							
Instructional Salaries/Guidance	A2810.150	61,993.00	0.00	61,993.00	0.00	11,854.54	50,138.46
Equipment/Guidance	A2810.200	300.00	0.00	300.00	0.00	0.00	300.00
Contractual Expenses	A2810.400	600.00	0.00	600.00	0.00	39.00	561.00
Materials and Supplies	A2810.500	200.00	258.93	458.93	7.58	451.35	0.00
Total:Guidance - Regular School		63,093.00	258.93	63,351.93	7.58	12,344.89	50,999.46
Health Services - Regular School							
Salary/Health Services	A2815.150	35,948.00	0.00	35,948.00	0.00	3,819.64	32,128.36
Equipment/Health Services	A2815.200	200.00	1,128.58	1,328.58	0.00	1,328.58	0.00
Contractual Expenses	A2815.400	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
Materials and Supplies/Health Svc.	A2815.500	925.00	3,030.48	3,955.48	1,469.08	2,486.40	0.00
Total:Health Services - Regular School		42,573.00	4,159.06	46,732.06	1,469.08	7,634.62	37,628.36
Diagnostic Screening - Regular School							
Contractual/Diagnostic Screening	A2816.400	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
Materials and Supplies/Diagnostic	A2816.500	4,250.00	0.00	4,250.00	0.00	710.40	3,539.60
Total:Diagnostic Screening - Regular School		5,750.00	0.00	5,750.00	0.00	710.40	5,039.60
Psychological Services - Regular School							
Salary/Psychologist	A2820.150	69,084.00	0.00	69,084.00	0.00	5,324.38	63,759.62
Contractual/Psychological	A2820.400	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
BOCES/Psychological Services	A2820.490	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies/Psych.	A2820.500	208.00	0.00	208.00	0.00	159.04	48.96
Total:Psychological Services - Regular School		72,292.00	0.00	72,292.00	0.00	5,483.42	66,808.58
Co-Curricular Services							
Inst.Sal./Co-Curricular	A2850.150	26,409.00	0.00	26,409.00	0.00	2,552.66	23,856.34
Equipment/Co-Curricular	A2850.200	0.00	0.00	0.00	0.00	0.00	0.00
Contractual/Co-Curricular	A2850.400	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies/Co-Curricular	A2850.500	3,840.00	0.00	3,840.00	0.00	0.00	3,840.00
Total:Co-Curricular Services		30,249.00	0.00	30,249.00	0.00	2,552.66	27,696.34
Interscholastic Athletics							
Inst.Sal./Athletics	A2855.150	67,985.00	0.00	67,985.00	0.00	3,429.60	64,555.40
Equipment/Athletics	A2855.200	1,800.00	13,213.00	15,013.00	0.00	13,213.00	1,800.00

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
Contractual/Officials	A2855.400	27,848.00	4,975.00	32,823.00	0.00	5,785.00	27,038.00
BOCES/ Interscholastic Sports Coordi	A2855.490	3,257.00	0.00	3,257.00	0.00	921.36	2,335.64
Materials and Supplies/Athletics	A2855.500	9,500.00	1,725.93	11,225.93	3,506.93	2,421.53	5,297.47
Total: Interscholastic Athletics		110,390.00	19,913.93	130,303.93	3,506.93	25,770.49	101,026.51
Security Services							
School Resource Office	A2660.400	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
Total: Security Services		20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
Total: Pupil Services		346,347.00	24,331.92	370,678.92	4,983.59	54,686.96	311,008.37
Total: Instruction		3,545,189.00	25,578.95	3,570,767.95	26,708.19	533,567.35	3,010,492.41
Transportation							
Pupil Transportation							
District Transportation Services							
Non-Instructional Salaries	A5510.160	183,274.00	0.00	183,274.00	0.00	25,821.20	157,452.80
Salaries/Athletic Runs, Field Trips	A5510.161	23,442.00	0.00	23,442.00	0.00	4,918.01	18,523.99
Equipment	A5510.200	0.00	0.00	0.00	0.00	0.00	0.00
Bus Purchase	A5510.210	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Maintenance Vehicle	A5510.212	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Expenses	A5510.400	40,976.00	0.00	40,976.00	1.00	10,507.60	30,467.40
Multiple-year Lease for Busses	A5510.410	160,863.00	0.00	160,863.00	0.00	106,456.00	54,407.00
Materials and Supplies	A5510.450	25,000.00	0.00	25,000.00	9,692.31	2,359.20	12,948.49
Bus Driver Training/BOCES	A5510.490	2,000.00	0.00	2,000.00	0.00	681.76	1,318.24
FM Communications/BOCES	A5510.491	1,560.00	0.00	1,560.00	0.00	536.76	1,023.24
Fuel (Diesel/Gasoline)	A5510.510	59,500.00	0.00	59,500.00	19,283.13	7,216.87	33,000.00
Motor Oil	A5510.520	1,000.00	0.00	1,000.00	0.00	406.32	593.68
Tires	A5510.530	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
Anti-Freeze	A5510.540	250.00	0.00	250.00	0.00	0.00	250.00
Total: District Transportation Services		505,365.00	0.00	505,365.00	28,976.44	158,903.72	317,484.84
Garage Building							
Equipment	A5530.200	1,360.00	-1,128.58	231.42	0.00	0.00	231.42
Contractual Expenses	A5530.400	560.00	0.00	560.00	0.00	0.00	560.00
Contractual/Telephone	A5530.401	1,300.00	0.00	1,300.00	1,045.82	264.18	-10.00
Contractual/Water	A5530.402	1,700.00	0.00	1,700.00	0.00	204.70	1,495.30
Contractual/Heat Oil	A5530.430	22,600.00	0.00	22,600.00	10,000.00	0.00	12,600.00
Electricity	A5530.440	7,700.00	0.00	7,700.00	4,647.72	352.28	2,700.00
Total: Garage Building		35,220.00	-1,128.58	34,091.42	15,693.54	821.16	17,576.72
Contract Transportation							
Contractual/Contract Trans.	A5540.400	9,865.00	0.00	9,865.00	0.00	0.00	9,865.00
Total: Contract Transportation		9,865.00	0.00	9,865.00	0.00	0.00	9,865.00
Total: Pupil Transportation		550,450.00	-1,128.58	549,321.42	44,669.98	159,724.88	344,926.56

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
Total:Transportation		550,450.00	-1,128.58	549,321.42	44,669.98	159,724.88	344,926.56
Home and Community Services							
AFTER SCHOOL PROGRAM - TEACHER SALA	A7310.150	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
AFTER SCHOOL PROGRAM - AIDES/ASSIST	A7310.160	17,500.00	0.00	17,500.00	0.00	0.00	17,500.00
AFTER SCHOOL PROGRAM - BUS DRIVER	A7310.161	0.00	0.00	0.00	0.00	0.00	0.00
AFTER SCHOOL PROGRAM CONTRACTUAL	A7310.400	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
AFTER SCHOOL PROGRAM MAT & SUPP	A7310.500	10,000.00	0.00	10,000.00	138.64	214.72	9,646.64
General Environment							
GEAR UP GRANT TEACHER SALARIES	A7410.150	0.00	0.00	0.00	0.00	0.00	0.00
GEAR UP GRANT SALARIES (BUS DRIVERS	A7410.161	0.00	0.00	0.00	0.00	0.00	0.00
GEAR UP GRANT EQUIPMENT	A7410.200	0.00	7,880.00	7,880.00	18,900.00	7,880.00	-18,900.00
GEAR UP GRANT CONTRACTUAL	A7410.400	0.00	0.00	0.00	0.00	0.00	0.00
GEAR UP GRANT MAT/SUPP	A7410.500	0.00	0.00	0.00	0.00	0.00	0.00
GEARUP STEM RFP SUPPLIES	A7410.501	0.00	0.00	0.00	0.00	0.00	0.00
Census							
Non-Instructional Salaries	A8070.160	750.00	0.00	750.00	0.00	0.00	750.00
BOCES Service	A8070.492	450.00	0.00	450.00	0.00	0.00	450.00
Materials and Supplies	A8070.500	25.00	0.00	25.00	0.00	0.00	25.00
Total:Census		1,225.00	0.00	1,225.00	0.00	0.00	1,225.00
Total:General Environment		1,225.00	7,880.00	9,105.00	18,900.00	7,880.00	-17,675.00
Total:Home and Community Services		80,725.00	7,880.00	88,605.00	19,038.64	8,094.72	61,471.64
Undistributed							
Employee Benefits							
HRA Admin Benefits	A9089.801	3,700.00	0.00	3,700.00	1,050.00	450.00	2,200.00
SECTION 132D TAX FREE BUSINESS EXP	A9089.802	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
State Retirement							
Employee Retirement System	A9010.800	104,420.00	0.00	104,420.00	0.00	0.00	104,420.00
Total:State Retirement		104,420.00	0.00	104,420.00	0.00	0.00	104,420.00
Teachers Retirement							
Teacher Retirement System	A9020.800	257,420.00	0.00	257,420.00	0.00	0.00	257,420.00
Total:Teachers Retirement		257,420.00	0.00	257,420.00	0.00	0.00	257,420.00
Social Security							
Social Security/Medicare	A9030.800	270,100.00	0.00	270,100.00	0.00	26,895.44	243,204.56
Total:Social Security		270,100.00	0.00	270,100.00	0.00	26,895.44	243,204.56
Workers' Compensation							
Workers Compensation	A9040.800	15,000.00	0.00	15,000.00	0.00	10,345.06	4,654.94
Total:Workers' Compensation		15,000.00	0.00	15,000.00	0.00	10,345.06	4,654.94
Unemployment Insurance							
Transfer to Unemployment Reserve	A9050.800	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00

Account Name	Account Code	Original Budget	Budget Adjustments	Adjusted Budget	Encumbrances Outstanding	Appropriations Expense	Unencumbered Balance
Total:Unemployment Insurance		25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
Hospital and Medical Insurance							
Health Insurance	A9060.800	1,717,136.00	0.00	1,717,136.00	3,850.00	450,374.39	1,262,911.61
Total:Hospital and Medical Insurance		1,717,136.00	0.00	1,717,136.00	3,850.00	450,374.39	1,262,911.61
TSA ADMIN BENEFITS							
TSA ADMIN BENEFITS	A9089.800	5,995.00	0.00	5,995.00	0.00	3,700.00	2,295.00
Total:TSA ADMIN BENEFITS		5,995.00	0.00	5,995.00	0.00	3,700.00	2,295.00
Total:Employee Benfits		2,399,771.00	0.00	2,399,771.00	4,900.00	491,764.89	1,903,106.11
Debt Service							
Interest RAN (Rev Ant Note)	A9770.700	0.00	0.00	0.00	0.00	0.00	0.00
Serial Bonds - School Construction							
SERIAL BONDS/School Construction	A9711.600	130,000.00	0.00	130,000.00	0.00	0.00	130,000.00
Serial Bonds Princ/School Construct	A9711.601	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Serial Bonds	A9711.700	11,550.00	0.00	11,550.00	0.00	0.00	11,550.00
Serial Bonds Int /School Construct	A9711.701	0.00	0.00	0.00	0.00	0.00	0.00
Total:Serial Bonds - School Construction		141,550.00	0.00	141,550.00	0.00	0.00	141,550.00
Serial Bonds							
EPA Loan -Asbestos project	A9712.600	0.00	0.00	0.00	0.00	0.00	0.00
Total:Serial Bonds		0.00	0.00	0.00	0.00	0.00	0.00
Budget Notes							
Budget Anticipation Note	A9750.600	0.00	0.00	0.00	0.00	0.00	0.00
Interest on CVES Bond Antic. Note	A9750.700	13,500.00	0.00	13,500.00	0.00	0.00	13,500.00
Total:Budget Notes		13,500.00	0.00	13,500.00	0.00	0.00	13,500.00
Total:Debt Service		155,050.00	0.00	155,050.00	0.00	0.00	155,050.00
Interfund Transfers							
Transfer To School Food Svc Fund	A9901.930	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Capital (Auditorium)	A9950.901	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
Transfer to Capital Projects Fund							
Transfer to Capital Projects	A9950.900	0.00	0.00	0.00	0.00	0.00	0.00
Total:Transfer to Capital Projects Fund		0.00	0.00	0.00	0.00	0.00	0.00
Total:Interfund Transfers		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
Total:Undistributed		2,654,821.00	0.00	2,654,821.00	4,900.00	491,764.89	2,158,156.11
Grand Total		7,967,719.00	32,654.22	8,000,373.22	365,455.21	1,481,238.93	6,153,679.08

**CROWN POINT CENTRAL
SCHOOL DISTRICT**

**Financial Statements
Year Ended June 30, 2022**

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Independent Auditor's Report

To the Board of Education
Crown Point Central School District
Crown Point, 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 Crown Point Central School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Crown Point Central School 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 Crown Point 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crown Point 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.

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 Crown Point Central School District 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Crown Point 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 Crown Point 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 and budgetary comparison information, schedule of progress for the retiree health plan, schedule of proportionate share of net pension asset/liability, and schedule of District's contributions on pages 4-10 and 45-48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Crown Point Central School District's basic financial statements. The accompanying schedule of change from original budget to revised budget, section 1318 real property tax law calculation, and net investment in capital assets are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of change from original budget to revised budget, section 1318 real property tax law calculation, and net investment in capital assets 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 Crown Point 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 Crown Point 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 Crown Point Central School District's internal control over financial reporting and compliance.

Telling & Hillman, P.C.

Telling & Hillman, P.C.
License # 092.0131564
Middlebury, Vermont
October 3, 2022

**CROWN POINT CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended June 30, 2022**

As management of Crown Point Central School District, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds

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

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

The District presents five columns in the governmental funds balance sheet and the governmental fund's statement of revenue, expenditures, and changes in fund balance. The District's major governmental funds are the general fund and the special aid fund. All remaining governmental funds are aggregated and reported as non-major governmental funds.

The general fund is the only fund which the District legally adopts a budget. The Schedule of Revenues, Expenditures, and Change in Fund Balance – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the District. The District is responsible for ensuring that the assets reported in these funds are used for their intended purpose. Fiduciary funds use the accrual basis of accounting and are reported using the economic resources measurement focus.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes provide explanations of the accounting principles followed and include tables with more detailed analyses of accounts requiring further clarification. The notes to the financial statements can be found immediately following the basic financial statements.

Required supplementary information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America. The required supplementary information can be found immediately after the notes to the financial statements.

Other information

Other information includes financial statements and schedules that are not a required part of the basic financial statements but are presented for purposes of additional analysis. The schedule of change from original budget to revised budget, section 1318 real property tax law calculation, and net investment in capital assets are presented following the required supplementary information.

FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$9,575,912 (i.e., net position), a change of \$(117,948) in comparison to the prior year.
- As of the close of the current fiscal year, the governmental activities reported total revenue of \$7,846,747, a change of \$461,552 in comparison to the prior year.
- As of the close of the current fiscal year, the governmental activities reported total expenses of \$7,964,695, a change of \$329,368 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported a combined ending fund balance of \$2,236,267, a change of \$903,933 in comparison to the prior year.
- As of the close of the current fiscal year, the governmental funds reported total revenue of \$7,846,747, a change of \$461,552 in comparison to the prior year.

- As of the close of the current fiscal year, the governmental funds reported total expenses of \$7,643,966, a change of \$1,194,664 in comparison to the prior year.
- As of the close of the current fiscal year, unassigned fund balance for the general fund was \$1,452,938 a change of \$448,157 in comparison to the prior year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	<u>Net Position</u>		
	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Percentage Change</u>
Assets			
Other assets	\$ 4,638,106	\$ 2,211,730	109.7%
Capital assets	3,979,623	4,123,113	-3.5
Total assets	<u>8,617,729</u>	<u>6,334,843</u>	<u>36.0</u>
Deferred outflows of resources			
OPEB	3,627,123	4,479,740	-19.0
Pensions	<u>1,298,778</u>	<u>1,482,875</u>	<u>-12.4</u>
Total deferred outflows of resources	<u>4,925,901</u>	<u>5,962,615</u>	<u>-17.4</u>
Total assets and deferred outflows of resources	<u>\$ 13,543,630</u>	<u>\$ 12,297,458</u>	<u>10.1%</u>
Liabilities			
Long-term debt outstanding	\$ 18,296,424	\$ 18,762,059	-2.5%
Other liabilities	238,387	879,396	-72.9
Total liabilities	<u>18,534,811</u>	<u>19,641,455</u>	<u>-5.6</u>
Deferred inflows of resources			
Unearned Revenue	139,999	-	-
OPEB	2,094,501	1,354,298	54.7
Pensions	<u>2,350,231</u>	<u>759,669</u>	<u>209.4</u>
Total deferred inflows of resources	<u>4,584,731</u>	<u>2,113,967</u>	<u>116.9</u>
Net position			
Net investment in capital assets	2,971,123	3,603,113	-17.5
Restricted	171,942	134,460	27.9
Unrestricted	<u>(12,718,977)</u>	<u>(13,195,537)</u>	<u>3.6</u>
Total net position	<u>(9,575,912)</u>	<u>(9,457,964)</u>	<u>-1.3</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 13,543,630</u>	<u>\$ 12,297,458</u>	<u>10.1%</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$(9,575,912) a change of \$(117,948) from the prior year.

The largest portion of net position, \$2,971,123, reflects our investment in capital assets (e.g. land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$171,942, represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net position in the amount of \$(12,718,977) is a deficit, primarily resulting from the District's unfunded net pension liability and Other Post-Employment Benefit (OPEB) liability.

<u>Change in Net Position</u>			
	<u>June 30,</u> <u>2022</u>	<u>June 30,</u> <u>2021</u>	<u>Percentage</u> <u>Change</u>
Revenues			
Program Revenues			
Charges for services	\$ 5,599	\$ 3,134	78.7%
Operating grants	808,929	540,115	49.8
General revenues			
Property taxes and tax items	1,729,644	1,696,011	2.0
State sources	5,146,575	4,963,250	3.7
Use of money and property	192	302	-36.4
Miscellaneous	155,808	182,383	-14.6
Total revenues	<u>7,846,747</u>	<u>7,385,195</u>	<u>6.2</u>
Expenses			
General support	1,156,051	868,676	33.1
Instruction	3,850,877	3,087,927	24.9
Transportation	395,698	372,678	6.2
Home and community service	58,800	60,536	-2.9
Employee benefits	2,322,176	3,013,905	-23.0
Interest	26,709	72,650	-63.2
School lunch program	154,384	158,955	-2.9
Total expenses	<u>7,964,695</u>	<u>7,635,327</u>	<u>5.4</u>
Change in net position	(117,948)	(250,132)	50.8
Net position – beginning of year	(9,457,964)	(9,207,832)	-2.7
Net position – end of year	\$ <u>(9,575,912)</u>	\$ <u>(9,457,964)</u>	<u>-1.3%</u>

Governmental activities

Governmental activities for the year resulted in a change in net position of \$(117,948). Key elements of this change are as follows:

General fund operations, as discussed further in section below	\$	756,570
Special aid activity		10,825
School food service activity		81,097
Capital activity		43,853
Extraclassroom activity		11,588
Depreciation expense		(170,434)
Acquisition of capital assets		26,944
Acquisition of right to use lease assets		87,652
Amortization expense		(115,531)
Long-term debt transaction		(461,261)
Change in employee benefits		(389,251)
Total	\$	<u>(117,948)</u>

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

	2022	2021	Change
Major funds:			
General fund			
Restricted	\$ 90,005	\$ 65,007	\$ 24,998
Assigned	413,319	129,904	283,415
Unassigned	1,452,938	1,004,781	448,157
Special aid fund			
Assigned	117,309	106,484	10,825
Nonmajor funds			
Capital fund			
Unassigned	(18,065)	(61,918)	43,853
School food service fund			
Nonspendable	2,404	1,508	896
Assigned	98,824	18,623	80,201
Extraclassroom fund			
Restricted	79,533	67,945	11,588
Total fund balance – governmental funds	\$ <u>2,236,267</u>	\$ <u>1,332,334</u>	\$ <u>903,933</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,452,938, while total fund balance was \$1,956,262. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

General Fund	6/30/22	6/30/21	Change	% of Total General Fund Expenditures
Unassigned fund balance	\$ 1,452,938	\$ 1,004,781	\$ 448,157	21.2%
Total fund balance	\$ 1,956,262	\$ 1,199,692	\$ 756,570	28.6%

The total fund balance of the General Fund changed by \$756,570 during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ -
Revenues more than budget	152,434
Expenditures less than budget	571,482
Expenditures of current year encumbrance over prior period	32,654
Total	\$ 756,570

Included in the total General Fund balance are the District's reserve accounts with the following balances:

	6/30/22	6/30/21	Change
Unemployment insurance	\$ 75,486	\$ 50,488	\$ 24,998
Capital	14,519	14,519	-
Total	\$ 90,005	\$ 65,007	\$ 24,998

GENERAL FUND BUDGETARY HIGHLIGHTS

During the fiscal year, the District reallocates funds within the General Fund budget as it attempts to deal with unexpected changes in revenues and expenditures. A schedule showing the District's original and final general fund budget amounts compared with actual results is shown on the Schedule of Revenues, Expenditures, and Change in Fund Balance – Budget and Actual – General Fund.

The original budget for the General Fund for Crown Point Central School was \$7,483,444. The total was revised during year to \$7,510,615. The difference arises from the prior year encumbrances.

The School District had a positive performance of expenditures with the original budget after last year encumbrances of \$7,510,615 and an actual performance \$6,906,479 of expenditures, and \$32,654 of encumbrances. With close monitoring of expenses management has cut expenses without providing a lower level of education to their students.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Total investment in capital assets for governmental activities at year end amounted to \$3,979,623 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

Capital Asset Additions:

Gym Roof Architect Fees	\$	18,064
Dell CTO PE T440 3201		2,080
Server Rack		1,159
Server		5,640

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt

At the end of the current fiscal year, total debt outstanding was \$1,227,481, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following existing circumstances that could affect its future financial health.

The uncertainty of the state's financial position, as it relates to its funding of education, and ongoing litigation challenging the formulas used by New York State to distribute aid, make it difficult to project revenues as a part of the District's long-term planning.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Business Office
Crown Point Central School District
Main Street
Crown Point, NY 12928
(518) 597-3285

CROWN POINT CENTRAL SCHOOL DISTRICT
Statement of Net Position
June 30, 2022

Assets

Cash:	
Unrestricted	\$ 1,660,006
Restricted	188,918
Receivables:	
Accounts receivable	155,623
State and federal aid	607,702
Inventories	2,404
Net pension assets - proportionate share	1,805,112
Right to use lease assets, net	218,341
Capital assets, net	3,979,623
Total assets	<u>8,617,729</u>

Deferred outflows of resources

OPEB	3,627,123
Pensions	1,298,778
Total deferred outflows of resources	<u>4,925,901</u>

Total assets and deferred outflows of resources	\$ <u>13,543,630</u>
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Liabilities

Payables:	
Accrued liabilities	\$ 25,486
Long-term liabilities:	
Due and payable within one year:	
Bonds payable	198,500
Lease liability	98,196
Due to Teachers' Retirement System	198,859
Due to Employees' Retirement System	14,042
Due and payable after one year:	
Bonds payable	810,000
Lease liability	120,785
Compensated absences payable	1,011,382
Other postemployment benefits payable	16,057,561
Total liabilities	<u>18,534,811</u>

Deferred inflows of resources

Unearned Revenue	139,999
OPEB	2,094,501
Pensions	2,350,231
Total deferred inflows of resources	<u>4,584,731</u>

Net position

Net investment in capital assets	2,971,123
Restricted:	
Inventory	2,404
Unemployment insurance	75,486
Extraclassroom	79,533
Capital	14,519
Unrestricted	<u>(12,718,977)</u>
Total net position	<u>(9,575,912)</u>

Total liabilities, deferred inflows of resources, and net position	\$ <u>13,543,630</u>
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The accompanying notes are an integral part of the financial statements.

CROWN POINT CENTRAL SCHOOL DISTRICT
Statement of Activities
Year Ended June 30, 2022

	<u>Expenses</u>	<u>Program Revenues</u>	<u>Operating</u>	<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Grants</u>	<u>Revenue and</u>
		<u>Services</u>		<u>Change in</u>
				<u>Net Position</u>
Functions/Programs				
General support	\$ 1,156,051	\$ 2,558	\$ -	\$ (1,153,493)
Instruction	3,850,877	-	543,532	(3,307,345)
Pupil transportation	395,698	-	-	(395,698)
Home and community service	58,800	-	-	(58,800)
Employee benefits	2,322,176	-	-	(2,322,176)
Interest expense	26,709	-	-	(26,709)
School lunch program	<u>154,384</u>	<u>3,041</u>	<u>265,397</u>	<u>114,054</u>
Total functions/programs	\$ <u>7,964,695</u>	\$ <u>5,599</u>	\$ <u>808,929</u>	<u>(7,150,167)</u>
General revenues				
Real property taxes				1,545,760
Other tax items				183,884
Use of money and property				192
Miscellaneous				155,808
State sources not restricted to specific programs				5,146,575
Total general revenues				<u>7,032,219</u>
Change in net position				(117,948)
Net position - beginning of year				<u>(9,457,964)</u>
Net position - end of year				<u>\$ (9,575,912)</u>

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

CROWN POINT CENTRAL SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2022

	Nonmajor					Total Governmental Funds
	General	Special Aid	Capital Fund	School Food Service	Extraclassroom	
Assets						
Cash:						
Unrestricted	\$ 1,507,855	\$ 50,861	\$ -	\$ 101,290	\$ -	\$ 1,660,006
Restricted	109,385	-	-	-	79,533	188,918
Receivables:						
Accounts receivable	155,623	-	-	-	-	155,623
State and federal aid	203,689	356,547	-	47,466	-	607,702
Due from other funds	218,065	-	-	-	-	218,065
Inventories	-	-	-	2,404	-	2,404
Total assets	\$ 2,194,617	\$ 407,408	\$ -	\$ 151,160	\$ 79,533	\$ 2,832,718
Liabilities						
Accrued liabilities	\$ 25,454	\$ 100	\$ -	\$ (68)	\$ -	\$ 25,486
Due to other funds	-	150,000	18,065	50,000	-	218,065
Due to Teachers' Retirement System	198,859	-	-	-	-	198,859
Due to Employees' Retirement System	14,042	-	-	-	-	14,042
Total liabilities	238,355	150,100	18,065	49,932	-	456,452
Deferred inflows of resources						
Unearned Revenue	-	139,999	-	-	-	139,999
Fund balance						
Nonspendable:						
Inventory	-	-	-	2,404	-	2,404
Restricted:						
Unemployment Insurance	75,486	-	-	-	-	75,486
Extraclassroom	-	-	-	-	79,533	79,533
Capital	14,519	-	-	-	-	14,519
Assigned:						
Unappropriated	-	117,309	-	98,824	-	216,133
Encumbrances	32,654	-	-	-	-	32,654
Appropriated	380,665	-	-	-	-	380,665
Unassigned	1,452,938	-	(18,065)	-	-	1,434,873
Total fund balance	1,956,262	117,309	(18,065)	101,228	79,533	2,236,267
Total liabilities and fund balance	\$ 2,194,617	\$ 407,408	\$ -	\$ 151,160	\$ 79,533	\$ 2,832,718

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

CROWN POINT CENTRAL SCHOOL DISTRICT
Reconciliation of Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2022

	<u>Total Governmental Funds</u>	<u>Long-term Assets, Liabilities</u>	<u>Reclassifications and Eliminations</u>	<u>Statement of Net Position Totals</u>
Assets				
Cash:				
Unrestricted	\$ 1,660,006	\$ -	\$ -	\$ 1,660,006
Restricted	188,918	-	-	188,918
Receivables:				
Accounts receivable	155,623	-	-	155,623
State and federal aid	607,702	-	-	607,702
Due from other funds	218,065	-	(218,065)	-
Inventories	2,404	-	-	2,404
Net pension assets - proportionate share	-	1,805,112	-	1,805,112
Right to use lease assets, net	-	218,341	-	218,341
Land, building, and equipment, net	-	3,979,623	-	3,979,623
Total assets	<u>2,832,718</u>	<u>6,003,076</u>	<u>(218,065)</u>	<u>8,617,729</u>
Deferred outflows of resources				
OPEB	-	3,627,123	-	3,627,123
Pensions	-	1,298,778	-	1,298,778
Total deferred outflows of resources	<u>-</u>	<u>4,925,901</u>	<u>-</u>	<u>4,925,901</u>
Total assets and deferred outflows of resources	<u>\$ 2,832,718</u>	<u>\$ 10,928,977</u>	<u>\$ (218,065)</u>	<u>\$ 13,543,630</u>
Liabilities				
Accrued liabilities	\$ 25,486	\$ -	\$ -	\$ 25,486
Due to other funds	218,065	-	(218,065)	-
Due to Teachers' Retirement System	198,859	-	-	198,859
Due to Employees' Retirement System	14,042	-	-	14,042
Bonds payable	-	1,008,500	-	1,008,500
Lease liability	-	218,981	-	218,981
Compensated absences	-	1,011,382	-	1,011,382
Postemployment benefits	-	16,057,561	-	16,057,561
Total liabilities	<u>456,452</u>	<u>18,296,424</u>	<u>(218,065)</u>	<u>18,534,811</u>
Deferred inflows of resources				
Unearned Revenue	139,999	-	-	139,999
OPEB	-	2,094,501	-	2,094,501
Pensions	-	2,350,231	-	2,350,231
Total deferred inflows of resources	<u>139,999</u>	<u>4,444,732</u>	<u>-</u>	<u>4,584,731</u>
Fund balance/net position				
Total fund balance/net position	<u>2,236,267</u>	<u>(11,812,179)</u>	<u>-</u>	<u>(9,575,912)</u>
Total liabilities, deferred inflows of resources, and fund balance/net position	<u>\$ 2,832,718</u>	<u>\$ 10,928,977</u>	<u>\$ (218,065)</u>	<u>\$ 13,543,630</u>

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

CROWN POINT CENTRAL SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Funds
Year Ended June 30, 2022

	Nonmajor					Total Governmental Funds
	General	Special Aid	Capital Fund	School Food Service	Extracurricular	
Revenues						
Real property taxes	\$ 1,545,760	\$ -	\$ -	\$ -	\$ -	\$ 1,545,760
Other tax items	183,884	-	-	-	-	183,884
Charges for services	2,558	-	-	-	-	2,558
Use of money and property	171	-	-	21	-	192
State sources	5,146,575	66,424	-	5,530	-	5,218,529
Federal sources	-	477,108	-	259,867	-	736,975
Sales - school lunch	-	-	-	3,041	-	3,041
Miscellaneous	82,949	-	-	-	72,859	155,808
Total revenues	6,961,897	543,532	-	268,459	72,859	7,846,747
Expenditures						
General support	1,077,809	-	-	-	61,271	1,139,080
Instruction	3,174,305	532,707	18,066	-	-	3,725,078
Pupil transportation	367,099	-	-	-	-	367,099
Home and community services	58,800	-	-	-	-	58,800
Employee benefits	1,899,947	-	-	32,978	-	1,932,925
Debt service:						
Principal	239,891	-	-	-	-	239,891
Interest	26,709	-	-	-	-	26,709
Cost of sales	-	-	-	154,384	-	154,384
Total expenditures	6,844,560	532,707	18,066	187,362	61,271	7,643,966
Excess of revenues over expenditures	117,337	10,825	(18,066)	81,097	11,588	202,781
Other financing sources and (uses)						
Bond proceeds	613,500	-	-	-	-	613,500
Lease proceeds	87,652	-	-	-	-	87,652
Operating transfers in	-	-	61,919	-	-	61,919
Operating transfers (out)	(61,919)	-	-	-	-	(61,919)
Total other sources (uses)	639,233	-	61,919	-	-	701,152
Excess of revenues and other sources over expenditures and other sources	756,570	10,825	43,853	81,097	11,588	903,933
Fund balance - beginning of year	1,199,692	106,484	(61,918)	20,131	67,945	1,332,334
Fund balance - end of year	\$ 1,956,262	\$ 117,309	\$ (18,065)	\$ 101,228	\$ 79,533	\$ 2,236,267

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

CROWN POINT CENTRAL SCHOOL DISTRICT
Reconciliation of the Governmental Funds Revenues, Expenditures, and
Changes in Fund Balance to the Statement of Activities
Year Ended June 30, 2022

	Total Governmental Funds	Long-term Revenues, Expenses	Capital Related Funds	Long-term Debt Transactions	Reclassification and Eliminations	Statement of Activities Totals
Revenues						
Real property taxes	\$ 1,545,760	\$ -	\$ -	\$ -	\$ -	\$ 1,545,760
Other tax items	183,884	-	-	-	-	183,884
Charges for services	2,558	-	-	-	-	2,558
Use of money and property	192	-	-	-	-	192
State sources	5,218,529	-	-	-	-	5,218,529
Federal sources	736,975	-	-	-	-	736,975
Sales - school lunch	3,041	-	-	-	-	3,041
Miscellaneous	155,808	-	-	-	-	155,808
Total revenues	7,846,747	-	-	-	-	7,846,747
Expenditures/expenses						
General support	1,139,080	16,971	-	-	-	1,156,051
Instruction	3,725,078	152,743	(26,944)	-	-	3,850,877
Pupil transportation	367,099	116,251	(87,652)	-	-	395,698
Home and community service	58,800	-	-	-	-	58,800
Employee benefits	1,932,925	389,251	-	-	-	2,322,176
Debt services:						
Principal	239,891	-	-	(239,891)	-	-
Interest	26,709	-	-	-	-	26,709
Cost of sales	154,384	-	-	-	-	154,384
Total expenditures/expenses	7,643,966	675,216	(114,596)	(239,891)	-	7,964,695
Excess (deficiency) of revenues over expenditures/expenses	202,781	(675,216)	114,596	239,891	-	(117,948)
Other sources and (uses)						
Bond Proceeds	613,500	-	-	(613,500)	-	-
Lease proceeds	87,652	-	-	(87,652)	-	-
Operating transfers in	61,919	-	-	-	(61,919)	-
Operating transfers (out)	(61,919)	-	-	-	61,919	-
Total other sources (uses)	701,152	-	-	(701,152)	-	-
Net change for the year	\$ 903,933	\$ (675,216)	\$ 114,596	\$ (461,261)	\$ -	\$ (117,948)

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

CROWN POINT CENTRAL SCHOOL DISTRICT
Statement of Fiduciary Net Position - Fiduciary Funds
June 30, 2022

	Private Purpose Trusts
Assets	
Cash	\$ 240,549
Total assets	<u>\$ 240,549</u>
Net position	
Reserve for scholarship	<u>240,549</u>
Total net position	<u>\$ 240,549</u>

CROWN POINT CENTRAL SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position - Fiduciary Funds
Year Ended June 30, 2022

	Private Purpose Trusts
Additions	
Investment earnings	\$ 448
Total additions	<u>448</u>
Deductions	
Scholarships and awards	<u>949</u>
Total deductions	<u>949</u>
Excess of revenues over expenditures	(501)
Net position - beginning of year	<u>241,050</u>
Net position - end of year	<u>\$ 240,549</u>

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

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

The financial statements of Crown Point Central School District ("the District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting principles and policies used by the District are described below:

a) Reporting Entity

The District is governed by the laws of the State of New York. The District is an independent entity governed by an elected Board of Education consisting of 6 members. The President of the Board serves as the Chief Fiscal Officer and the Superintendent is the Chief Executive Officer. The Board is responsible for and controls all activities related to public school education within the District. Board members have authority to make decisions, power to appoint management and primary accountability for all fiscal matters.

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Unit*. The financial reporting entity consist 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. The District is not a component unit of another reporting entity. The decision to include 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, there are no entities that should be combined with the financial statements of the District.

b) Joint Venture

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

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

A BOCES' budget is comprised of separate budgets for administrative, program and capital costs. Each component 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.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

b) Joint Venture (continued)

During the year, the District was billed \$150,754 for BOCES administrative and capital costs.

Participating school districts issue debt on behalf of BOCES. During the year, the District issued \$613,500 of bond notes on behalf of BOCES. As of year-end, the District had outstanding BOCES debt of \$613,500.

The District's share of BOCES aid amounted to \$337,967.

Financial statements for the BOCES are available from the BOCES administrative office.

c) Basis of Presentation

i) 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 Net Position presents the financial position of the District at fiscal year-end. The Statement of Activities presents a comparison between program expenses and revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. 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.

ii) Fund statements

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

The District reports the following major governmental funds:

General Fund: This is the District's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Special Revenue Funds: These funds account for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditure for specified purposes. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties. The special revenue funds classified as major are:

Special Aid Fund: Used to account for special operating projects or programs supported in whole, or in part, with federal funds or state or local grants.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

c) Basis of Presentation (continued)

The District reports the following fiduciary funds:

Fiduciary Fund: Fiduciary activities are those in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the District-wide financial statements because their resources do not belong to the District and are not available to be used. The District has one type of fiduciary fund:

Private Purpose Trust Funds: These funds are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments. A scholarship is an example of a private-purpose trust fund. Established criteria govern 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

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources be measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The 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 as it matches the liquidation of related obligations.

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

e) Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1 and become a lien on August 18, 2021. Taxes are collected during the period September 1, 2021 to November 7, 2021.

Uncollectable real property taxes are subsequently enforced by the County 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 not later than the following April 1.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

f) Restricted Resources

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

g) Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

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

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the District's practice to settle these amounts at a net balance based upon the right of legal offset.

Refer to Note 6 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenues activity.

h) Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets 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, other post-employment benefits, pension benefits, useful lives of long-lived assets, lease liability.

i) Cash (and Cash Equivalents)/Investments

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

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

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

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

j) Accounts Receivable

Receivables are shown as gross. No allowance for uncollectible accounts has been provided since the District expects to collect the full amount.

k) Inventories

Inventories of food in the school food service fund are recorded at cost on a first-in, first-out basis or, in the case of surplus food, at stated value that approximates market. Purchases of inventory items in other funds are recorded as expenditures at the time of purchase and are considered immaterial in amount. A portion of the fund balance in the amount of these non-liquid assets has been identified as not available for other subsequent expenditures.

l) Right to Use Lease Assets

The District has recorded right to use lease assets as a result of implementing GASB issued Statement No. 87, *Leases*. The 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 right to use assets are amortized on a straight-line basis over the life of the related lease.

m) Capital Assets

Capital assets are reported at actual cost for acquisitions. Donated assets are reported at estimated fair market value at the time received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets life are not capitalized. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of general fixed assets reported in the District-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Buildings and improvements	\$ 5,000	Straight line	40 years
Furniture and equipment	\$ 1,000	Straight line	5-10 years

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

n) Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category. The first item is related to pensions reported in the district-wide Statement of Net Position. This represents the effect of the net change in District's proportion of the collective net pension asset 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. The second item is the District's contribution to the pension systems (TRS and ERS Systems) and OPEB subsequent to the measurement date. The third item relates to OPEB reporting in the district wide Statement of Net Position. This represents the effects of the net change in the actual and expected experience.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

n) Deferred Outflows and Inflows of Resources (continued)

In addition to liabilities the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has four items that qualify for reporting in this category. The first item is related to pensions reported in the district-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension liability (TRS and ERS Systems) and differences during the measurement periods between the District's contributions and its proportion share of total contributions to the pension system not included in the pension expense. The second item is related to OPEB reported in the district-wide Statement of Net Position. This represents the effect of net changes of assumption or other inputs. The third item is related to unearned revenue. Unearned revenue arises when resources are received by the District before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. The District reports unearned on its governmental funds balance sheet and Statement of Net Position as a deferral related to a future period. The fourth item is related to prepaid meals. The School District reports prepaid meals on its governmental funds balance sheet and Statement of Net Position as a deferral related to a future period.

o) Vested Employee Benefits – Compensated Absences

Compensated absences consist of unpaid accumulated annual sick leave, vacation, and sabbatical time.

Sick leave eligibility and accumulation is specified in negotiated labor contracts and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave.

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

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

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

p) Other Benefits

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

In addition to providing pension benefits, the District provides post-employment health insurance coverage and survivor benefits to retired employees and their survivors in accordance with provisions of various employment contracts in effect at the time of retirement.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

p) Other Benefits (continued)

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 recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

District employees may choose to participate in the District's elective deferred compensation plans established under Internal Revenue Code Sections 403(b) and 457.

q) Short-term Debt

The District may issue Revenue Anticipation Notes (RAN) and Tax Anticipation Notes (TAN) in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RAN's and TAN's represent a liability that will be extinguished by the use of expendable, available resources of the fund.

The District may issue budget notes up to an amount not to exceed 5% of the amount of the annual budget during any fiscal year for expenditures for which there is an insufficient or no provision made in the annual budget. The budget note must be repaid no later than the close of the second fiscal year succeeding the year in which the note was issued.

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

r) Accrued Liabilities and Long-term Obligations

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

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

s) Equity Classifications

District-wide statements:

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

Net investment in capital assets – Consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvements of those assets.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

s) Equity Classifications (continued)

Restricted net position – Reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – Reports the balance of net position that does not meet the definition of the above two classifications and is deemed to be available for general use by the District.

Fund statements:

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

Non-spendable – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Non-spendable fund balance includes the inventory in the School Lunch Fund of \$2,404.

Restricted – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The School District has established the following restricted fund balances:

Unemployment Insurance

According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to 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 School 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.

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. Expenditures 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 is to be placed on the ballot are set forth in §3561 of the Education Law. This reserve is accounted for in the General Fund.

Extraclassroom

Used to account for extracurricular activities whose fund are restricted as to use. Restricted fund balance in the Extraclassroom Fund is \$79,533 at June 30, 2022.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

s) Equity Classifications (Continued)

Committed – Includes amounts that can only be used for the specific purpose pursuant to constraints imposed by formal action of the District's highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balance as of June 30, 2022.

Assigned – Includes amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. The purpose of the constraint must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. Assigned fund balance also includes an amount appropriated to partially fund the subsequent year's budget, as well as encumbrances not classified as restricted at the end of the fiscal year.

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

NYS Real Property Tax Law 1318 limits the amount of unexpended surplus funds, excluding any reserve for tax reduction, a school district can retain to no more than 4% of the District's budget for the General Fund for the ensuing fiscal year. Non-spendable and restricted fund balance in the General Fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances, and amounts reserved for insurance recoveries are also excluded from the 4% limitation.

Net Position/Fund Balance

Net position flow assumption: Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to be reported as restricted – net position 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.

Fund balance flow assumption: Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total committed, assigned, and unassigned fund balance). In order to calculate the amounts to be reported as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

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

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

t) Implementation of New Accounting Standards

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

GASB issued Statement No. 87, *Leases*, effective for the year ended June 30, 2022.

Note 2. Explanation of Certain Differences Between Fund Statements and District-wide Statements

Due to the differences in the measurement focus and basis of accounting used in the fund statements and the District-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the Statement of Activities, compared with the current financial resources focus of the governmental funds.

a) Total fund balances of governmental funds vs. net position of governmental activities:

Total fund balances of the District's governmental funds differ from "net position" of governmental activities reported in the Statement of Net Position. This difference primarily results from the additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the governmental fund Balance Sheets, as applied to the reporting on capital assets and long-term liabilities, including pensions and other post-employment benefits.

Explanation of differences between Governmental Fund Balance and District-wide Net Position

Ending fund balance reported on governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 2,236,267
Assets	
Long-term:	
Capital assets net of related depreciation	3,979,623
Net pension asset proportionate share	1,805,112
Lease Asset – intangible net	218,341
Deferred outflows of resources:	
OPEB	3,627,123
Pensions	1,298,778
Long-term:	
Bonds payable	(1,008,500)
Leases liability	(218,981)
Compensated absences	(1,011,382)
Other post-employment benefits	(16,057,561)
Deferred inflows of resources:	
OPEB	(2,094,501)
Pensions	(2,350,231)
Ending net position reported in Statement of Position for governmental activities	\$ (9,575,912)

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 2. Explanation of Certain Differences Between Fund Statements and District-wide Statements (continued)

b) Statement of Revenues, Expenditures and Changes in Fund Balance vs. Statement of Activities:

Differences between the funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of five categories. The amounts shown below represent:

i) Long-term revenue and expense differences:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

ii) Capital related differences:

Capital related differences include the difference between proceeds for the sale of capital assets reported on fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items in the fund statements and depreciation expense on those items as recorded in the Statement of Activities.

iii) Long-term debt transaction differences:

Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the fund statements, whereas interest payments are recorded in the Statement of Activities as incurred and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

iv) Other post-employment benefits:

Other post-employment benefits differences occur as a result of changes in the District's OPEB liability and differences between the District's contributions and OPEB expenses.

v) Pension differences:

Pension differences occur as a result of changes in the District's proportion of the collective net pension asset/liability and difference between the District's contributions and its proportionate share of the total contributions to the pension system.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 2. Explanation of Certain Differences Between Fund Statements and District-wide Statements (continued)

Explanation of differences between the Governmental Funds Operating Statements and the District-wide Statement of Activities

Total revenues and other funding sources of governmental funds	\$ 7,846,747
Total revenues of governmental activities in the Statement of Activities	\$ 7,846,747
Total expenditures reported in governmental funds	\$ 7,643,966
<p>In the Statement of Activities, certain operating expenses (compensated absences) are measured by the amount earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). Compensated absences earned were less than the amount used during the year.</p>	
	43,732
<p>When the purchase or construction of capital assets is financed through governmental funds, the resources expended for those assets are reported as expenditures in the years they are incurred. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Expenditures for capital outlay	(26,944)
Current year depreciation	170,434
<p>When the purchase of right to use leased assets is financed through governmental funds, the resources expended for those assets are reported as expenditures in the years they are incurred. However, in the Statements of Activities, the cost of those right to use leased assets is allocated over term of the lease and reported as amortization expense.</p>	
Expenditures for right to use lease assets	(87,652)
Current year amortization	115,531
<p>Repayment of bond and capital lease principal is an expenditure in the governmental funds but reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.</p>	
Principal	(239,891)
<p>The payment of other post-employment benefits (OPEB) is recorded in the governmental funds as expenditures when incurred. However, in the Statement of Activities, the current cost plus the actuarial cost of future benefits are combined and recognized as an expense. This is the amount by which the annual OPEB cost exceeded the premiums paid.</p>	
	695,330
<p>Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.</p>	
	(349,811)
Total expenses of governmental activities in the Statement of Activities	\$ 7,964,695

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 3. Stewardship, Compliance and Accountability

Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the following governmental funds for which legal (appropriated) budgets are adopted:

The voters of the District approved the proposed appropriation budget for the General Fund.

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) that may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted. No supplemental appropriations occurred during the year determined at the time the budget was adopted.

Budgets are established 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 General Fund is the only fund with a legally approved budget for the fiscal year ended June 30, 2022.

Budgets are established and used for individual capital project funds expenditures as approved by a special referendum of the District's voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. These budgets do not lapse and are carried over to subsequent fiscal years until completion of the projects.

Encumbrances

Encumbrance accounting is used for budget control and monitoring purposes and is reported as part of the governmental funds. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year-end are presented as reservations of fund balance and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time as the liability is incurred or the commitment is paid.

Fund balance/net position deficits

The capital projects fund has a fund deficit at June 30, 2022 of \$18,065. This will be liquidated through transfer from the general fund in future years.

The District has a net position deficit of \$9,575,912 at June 30, 2022. This a result of the other post-employment benefits being fully unfunded.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 4. Cash (and Cash Equivalents) – Custodial Credit, Concentration of Credit, Interest Rate and Foreign Currency Risk

Cash

The District's aggregate bank balance (disclosed in the financial statements) included balances not covered by depository insurance at year-end, collateralized as follows:

Uncollateralized	-
Collateralized securities held by the pledging financial institution, or its trust department or agent, but not in the District's name	2,053,148

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year-end includes \$188,918 within the governmental funds and \$240,549 in the fiduciary funds.

Deposits

Deposits are valued at cost or cost plus interest and are categorized as either (1) insured, or for which the securities are held by the District's agent in the District's name, (2) collateralized, and for which the securities are held by the pledging financial institutions' trust department or agent in the District's name, or (3) uncollateralized. At June 30, 2022 all deposits were fully insured and collateralized by the District's agent in the District's name.

Investments and Deposit Policy

The District follows an investment and deposit policy, the overall objective of which is to adequately safeguard the principal amount of funds invested or deposited; conformance with Federal, State, and other legal requirements; and provide sufficient liquidity of invested funds in order to meet obligations as they become due. Oversight of investment activity is the responsibility of the Business Administrator of the District.

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's policy is to minimize the risk of loss due to failure of an issuer or other counterparty to an investment to fulfill its obligations. The District's investment and deposit policy authorizes the reporting entity to purchase the following types of investments:

- Interest bearing demand accounts.
- Certificates of deposit.
- Obligations of the United States Treasury and United States agencies.
- Obligations of New York State and its localities.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 4. Cash (and Cash Equivalents) – Custodial Credit, Concentration of Credit, Interest Rate and Foreign Currency Risk (continued)

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a failure of a depository financial institution, the reporting entity may not recover its deposits. In accordance with the District's investment and deposit policy, all deposits of the District including interest bearing demand accounts and certificates of deposit, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act (FDIC) shall be secured by a pledge of securities with an aggregate value equal to 100% of the aggregate amount of deposits. The District restricts the securities to the following eligible items:

- Obligations issued, fully insured, or guaranteed as to the payment of principal and interest, by the United States Treasury and United States agencies.
- Obligations issued or fully insured or guaranteed by New York State and its localities.
- Obligations issued by other than New York State rated in one of the three highest rating categories by at least one nationally recognized statistical rating organizations.

Note 5. Receivables

Receivables at year-end for individual funds are as follows:

Description	General	Special Aid	School Food Service	Total
Accounts receivable	\$ 155,623	-	-	155,623
State and Federal aid	203,689	356,547	47,466	607,702
Total	\$ 359,312	356,547	47,466	763,325

District management has deemed the amounts be fully collectible.

Note 6. Interfund Balances and Activity

Interfund balances and activity at June 30, 2022 and for the fiscal year then ended, were as follows:

Fund	Interfund		Interfund	
	Receivable	Payable	Revenues	Expenditures
General Fund	\$ 218,065	\$ -	\$ -	\$ 61,919
School Food Service Fund	-	50,000	-	-
Special Aid Fund	-	150,000	-	-
Capital Fund	-	18,065	61,919	-
Total	\$ 218,065	\$ 218,065	\$ 61,919	\$ 61,919

Transfer from	Transfer to	Amount	Purpose
General fund	Capital projects fund	\$ 61,919	Fund capital expenditures

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

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 7. Capital Assets

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

	6/30/21 Balance	Additions	Retirements Reclassify	6/30/22 Balance
Capital assets not being depreciated:				
Land	\$ 1,400	\$ -	\$ -	\$ 1,400
Construction in progress	-	18,064	-	18,064
Total	<u>1,400</u>	<u>18,064</u>	<u>-</u>	<u>19,464</u>
Capital assets being depreciated:				
Buildings and improvements	7,116,876	-	-	7,116,876
Furniture and equipment	1,036,692	8,880	(182,196)	863,376
Total	<u>8,153,568</u>	<u>8,880</u>	<u>(182,196)</u>	<u>7,980,252</u>
Less accumulated depreciation:				
Buildings and improvements	3,205,692	130,841	-	3,336,533
Furniture and equipment	826,163	39,593	(182,196)	683,560
Total	<u>4,031,855</u>	<u>170,434</u>	<u>(182,196)</u>	<u>4,020,093</u>
Total capital assets – net	<u>\$ 4,123,113</u>	<u>\$ (143,490)</u>	<u>\$ -</u>	<u>\$ 3,979,623</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 16,971
Instruction	152,743
Pupil transportation	720
	<u>\$ 170,434</u>

Note 8. Right to Use Lease Assets

Right to use lease asset balances and activity for the year ended June 30, 2022 were as follows:

	6/30/21 Balance	Additions	Reductions	6/30/22 Balance
Right to use assets:				
Leased vehicles	\$ 482,795	\$ 87,562	\$ -	\$ 570,357
Total	<u>482,795</u>	<u>87,562</u>	<u>-</u>	<u>570,357</u>
Less accumulated amortization:				
Leased vehicles	236,485	115,531	-	352,016
Total	<u>236,485</u>	<u>115,531</u>	<u>-</u>	<u>352,016</u>
Total right to use assets - net	<u>\$ 246,310</u>	<u>\$ (27,969)</u>	<u>\$ -</u>	<u>\$ 218,341</u>

Amortization expense of \$115,531 was charged to the pupil transportation functions.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 9. Indebtedness

Short-term debt

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

Description of Issue	Maturity	Stated Interest Rate	Beginning Balance	Issued	Redeemed	Ending Balance
BAN	May 25, 2022	0.48%	\$ 618,370	\$ -	\$ 618,370	\$ -

Interest paid on short-term debt for the year ended June 30, 2022 was \$2,968.

Long-term debt

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Further, unmatured principal of general long-term debt does not require current appropriation and expenditure of governmental fund financial resources.

Serial bonds

The District borrows money in order to acquire land or equipment, construct buildings, or make improvements. This enables the cost of these capital assets to be borne by present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities are full faith and credit debt of the local government. The provisions will be in the general fund's future budgets for capital indebtedness.

Long-term liability balances and activity for the year ended June 30, 2022 are summarized below:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities:				
Serial bond	\$ 520,000	\$ 613,500	\$ 125,000	\$ 1,008,500
Lease liability	246,310	87,562	114,891	218,981
Other liabilities:				
Compensated absences	967,650	43,732	-	1,011,382
Post-employment benefits	16,955,051	-	897,490	16,057,561
Net pension liability	319,358	-	319,358	-
	<u>\$ 19,008,369</u>	<u>\$ 744,794</u>	<u>\$ 1,456,739</u>	<u>\$ 18,296,424</u>

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

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 9. Indebtedness (continued)

Long-term debt is comprised of the following:

Description of Issue	Issue Date	Maturity	Interest Rate	Original Amount	Balance
Serial Bond – Building	2010	2025	3.50%	\$ 1,540,000	\$ 395,000
Serial Bond – BOCES Project	2022	2030	3.50%	613,500	613,500
Lease liability – Bus 66	2017	2022	2.88%	75,195	15,279
Lease liability – Bus 67	2018	2022	2.79%	85,250	17,290
Lease liability – Bus 69	2019	2023	2.60%	163,695	66,878
Lease liability – Bus 70	2020	2024	2.60%	84,540	50,644
Lease liability – Bus 71	2021	2025	3.00%	87,652	68,890
					<u>1,227,481</u>
Less current portion					<u>(296,696)</u>
Long-term portion					<u>\$ 930,785</u>

The following is a summary of maturing debt service requirements:

Year ended June 30	Principal	Interest	Total
2023	\$ 296,696	\$ 41,148	\$ 337,844
2024	273,009	30,366	303,375
2025	244,962	21,211	266,173
2026	92,814	15,324	108,138
2027	75,000	11,613	86,613
2028-2030	245,000	18,363	263,363
	<u>\$ 1,227,481</u>	<u>\$ 138,025</u>	<u>\$ 1,365,506</u>

Interest paid on long-term debt for the year ended June 30, 2022 was \$23,741.

Note 10. Pension Plans

New York State and Local Employees' Retirement System (ERS) and the New York State Teachers' Retirement System (TRS) (the Systems)

Plan Description and Benefits Provided

Provisions and administration:

Teachers' Retirement System (TRS)

The District participates in the New York State Teachers' Retirement System (NYSTRS). 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.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 10. Pension Plans (continued)

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 State Statute. The New York 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 NYSTRS, 10 Corporate Woods Drive, Albany, New York, 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.

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 the 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 provision 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 by writing to the New York State and Local Retirement System, 110 State Street, Albany, New York 12244.

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

Contribution for the current year and two preceding years were equal to 100% of the contributions required, and were as follows

June 30	ERS	TRS
2022	\$ 75,793	\$ 157,330
2021	77,031	172,790
2020	76,062	222,162

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 10. Pension Plans (continued)

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

At June 30, 2022, the District reported the following asset/(liability) for its proportionate share of the net pension asset/(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2022 for ERS and June 30, 2021 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the ERS and TRS System in reports provided to the District.

	ERS	TRS
Actuarial valuation date	4/1/21	6/30/20
Net pension asset/(liability)	\$ 119,614	\$ 1,685,498
District's portion of the Plan's total net pension asset/(liability)	0.0014632%	0.009726%

For the year ended June 30, 2022 the District's recognized pension expense of \$ for ERS and \$ for TRS. At June 30, 2022, the District's reported deferred outflows of and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 9,059	\$ 232,328	\$ 11,749	\$ 8,757
Changes of assumptions	199,623	554,396	3,368	98,175
Net difference between projected and actual earnings on pension plan investments	-	-	391,686	1,764,048
Changes in proportion and differences between the District's contributions and proportionate share of contributions	12,626	101,175	43,296	29,152
District's contributions subsequent to the measurement date	-	189,571	-	-
Total	\$ 221,308	\$ 1,077,470	\$ 450,099	\$ 1,900,132

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 10. Pension Plans (continued)

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended March 31, 2023 ERS and June 30, 2022 for TRS. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	ERS	TRS
Year ended:		
2022	\$ -	\$ (211,923)
2023	(37,790)	(244,055)
2024	(52,696)	(307,643)
2025	(111,282)	(410,377)
2026	(27,025)	97,359
Thereafter	-	64,405

Actuarial Assumptions

The total pension asset/(liability) as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension asset/(liability) to the measurement date. The actuarial valuations used the following actuarial assumptions:

	ERS	TRS
Measurement date	March 31, 2022	June 30, 2021
Actuarial valuation date	April 1, 2021	June 30, 2020
Interest rate	5.90%	6.95%
Salary scale	4.40%	1.90%-4.7%
Decrement tables	April 1, 2015 - March 31, 2020 System's Experience	July 1, 2015 - June 30, 2020 Systems Experience
Inflation rate	2.70%	2.40%
Cost of living adjustment	1.40%	1.30%

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

For TRS, annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale MP2020 for June 30, 2021, applied on a generational basis. Active member mortality rates are based on Scale MP 2020 starting on June 30, 2021.

For ERS, the actuarial assumption used in the April 1, 2020 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

For TRS, the demographic actuarial assumptions and salary scale are based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 10. Pension Plans (continued)

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

For TRS, 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.

Best estimates of the arithmetic real rates for each major asset class included in the target asset allocation are summarized as follows:

ERS	Target allocation	Long-term expected real rate of return
	2021	2021
Asset type		
Domestic equity	32.0%	4.05%
International equity	15.0	6.30
Private equity	10.0	6.75
Real estate	9.0	4.95
Absolute return strategies	3.0	4.50
Credit	4.0	3.63
Real assets	3.0	5.95
Fixed income	23.0	0.00
Cash	1.0	0.50
	<u>100.0%</u>	

Real rates of return are net of the long-term inflation assumption of 2.70% for 2021.

TRS	Target allocation	Long-term expected real rate of return
	2021	2021
Asset type		
Domestic equity	33.0%	6.8%
International equity	16.0	7.6
Private equity	8.0	10.0
Real estate	11.0	6.5
Global Equity	4.0	7.1
Domestic fixed income securities	16.0	1.3
Global bonds	2.0	0.8
High yield bonds	1.0	3.8
Cash	1.0	(0.2)
Private Debt	1.0	5.9
Real Estate Debt	7.0	3.3
	<u>100.0%</u>	

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 10. Pension Plans (continued)

Real rates of return are net of the long-term inflation assumption of 2.40% for 2021.

Discount Rate

The discount rate used to calculate the total pension liability was 5.90% for ERS and 6.95% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

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

	1% Decrease (4.90%)	Current discount rate (5.90%)	1% Increase (6.90%)
ERS			
Employer's proportionate share of the net pension asset (liability)	\$ (307,886)	\$ 119,614	\$ 477,197
TRS	1% Decrease (5.95%)	Current discount rate (6.95%)	1% Increase (7.95%)
Employer's proportionate share of the net pension asset (liability)	\$ 176,868	\$ 1,685,498	\$ 2,953,392

Change of Assumptions

Changes of assumptions about future economic or demographic factors or other inputs are amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits.

Collective Pension Expense

Collective pension expense includes certain current period changes in the collective net pension asset (liability), projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The collective pension expense for the year ended June 30, 2021 is \$694 for ERS and \$(90,975) for TRS.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 10. Pension Plans (continued)

Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2022 represent the projected employer contributions for the period of April 1, 2022 through June 30, 2022 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2022 amounted to \$14,042.

For TRS, employer and employee contributions for the fiscal year ended June 30, 2022 are paid to the System in September, October, and November 2022 through a state aid intercept. Accrued retirement contributions as of June 30, 2022 represent employee and employer contributions for the fiscal year ended June 30, 2022 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2022 amounted to \$198,859.

Note 11. Post-Employment Benefits

General information about the OPEB plan

Plan description - The District administers a defined benefit OPEB plan that provides OPEB for all permanent full-time general employees of the District. The plan is single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Funding Policy - The obligations of the Plan members and employers are established by action of the District pursuant to applicable collective bargaining and other employment agreements. Employees contribute varying percentages of the premiums, depending on when retired and their applicable agreement. Employees are required to reach age 55 and have 3 to 15 years of service to qualify for other post-employment benefits. The District currently funds the Plan to satisfy current obligations on a pay-as-you-go basis.

Benefits provided -The District provides healthcare benefits for retirees and their dependents. The benefits terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the District offices and are available upon request.

Employee Covered by Benefit Terms – At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	39
Inactive employees entitled to but not yet receiving benefits payments	-
Active employees	46
	<hr/> 85

Net OPEB liability

The District's total OPEB liability of \$16,057,561 was measured as July 1, 2021 and was determined by an actuarial valuation as of July 1, 2021.

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 11. Post-Employment Benefits (continued)

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

Inflation	2.5%
Salary Increases	3.5%
Discount Rate	2.14%
Healthcare Cost Trend Rates	6.00% for 2020, decreasing each year to an ultimate rate of 3.94% for 2092 and later years
Retirees' Share of Benefit-Related Cost	All teachers who retired prior to July 1, 2008 receive 100% coverage from the District for individual or family coverage. All future retirees of the District will be required to contribute amount in retirement as they contribute active employees.

Mortality rates for active employees were based on the RPH – 2014 Mortality Table for employees, sex distinct, with generational mortality adjusted to 2006 using scale MP-2014 and projected forward with scale MP-2021.

Mortality rates for retirees were based on the RPH – 2014 Mortality Table for healthy annuitants, sex distinct, with generational mortality adjusted to 21347006 using scale MP-2014 and projected forward with scale MP-2021.

Retirement participation rate assumed that 100% of eligible employees will elect medical coverage at retirement age, and 80% of active members' spouses will elect medical coverage. Additionally, a tiered approach based on age and years of service was used to determine retirement rate assumption.

Termination rates are based on tables used by the New York State Teacher's Retirement System and the New York State Local Retirement System for female employees. Rates are tiered based on the percentage of employees who will terminate employment at any given age each year, for reasons other than death or retirement.

The discount rate was based on Bond Buyer Weekly 20 - Bond Go Index.

Changes in the Total OPEB Liability

Changes in the District's net OPEB liability were as follows:

Balance at July 1, 2020	\$ 16,955,051
<u>Changes for the Year-</u>	
Service cost	647,063
Interest cost	385,551
Changes of benefit terms	-
Differences between expected and actual experience	(1,024,375)
Changes in assumptions or other inputs	(592,950)
Benefits payments	(312,779)
Net changes	(897,490)
Balance at July 1, 2021	\$ 16,057,561

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 11. Post-Employment Benefits (continued)

Changes of assumptions and other inputs reflect a change in the discount rate from 2.21% in 2020 to 2.14% in 2021.

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

	1% Decrease (1.14%)	Current discount rate (2.14%)	1% Increase (3.14%)
Total OPEB Liability	\$ 19,157,853	\$ 16,057,561	\$ 13,602,368

Sensitivity of the Total OPEB Liability to Changes in the Health Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB Liability	\$ 13,227,905	\$ 16,057,561	\$ 19,796,781

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$1,031,127. 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 expected and actual experience	\$ 874,016	\$ 847,147
Changes of assumptions or other inputs	2,417,310	1,247,354
Employer contribution subsequent to the measurement date (Expected employer contribution including implicit subsidy)	335,797	-
Total	\$ 3,627,123	\$ 2,094,501

CROWN POINT CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

Note 11. Post-Employment Benefits (continued)

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

<u>Fiscal year ending June 30</u>	<u>Amount</u>
2023	\$ (1,487)
2024	407,845
2025	540,381
2026	336,639
2027	(86,553)
2028 and thereafter	-

Note 12. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; and natural disasters. 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.

Note 13. Commitments and Contingencies

The District incurs costs related to an employee health insurance plan (Plan) sponsored by Clinton-Essex-Warren-Washington BOCES and its component Districts. Plan members are subject to a supplemental assessment in the event of deficiencies. If the Plan's assets were to be exhausted, members would be responsible for the Plan's liabilities. The Plan uses a reinsurance agreement to reduce its exposure to large losses on insured events. Reinsurance permits recovery of a portion of losses from the reinsurer, although it does not discharge the 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.

The District has received grants which are subject to audit by agencies of the state and federal governments. Such audits may result in disallowance and a request for a return of funds. Based on prior years' experience, the District's administration believes disallowance, if any, will be immaterial.

Note 15. Subsequent Events

The District has evaluated events and transactions that occurred between June 30, 2021 and October 3, 2022, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

CROWN POINT CENTRAL SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Change in
Fund Balance - Budget and Actual - General Fund
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual (Budgetary Basis)	Year-end Encumbrances	Final Budget Variance With Budgetary Actual and Encumbrances
Revenues					
Local sources					
Real property taxes	\$ 1,523,864	\$ 1,523,864	\$ 1,545,760	\$ -	\$ 21,896
Other tax items	207,000	207,000	183,884	-	(23,116)
Charges for services	2,000	2,000	2,558	-	558
Use of money and property	1,000	1,000	171	-	(829)
Miscellaneous	90,000	90,000	82,949	-	(7,051)
Total local sources	1,823,864	1,823,864	1,815,322	-	(8,542)
State sources	5,339,414	5,339,414	5,146,575	-	(192,839)
Federal sources	320,166	320,166	-	-	(320,166)
Total revenues	7,483,444	7,483,444	6,961,897	-	(521,547)
Other financing sources					
Bond proceeds	-	-	613,500	-	613,500
Lease proceeds	-	-	87,652	-	87,652
Prior year's encumbrances	-	27,171	-	-	(27,171)
Appropriated fund balance	-	-	-	-	-
Total other financing sources	-	27,171	701,152	-	673,981
Total revenues and other financing sources	7,483,444	7,510,615	7,663,049	-	152,434
Expenditures					
General support					
Board of education	18,604	18,604	16,448	-	2,156
Central administration	144,021	238,305	236,758	-	1,547
Finance	94,743	107,149	104,335	324	2,490
Staff	11,500	8,649	2,126	-	6,523
Central services	568,279	574,895	517,909	-	56,986
Special items	223,453	206,147	200,233	-	5,914
Total general support	1,060,600	1,153,749	1,077,809	324	75,616
Instruction					
Administration and improvement	131,230	122,901	108,946	-	13,955
Teaching - regular school	1,437,130	1,525,431	1,362,138	1,036	162,257
Programs for handicapped children	1,450,983	1,434,630	1,321,955	-	112,675
Instructional media	35,586	54,657	44,441	3,500	6,716
Pupil services	335,598	367,135	336,825	19,914	10,396
Total instruction	3,390,527	3,504,754	3,174,305	24,450	305,999
Pupil transportation	362,414	362,414	367,099	-	(4,685)
Home and community services	80,725	88,605	58,800	7,880	21,925
Employee benefits	2,233,238	2,045,153	1,899,947	-	145,206
Debt service:					
Principal	257,135	257,135	239,891	-	17,244
Interest	36,886	36,886	26,709	-	10,177
Other financing uses					
Transfers to other funds	61,919	61,919	61,919	-	-
Total expenditures	7,483,444	7,510,615	6,906,479	32,654	571,482
Excess of expenditures over revenues and other financing sources	\$ -	\$ -	\$ 756,570	\$ (32,654)	\$ 723,916

See Independent Auditor's Report.

CROWN POINT CENTRAL SCHOOL DISTRICT
Schedule of Funding Progress for the Retiree Health Plan
Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Measurement date	7/1/2021	7/1/2020	7/1/2019	7/1/2018	7/1/2017
Total OPEB liability					
Service cost	\$ 647,063	\$ 447,402	\$ 363,592	\$ 425,059	\$ 427,882
Interest	385,551	462,547	419,970	389,971	377,342
Changes in benefit terms	-	-	-	-	-
Difference between expected and actual experience in the measurement of the total OPEB liability	(1,024,375)	-	1,585,853	-	90,504
Changes of assumption or other inputs	(592,950)	3,424,173	174,545	(502,857)	311,568
Benefit payments	<u>(312,779)</u>	<u>(294,580)</u>	<u>(233,598)</u>	<u>(228,968)</u>	<u>(237,801)</u>
Net change in total OPEB liability	(897,490)	4,039,542	2,310,362	83,205	969,495
Total OPEB liability - beginning	<u>16,955,051</u>	<u>12,915,509</u>	<u>10,605,147</u>	<u>10,521,942</u>	<u>9,552,447</u>
Total OPEB liability - ending	<u>\$ 16,057,561</u>	<u>\$ 16,955,051</u>	<u>\$ 12,915,509</u>	<u>\$ 10,605,147</u>	<u>\$ 10,521,942</u>
Covered payroll	<u>\$ 2,481,105</u>	<u>\$ 2,932,539</u>	<u>\$ 2,974,291</u>	<u>\$ 2,668,595</u>	<u>\$ 2,440,000</u>
Total OPEB liability as a percentage of covered payroll	647%	578%	434%	397%	431%

See Independent Auditor's Report.

CROWN POINT CENTRAL SCHOOL DISTRICT
Schedule of District's Proportionate Share of the Net Pension Asset/Liability
Year Ended June 30, 2022

Teachers' Retirement System

	2022 6/30/2021	2021 6/30/2020	2020 6/30/2019	2019 6/30/2018	2018 6/30/2017	2017 6/30/2016
Measurement date						
Crown Point Central School's proportion of the net pension asset or liability	0.009726%	0.011490%	0.012533%	0.012222%	0.012174%	0.011922%
Crown Point Central School's proportionate share of the net pension asset (liability)	\$ 1,685,498	\$ (317,502)	\$ 325,602	\$ 221,000	\$ 92,533	\$ 127,685
Crown Point Central School's covered-employee payroll	\$ 1,934,394	\$ 1,665,888	\$ 1,950,231	\$ 2,091,924	\$ 1,991,249	\$ 1,936,088
Crown Point Central School's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	87.1%	19.1%	16.7%	10.6%	4.6%	6.6%

Employees' Retirement System

	2022 3/31/2022	2021 3/31/2021	2020 3/31/2020	2019 3/31/2019	2018 3/31/2018	2017 3/31/2017
Measurement date						
Crown Point Central School's proportion of the net pension asset or liability	0.0014632%	0.0018636%	0.0020298%	0.0019076%	0.0019223%	0.0016484%
Crown Point Central School's proportionate share of the net pension asset (liability)	\$ 119,614	\$ (1,856)	\$ (537,495)	\$ (135,160)	\$ (6,241)	\$ (154,892)
Crown Point Central School's covered-employee payroll	\$ 454,443	\$ 465,959	\$ 519,222	\$ 489,380	\$ 506,086	\$ 465,930
Crown Point Central School's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	26.3%	0.4%	103.5%	27.6%	12.3%	33.2%

See Independent Auditor's Report.

CROWN POINT CENTRAL SCHOOL DISTRICT
Schedule of District's Contributions
June 30, 2022

Teachers' Retirement System

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 189,571	\$ 172,790	\$ 222,162	\$ 195,096	\$ 226,096	\$ 264,545
Contributions in relation to the contractually required contribution	<u>\$ 189,571</u>	<u>\$ 172,790</u>	<u>\$ 222,162</u>	<u>\$ 195,096</u>	<u>\$ 226,096</u>	<u>\$ 264,545</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 1,934,394	\$ 1,665,888	\$ 1,950,231	\$ 2,091,924	\$ 1,991,249	\$ 1,936,088
Contributions as a percentage of covered-employee payroll	9.8%	10.4%	11.4%	9.3%	11.4%	13.7%

Employees' Retirement System

	<u>2021</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 75,793	\$ 77,031	\$ 76,062	\$ 80,068	\$ 74,133	\$ 71,781
Contributions in relation to the contractually required contribution	<u>\$ 75,793</u>	<u>\$ 77,031</u>	<u>\$ 76,062</u>	<u>\$ 80,068</u>	<u>\$ 74,133</u>	<u>\$ 71,781</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 454,443	\$ 465,959	\$ 519,222	\$ 489,380	\$ 506,086	\$ 465,930
Contributions as a percentage of covered-employee payroll	16.7%	16.5%	14.6%	16.4%	14.6%	15.4%

See Independent Auditor's Report.

CROWN POINT CENTRAL SCHOOL DISTRICT
General Fund - Schedule of Change from Adopted Budget to Final Budget
and Section 1318 of the Real Property Tax Law Limit Calculation
Year Ended June 30, 2022

Change from adopted budget to final budget

Adopted budget	\$ 7,483,444
Additions:	
Prior year's encumbrances	<u>27,171</u>
Revised budget	\$ <u>7,510,615</u>

Section 1318 of the Real Property Tax Law Limit Calculation

2020-2021 expenditure budget	\$ 7,967,719
Maximum allowed (4% of 2022-2023 budget)	<u>318,709</u>
Unrestricted fund balance:	
Assigned fund balance	\$ 413,319
Unassigned fund balance	<u>1,452,938</u>
Total unrestricted fund balance	<u>1,866,257</u>
Less:	
Appropriated fund balance	380,665
Encumbrances included in committed and assigned fund balance	<u>32,654</u>
Total adjustments	<u>413,319</u>
General Fund fund balance subject to section 1318 of the real property tax law	\$ <u>1,452,938</u>
Actual percentage	18.2%

See Independent Auditor's Report

CROWN POINT CENTRAL SCHOOL DISTRICT
Net Investment in Capital Assets
Year Ended June 30, 2022

Capital assets, net	\$ 3,979,623
Deduct:	
Short-term portion of bonds payable and capital leases	198,500
Long-term portion of bonds payable and capital leases	<u>810,000</u>
Net investment in capital assets	<u><u>\$ 2,971,123</u></u>

See Independent Auditor's Report

**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

To the Board of Education
Crown Point Central School District
Crown Point, 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 Crown Point 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 Crown Point 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 the Crown Point Central School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Crown Point Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Crown Point 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Crown Point 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2022-001.

Crown Point Central School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Crown Point Central School District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Crown Point Central School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Telling & Hillman, P.C.

Telling & Hillman, P.C.
License # 092.0131564
Middlebury, Vermont
October 3, 2022

CROWN POINT CENTRAL SCHOOL DISTRICT
Schedule of Findings
June 30, 2022

Compliance and Other Matters

2022-001 Excess Unassigned Fund Balance

Condition and criteria: The District's unassigned fund balance was 18.2% of next year's general fund budget.

Context: According to New York State Real Property Tax Law Section 1318, a district's unassigned fund balance may not exceed an amount equal to 4% of next year's budget.

Cause: Unknown.

Potential effect: There is the potential that the State of New York could withhold state aid until the unassigned fund balance is at 4% of next year's budget.

Recommendation: We recommend the District keep in mind this property tax law when preparing next year's budget.

Crown Point Central School

P.O. Box 35, 2758 Main Street
Crown Point, NY 12928
518-597-4200/3285 Fax 518-597-4121



Home of the Panthers

Shari L. Brannock
Asst Supt Business
brannock@cpcsteam.org

Tara Celotti
Superintendent
tara.celotti@cpcsteam.org

Victoria D. Russell
District Treasurer
vrussell@cpcsteam.org

2022-001 Excess Unassigned Fund Balance

Summary of finding: The District's unassigned fund balance was 18.2% of next year's general fund budget. According to New York State Real Property Tax Law Section 1318, a district's unassigned fund balance may not exceed 4% of next year's budget.

Statement of Concurrence or Nonconcurrence: We agree with the finding of the independent auditor.

Corrective Action: Crown Point Central School District has taken a conservative approach to spending as state aid remains uncertain. The Board of Education plans to use its fund balance in the future budgets to provide stability to the taxpayers in a fiscally responsible manner.

Contact person: Shari Brannock, Assistant Superintendent for Business, phone (518) 597-4200 fax (518) 597-4121, brannock@cpcsteam.org.


Shari Brannock

1
OCT 4 2022

I WOULD LIKE TO SUBMIT A
BID ON CROWN POINT CENTRAL
SCHOOL BUS # 58.

\$ 500.00

Henry R J. Shore
518 569-7336

EMPLOYMENT APPLICATION

POSITION PREFERENCE

Certificated (i.e. Teaching, etc.)	<input type="checkbox"/>
Substitute Teaching	<input checked="" type="checkbox"/>
<u>PreK, K, 1-6</u>	
Subject	

License Required (Civil Service)	<input type="checkbox"/>
Position	

If you are applying for a Teaching Position, please indicate subject and grade preferences: _____

PERSONAL INFORMATION

Name Harrington Jamie Ann
Last First Middle

Present Mailing Address 48 Mott Lane Tel: 518-812-6490
(Include Zip Code) Rubicon Station NY 12861 (Include Area Code)

Permanent Mailing Address _____ Tel: _____
(Include Zip Code) (Include Area Code)

Social Security No. _____ Retirement System & No. _____

Do you have any impairment, physical, mental or medical, which would interfere with your ability to perform the job for which you have applied? Yes ☐ No ☒ If Yes, please explain on a separate sheet and attach.

Are you a U.S. citizen? Yes ☒ No ☐ If No, have you filed a declaration of intention to become a citizen? Yes ☐ No ☐

Have you ever been convicted of a crime? Yes ☐ No ☒ If Yes, please explain on a separate sheet.

Are you an honorably discharged veteran? Yes ☐ No ☒ N/A ☐ If Yes, please give service details on a separate sheet

Are you an exempt volunteer firefighter? Yes ☐ No ☒

CERTIFICATION/LICENSE

I hold the New York State Teaching/Administrative Certificate(s) and/or License(s) described below: (provide copies)

CERTIFICATE(S)

Permanent ☐ Provisional ☐ Certificate of Qualification ☐

Attached (Area) _____ (Date Issued) _____
Permanent ☐ Provisional ☐ Certificate of Qualification ☐ (Area) _____ (Date Issued) _____

If you do not have a New York State Teaching Certificate, have you made application for one? Yes ☐ No ☐

Do you have an evaluation of your NYS certificate status? Yes ☐ No ☒ (If yes, enclose a copy)

LICENSE(S)

EDUCATIONAL PREPARATION

Name and Location of School	Nature of Studies	Did You Graduate?
High School Picardeno High School	Math-Regents	1996

Name and Location of School	Dates Attended	Nature of Studies	Degree	Date Granted
College (Undergraduate) * The College of St. Joseph	1999 2004	Elementary 1-6	BAS	2004

Student Teaching Experience(s) - List name of school(s)	Location(s)

College (Graduate) *	Dates Attended	Nature of Studies	Degree	Date Granted
The College of St. Joseph	2004 2006	Special Education 1-6	MA	2006

Vocational/Technical/Trade *	Dates Attended	Nature of Studies	Degree	Date Granted

provide copy of transcripts

WORK EXPERIENCE BASED ON CERTIFICATE/LICENSE

List most recent experience first. Include any substitute or part time work, and indicate as such.

Dates Employed	Employer's Name & Address	Specific Nature of Position & Last Salary	Reason for Leaving
2018- 2021	North Warren Central School	Special Education 5-6	Personnel
2015- 2017	Minerva Central School	1 st grade Teacher	Dad Sick

OTHER WORK EXPERIENCE

Dates Employed	Employer's Name & Address	Specific Nature of Position & Last Salary	Reason for Leaving

TENURE STATUS

Were you ever appointed on tenure in a public school district in New York State? Yes ☐ No ☒

If Yes, then list the Name and address of school district where tenure was granted: _____

If Yes, then what was the Tenure Area?: _____ Effective Date: _____

If your answer to any of the following three questions is Yes, please give specifics on a separate sheet.

Have you ever received a penalty pursuant to Education Law §3020-a or Civil Service Law §75? Yes ☐ No ☒

Have you ever had your Certificate revoked? Yes ☐ No ☒

Have you ever received a Censure and/or Reprimand based on action of the Board of Regents? Yes ☐ No ☒

PROFESSIONAL & SCHOLASTIC ORGANIZATIONS, MEMBERSHIPS, HONORS

(Exclude organizations, the name or character of which indicates the race, creed, color or national origin of its members)

Honors list, President's list, Kappa Delta Pi

INTERESTS AND HOBBIES Photography, house design, organizing.

REFERENCES

List four individuals having personal knowledge of your professional training, ability, experience and personal character. Include the name, address, and telephone number of your last supervisor who we may contact for a personal or professional reference.

Name

Position

Address & Telephone No.

Deb Vansames	Health Teacher	North Waveren School 518-43015
Danna Shavio	Retired-Special Ed. T.	NWCS - 518-744-5594
Andrea Windchip	Speech	NWCS - 518-494-3015
Melissa Pandillo	5 th grade T.	NWCS - 518-494-3015

May we refer to your present employer?

Yes ☐

No ☒

Not working currently

May we refer to your former employer(s)?

Yes ☒

No ☐

Placement Folder (if not already sent) may be secured from: (Name and Address): _____

APPLICANT'S STATEMENT

(Give any additional information which you think might be of value in considering you for a position.)

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

I certify that all statements made by me on this application are true and complete. I understand that any false or misleading statements made by me will be considered justification for disqualification of my application or termination of employment.


Applicant's Signature

Please return completed application to:

Superintendent of Schools
Carmel, Indiana

Applicant's Signature

9/2/22
Date

Date _____

Please return completed application to:

**Superintendent of Schools
Crown Point Central School
PO Box 35
Crown Point, NY 12928
Telephone (518) 597-4200**

University of the
Education



State of New York
Department

PUBLIC SCHOOL TEACHER CERTIFICATE

This certificate, valid for service in the public schools, is granted to the person named below who has satisfied the requirements prescribed by the State Education Department.

JAMIE A. HARRINGTON

Certification Area: Early Childhood Education (Birth-Grade
2)

Form: PROFESSIONAL

Certificate Number: 805266

Effective Date: 09/01/2010

Control Number: 476854101

Given under the authority of
the State Education Department


Deputy Commissioner of Education


Commissioner of Education

University of the
Education



State of New York
Department

PUBLIC SCHOOL TEACHER CERTIFICATE

This certificate, valid for service in the public schools, is granted to the person named below who has satisfied the requirements prescribed by the State Education Department.

JAMIE A. HARRINGTON

Certification Area: Childhood Education (Grades 1-6)

Form: PROFESSIONAL

Certificate Number: 805266

Effective Date: 09/01/2010

Control Number: 476855101

Given under the authority of
the State Education Department


Deputy Commissioner of Education


Commissioner of Education

University of the
Education



State of New York
Department

PUBLIC SCHOOL TEACHER CERTIFICATE

This certificate, valid for service in the public schools, is granted to the person named below who has satisfied the requirements prescribed by the State Education Department.

JAMIE A. HARRINGTON

Certification Area: Students With Disabilities (Birth-Grade 2)

Form: PROFESSIONAL

Certificate Number: 805266

Effective Date: 10/22/2014

Control Number: 893298141

Given under the authority of
the State Education Department


Deputy Commissioner for Higher Education


Commissioner of Education

University of the
Education



State of New York
Department

PUBLIC SCHOOL TEACHER CERTIFICATE

This certificate, valid for service in the public schools, is granted to the person named below who has satisfied the requirements prescribed by the State Education Department.

JAMIE A. HARRINGTON

Certification Area: Students With Disabilities (Grades 1-6)

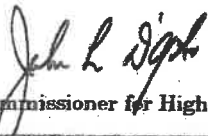
Form: PROFESSIONAL

Certificate Number: 805266

Effective Date: 09/01/2013

Control Number: 781205131

Given under the authority of
the State Education Department


Deputy Commissioner for Higher Education


Commissioner of Education

North Warren Central School
6110 State Route 8
Chestertown, NY 12817
518-494-3015

April 27, 2021

To Whom It May Concern:

This is a recommendation for my colleague at North Warren Central School, Jamie Tyrell. I have been fortunate to have worked with Ms. Tyrell, elementary special education teacher, for the last two years. As a speech-language pathologist, I shared a classroom with Ms. Tyrell and she had a very adaptable work style that benefitted all students working within our close knit space. It is my opinion that Jaime Tyrell has what it takes to be an outstanding teacher for your school district.

Jaime Tyrell demonstrates to her students a variety of strategies teachers should be using to help our students with learning to comprehend reading, writing, math, science and social studies. She expects her fifth and sixth grade students to work to their potential and she differentiates her teaching methods to meet each student's personal needs. She regularly collaborates with her students' elementary teachers by scheduled meetings with them, but she is also available when they seek her out in our shared classroom. We also collaborate regularly, seeking knowledge across our shared discipline topics. Ms. Tyrell has created a visually appealing and highly organized work space.

Jaime Tyrell's interpersonal skills are perkiness, professionalism and respect for all she works with (both students and adults). She bonds with students in all grades. The students adore her, as she is kind, and always smiles and motivates all students she encounters.

Please feel free to contact me if there are any questions.

Sincerely,

Andrea Winchip, MS, CCC-SLP

Andrea Winchip, MS, CCC-SLP
Speech-Language Pathologist
North Warren Central School
518-494-3015 Ext. 353

4/23/21

To Whom it May Concern;

I highly recommend Jamie Harrington as a candidate for the position of special educator or elementary classroom teacher at your school district. As her co-worker and mentor, I have had the pleasure of working with Jamie for the past 3 years. She is a driven, organized teacher who has not only developed relationships with her students of all ages, kindergarten through twelfth grade, but has worked extremely well teaching the content no matter where she has been assigned to .

Jamie continues to be driven to develop her skills as a teacher, clearly showing she is very versatile. She came to us, eagerly taking on the challenge as the middle school/ high school Family and Consumer Science teacher after completing a long-term maternity leave in kindergarten. The last 2 years she has been teaching special education. Jamie embraces any opportunity where she can make a connection between her students and real-life experiences, which makes her an ideal leader. Jamie has a wonderful rapport not only with her students but with her co-workers also.

Jamie accomplishes all her tasks with great initiative and with a positive attitude. I recommend Jamie to you without reservation. If you have any further questions with regard to her background or qualifications, please do not hesitate to contact me at dvarsames@northwarrencsd.org ..

Sincerely,

A handwritten signature in dark ink, appearing to read "Debra Varsames", with a long, sweeping horizontal line extending to the right.

Debra Varsames

PO Box 208
Lake George, NY 12845
518-744-5594
deezkitties@gmail.com
April 28, 2021

To Whom It May Concern:

This recommendation is being written on behalf of Jamie Tyrell. As a teacher with 30 years experience, I would recommend her, with no reservations, for any available teaching position. I have worked with Jamie for four years at North Warren, first as a long term Kindergarten substitute, then as grades 6-12 Home & Careers teacher, and for the last two years as a fellow Special Education teacher. In each different situation Jamie has been dedicated to the success and well-being of the students she worked with. Her strengths as a teacher and human being would make her an outstanding addition to any teaching staff.

As a teacher, Jamie has shown many excellent qualities. Some of these essential qualities include diligent preparation; advocating for her students' needs; knowledge of student learning, content methodology, preparing lessons or re-teaching skills in multiple subject areas; a desire to continue her learning, and development by asking for feedback; and displaying a strong sense of responsibility and high expectations for both her students and herself. Jamie's classroom reflects her students' many accomplishments; and is warm, encouraging, and welcoming to all that enter.

Additionally, as a human being, Jamie possesses numerous positive attributes that draw her students to her dynamic personality. Her former high school students continually check in with her and want to continue the connections they made. My seventh grade special education students share frequent conversations with me about how wonderful Jamie was as their teacher in sixth grade and how much she helped them. Jamie displays a strong sense of compassion, understanding, caring, and support for all her students. They blossom with her encouragement and guidance: developing positive attitudes, growing their self-images and pride, while becoming successful in their classes. Jamie respects them, their abilities and individual personalities, while motivating them to do well.

Please feel free to contact me if you have any questions. The school that hires Jamie would be gaining an exceptional teacher for their students.

Sincerely,

Donna P. Schiavo

April 27th 2021

To Whom it may concern,

I am writing this letter to recommend Jamie Tyrell for a teaching position in your school district. I worked closely with Miss. Tyrell in my 5th grade classroom in the North Warren Central School District during the 2020-2021 school year. I worked with Miss. Tyrell as she provided special education services for several of the students in my 5th grade classroom.

Miss. Tyrell consistently demonstrated on a day to day basis a very strong commitment to her students by providing appropriate academic support and materials. Miss. Tyrell was hard-working and independent, and successfully and seamlessly transitioned into my classroom at the beginning of the school year.

Miss. Tyrell's instructional approach is top-notch. She engages in planning and preparation to meet the needs of the students with IEP's. Miss Tyrell carefully differentiates, and modifies classroom assignments and assessments to meet the needs of her students. Not only is Miss. Tyrell fully engaged with her students, but she has developed a very strong rapport with the other general education students in my classroom, creating an environment where all students want to learn and succeed.

It has been an absolute pleasure to work with such a confident, capable, and dedicated person, and Miss. Tyrell would be a great addition to any school district. Please contact me at (518)-424-0726 with any additional questions. Thank you, and I look forward to hearing from you soon.

Sincerely,

A handwritten signature in black ink that reads "Melissa Pandillo". The signature is written in a cursive, flowing style.

Melissa Pandillo

5th Grade Teacher

North Warren Central School District



ESSEX COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER
Essex County Department of Personnel and Civil Service
7551 Court Street, PO Box 217, Elizabethtown NY 12932
Phone: (518) 873-3360 / Fax: (518) 873-3372

APPLICATION FOR EXAMINATION OR EMPLOYMENT
For County, Towns, Villages and School Districts

Please Leave This Space Blank

Number:

Application

Approved:

Conditional:

Disapproved:

FORM ECPO-330

Cafeteria

Title of Position Applying For

Exam No. (if applicable)

This application is part of your examination, **ANSWER ALL QUESTIONS FULLY AND CAREFULLY.** Print in ink or type. Attach additional sheets if necessary in order to give complete and detailed information.

ALL STATEMENTS ARE SUBJECT TO VERIFICATION.

1. Name: <u>Gutierrez</u>	Last Name	<u>Jodi</u>	First Name	<u>ANN</u>	Middle Name		
Home Phone #: <u>(518) 216-9017</u>		Cell Phone #: <u>(518) 837-7723</u>					
Address: <u>2731 Main St. Apt 2</u>	PO Box and/or Street	<u>Crown Point</u>	Town/City	<u>NY</u>	State	<u>12928</u>	Zip Code

Immediate Notice should be given if any changes in address before or after examination.

2. Social Security Number: _____	5. State your actual permanent legal residence and indicate for how long you have resided there continuously, up to and including date of this application:																		
3. <u>6/17/79</u>																			
Date of Birth:																			
4. <u>jodi12883@yahoo.com</u>																			
Email Address																			
	<table border="1"><thead><tr><th></th><th>Years</th><th>Months</th></tr></thead><tbody><tr><td>School District: <u>Crown Point</u></td><td><u>16</u></td><td></td></tr><tr><td>Village or City of: <u>Crown Point</u></td><td><u>16</u></td><td></td></tr><tr><td>Town of: <u>Crown Point</u></td><td><u>16</u></td><td></td></tr><tr><td>County of: <u>Essex</u></td><td><u>30</u></td><td></td></tr><tr><td>State of: <u>New York</u></td><td><u>43</u></td><td></td></tr></tbody></table>		Years	Months	School District: <u>Crown Point</u>	<u>16</u>		Village or City of: <u>Crown Point</u>	<u>16</u>		Town of: <u>Crown Point</u>	<u>16</u>		County of: <u>Essex</u>	<u>30</u>		State of: <u>New York</u>	<u>43</u>	
	Years	Months																	
School District: <u>Crown Point</u>	<u>16</u>																		
Village or City of: <u>Crown Point</u>	<u>16</u>																		
Town of: <u>Crown Point</u>	<u>16</u>																		
County of: <u>Essex</u>	<u>30</u>																		
State of: <u>New York</u>	<u>43</u>																		

6. Check appropriate box to the right of each question:

A. Were you ever dismissed or discharged from any employment for reasons other than lack of work or funds?

Yes: ☒ No: ☐

B. Have you ever been convicted of any crime, (Felony or Misdemeanor)?

Yes: ☐ No: ☒

C. Are you now under any charges for any crime?

Yes: ☐ No: ☒

If "yes", give particulars and disposition of each charge on separate sheet and attach same.

NONE OF THE ABOVE CIRCUMSTANCES REPRESENT AN AUTOMATIC BAR TO EMPLOYMENT. EACH CASE IS CONSIDERED AND EVALUATED ON INDIVIDUAL MERITS IN RELATION TO THE DUTIES AND RESPONSIBILITIES OF THE POSITION(S) FOR WHICH YOU ARE APPLYING.

7. Check appropriate box to the right of each question:

A. Are you currently a U.S. Citizen?

Yes: ☒ No: ☐

(Citizenship is no longer a requirement for employment except for public officer positions)

B. If not a U.S. Citizen, do you have a legal right to accept employment in the United States?

Yes: ☐ No: ☐

Please give alien registration number: _____

C. Are you a retiree from New York State or any civil division thereof?

Yes: ☐ No: ☒

D. Are you an exempt Volunteer Fireman?

Yes: ☐ No: ☒

E. Do you have a valid license to operate a motor vehicle in New York State?

Yes: ☒ No: ☐

F. If Yes, please provide the following:

Note: If a driver's license is required for the position applying for, a copy must accompany your application.

Class: <u>D</u>	Number: <u>89239650</u>	Date of Expiration: <u>06/17/2027</u>
-----------------	-------------------------	---------------------------------------

Veterans Credits: Are you a veteran? Yes: ☐ No: ☒ If "No", skip to number 9.

Do you claim additional credits on this examination as an honorably discharged veteran?

Disabled War Veteran Credit? Yes: ☐ No: ☒ Non-Disabled War Veteran Credit? Yes: ☐ No: ☐

If "Yes" you must complete an Application for Veteran's Credits and provide a copy of your DD-214 form to claim credit.

Since January 1, 1951, have you ever used additional credits as a disabled or non-disabled veteran for appointment to any position in the public employment of New York State or any of its civil divisions?

Yes: ☐ No: ☒

EDUCATION: If credit is claimed for partially completed college curriculum or correspondence course, attach a list of courses and credits or semester hours completed. Indicate how many credit hours or courses are required for graduation. DO NOT send transcripts unless required by announcement or to be used to meet minimum qualifications.

Have you graduated from high school? Yes: ☐ No: ☒

If yes, give name and location of high school:

If "Yes", give year graduated: _____

If "No", give highest grade completed: 9th

Have you successfully completed a typing course?

Yes: ☐ No: ☒

If you have a high school equivalency diploma:

Number and/or Date of Issue: _____

COLLEGE, UNIVERSITY, PROFESSIONAL OR TECHNICAL SCHOOL(S)	Date(s) of Attendance (Month & Year) From - To	Type of Course or Major	Number of College Credits Earned	Degree Received	Date of Degree
Name & Address:					
Name & Address:					
Name & Address:					
Name & Address:					

LICENSES: If a license, certificate or other authorization to practice a trade or profession is listed as a requirement on the announcement or the examination(s) for which you are applying, complete the following:

If not currently licensed, check this box: ☐

TRADE OR PROFESSION:	LICENSE NUMBER:	DATE LICENSE FIRST ISSUED:	REGISTRATION PERIOD: FROM (MM/YY) TO (MM/YY)
SPECIALTY:	LICENSING AGENCY NAME AND ADDRESS:		

11. Check box below if you desire special accommodations because you are a:
 Sabbath Observer - For religious reasons cannot be tested on Saturdays
 Handicapped Person

Yes ☐ No ☐

Yes ☐ No ☐

Please indicate type of assistance required

12. Have you any objections to this department making inquiry regarding your character and qualifications or contacting your former or present employers? Yes: ☐ No: ☐

If "Yes", please give particulars

13. **EXPERIENCE:** Beginning with the most recent, list all employment, military service, or volunteer experience that proves you meet the minimum qualifications for the position you are applying for. We cannot interpret omissions or vagueness in your favor. You are responsible for an accurate and clear description of your experience. For **DUTIES** describe the nature of the work which you personally performed including the estimated percentage of time spent on each type of activity. If you supervised, state how many people and the nature of such supervision.

EXPERIENCE MUST BE COMPLETED ON THE APPLICATION FORM. CREDIT WILL NOT BE GIVEN FOR WORK EXPERIENCE SUBMITTED ON A RESUME.

APPLICANTS MAY BE REQUIRED TO FURNISH SATISFACTORY PROOF OF EXPERIENCE CLAIMED.

Employer Name				Address				City/State/Zip			
Super 8				1144 Wickes St				Ticonderoga NY 12883			
Phone Number				Supervisor's Name				Supervisor's Title			
(518) 503-0591				Emily				General Manager			
								Your Title			
								Housekeeping			
Length of Employment				Check One		Hours Per Week (No Overtime)		Type of Business			
From		To		<input checked="" type="checkbox"/> Paid		20 hrs.		Hotel			
Month	Year	Month	Year	<input type="checkbox"/> Volunteer		Reason for Leaving					
6	2022	9	2022			Got fired due to child being sick and had to call in for no daycare.					
% of time on each duty				DUTIES: Describe below the nature of the work performed by you, with estimated percentage of time on each type of work. State size and kind of working force supervised by you and extent of such supervision (if any).							
100%				Cleaning and Sanitizing rooms, make beds, dust, sweep, mop.							

Employer Name				Address				City/State/Zip			
5-eleven Deli				2781 Main St.				Crown Point NY 12928			
Phone Number				Supervisor's Name				Supervisor's Title			
(518) 597-4444				Saifullah Gondal				Owner			
								Your Title			
								Cook / cashier			
Length of Employment				Check One		Hours Per Week (No Overtime)		Type of Business			
From		To		<input checked="" type="checkbox"/> Paid		20 hrs.		Convenience Store			
Month	Year	Month	Year	<input type="checkbox"/> Volunteer		Reason for Leaving					
7	2019	2	2020			Owner and I had an issue that occurred.					
% of time on each duty				DUTIES: Describe below the nature of the work performed by you, with estimated percentage of time on each type of work. State size and kind of working force supervised by you and extent of such supervision (if any).							
100%				Cooking pizza making Subs & Salads, Cashing out customers, Sweeping, mopping, Stocking coolers, Stocking shelves							

Employer Name				Address				City/State/Zip			
Walmart				1134 Wicker St.				Ticonderoga NY 12863			
Phone Number		Supervisor's Name				Supervisor's Title				Your Title	
(855) 3060		Amie Trachtenburg				HR (Human Resources)				Cashier	
Length of Employment				Check One		Hours Per Week (No Overtime)		Type of Business			
From		To		<input checked="" type="checkbox"/> Paid		20-30 hr.		Grocery Store			
Month	Year	Month	Year	<input type="checkbox"/> Volunteer		Reason for Leaving		Higher pay rate @ 5-eleven			
7	2019	7	2019			and better shift hours.					
% of time on each duty		DUTIES: Describe below the nature of the work performed by you, with estimated percentage of time on each type of work. State size and kind of working force supervised by you and extent of such supervision (if any).									
100%		Cashing out customers.									

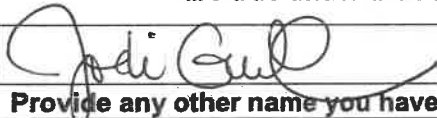
Employer Name				Address				City/State/Zip					
Phone Number				Supervisor's Name				Supervisor's Title				Your Title	
Length of Employment				Check One		Hours Per Week (No Overtime)		Type of Business					
From		To		<input type="checkbox"/> Paid									
Month	Year	Month	Year	<input type="checkbox"/> Volunteer		Reason for Leaving							
% of time on each duty		DUTIES: Describe below the nature of the work performed by you, with estimated percentage of time on each type of work. State size and kind of working force supervised by you and extent of such supervision (if any).											

IF MORE SPACE IS REQUIRED, USE ADDITIONAL SHEETS ARRANGED IN THE SAME MANNER. ATTACH SUCH SHEETS AT TOP OF PAGE.

NOTE: When filling out your application form, check to make sure that all questions have been answered. An incomplete application may result in its disapproval. A resume may not be substituted.

THIS AFFIRMATION MUST BE COMPLETED FOR ACCEPTANCE OF APPLICATION FORM

I affirm that the statements made on this application (including any attached papers) are true under the PENALTIES OF PERJURY.

Signature of Applicant		Date	10/7/22
Provide any other name you have used in education or employment			

The New York State Human Rights Law prohibits discrimination in employment because of age, race, creed, national origin, sex, disability, marital status, or criminal record. Accordingly, nothing in this application form should be viewed as expressing, directly or indirectly, any limitation, specification or discrimination as to age, race, creed, color, national origin, sex, disability, marital status or criminal record in connection with employment in the municipal service of the County of Essex.

9/19/22

Dear Mrs. Celotti:

I am requesting an unpaid day off on 2/17/23. I know that I am extending a vacation and that I need to take it as an unpaid day. I apologize for an inconveniences.

Randy Pertak

09/26/2022

To the Crown Point Central School Board of Education:

I am writing today to request that my additional 9 master's degree credits are acknowledged, and that I receive the additional pay that comes with said credits. On my original salary sheet, it was stated as B+27, when in reality my transcript reads B+36.

I appreciate your time and attention to this matter.

A handwritten signature in black ink, appearing to read 'J. Swinton', with a stylized flourish extending to the right.

John Swinton
Physical Education, Athletic Director
Crown Point Central School



Office of Academic Records
250 University Avenue
California, PA 15419-1394

Academic Transcript

Page: 1

California University of Pennsylvania
Building Character. Building Careers.

Record of: John Swinton

Date Issued: 20-SEP-2022

Date of Birth: 18-JUN

Student ID:

Level: Graduate

Issued To: VICKI RUSSELL
CROWN POINT CENTRAL SCHOOL
2758 MAIN STREET
CROWN POINT, NY 12928

Course Level: Graduate

Current Program

Master of Science

Program : Sport Management

Campus : Online Campus

Major : Sport Management

Maj/Concentration : Sport Management Generalist

Degree Awarded Master of Science 07-MAY-2011

Primary Degree

Program : Sport Management

Major : Sport Management

Maj/Concentration : Sport Management Generalist

Secondary

Program : Sport Management

SUBJ NO. C

COURSE TITLE

CRED GRD

PTS R

SUBJ NO. C

COURSE TITLE

CRED GRD

PTS R

Institution Information continued:

Ehrs: 9.00 GPA-Hrs: 9.00 QPts: 33.00 GPA: 3.67

No Academic Standing

Spring 2011

ASPT 799 Sport Mentorship

12.00 P 24.00

Ehrs: 12.00 GPA-Hrs: 0.00 QPts: 0.00 GPA: 0.00

Good Standing

***** TRANSCRIPT TOTALS *****

Earned Hrs GPA Hrs Points GPA

TOTAL INSTITUTION 36.00 24.00 93.00 3.88

TOTAL TRANSFER 0.00 0.00 0.00 0.00

OVERALL 36.00 24.00 93.00 3.88

***** END OF TRANSCRIPT *****

INSTITUTION CREDIT:

Spring 2010

ASPT 750 Sport Finance 3.00 A 12.00

ASPT 760 Sport Ethics 3.00 A 12.00

ASPT 770 Mgmt & Leadership in Sport 3.00 A 12.00

Ehrs: 9.00 GPA-Hrs: 9.00 QPts: 36.00 GPA: 4.00

No Academic Standing

Summer 2010

ASPT 700 Research Methods in Sport 3.00 A 12.00

ASPT 710 Soc Cult Asp Sports 3.00 A 12.00

Ehrs: 6.00 GPA-Hrs: 6.00 QPts: 24.00 GPA: 4.00

No Academic Standing

Fall 2010

ASPT 720 Sport Marketing 3.00 A 12.00

ASPT 730 Public Relations in Sport 3.00 A 12.00

ASPT 740 Legal Aspects in Sport 3.00 B 9.00

***** CONTINUED ON NEXT COLUMN *****

Shayne Gervais, Registrar

This signed transcript is printed on security paper.

A raised seal is not required. When photocopied the word VOID should appear.

A BLACK ON WHITE COPY SHOULD NOT BE ACCEPTED.

October 7, 2022

Dear Ms. Tara Celotti, Superintendent of Schools and Crown Point Board of Education,

I am writing this letter to request my husband, William Polihronakis, be added back on my health insurance plan. I was hired in 2012 as the districts Certified Occupational Therapy Assistant. At the time of my hiring, I was offered a family insurance plan. I accepted and used the family plan until June of 2020.

In June of 2020 I voluntarily removed my husband from my health insurance during a challenging financial period for Crown Point Central School. My husband then qualified for Social Security, and we purchased a supplemental policy. Over the last two years the supplemental policy has not met my husband's healthcare needs. I am now requesting my husband be added back to my policy.

Recently my husband has been experiencing serious medical issues and his current health insurance has been inadequate. We have been paying costly medical bills that his present insurance does not cover. It has become a financial burden to our family. My husband will be requiring further medical testing and treatment well into the future.

I thank you for your consideration to this matter.

Sincerely,

A handwritten signature in black ink that reads "Margaret Polihronakis, COTA". The signature is written in a cursive, flowing style.

Margaret Polihronakis, COTA

Building Use Request

Please be advised that there are many areas of our building that are FOOD FREE.

A building request or request to use other school facilities must be completely filled in by all outside the school groups. The request must be returned to the District Office at least two weeks prior to the next regularly scheduled board of education meeting. Notification will be made immediately after the board meeting. Please print or type.

NOTICE: If the activity is scheduled at a time when custodians are not ordinarily on duty or cafeteria employees are needed the organization will be billed for their services.

PLEASE NOTE: Certificate of Insurance and the review of the District's Anaphylaxis/Allergy Policy with Administration is required. In accordance with our district Safety Plan, those individuals using the building and hosting food & beverage should plan on using the cafeteria for such events. Wipes will be available at the cafeteria door exits.

1. Responsible person in charge:

Name: Jason Hughes Telephone # 518-597-4775
Address: 510 Sand Hill Road

2. Person the Board's reply should be mailed to:

Name: SAME Telephone #: _____
Address: _____

3. Facilities requested:

Building Gym Reason: Basketball
Other Facilities: Open gym for Boys & Girls 7th-12th
Date or dates of use: Wed's Oct 5th, 12th, 19th, 26th, Nov 2
Time of Use: 6pm - 7:30pm
Equipment used: _____

For Board of Education Only:

Date of Meeting: _____
Request Approved: _____
Request Denied: _____

Bill Services:
Yes: _____
No: _____

Superintendent's Signature

Date

Copy: Custodian/Front Office/Treasurer/Others as needed (updated 7/10/2015)

Building Use Request

Please be advised that there are many areas of our building that are FOOD FREE.

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PLEASE NOTE: Certificate of Insurance and the review of the District's Anaphylaxis/Allergy Policy with Administration is required. In accordance with our district Safety Plan, those individuals using the building and hosting food & beverage should plan on using the cafeteria for such events. Wipes will be available at the cafeteria door exits.

1. Responsible person in charge:

Name: JOSHUA MANCINI Telephone # 401-263-8543
Address: 19 PARK AVG CP 12928

2. Person the Board's reply should be mailed to:

Name: SAME Telephone #: _____
Address: _____

3. Facilities requested:

Building GYM Reason: BASKETBALL & FURSA
YOUTH COMMISSION

Other Facilities: _____

Date or dates of use: SATURDAYS NOV 1 - MAR 1

Time of Use: 9A - 2P

Equipment used: GYM COURTS, HOOPS

For Board of Education Only:

Date of Meeting: _____

Request Approved: _____

Request Denied: _____

Bill Services:

Yes: _____

No: _____

Superintendent's Signature _____

Date _____

Copy: Custodian/Front Office/Treasurer/Others as needed (updated 7/10/2015)