



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: December 28, 2022

To: Audit Committee
Board of Education
Kristen Swann, Superintendent

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

Re: Single Audit Report Corrective Action Plan for the Year Ended June 30, 2022

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, 2022. 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, 2022."

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 Corrective Action Plan
December 28, 2022

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, 2022, 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, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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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

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

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

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

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

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 aggregate remaining fund information of the District as of and for the year ended June 30, Spencerport, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated September 26, 2022, 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 subject to 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.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 1, 2022

**SPENCERPORT CENTRAL SCHOOL DISTRICT
SPENCERPORT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED JUNE 30, 2022**

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Agency Number</u>	<u>Total Expenditures</u>
<u>U.S. Department of Education:</u>			
<u>Passed Through NYS Education Department -</u>			
<u>Special Education Cluster IDEA -</u>			
Special Education - Grants to States (IDEA, Part B)	84.027	0032-22-0363	\$ 946,381 *
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-22-0363	24,994 *
<i>Total Special Education Cluster IDEA</i>			\$ 971,375
<u>Education Stabilization Funds -</u>			
CRRSA - ESSER 2-COVID-19	84.425D	5891-21-1360	\$ 1,571,495 *
CRRSA - GEER 2-COVID-19	84.425C	5892-21-1360	237,113 *
ARP - ESSER 3-COVID-19	84.425U	5880-21-1360	1,071,081 *
ARP - SLR Summer Enrichment-COVID-19	84.425U	5882-21-1360	59,506 *
ARP - Full Day UPK Expansion 4YR Old-COVID-19	84.425U	5870-22-9273	436,149 *
ARP - SLR Learning Loss-COVID-19	84.425U	5884-21-1360	70,764 *
ARP - SLR Comprehensive After School-COVID-19	84.425U	5883-21-1360	7,907 *
<i>Total Education Stabilization Funds</i>			\$ 3,454,015
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-21-1360	34,510
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-22-1360	75,682
Title IV - SSAE Allocation	84.424	0204-21-1360	8,550
Title IV - SSAE Allocation	84.424	0204-22-1360	30,664
Title I - School Improvement	84.010	0011-22-3140	95,939
Title I - School Improvement	84.010	0011-21-3140	3,264
Title I - Grants to Local Educational Agencies	84.010	0021-21-1360	10
Title I - Grants to Local Educational Agencies	84.010	0021-22-1360	501,648
Total U.S. Department of Education			\$ 5,175,657
<u>U.S. Department of Agriculture:</u>			
<u>Passed Through NYS Education Department -</u>			
<u>Child Nutrition Cluster -</u>			
National School Lunch Program	10.555	261001060000	\$ 1,516,128
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	261001060000	87,360
Federal Emergency Operational Costs	10.555	261001060000	13,854
Summer Food Service program	10.559	261001060000	71,462
National School Breakfast Program	10.553	261001060000	441,229
<i>Total Child Nutrition Cluster</i>			\$ 2,130,033
Pandemic EBT Administrative Costs	10.649	261001060000	3,606
Total U.S. Department of Agriculture			\$ 2,133,639
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 7,309,296

* Major Programs

**SPENCERPORT CENTRAL SCHOOL DISTRICT
SPENCERPORT, NEW YORK**

Notes to Schedule of Expenditures of Federal Awards

June 30, 2022

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, Spencerport, New York (the District) under programs of the federal government for the year ended June 30, 2022. 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, Spencerport, New York's share of certain program costs, are not included in the reported expenditures.

5. Non-Monetary Federal Program:

The Spencerport Central School District, Spencerport, New York 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. Subrecipients

The Spencerport Central School District, Spencerport, New York did not pass through any awards to subrecipients during the fiscal year.

**SPENCERPORT CENTRAL SCHOOL DISTRICT
SPENCERPORT, NEW YORK
Schedule of Findings and Questioned Costs
June 30, 2022**

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Special Education Cluster IDEA	
#84.027	Special Education – Grants to States (IDEA, Part B)
#84.173	Special Education – Preschool Grants (IDEA Preschool)
Education Stabilization Fund	
#84.425D	CRRSA – ESSER 2-COVID-19
#84.425C	CRRSA – GEER 2-COVID-19
#84.425U	ARP – ESSER 3-COVID-19/ARP – SLR Summer Enrichment-COVID-19/ARP – Full Day UPK Expansion 4 YR Old-COVID-19/ARP – SLR Learning Loss-COVID-19/ARP - SLR Comprehensive After School-COVID-19

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.



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: December 28, 2022

To: Audit Committee
Board of Education
Kristin Swann, Superintendent

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

Re: Extraclassroom Activity Funds Audit Report Corrective Action Plan for the Year Ended June 30, 2022

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 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, 2022, 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. The Administrative team at each building and the Central Treasurer will continue to work with each of the named clubs ensure the Student Treasurer is involved with counting cash at each of the club's activities that collect cash by March 31, 2023.

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

Extracurricular Activity Funds Audit Report Corrective Action Plan

December 28, 2022

2. Other Item – Inactive Clubs (page 7)

“As indicated on the statement of cash receipts and disbursements, the following were financially inactive during the 2021-22 fiscal year”:

	High School		Middle School
Academy	Chorus	Newspaper/The Voice	Justo Lamas
STEP Club	Fashion Club	National Honor Society	MS FACS
Treble Choir	First Priority	RC Club	MS Band Club
History Club	Italian Club	Business Honor Society	

District’s Response

According to District regulation, “the clubs that have been inactive for ten consecutive months will be declared closed by the Board of Education.” Many of the named clubs are active by holding meetings and participating in various activities but do not fundraise or participate in activities requiring financial transactions. The Central Treasurer will work with the District Treasurer to review all named clubs and determine if they should remain open or be closed by June 30, 2023.

Recommendation

The Audit Committee accepts the Extracurricular Activity Funds Audit report, and this Corrective Action Plan (CAP) for the year ended June 30, 2022 and the Board of Education does the same at their next meeting.

RW:le

Enclosure

cc: Audit file

**SPENCERPORT CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL REPORT**

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Statement of Financial Statements

Qualified and Unmodified Opinions

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, 2022 and the related notes to the financial statement.

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, 2022, in accordance with the cash basis of accounting as described in Note 1.

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.

Emphasis of Matter – 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.

Responsibility of Management for the Statement of Cash Receipts and Disbursements

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; and for 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 Responsibilities for the Audit of the Financial Statement

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 GAAS 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 GAAS, we:

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

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
November 30, 2022

SPENCERPORT CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For Year Ended June 30, 2022

<u>High School:</u>	Cash Balance <u>July 1, 2021</u>	<u>Receipts</u>	<u>Disburse- ments</u>	Cash Balance <u>June 30, 2022</u>
Class of 2018	\$ 2,730	\$ -	\$ 2,730	\$ -
Class of 2019	1,000	-	1,000	-
Class of 2020	65	-	65	-
Class of 2021	1,163	-	1,163	-
Class of 2022	4,727	16,421	19,740	1,408
Class of 2023	4,928	16,245	16,677	4,496
Class of 2024	2,155	8,918	7,291	3,782
Class of 2025	-	4,346	1,652	2,694
Academy	29	-	-	29
Band Jazz	590	63,926	59,914	4,602
Best Buddies	51	277	217	111
Business Honor Society	440	-	-	440
Chorus	317	-	-	317
DECA	626	160	742	44
Fashion Club	105	-	-	105
First Priority	386	-	-	386
French Club	4,759	-	459	4,300
French Honor Society	304	220	346	178
GSA	-	91	-	91
Hispanic Honor Society	586	260	130	716
History Club	1,086	-	-	1,086
Italian Club	531	-	-	531
Math Madness	297	350	225	422
Model UN	107	50	151	6
Newspaper / The Voice	203	-	-	203
National Honor Society	188	-	-	188
Panorama HS Yearbook	5,421	6,118	2,443	9,096
RC Club	10	-	-	10
Robotics Club	720	2,475	1,023	2,172
Sales Tax	7,475	8,445	11,175	4,745
School Store	15,929	53,889	54,176	15,642
Service	1,001	56,952	57,918	35
Show Choir	509	-	481	28
Snowsports Co-Ed	420	4,955	5,168	207
Spanish	3,610	-	60	3,550
Subtotal	<u>\$ 62,468</u>	<u>\$ 244,098</u>	<u>\$ 244,946</u>	<u>\$ 61,620</u>

<u>High School (Continued):</u>	<u>Cash Balance</u> <u>July 1, 2021</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2022</u>
Carryover Total	\$ 62,468	\$ 244,098	\$ 244,946	\$ 61,620
Stage	13,571	34,159	19,626	28,104
Step	304	-	-	304
Student Government	13,855	31,834	25,751	19,938
Athletics -				
Bowling Co-Ed	21	-	-	21
Volleyball - Girls	1,260	-	1,260	-
Varsity/Pride Club	3,906	9,269	12,339	836
Total High School	<u>\$ 95,385</u>	<u>\$ 319,360</u>	<u>\$ 303,922</u>	<u>\$ 110,823</u>
 <u>Middle School:</u>				
MS Cave Theatrical	\$ 8,631	\$ 20,579	\$ 15,964	\$ 13,246
Justo Lamas	142	-	-	142
Library	1,793	3,628	3,628	1,793
MS FACS	4,597	-	-	4,597
MS Boston Trip	7,325	-	560	6,765
Music Darien Trip	342	-	-	342
School Store	2,325	1,257	2,099	1,483
MS Service	1,035	-	595	440
Ski Club	326	10,200	9,799	727
Student Government	1,870	7,461	7,526	1,805
Yearbook	(778)	778	-	-
Total Middle School	<u>\$ 27,608</u>	<u>\$ 43,903</u>	<u>\$ 40,171</u>	<u>\$ 31,340</u>
 GRAND TOTAL	<u>\$ 122,993</u>	<u>\$ 363,263</u>	<u>\$ 344,093</u>	<u>\$ 142,163</u>

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(See accompanying notes to financial statement)

SPENCERPORT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2022

(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.

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, 2022. 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 Finding:

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.

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 2021-22 fiscal year:

High School			Middle School
Academy	Chorus	Newspaper/The Voice	Justo Lamas
STEP Club	Fashion Club	National Honor Society	MS FACS
Treble Choir	First Priority	RC Club	MS Band Club
History Club	Italian Club	Business Honor Society	

Prior Year Recommendations:

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

1. No checks were written from the extra class clubs to the Central Treasurer in the current year.
2. The Middle School Yearbook Club's balance no longer is in a deficit.

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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.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
November 30, 2022