



SPENCERPORT CENTRAL SCHOOL DISTRICT

Assistant Superintendent for Business

71 Lyell Avenue - Spencerport, NY 14559

RICK WOOD

Assistant Superintendent for Business

Phone: (585) 349-5111

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Date: November 24, 2021

To: Audit Committee
Board of Education
Kristin Swann, Superintendent

From: Rick Wood, Asst. Supt. For Business *R. Wood*
Nicole Poh, Treasurer *Nicole Poh*

Re: Extraclassroom Activity Funds Audit Report for the Year Ended June 30, 2021

On an annual basis, school districts in New York State are required by law to have an independent audit firm examine the financial records and procedures of the district for the previous fiscal year. Included in those financial records are the Extraclassroom Activity Funds, which manage the receipts and disbursements for the clubs, and activities for all the students in grades 7-12. Each fall, our independent auditors come to the district to examine these records and interview the Central Treasurer, Principals and Faculty Advisors as necessary. Attached is the Extraclassroom Activity Funds Audit Report for the Year Ended June 30, 2021, for your review. We are in agreement with the report.

The audit report states the following:

1. Student Participation (page 6)

“During our course of our interviews, we noted the Student Treasurers for the High School Stage and Middle School Cave Theatrical Club were not always involved in counting cash.”

District's response

We concur with the finding presented and the administrative team at each building will continue to make every effort to work with all clubs to have a Student Treasurer that is involved with counting cash and financial transactions and maintain a separate set of books by March 31, 2022.

Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.

2. Central Treasurer (page 6)

“While we understand the unexpected challenges and additional costs resulting from the COVID 19 pandemic, we noted the Central Treasurer wrote a check to himself without original supporting documentation or student approval for reimbursement of costs incurred for remote work and travel during the school’s closure.”

District’s Response

We concur with the finding presented. As this is a unique isolated transaction, it is unlikely to occur in the future. However, starting January 1, 2022, if a similar circumstance presents itself, the Central Treasurer will follow procedures for reimbursement including submittal of original itemized receipts and proper student approval documented in club minutes.

3. Middle School – Deficit Balance (page 7)

“As indicated on the statement of cash receipts and disbursements, the Middle School Yearbook had a deficit cash balance of \$778 on June 30, 2021.”

District’s Response

We concur with the finding presented and the Central Treasurer will review all cash balances on a quarterly basis, starting December 31, 2021 and will work with each club with a deficit cash balance to ensure all balances are positive by the end of each fiscal year.

4. Other Item – Inactive Clubs (page 7)

“As indicated on the statement of cash receipts and disbursements, the following were financially inactive during the 2020-21 fiscal year:

<u>High School</u>		<u>Middle School</u>	
Class of 2018	DECA	Newspaper/The Voice	MS FACS
Class of 2019	Fashion Club	National Honor Society	Library
Class of 2020	First Priority	RC Club	MS FACS
Academy	History Club	Show Choir	MS Boston Trip
Best Buddies	Italian Club	Snowsports Co-Ed	Music Darien Trip
Chorus	Model UN	Step	School Store
		Bowling Co-Ed	Ski Club

Page 3

Extraclassroom Activity Funds Audit

Report November 24, 2021

District's Response

We concur with the finding presented. The 2020-21 school year presented unique challenges since students were in a hybrid learning schedule until May 2021 stemming from the ongoing COVID 19 pandemic. Per school policy, clubs were not allowed to meet in person and little to no fundraising was allowed for all of the 2020-21 fiscal year. The Central Treasure will work with the District Treasurer and review all clubs to determine if they should remain open or be closed in accordance with the Board of Education policy by June 30, 2022. In addition, the graduated classes will be closed in accordance with the Board of Education policy by the end of the fiscal year, June 30, 2022.

Recommendation

The Audit Committee accepts the Extraclassroom Activity Funds Audit report, and this Corrective Action Plan (CAP) for the year ended June 30, 2021, and the Board of Education does the same at the next meeting.

RW:le

Enclosure

cc: Audit file

Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.

SPENCERPORT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2021

DRAFT

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Spencerport Central School District for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Spencerport Central School District for the year ended June 30, 2021, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

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

Rochester, New York
November 19, 2021

DRAFT

SPENCERPORT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For Year Ended June 30, 2021

<u>High School:</u>	<u>Cash Balance</u> <u>July 1, 2020</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2021</u>
Class of 2018	\$ 2,730	\$ -	\$ -	\$ 2,730
Class of 2019	1,000	-	-	1,000
Class of 2020	65	-	-	65
Class of 2021	6,166	16,537	21,540	1,163
Class of 2022	2,203	6,772	4,248	4,727
Class of 2023	2,220	4,696	1,988	4,928
Class of 2024	-	2,155	-	2,155
Academy	29	-	-	29
Band Jazz	47,802	22,546	69,758	590
Best Buddies	51	-	-	51
Business Honor Society	475	35	70	440
Chorus	317	-	-	317
DECA	626	-	-	626
Fashion Club	105	-	-	105
First Priority	386	-	-	386
French Club	4,072	874	187	4,759
French Honor Society	1,657	430	1,783	304
Hispanic Honor Society	33	850	297	586
History Club	1,086	-	-	1,086
Italian Club	531	-	-	531
Math Madness	344	205	252	297
Model UN	107	-	-	107
Newspaper / The Voice	203	-	-	203
National Honor Society	188	-	-	188
Panorama HS Yearbook	4,875	4,181	3,635	5,421
RC Club	10	-	-	10
Robotics Club	4,000	5,380	8,660	720
Sales Tax	6,119	1,863	507	7,475
School Store	21,005	259	5,335	15,929
Service	1,001	6,300	6,300	1,001
Show Choir	509	-	-	509
Snowsports Co-Ed	420	-	-	420
Spanish	4,141	-	531	3,610
Subtotal	\$ 114,476	\$ 73,083	\$ 125,091	\$ 62,468

<u>High School (Continued):</u>	<u>Cash Balance</u> <u>July 1, 2020</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2021</u>
Carryover Total	\$ 114,476	\$ 73,083	\$ 125,091	\$ 62,468
Stage	18,501	1,253	6,183	13,571
Step	304	-	-	304
Student Government	16,831	299	3,275	13,855
Athletics -				
Bowling Co-Ed	21	-	-	21
Volleyball - Girls	-	1,532	272	1,260
Varsity/Pride Club	10,107	2,750	8,951	3,906
Total High School	\$ 160,240	\$ 78,917	\$ 143,772	\$ 95,385
<u>Middle School:</u>				
MS Cave Theatrical	\$ 9,486	\$ 988	\$ 1,843	\$ 8,631
Justo Lamas	142	-	-	142
Library	1,793	-	-	1,793
MS FACS	4,597	-	-	4,597
MS Boston Trip	7,325	-	-	7,325
Music Darien Trip	342	-	-	342
School Store	2,325	-	-	2,325
MS Service	1,198	-	163	1,035
Ski Club	326	-	-	326
Student Government	3,405	5,075	6,610	1,870
Yearbook	901	4,030	5,709	(778)
Total Middle School	\$ 31,840	\$ 10,093	\$ 14,325	\$ 27,608
GRAND TOTAL	\$ 192,080	\$ 89,010	\$ 158,097	\$ 122,993

() Denote red figure.
(See accompanying notes to financial statement)

SPENCERPORT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2021

(Note 1) Accounting Policy:

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

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

(Note 2) Cash and Cash Equivalents:

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

(Note 3) COVID-19

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, limited activities and student involvement in the Extraclassroom activities and transactions have resulted from the date of closure through the end of the 2020-21 fiscal year.

SPENCERPORT CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the Spencerport Central School District's Extraclassroom Activity Funds for the year ended June 30, 2021. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

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

General Findings:

Prior Year Deficiency Pending Corrective Action –

Student Participation

During the course of our interviews, we noted the Student Treasurers for the High School Stage and the Middle School Cave Theatrical Club were not always involved in counting cash.

Current Year Deficiency in Internal Control –

Central Treasurer

While we understand the unexpected challenges and additional costs resulting from the COVID 19 pandemic, we noted the Central Treasurer wrote a check to himself without original supporting documentation or student approval for reimbursement of costs incurred for remote work and travel during the school's closure.

Middle School:

Current Year Deficiency in Internal Control –

Deficit Balance

As indicated on the statement of cash receipts and disbursements, the Middle School Yearbook had a deficit cash balance of \$778 on June 30, 2021

Other Item:

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

Inactive Clubs

As indicated on the statement of cash receipts and disbursements, the following clubs were financially inactive during the 2020-21 fiscal year:

	<u>High School</u>		<u>Middle School</u>
Class of 2018	DECA	Newspaper/The Voice	Justo Lamas
Class of 2019	Fashion Club	National Honor Society	Library
Class of 2020	First Priority	RC Club	MS FACS
Academy	History Club	Show Choir	MS Boston Trip
Best Buddies	Italian Club	Snowsports Co-Ed	Music Darien Trip
Chorus	Model UN	Step	School Store
		Bowling Co-Ed	Ski Club

Prior Year Recommendations:

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

1. All active clubs appeared to have student involvement in maintaining a separate set of books
2. We noted that the payments examined appeared to be paid in a timely manner
3. We did not note any instances where a change fund was redeposited with proceeds from a fundraiser.

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

Rochester, New York
November 19, 2021



SPENCERPORT CENTRAL SCHOOL DISTRICT

Assistant Superintendent for Business

71 Lyell Avenue - Spencerport, NY 14559

RICK WOOD

Assistant Superintendent for Business

Phone: (585) 349-5111

Fax: (585) 349-5011

Date: November 23, 2021

To: Audit Committee
Board of Education
Kristen Swann, Superintendent

From: Rick Wood, Asst. Supt. for Business *R. Wood*

Re: Single Audit Report for the Year Ended June 30, 2021

On an annual basis, school districts in New York State are required by law to have an independent audit firm examine the financial records and procedures of the district for the previous year. As part of this process, Raymond F. Wager, CPA, P.C., now a division of Mengel Metzger Barr & Col, LLP, has completed the Single Audit for our District in compliance with the Federal Single Audit Act of 1984 (Public Law 98-502) for the Year Ended June 30, 2021. The Single Audit Report is attached for your review. We are very pleased and in agreement with the report.

Compliance (page 2)

"In our opinion, the Spencerport Central School District, New York, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021."

Internal Control Over Compliance (page 2)

"We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified."

Schedule of Expenditures of Federal Awards (page 3)

"In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole."

Schedule of Findings and Questioned Costs (page 6)

II. Financial Statement Findings

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

Our Mission is to educate and inspire each student to love learning, pursue excellence and use knowledge, skills and attitudes to contribute respectfully and confidently to an ever-changing global community.

Page 2
Single Audit Report November 23, 2021

III. Federal Award Findings and Questioned Costs

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

Recommendation

The Audit Committee accepts the Single Audit Report for the year ended June 30, 2021, and the Board of Education does the same at the next meeting.

RW:le
Enclosure

cc: Audit file

SPENCERPORT CENTRAL SCHOOL DISTRICT

SPENCERPORT, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2021

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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

We have audited the Spencerport Central School District, New York's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The Spencerport Central School District, New York's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Spencerport Central School District, New York's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Spencerport Central School District, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Spencerport Central School District, New York's compliance.

Opinion on Each Major Federal Program

In our opinion, the Spencerport Central School District, New York complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

The management of the Spencerport Central School District, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Spencerport Central School District, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Spencerport Central School District, New York's internal control over compliance.

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund and the aggregated remaining fund information of the Spencerport Central School District, New York as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Spencerport Central School District, New York's basic financial statements. We issued our report thereon dated October 6, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rochester, New York
November 19, 2021

DRAFT

SPENCERPORT CENTRAL SCHOOL DISTRICT, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR YEAR ENDED JUNE 30, 2021

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to State (IDEA, Part B)	84.027	N/A	0032-21-0363	\$ 904,675
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-21-0363	28,357
<i>Total Special Education Cluster IDEA</i>				<u>\$ 933,032</u>
<u>Education Stabilization Funds -</u>				
CARES Act - ESSER	84.425D	N/A	5890-21-1360	504,985 *
CARES Act - GEER	84.425C	N/A	5895-21-1360	85,586 *
<i>Total Education Stabilization Funds</i>				<u>\$ 590,571</u>
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-20-1360	\$ 60,419
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-21-1360	69,214
Title IIIA - LEP	84.365	N/A	0293-20-1360	7,515
Title IIIA - LEP	84.365	N/A	0293-21-1360	14,951
Hurricane Ed Recovery - Homeless	84.938B	N/A	0084-19-1360	269
Title IV - SSAE Allocation	84.424	N/A	0204-21-1360	62,008
Title I - School Improvement	84.010	N/A	0011-21-3140	38,786
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-20-1360	930
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-21-1360	537,953
Total U.S. Department of Education				<u>\$ 2,315,648</u>
<u>U.S. Department of Agriculture:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	261001060000	\$ 80,235 *
Summer Food Service program COVID	10.559	N/A	261001060000	964,222 *
<i>Total Child Nutrition Cluster</i>				<u>\$ 1,044,457</u>
Total U.S. Department of Agriculture				<u>\$ 1,044,457</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 3,360,105</u>

* Major Programs

SPENCERPORT CENTRAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

June 30, 2021

1. Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Spencerport Central School District, New York (the District) under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement's, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.

2. Summary of Significant Accounting Policies:

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

3. Indirect Costs:

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

4. Matching Costs:

Matching costs, i.e., the Spencerport Central School District's share of certain program costs, are not included in the reported expenditures.

5. Non-Monetary Federal Program:

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

6. Donated Personal Protective Equipment

In response to the COVID 19 pandemic Monroe County donated PPE with an estimated fair market value of \$33,890 to the Spencerport Central School District. Per the 2020 Compliance Supplement Addendum, this amount is not included in the Schedule of Expenditures of Federal Awards and is not subject to Audit. Therefore, this amount is unaudited.

SPENCERPORT CENTRAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

June 30, 2021

I. Summary of the Auditor's Results

Financial Statements

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

Federal Awards

- | | |
|--|------------|
| a) Internal control over major programs | |
| 1. Material weaknesses identified | No |
| 2. Significant deficiency(ies) identified | No |
| b) Type of auditor's report issued on compliance for major programs | Unmodified |
| c) Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200-516(a) | No |
| d) Identification of major programs | |

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Education Stabilization Fund	
CFDA #84.425D	CARES Act – ESSER
CFDA #84.425C	CARES Act - GEER
Child Nutrition Cluster	
CFDA #10.559	Summer Food Service Program-COVID
CFDA #10.555	National School Lunch Program-Non-Cash Assistance (Commodities)

- | | |
|--|-----------|
| e) Dollar threshold used to distinguish between Type A and Type B programs | \$750,000 |
| f) Auditee qualifies as low-risk auditee | Yes |

II. Financial Statement Findings

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

III. Federal Award Findings and Questioned Costs

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