



Westfield Academy and Central School

Board of Education

Board of Education Members

Wendy Dymment – President

Phyllis Hagen – Vice-President

Deanne K. Manzella

Thomas Tarpley

Kimberly Maras

Andrew Thompson

Timothy Roets

- ✓ The Board has reserved this time to hear comments from the audience. Those wishing to address the Board are asked to stand if they are able to do so or choose to, approach the podium, and give their full name and complete address and, if they are representing a particular organization, the name of the group. As a courtesy to all wishing to speak, each individual will be granted a duration of four minutes to make their statement.
- ✓ Please note that this portion of the meeting is not the appropriate forum to discuss specific personnel (past or present) or individual students. Such concerns must be addressed privately with the Superintendent or an administrator.
- ✓ The Board is here to listen and cannot provide immediate feedback or engage in open dialogue. If you have a question, or would like to comment on personnel or students, please complete a Board Correspondence Form and return it to our District Clerk, or to Wendy Dymment or Ryan Sikorski. The appropriate administrator will respond in a timely fashion.
- ✓ Individuals who wish to make longer presentations should call the Board President or the Superintendent with a request to be placed on the agenda at least one week before the scheduled Board meeting.

WESTFIELD ACADEMY AND CENTRAL SCHOOL
Board of Education
Supplemental Business Meeting

Monday, September 28, 2026
7:00 p.m.

- 1.0 Call to Order
 - 2.0 Pledge of Allegiance
 - 3.0 Presentation
 - 3.1 Drescher & Malacki LLP – 2025-2026 Annual Independent Audit (Enclosure #1)
 - 4.0 Information and Discussion Items
 - 4.1 Communications to the Board
 - a. CCSBA Event – NY Inspires and Portrait of a Graduate Update on Wednesday, October 21, 2026. (Enclosure #2)
 - 4.2 Discussion Items
 - a. Second Reading of Policy #5676 – Privacy and Security for Student Data and Teacher and Principal Data. (Enclosure #3)
 - b. Second Reading of Policy #5840 – Artificial Intelligence (AI). (Enclosure #4)
 - 5.0 Report(s)
 - 5.1 Student Ex-Officio Report
 - 6.0 Consensus Items
 - 6.1 Request to Withdraw a Specific Consensus Item(s)
 - 6.2 Motion to Approve Consensus Items:
 - a. Minutes of the Regular Business Board of Education Meeting on September 14, 2026. (Enclosure #5)
 - b. Financial Reports
 - 1. Acceptance of Payroll
- | Number | Date | General | Cafeteria | Federal |
|--------|----------|--------------|------------|-------------|
| 007 | 9/2/2026 | \$367,667.61 | \$3,511.73 | \$57,212.68 |
- c. Acceptance of Claims Auditor Reports for Payroll 007 dated 9/2/2026. (Enclosures #6)
- 7.0 Public Comment
- 8.0 Action Items
 - 8.1 Old Business
 - 8.2 New Business
 - a. Moved by _____ and seconded by _____ Motion that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby adopt Policy #5676 - Privacy and Security for Student Data and Teacher and Principal Data,

and Policy #5840 – Artificial Intelligence (AI), effective September 28, 2026.

- b. Moved by _____ and seconded by _____ that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby accept a grant from Cummins, Inc. in the amount of \$2,000.00 for the Enviro-Wolverines club, with thanks to Cummins.
- c. Moved by _____ and seconded by _____ that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the proposed fundraising activities for the Class of 2027 of:
 - i. Candle Sale from October 13th to 29th, 2026
 - ii. Meat Stick Sale starting November 23rd, 2026
(Enclosure #7 and #8)
- d. Moved by _____ and seconded by _____ that, upon the recommendation of the Superintendent, the Board of Education of the Westfield Academy and Central School District hereby approve the following change orders as presented. (Enclosure #9 and #10)
- e. Moved by _____ and seconded by _____ that, upon the recommendation of the Superintendent, the Board of Education of the Westfield Academy and Central School District hereby approve the Memorandum of Agreement between the District and the Westfield Teachers' Association for the addition of the new position of Unified Basketball Coach, effective September 28th, 2026. (Enclosure #11)
- f. Personnel Items
 - 1. Moved by _____ and seconded by _____ that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the appointment of:
 - i. Cynthia Hart as an uncertified substitute teacher, teaching assistant and teacher aide.
 - ii. Gregory Valentine as a certified substitute teacher and teaching assistant. (Enclosure #12)
 - iii. Ashley Raynor as Child Study Team/Committee on Special Education Chairperson. (Enclosure #13)
 - 2. Moved by _____ and seconded by _____ that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby accept the resignation of Matthew Eggleston as Varsity Tennis coach for the 2026-2027 school year. (Enclosure #14)

9.0 Board Member Commentary

10.0 Recess into Executive Session, if needed.

11.0 Adjournment

ENCLOSURES

1. 2025-2026 Annual Independent Audit – Drescher & Malacki LLP
2. CCSBA Event
3. Policy #5676 – Privacy and Security for Student Data and Teacher and Principal Data
4. Policy #5840 – Artificial Intelligence (AI)
5. Minutes of the September 14, 2026 – Regular Business Meeting
6. Payroll 007
7. Class of 2027 Candle Sale Fundraiser
8. Class of 2027 Meat Stick Fundraiser
9. Change Order #101-05
10. Change Order #101-06
11. Unified Basketball Coach Agreement
12. Cynthia Hart and Gregory Valentine Recommendation
13. CST/CSE Chairperson – Ashley Raynor Recommendation
14. Matthew Eggleston Coaching Resignation

Upcoming Meetings:

Tuesday, October 13, 2026 – Regular Business Meeting, 7:00 PM in the Large Group Instruction (LGI) Room

Monday, October 26, 2026 – Supplemental Business Meeting, 7:00 PM in the Large Group Instruction (LGI) Room

**WESTFIELD ACADEMY
AND CENTRAL
SCHOOL DISTRICT, NEW YORK**

*Basic Financial Statements, Required Supplementary
Information and Supplementary Information
for the Year Ended June 30, 2026
and Independent Auditors' Reports*

DRAFT

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Table of Contents
Year Ended June 30, 2026

	<u>Page</u>
Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities.....	13
Fund Financial Statements:	
Balance Sheet—Governmental Funds	14
Reconciliation of the Balance Sheet—Governmental Funds to the Government-wide Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)—Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)—Governmental Funds to the Government-wide Statement of Activities	17
Statement of Fiduciary Net Position—Private Purpose Trust Fund	18
Statement of Changes in Fiduciary Net Position—Private Purpose Trust Fund.....	19
Notes to the Financial Statements	20
Required Supplementary Information:	
Schedule of the District's Proportionate Share of the Net Pension Liability/(Asset)— Teachers' Retirement System	46
Schedule of District's Contributions—Teachers' Retirement System	47
Schedule of the District's Proportionate Share of the Net Pension Liability/(Asset)— Employees' Retirement System.....	48
Schedule of District's Contributions—Employees' Retirement System.....	49
Schedule of Changes in the District's Total OPEB Liability and Related Ratios	50

(continued)

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Table of Contents
Year Ended June 30, 2026

(concluded)

Page

Schedule of Revenues, Expenditures, and Changes in Fund Balance— Budget (Non-GAAP Basis) and Actual—General Fund	51
Notes to the Required Supplementary Information	53
Supplementary Information:	
Schedule of Change from Adopted Budget to Final Budget and the Real Property Tax Limit—General Fund.....	55
Schedule of Capital Project Expenditures	56
Net Investment in Capital Assets	57
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	58

DRAFT

INDEPENDENT AUDITORS' REPORT

The Board of Education
Westfield Academy and Central School District, New York

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Westfield Academy and Central School District, New York (the "District"), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2026, and the respective changes in financial position thereof 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 ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* ("GAS"), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 and GAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplementary Information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Supplementary Information, as listed in the table of contents, 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 Supplementary Information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

September 21, 2026

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Management's Discussion and Analysis
Year Ended June 30, 2026

As management of the Westfield Academy and Central School District (the "District"), we offer readers of the District's financial statements this management discussion and analysis (MD&A). The MD&A provides a narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2026, focusing on why amounts changed from the prior year. For comparative purposes, certain data from the prior year has been reclassified to conform with the current year presentation.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise 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 the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows 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 of the District 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 for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges (*business-type activities*). The governmental activities of the District include general support, instruction, pupil transportation, community service, school food service, and interest and other fiscal charges. The District does not engage in any business-type activities.

The government-wide financial statements can be found on pages 12 and 13 of this report.

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. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District 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 financing requirements.

Because the focus of 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 funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains six individual governmental funds. Information is presented separately in the governmental funds' balance sheet and in the governmental funds' statement of revenues, expenditures and changes in fund balances for the General Fund, Special Aid Fund, School Lunch Fund, Student Activities Fund, Capital Projects Fund and Debt Service Fund, which are considered major funds.

The basic governmental fund financial statements can be found on pages 14-17 of this report.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the District's own programs. The District is responsible for ensuring that the assets reported in these funds are used for their intended purpose. The District maintains one fiduciary fund, the Private Purpose Trust Fund.

The fiduciary fund statements can be found on pages 18 and 19 of this report.

Notes to the financial statements—The notes provide additional information that is necessary to acquire a full understanding of the data provided in the financial statements. The District uses notes to present information in greater detail than is possible within the financial statements themselves, explain the nature of amounts reported in the financial statements and how those amounts were determined, and report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies). The notes to the financial statements can be found on pages 20-45 of this report.

Other information—In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District's net pension liabilities/(assets), the changes in the District's total other postemployment benefits ("OPEB") obligation, and the District's budgetary comparison for the General Fund. Required Supplementary Information and related notes to the required supplementary information can be found on pages 46-54 of this report.

Supplementary information is presented immediately following the Required Supplementary Information in the Supplementary Information section of this report on pages 55-57.

Financial Summary and Detailed Analysis

As noted earlier, net position over time may serve as a useful indicator of the District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,602,416 at June 30, 2026, as compared to assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources by \$8,401,556 at the close of the year ended June 30, 2025.

Table 1, shown below, presents the condensed statements of net position of the District at June 30, 2026 and June 30, 2025.

Table 1 – District’s Net Position

	June 30,	
	2026	2025
Current and other assets	\$ 15,733,924	\$ 13,241,434
Capital assets	17,756,068	13,449,943
Total assets	33,489,992	26,691,377
Deferred outflows of resources	4,387,770	4,480,074
Current liabilities	6,747,827	1,195,739
Long-term liabilities outstanding	14,560,631	15,837,633
Total liabilities	21,308,458	17,033,372
Deferred inflows of resources	5,170,243	4,535,663
Net position:		
Net investment in capital assets	8,236,843	8,339,150
Restricted	6,874,706	7,647,626
Unrestricted	(3,712,488)	(6,384,360)
Total net position	\$ 11,399,061	\$ 9,602,416

The largest portion of the District’s net position, \$8,236,843 reflects its investment in capital assets (e.g. land, buildings, improvements and equipment), net of accumulated depreciation/amortization and less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide a variety of services to students. Accordingly, these assets are not available for future spending. Although the District’s investment in capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The next largest portion of the District’s net position, \$6,874,706, represents resources that are subject to external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

The remaining balance of the District’s net position, \$(3,712,488), is considered to be an unrestricted deficit. This deficit does not mean that the District does not have resources available to meet its obligations in the ensuing year. Rather, it reflects liabilities not related to the District’s capital assets and are not expected to be repaid from current resources. These long-term liabilities including health reimbursement, other postemployment benefits (“OPEB”) obligations and net pension liabilities are funded annually within the funds.

Governmental activities—Current and other assets increased in governmental activities by \$2,492,490 from the prior year. During the current year, the District increased cash and cash equivalents, including restricted cash, by \$1,067,982 from operations. Additionally, net pension asset related to TRS increased \$1,036,631 from the prior year.

Capital assets increased in governmental activities by \$4,306,125, mainly due to capital outlay reported as ongoing construction in progress.

Current liabilities in governmental activities increased \$5,552,088 from the previous year due to the increase to short-term bond anticipation notes. During the current year, the District issued \$4,000,000 in

short-term capital borrowings to finance various capital projects throughout the District. Additionally, the District's accounts payable increased by \$1,499,229 due to the ongoing capital outlay.

Long-term liabilities, which consist of serial bonds, premium on serial bonds, health reimbursement liability, compensated absences, other postemployment benefits ("OPEB") obligation, and net pension liability decreased \$1,277,002 due primarily to a decrease in net pension liability related to the New York State Employees' Retirement System as well as scheduled principal payments on serial bonds of \$390,000.

The District's overall net position increased \$1,796,645 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections.

Table 2, as presented below, shows the changes in net position for the years ended June 30, 2026 and June 30, 2025.

Table 2—District's Changes in Net Position

	Year Ended June 30,	
	2026	2025
Revenues:		
Program revenues:		
Charges for services	\$ 307,533	\$ 237,817
Operating grants and contributions	1,453,168	1,467,209
General revenues:		
Real property taxes and other tax items	6,299,441	6,283,351
Use of money and property	211,632	271,836
Miscellaneous	226,097	172,886
State sources—unrestricted	12,840,286	12,633,951
Total revenues	21,338,157	21,067,050
Expenses:		
General support	3,239,722	2,872,938
Instruction	14,123,528	15,402,515
Pupil transportation	1,633,832	991,730
Community Service	11,000	11,000
School food service	202,047	233,642
Student activities	160,657	121,894
Interest and other fiscal charges	170,726	232,471
Total expenses	19,541,512	19,866,190
Change in net position	1,796,645	1,200,860
Net position—beginning	9,602,416	8,401,556
Net position—ending	\$ 11,399,061	\$ 9,602,416

Governmental activities—During the current fiscal year, net position for governmental activities increased \$1,796,645 from the prior fiscal year for an ending balance of \$11,399,061. The increase in the overall net position of governmental activities is primarily due to the increased net pension asset for TRS, coupled with the general operation of the District's General Fund.

Revenues increased by \$271,107, or 1.3 percent, from the prior year due to additional state aid.

Expenses decreased \$324,678 from the prior year. The most significant decrease was \$1,278,690 in the instruction function due primarily to changes in employee benefits allocations.

Detailed Analysis of Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District reports six major funds individually on the governmental fund financial statements, the General Fund, the Special Aid Fund, the School Lunch Fund, the Student Activities Fund, the Capital Projects Fund and the Debt Service Fund.

Governmental funds—The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* and *fund balance assigned to specific use* in special revenue funds may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by an external party, the District itself, or a group or individual that has been delegated authority to assign resources for particular purposes by the Board of Education.

As of June 30, 2026, the District's governmental funds reported a combined ending fund balance of \$6,860,731, a decrease of \$4,097,489 from the prior year. Excluding the effect of a \$2,965,115 fund balance deficit in the Capital Projects Fund, approximately 28.4 percent of this amount, \$2,791,917, constitutes *unassigned fund balance* which is considered available for spending at the District's discretion. The remainder of fund balance is either *nonspendable*, *restricted*, or *assigned* to indicate that it is 1) not in spendable form, \$8,438, 2) restricted for particular purposes, \$6,874,706, or 3) assigned for particular purposes, \$150,785.

General Fund—The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,791,917, while the total fund balance increased to \$9,507,464. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total General Fund expenditures and transfers out. Unassigned fund balance represents approximately 14.6 percent of total General Fund expenditures and transfers out, while total fund balance represents approximately 49.7 percent of that same amount.

The total fund balance of the District's General Fund increased by \$656,174 during the current fiscal year. During the annual budget process, the District anticipated utilizing \$101,921 of unrestricted fund balance (\$68,579 appropriated during the budget process and a \$33,342 carryover of prior year encumbrances) in addition to the planned use of \$100,000 of restricted fund balance for spending in the 2025-2026 fiscal year. As a result of increased sales tax receipts, state aid and interest earnings, the District's fund balance ended \$858,095 higher than anticipated.

Special Aid Fund—The Special Aid Fund maintains funds that are received by the State and Federal governments. Revenues for the year ended June 30, 2026 totaled \$1,016,847 and were comprised of State and Federal sources. Expenditures totaled \$1,055,462 and were mostly used towards the instruction and transportation of students.

School Lunch Fund—The School Lunch Fund total fund balance is \$72,785 as of June 30, 2026, of which \$8,438 represents inventory and is considered nonspendable. The remaining portion of fund balance, \$64,347, or 88.4 percent of total fund balance, is considered assigned for school lunch purposes. The fund balance of the District's School Lunch Fund increased \$982 during the current fiscal year.

Student Activities Fund—The Student Activities Fund reports a fund balance of \$67,641 at June 30, 2026, a decrease of \$14,229 from the prior year from increased program costs. This total fund balance amount is classified as restricted fund balance for the future payment of extraclassroom activities on behalf of the students.

Capital Projects Fund—The fund balance in the Capital Projects Fund decreased \$4,671,816 from the prior year, resulting in ending fund balance deficit of \$2,965,115 as of June 30, 2026. The District had transfers in from the General Fund in the amount of \$100,000 and incurred capital outlay expenditures of \$4,772,016 during the fiscal year ended June 30, 2026. The Capital Projects Fund additionally had a bond anticipation note outstanding at year end. At the end of the current fiscal year, the District had two open capital projects covering general improvements.

Debt Service Fund—At June 30, 2026, the District's Debt Service Fund reports a fund balance of \$177,956, a decrease of \$68,600 from the prior year due to the planned use of \$70,000 to finance debt service costs. This total fund balance amount is classified as restricted fund balance for the future payment of debt principal and interest.

Significant Capital Asset and Long-Term Financing Activity

Capital assets—The District's investment in capital assets for its governmental activities as of June 30, 2026, amounted to \$17,756,068 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment and vehicles, and right-to-use leased assets. All depreciable/amortizable capital assets were depreciated/amortized from acquisition date to the end of the current year as outlined in the District's capital asset policy.

Capital assets, net of depreciation/amortization for the governmental activities at June 30, 2026 and June 30, 2025 are presented in Table 3 below:

Table 3—The District's Capital Assets (Net of Accumulated Depreciation/Amortization)

	June 30,	
	2026	2025
Land	\$ 48,781	\$ 48,781
Construction in progress	7,126,594	2,354,578
Buildings and building improvements	9,073,823	9,976,757
Machinery and equipment	1,200,197	758,770
Right-to-use lease assets	306,673	311,057
Total	<u>\$ 17,756,068</u>	<u>\$ 13,449,943</u>

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

- Capital projects increasing construction in progress by \$4,772,016 which are expensed through the Capital Projects Fund
- Significant equipment purchases were incurred totaling \$550,247
- Depreciation totaling \$1,083,325

Leases are intangible, right to use assets. The District does not own these assets, but rather has the right to use them in operations, as specified in their respective contracts. When entering into a lease contract, a liability is also recognized, which is included as part of long-term financings discussion below.

Additional information on the District’s capital assets can be found in Note 4 to the financial statements.

Long-term financing—At June 30, 2026, the District had total long-term liabilities outstanding of \$14,560,631, composed of serial bonds, premiums on serial bonds, health reimbursement liability, compensated absences, other postemployment benefit obligations and the net pension liability. During the current year, long-term financing liabilities decreased by \$1,277,002.

A summary of the District’s long-term liabilities at June 30, 2026 and June 30, 2025 is presented below in Table 4.

Table 4—Summary of Long-Term Financings

	June 30,	
	2026	2025
Serial bonds	\$ 4,455,000	\$ 4,845,000
Premium on serial bonds	374,727	444,991
Lease liability	-	7,980
Health reimbursement	311,033	281,693
Compensated absences	2,856,630	2,895,380
OPEB obligation	6,214,416	6,370,558
Net pension liability	348,825	992,031
Total	<u>\$ 14,560,631</u>	<u>\$ 15,837,633</u>

The \$4,455,000 general obligation bonds are bonded debt, backed by the full faith and credit of the government.

The District maintained an “XXXXXX” rating from Moody’s Investors Service for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of the average full valuation of taxable property within the jurisdiction. The current debt limitation for the District is \$XXXXXXX, which is significantly more than the District’s outstanding general obligation debt.

Additional information on the District’s long-term liabilities can be found in Note 10 to the financial statements.

Currently Known Facts, Decisions, or Conditions

The unemployment rate, not seasonally adjusted, for the Buffalo-Niagara region at June 30, 2026 was 4.1 percent. This compares to New York State’s unemployment rate of 4.4 percent. These factors, as well as others, are considered in preparing the District’s budget.

During the current fiscal year, the District appropriated \$71,643 of the General Fund’s fund balance for spending in the District’s 2026-2027 fiscal year budget. The 2026-2027 adopted budget appropriations total of \$21,359,328 is an approximate increase of 8.2 percent as compared to the \$19,732,097 budgeted appropriations in 2025-2026. The District’s total tax levy in 2026-2027 is \$6,369,266, which is an increase of 1.7 percent from the 2025-2026 of \$6,262,798.

Request for Information

This financial report is designed to provide our taxpayers, customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Mr. Joshua Melquist, Business Executive, Westfield Academy and Central School District, 203 East Main Street, Westfield, New York 14787.

DRAFT

BASIC FINANCIAL STATEMENTS

DRAFT

DRAFT

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Net Position
June 30, 2026

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,142,855
Restricted cash and cash equivalents	9,786,537
Receivables	76,441
Intergovernmental receivables	1,578,547
Inventories	8,438
Noncurrent net pension asset	2,141,106
Capital assets not being depreciated/amortized	7,175,375
Capital assets, net of accumulated depreciation/amortization	10,580,693
Total assets	<u>33,489,992</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows—relating to pension plans	3,279,339
Deferred outflows—relating to OPEB	1,108,431
Total deferred outflows of resources	<u>4,387,770</u>
LIABILITIES	
Accounts payable	1,644,727
Accrued liabilities	216,652
Intergovernmental payables	134
Due to retirement systems	884,304
Bond anticipation notes payable	4,000,000
Unearned revenue	2,010
Noncurrent liabilities:	
Due within one year	1,046,590
Due within more than one year	13,514,041
Total liabilities	<u>21,308,458</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows—relating to pension plans	2,387,503
Deferred inflows—relating to OPEB	2,782,740
Total deferred inflows of resources	<u>5,170,243</u>
NET POSITION	
Net investment in capital assets	8,236,843
Restricted for:	
Employee benefits	1,478,052
Debt service	177,956
Insurance	309,831
Unemployment	197,364
Retirement contribution	2,498,581
Capital projects	2,057,067
Tax certiorari	88,214
Student activities	67,641
Unrestricted	<u>(3,712,488)</u>
Total net position	<u>\$ 11,399,061</u>

The notes to the financial statements are an integral part of this statement.

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Activities
Year Ended June 30, 2026

Function/Program	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Governmental Activities
Governmental activities:				
General support	\$ 3,239,722	\$ -	\$ -	\$ (3,239,722)
Instruction	14,123,528	144,614	1,023,251	(12,955,663)
Pupil transportation	1,633,832	-	-	(1,633,832)
Community service	11,000	-	-	(11,000)
School food service	202,047	16,491	429,917	244,361
Student activities	160,657	146,428	-	(14,229)
Interest and other fiscal charges	170,726	-	-	(170,726)
Total primary government	<u>\$ 19,541,512</u>	<u>\$ 307,533</u>	<u>\$ 1,453,168</u>	<u>(17,780,811)</u>
General revenues:				
Real property taxes and other tax items				6,299,441
Use of money and property				211,632
Miscellaneous				226,097
State sources—unrestricted				12,840,286
Total general revenues				<u>19,577,456</u>
Change in net position				1,796,645
Net position—beginning				<u>9,602,416</u>
Net position—ending				<u>\$ 11,399,061</u>

The notes to the financial statements are an integral part of this statement.

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Balance Sheet—Governmental Funds
June 30, 2026

		Special Revenue					Total
	General	Special Aid	School Lunch	Student Activities	Capital Projects	Debt Service	Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 2,127,019	\$ -	\$ 15,836	\$ -	\$ -	\$ -	\$ 2,142,855
Restricted cash and cash equivalents	6,629,109	-	-	67,641	2,911,831	177,956	9,786,537
Receivables	1,223	75,218	-	-	-	-	76,441
Intergovernmental receivables	872,092	661,090	45,365	-	-	-	1,578,547
Due from other funds	1,052,931	-	7,336	-	-	-	1,060,267
Inventories	-	-	8,438	-	-	-	8,438
Total assets	<u>\$ 10,682,374</u>	<u>\$ 736,308</u>	<u>\$ 76,975</u>	<u>\$ 67,641</u>	<u>\$ 2,911,831</u>	<u>\$ 177,956</u>	<u>\$ 14,653,085</u>
LIABILITIES							
Accounts payable	\$ 92,120	\$ 8,345	\$ -	\$ -	\$ 1,544,262	\$ -	\$ 1,644,727
Accrued liabilities	191,150	5,706	4,056	-	-	-	200,912
Intergovernmental payables	-	-	134	-	-	-	134
Due to retirement systems	884,304	-	-	-	-	-	884,304
Bond anticipation notes payable	-	-	-	-	4,000,000	-	4,000,000
Due to other funds	7,336	720,247	-	-	332,684	-	1,060,267
Unearned revenue	-	2,010	-	-	-	-	2,010
Total liabilities	<u>1,174,910</u>	<u>736,308</u>	<u>4,190</u>	<u>-</u>	<u>5,876,946</u>	<u>-</u>	<u>7,792,354</u>
FUND BALANCES							
Nonspendable	-	-	8,438	-	-	-	8,438
Restricted	6,629,109	-	-	67,641	-	177,956	6,874,706
Assigned	86,438	-	64,347	-	-	-	150,785
Unassigned	2,791,917	-	-	-	(2,965,115)	-	(173,198)
Total fund balances	<u>9,507,464</u>	<u>-</u>	<u>72,785</u>	<u>67,641</u>	<u>(2,965,115)</u>	<u>177,956</u>	<u>6,860,731</u>
Total liabilities and fund balances	<u>\$ 10,682,374</u>	<u>\$ 736,308</u>	<u>\$ 76,975</u>	<u>\$ 67,641</u>	<u>\$ 2,911,831</u>	<u>\$ 177,956</u>	<u>\$ 14,653,085</u>

The notes to the financial statements are an integral part of this statement.

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of the Balance Sheet—Governmental Funds
to the Government-wide Statement of Net Position
June 30, 2026

Amounts reported for governmental activities in the statement of net position (page 12) are different because:

Total fund balances—total governmental funds (page 14)		\$ 6,860,731
The pension asset is not a current financial resource and, therefore, is not reported in the fund statements.		2,141,106
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements. The cost of the assets is \$42,072,178 and the accumulated depreciation/amortization is \$24,316,110.		17,756,068
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the fund statements:		
Deferred outflows related to employer contributions	\$ 884,304	
Deferred outflows related to experience, changes in assumptions and investment earnings	2,395,035	
Deferred inflows of resources related to pension plans	<u>(2,387,503)</u>	891,836
Deferred outflows and inflows of resources related to OPEB are applicable to future periods and, therefore, are not reported in the fund statements:		
Deferred outflows related to experience and changes of assumptions	\$ 1,108,431	
Deferred inflows related to experience and changes of assumptions	<u>(2,782,740)</u>	(1,674,309)
Net accrued interest expense for serial bonds is not reported in the fund statements.		(15,740)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements. The effects of these items are:		
Serial bonds	\$ (4,455,000)	
Premiums on serial bonds	(374,727)	
Health reimbursement liability	(311,033)	
Compensated absences liability	(2,856,630)	
Other postemployment benefits ("OPEB") obligation	(6,214,416)	
Net pension liability	<u>(348,825)</u>	<u>(14,560,631)</u>
Net position of governmental activities		<u>\$ 11,399,061</u>

The notes to the financial statements are an integral part of this statement.

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund
Balances (Deficit)—Governmental Funds
Year Ended June 30, 2026

	-	Special Revenue					Total
	General	Special Aid	School Lunch	Student Activities	Capital Projects	Debt Service	Governmental Funds
REVENUES							
Real property taxes	\$ 5,593,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,593,233
Real property tax items	706,208	-	-	-	-	-	706,208
Charges for services	144,614	-	-	-	-	-	144,614
Use of money and property	211,609	-	23	-	-	-	211,632
Sale of property and compensation for loss	73,921	-	-	-	-	-	73,921
Miscellaneous	150,576	-	-	-	200	1,400	152,176
State sources	12,840,286	545,480	87,422	-	-	-	13,473,188
Federal sources	6,404	471,367	342,495	-	-	-	820,266
Sales—food service	-	-	16,491	-	-	-	16,491
Student activity collections	-	-	-	146,428	-	-	146,428
Total revenues	<u>19,726,851</u>	<u>1,016,847</u>	<u>446,431</u>	<u>146,428</u>	<u>200</u>	<u>1,400</u>	<u>21,338,157</u>
EXPENDITURES							
Current:							
General support	2,324,870	-	166,432	-	-	-	2,491,302
Instruction	10,373,901	1,055,462	19,376	-	-	-	11,448,739
Pupil transportation	1,330,120	-	-	-	-	-	1,330,120
Community service	11,000	-	-	-	-	-	11,000
Employee benefits	4,321,941	-	57,594	-	-	-	4,379,535
Debt service:							
Principal	397,980	-	-	-	-	-	397,980
Interest and other fiscal charges	242,250	-	-	-	-	-	242,250
Cost of sales (school lunch)	-	-	202,047	-	-	-	202,047
Student activities	-	-	-	160,657	-	-	160,657
Capital outlay	-	-	-	-	4,772,016	-	4,772,016
Total expenditures	<u>19,002,062</u>	<u>1,055,462</u>	<u>445,449</u>	<u>160,657</u>	<u>4,772,016</u>	<u>-</u>	<u>25,435,646</u>
Excess (deficiency) of revenues over expenditures	<u>724,789</u>	<u>(38,615)</u>	<u>982</u>	<u>(14,229)</u>	<u>(4,771,816)</u>	<u>1,400</u>	<u>(4,097,489)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	70,000	38,615	-	-	100,000	-	208,615
Transfers out	(138,615)	-	-	-	-	(70,000)	(208,615)
Total other financing sources (uses)	<u>(68,615)</u>	<u>38,615</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>(70,000)</u>	<u>-</u>
Net change in fund balances	656,174	-	982	(14,229)	(4,671,816)	(68,600)	(4,097,489)
Fund balances—beginning	<u>8,851,290</u>	<u>-</u>	<u>71,803</u>	<u>81,870</u>	<u>1,706,701</u>	<u>246,556</u>	<u>10,958,220</u>
Fund balances (deficit)—ending	<u>\$ 9,507,464</u>	<u>\$ -</u>	<u>\$ 72,785</u>	<u>\$ 67,641</u>	<u>\$ (2,965,115)</u>	<u>\$ 177,956</u>	<u>\$ 6,860,731</u>

The notes to the financial statements are an integral part of this statement.

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances (Deficit)—Governmental Funds to the Government-wide Statement of Activities
Year Ended June 30, 2026

Amounts reported for governmental activities in the statement of activities (page 13) are different because:

Net change in fund balances (deficit)—total governmental funds (page 16)	\$ (4,097,489)
--	----------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period.

Capital asset additions	\$ 5,407,551	
Loss on disposals	(18,101)	
Depreciation/amortization expense	(1,083,325)	4,306,125

Net differences between pension contributions recognized on the fund financial statements and the government-wide financial statements are as follows:

District pension contributions	\$ 1,173,130	
Employee contributions net of benefits earned	(404,146)	768,984

Deferred outflows and inflows of resources relating to OPEB result from actuarial changes in the census, changes in medical premiums that are different than expected healthcare cost trend rates, and changes in assumptions and other inputs. These amounts are shown net of current year amortization.	183,969
---	---------

In the statement of activities, interest expense is recognized as it accrues, regardless of when it is paid.	1,260
--	-------

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Additionally, in the statement of activities, certain operating expenses are measured by the amounts 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). The net effect of these differences in the treatment of long-term debt and the related items is as follows:

Repayment of serial bonds	\$ 390,000	
Amortization of premiums on serial bonds	70,264	
Repayment of lease liability	7,980	
Change in health reimbursement liability	(29,340)	
Change in compensated absences liability	38,750	
Change in other postemployment benefits ("OPEB") obligation	156,142	633,796

Change in net position of governmental activities	\$ 1,796,645
---	--------------

The notes to the financial statements are an integral part of this statement.

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Fiduciary Net Position—Private Purpose Trust Fund
June 30, 2026

	Private Purpose Trust
ASSETS	
Restricted cash and cash equivalents	\$ 21,339
Restricted investments	75,786
Accounts receivable	<u>1,500</u>
Total assets	<u>98,625</u>
NET POSITION	
Restricted for scholarships	<u>98,625</u>
Total net position	<u><u>\$ 98,625</u></u>

DRAFT

The notes to the financial statements are an integral part of this statement.

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Changes in Fiduciary Net Position—Private Purpose Trust Fund
Year Ended June 30, 2026

	<u>Private Purpose Trust</u>
ADDITIONS	
Interest earnings	\$ 7,350
Total additions	<u>7,350</u>
DEDUCTIONS	
Scholarships awarded	<u>5,334</u>
Total deductions	<u>5,334</u>
Change in fiduciary net position	2,016
Net position—beginning	<u>96,609</u>
Net position—ending	<u>\$ 98,625</u>

DRAFT

The notes to the financial statements are an integral part of this statement.

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Notes to the Financial Statements
Year Ended June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Westfield Academy and Central School District, New York (the “District”) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below.

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District reports no business-type activities or component units.

Reporting Entity

The District is governed by the Education Law and other laws of the State of New York. The governing body is the Board of Education. The scope of activities included within the accompanying financial statements are those transactions which comprise District operations, and are governed by, or significantly influenced by, the Board of Education.

Essentially, the primary function of the District is to provide education for pupils. Support services such as transportation of pupils, food service, administration, finance, and plant maintenance are also included.

The financial reporting entity includes all funds, functions and organizations over which the District officials exercise oversight responsibility. Oversight responsibility is determined on the basis of financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Extraclassroom Activity Funds—The Extraclassroom Activity Funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The Extraclassroom Activity Funds are independent of the District with respect to its financial transactions and the designation of student management; however, since the District has administrative involvement with these funds they are reported within the District’s Student Activities Fund. Separate audited financial statements (cash basis) of the Extraclassroom Activity Funds can be found at the District’s business office.

Joint Venture—The District is one of 27 participating school districts in the Erie No. 2—Chautauqua—Cattaraugus Board of Cooperative Educational Services (“BOCES”). Formed under Section 1950 of Education Law, a BOCES is a voluntary cooperative association of school districts

in a geographic area that share planning, services, and programs, and also provides educational and support activities. There is no authority or process by which the District can terminate its status as a component of BOCES. All BOCES property is held by the BOCES Board as a corporation under Section 1950(6) of Education Law.

The component school district boards elect the members of the BOCES governing body. There are no equity interests and no single participant controls the financial or operating policies. In addition, BOCES Boards are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under Section 119-n(a) of General Municipal Law.

The BOCES budget is comprised of separate spending plans for administrative, program, and capital costs. Each component school district shares in administrative and capital costs determined by its enrollment. Participating districts are charged a service fee for programs in which students participate, and for other shared contracted administrative services. Participating districts may also issue debt on behalf of BOCES. As of June 30, 2026 there was no debt issued by the District on behalf of BOCES.

During the fiscal year ended June 30, 2026, the District was billed \$2,667,882 for BOCES administrative and program costs. The District's share of BOCES aid and refunds amounted to \$965,369 for the year ended June 30, 2026. Audited financial statements are available from the BOCES administrative offices.

Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments and charges between the District's various functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All of the District's funds are considered to be major funds.

The District reports the following major governmental funds:

- *General Fund*—The General Fund constitutes the primary operating fund of the District and includes all operations not required to be recorded in other funds. The principal source of revenue for the General Fund is State sources.
- *Special Aid Fund*—The Special Aid Fund is used to account for special operating projects or programs supported in whole, or in part, with federal and state grants.

- *School Lunch Fund*—The School Lunch Fund is used to account for transactions of the District’s food service operations.
- *Student Activities Fund*—The Student Activities Fund is used to account for extraclassroom transactions, which represents funds of the students of the District. The District exercises administrative involvement over these funds.
- *Capital Projects Fund*—The Capital Projects Fund is used to account for financial resources to be used for the acquisition, construction or renovation of major capital facilities or equipment.
- *Debt Service Fund*—The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for payment of principal and interest on long-term debt obligations of the governmental funds.

Additionally, District reports the following fund type:

- *Fiduciary Funds*—These funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units. Trust funds account for resources received and disbursements made in accordance with trust agreements or applicable legislative enactments for each particular fund. Fiduciary Funds include the *Private Purpose Trust Fund*. The *Private Purpose Trust Fund* is used to account for assets held by the District for scholarships.

During the course of operations the District has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being 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 government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are generally considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers most revenues to be available if they are collected within 60 days of the end of the current fiscal period and certain grant revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, and pensions are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, non-property taxes, charges for services provided, and state and federal aid associated with the current fiscal period are all considered susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met and the amount is received during the period or within the period of availability (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements are met and amount is received during the period of availability for this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the District.

The Private Purpose Trust Fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents—The District's cash and cash equivalents consist of cash on hand, demand deposits, time deposits, and short-term, highly liquid investments with original maturities of three months or less from date of acquisition.

Restricted Cash, Cash Equivalents and Investments—New York State law governs the District's investment policies. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities. The District's investments are stated at current market value on quoted prices. Restricted cash, cash equivalents and investments represent amounts to support fund balance restrictions, unspent proceeds from debt, unearned revenues, capital projects and amounts held on behalf others.

Receivables—Receivables are shown net of an allowance for uncollectible accounts, when applicable. No allowance or uncollectible accounts has been provided since it is believed that such allowance would not be material.

Inventories—Inventories of food and/or supplies in the School Lunch Fund are recorded at cost on a first-in, first-out basis or, in the case of surplus food, at stated value which approximates market. Purchases of inventory items in other funds are recorded as expenditures at the time of purchase, and year-end balances are not maintained.

Capital Assets—Capital assets, which include land, construction in progress, land improvements, buildings and improvements, and right-to-use leased equipment and vehicles, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than an established threshold of \$1,000 and an estimated useful life in

excess of five years. Such assets are recorded at historical cost or estimated historical cost. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value of the item at the date of its donation. Major outlays for capital assets and improvements are capitalized as projects are completed. Right-to-use lease equipment and vehicles are initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs and are amortized on a straight-line basis over their useful lives.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated/amortized using the straight-line method over the following estimated useful lives:

	Capitalization Threshold	Estimated Useful Life (Years)
Land	\$ 1	n/a
Land improvements	1,000	15-40
Buildings and improvements	1,000	15-40
Equipment	1,000	5-20
Right-to-use lease equipment and vehicles	25,000	5-20

The *capital outlays* character classification is employed only for expenditures reported in the Capital Projects Fund. Routine capital expenditures in the General Fund and other governmental funds are included in the appropriate functional category (for example, the purchase of a new school bus included as part of *expenditures—pupil transportation*). The amount reported as *capital outlays* in the Capital Projects Fund will also include non-capitalized, project-related costs (for example, furnishings).

Unearned Revenue—Certain revenues have not met the revenue recognition criteria for government-wide or fund financial purposes. At June 30, 2026, the District reported \$2,010 of unearned revenues in the Special Aid Fund. The District received advance payments from various grants, but has not yet spent the money and therefore recognizes a liability.

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of financial 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(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2026, the District has two items that qualify for reporting in this category. The first item, related to pensions, is reported in the government-wide financial statements. This represents the effect of the net change in the District's proportion of the collective net pension liability/(assets), the difference during the measurement periods between the District's contributions, its proportionate share of total contribution to the pension systems not included in pension expense, and any contributions to the pension systems subsequent to the measurement date. The second item is related to OPEB reported in the government-wide financial statements and reflects the effects of the change in the District's proportion of the collective OPEB liability and difference during the measurement period between certain employer's contributions and its proportionate share of the total of certain contributions from employers included in the collective OPEB liability.

In addition to liabilities, the statement of financial position 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. At June 30, 2026, the District reports two deferred inflows of resources on the government-wide financial statements related to pensions and OPEB, respectively. The first item represents the effect of the net change in the District's proportion of the collective net pension liability/(asset) and the difference during the measurement periods between the District's contributions, and its proportionate share of total contributions to the pension systems not included in pension expense. The second represents the effects of the change in the District's proportion of the collective OPEB liability and difference during the measurement period between certain employer's contributions and its proportionate share of the total of certain contributions from employers included in the collective OPEB liability.

Net Position Flow Assumptions—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 report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions—Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report 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. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board of Education is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as committed. The Board of Education is authorized to assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and Expenses/Expenditures

Program Revenues—Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes—Real property taxes are levied annually as of October 1st by the Board of Education and attached as an enforceable lien. Uncollected real property taxes are subsequently enforced by the County of Chautauqua. An amount representing uncollected real property taxes transmitted to the County for enforcement is paid by the County to the District no later than April 1st.

Compensated Absences—The District labor agreements and District rules and regulations provide for sick leave. The accumulated sick days are converted to health insurance and therefore, included in the District's other postemployment benefit actuarial determined liability at year-end.

Pension Plans—The District is mandated by New York State law to participate in the New York State Teachers' Retirement System ("TRS") and the New York State Local Employees' Retirement System ("ERS"). For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 6.

Other Postemployment Benefits—In addition to providing pension benefits, the District provides health insurance coverage for certain retired employees, as discussed in Note 7.

Other

Estimates—The preparation of the financial statements, in conformity with accounting principles generally accepted in the United States of America ("GAAP"), requires management to make estimates and assumptions that affect the reported amounts of revenues, expenditures, assets, liabilities, deferred outflows/inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements during the reported period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended June 30, 2026, the District implemented GASB Statement No. 103, *Financial Reporting Model Improvements*; and GASB Statement No. 104, *Disclosure of Certain Capital Assets*. GASB Statement No. 103 improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. GASB Statement No. 104 improves financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. The implementation of GASB Statements No. 103 and 104 did not have a material impact on the District's financial position or results from operations.

Future Impacts of Accounting Pronouncements—The District has not completed the process of evaluating the impact that will result from adopting GASB Statement No. 105, *Subsequent Events*; effective for the year ending June 30, 2027. The District is, therefore, unable to disclose the impact that adopting GASB Statement No. 105 will have on its financial position and results of operations when such statements are adopted.

Deficit Fund Balance—The Capital Projects Fund has a fund balance of \$(2,965,115) at June 30, 2026. The deficit is caused by the District's issued bond anticipation notes ("BANs"), which do not qualify for treatment as a long-term liability. Accordingly, the BANs are reported as a fund liability in the Capital Projects Fund balance sheet (rather than an inflow on the statement of revenues, expenditures, and changes in fund balances). When the cash from the BANs is spent, expenditures are reported and fund balance is reduced. Because the BANs are the main source of resources for the fund, the result is an overall fund deficit. This deficit will be eliminated as resources are obtained (e.g., from revenues, long-term debt issuances, and transfers in) to make the scheduled debt service principal and interest payments on the BANs

2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

The District's investment policies are governed by New York State statutes. District monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State. The District's Treasurer is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral is required for demand deposits, time deposits and certificates of deposit at 100 percent of all deposits not covered by Federal deposit insurance. The District has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligations that may be pledged as collateral. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York. Cash, cash equivalents and investments reported by the District at June 30, 2026, are shown below:

	Governmental Funds	Fiduciary Funds	Total
Petty cash (uncollateralized)	\$ 168	\$ -	\$ 168
Deposits	11,929,224	21,339	11,950,563
Investments	-	75,786	75,786
Total	<u>\$ 11,929,392</u>	<u>\$ 97,125</u>	<u>\$ 12,026,517</u>

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at June 30, 2026 as shown below:

	Bank Balance	Carrying Balance
FDIC insured	\$ 838,247	\$ 833,309
Uninsured:		
Collateral held pledging bank's agent in the District's name	11,809,353	11,117,254
Total	<u>\$ 12,647,600</u>	<u>\$ 11,950,563</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. At June 30, 2026, the District’s deposits were either FDIC insured or collateralized with securities held by the pledging bank’s agent in the District’s name.

Restricted Cash and Cash Equivalents—The District reports amounts to support restricted fund balances and amounts held on behalf of others as restricted cash and cash equivalents. At June 30, 2026, the District reported \$9,786,537 of restricted cash within its governmental funds, and \$21,339 of restricted cash within its fiduciary funds.

Restricted Investments—At June 30, 2026, the District reported investments of \$75,786 within its Fiduciary Fund. The investments are reported at fair value in accordance with GASB.

Custodial Credit Risk—Investments—For investments, this is the risk that, in the event of failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. A margin of 2% or higher of the fair value of purchased securities in repurchase transactions must be maintained and the securities must be held by a third party in the District’s name.

Credit Risk—Investments—In compliance with the State law, District investments are limited to obligations of the Federal government, obligations guaranteed by the Federal government where the payment of principal and interest are guaranteed by the Federal government, obligations of the State, time deposit accounts and certificates of deposit issued by a bank or trust company located in, and authorized to do business in, the State, and certain joint or cooperative investment programs.

Fair Value Measurements—Accounting standards provide the framework for measuring fair value of investments. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">• quoted prices for similar assets or liabilities in active markets;• quoted prices for identical or similar assets or liabilities in inactive markets;• inputs other than quoted prices that are observable for the asset or liability;• inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

The District has the following fair value measurements as of June 30, 2026:

- Corporate stock of \$75,786 are valued using quoted prices for identical assets in active markets (Level 1 input).

Concentration of Credit Risk—To promote competition in rates and service cost, and to limit the risk of institutional failure, District deposits and investments are placed with multiple institutions.

Interest Rate Risk—In accordance with its investment policy, the District manages exposures by limiting investments to low risk type investments governed by New York State statutes.

3. RECEIVABLES

Major revenues accrued by the District at June 30, 2026 consisted of the following:

Receivables—Represents amounts due from various sources for out-of-district tuition, commissions, reimbursements and other services provided. At June 30, 2026, the District reported accounts receivable of \$1,223, \$75,218, and \$1,500 in the General Fund, Special Aid Fund, and Private Purpose Trust Fund, respectively.

Intergovernmental Receivables—Represents amounts due from other units of government, such as Federal, New York State and other local governments. Intergovernmental receivables at June 30, 2026 are shown below:

General Fund:			
State aid	\$	342,428	
BOCES aid		515,547	
Miscellaneous		<u>14,117</u>	\$ 872,092
Special Aid Fund:			
Title I		151,194	
Section 611		162,294	
Section 619		869	
Summer School Special Education		105,621	
Rural Education Achievement		19,382	
Title IV Art Grant		5,825	
Summer Handicap Program		114,044	
St. Mary's School for the Deaf		66,077	
Universal Pre-K		<u>35,784</u>	661,090
Food Service Fund:			
School Breakfast and Lunch reimbursements			<u>45,365</u>
Total governmental funds			<u>\$ 1,578,547</u>

4. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2026 was as follows:

	Balance 7/1/2025	Increases	Decreases	Balance 6/30/2026
Capital assets, not being depreciated/amortized:				
Land	\$ 48,781	\$ -	\$ -	\$ 48,781
Construction in progress	2,354,578	4,772,016	-	7,126,594
Total capital assets, not being depreciated/amortized	2,403,359	4,772,016	-	7,175,375
Capital assets, being depreciated/amortized:				
Buildings and improvements	29,734,429	-	3,500	29,730,929
Equipment	4,599,581	550,247	867,518	4,282,310
Right-to-use equipment and vehicles	798,276	85,288	-	883,564
Total capital assets, being depreciated/amortized	35,132,286	635,535	871,018	34,896,803
Less accumulated depreciation/amortization for:				
Buildings and improvements	19,757,672	902,934	3,500	20,657,106
Equipment	3,840,811	90,719	849,417	3,082,113
Right-to-use equipment and vehicles	487,219	89,672	-	576,891
Total accumulated depreciation/amortization	24,085,702	1,083,325	852,917	24,316,110
Total capital assets, being depreciated/amortized, net	11,046,584	(447,790)	18,101	10,580,693
Governmental activities capital assets, net	\$ 13,449,943	\$ 4,324,226	\$ 18,101	\$ 17,756,068

Depreciation/amortization expense was charged to the functions and programs of governmental activities as follows:

General support	\$ 447,129
Instruction	582,135
Pupil transportation	54,061
Total	\$ 1,083,325

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at June 30, 2026, were as follows:

	General Fund	Special Aid Fund	School Lunch Fund	Total Governmental Funds
Salaries and employee benefits	\$ 191,150	\$ 5,706	\$ 4,056	\$ 200,912
Total accrued liabilities	\$ 191,150	\$ 5,706	\$ 4,056	\$ 200,912

6. PENSION PLANS

The District participates in the New York State Teachers' Retirement System ("TRS") and the New York State and Local Employees' Retirement System ("ERS") (the "Systems"). These cost-sharing multiple-employer public employee retirement systems compute contribution retirements based on the New York State Retirement and Social Security Law ("NYSRSSL").

Plan Descriptions and Benefits Provided

Teachers' Retirement System—TRS 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. TRS is governed by a 10 member Board of Trustees. TRS 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 TRS, 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. Additional information regarding TRS, may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395 or by referring to the NYSTRS Annual Comprehensive Financial Report which can be found at the TRS website at www.nystrs.org.

Employees' Retirement System—ERS provides retirement benefits as well as death and disability benefits. The net position of ERS is held in the New York State Common Retirement Fund (the "Fund"), which was established to hold all net assets and record changes in plan net position allocated to ERS. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of ERS. ERS benefits are established under the provisions of the New York State Retirement and Social Security Law ("NYSRSSL"). Once a public employer elects to participate in ERS, 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. ERS is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The Systems are noncontributory except for employees who joined after July 27, 1976, who contribute three percent (3.0%) of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010, who generally contribute three percent (3.0%) to three and one half percent (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 TRS, contribution rates are established annually by the New York State Teachers' Retirement Board pursuant to Article 11 of the Education law. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31.

Pension Liability/(Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At June 30, 2026, the District reported the following liability/(asset) for its proportionate share of the net pension liability/(asset) for each of the Systems. The net pension liability/(asset) was measured as of June 30, 2025 for TRS and March 31, 2026 for

ERS. The total pension liability/(asset) used to calculate the net pension liability/(asset) was determined by actuarial valuations as of June 30, 2024 and April 1, 2025, respectively, with update procedures used to rollforward the total pension liability/(asset) to the measurement dates. The District's proportion of the net pension liability/(asset) 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 TRS and ERS Systems in reports provided to the District.

	TRS	ERS
Measurement date	June 30, 2025	March 31, 2026
Net pension liability/(asset)	\$ (2,141,106)	\$ 348,825
District's portion of the Plan's total net pension liability	0.036161%	0.0061829%

For the year ended June 30, 2026, the District recognized pension expense of \$(81,505) and \$376,748 for TRS and ERS, respectively. At June 30, 2026 the District reported deferred outflows of resources and deferred inflows of resources related to pensions is shown below:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	TRS	ERS	TRS	ERS
Difference between expected and actual experiences	\$ 1,122,417	\$ 199,618	\$ -	\$ -
Changes of assumptions	847,597	59,878	23,085	-
Net difference between projected and actual earnings on pension plan investments	-	-	1,672,199	625,463
Changes in proportion and differences between the District's contributions and proportionate share of contributions	114,046	51,479	23,791	42,965
District contributions subsequent to the measurement date	788,028	96,276	-	-
Total	<u>\$ 2,872,088</u>	<u>\$ 407,251</u>	<u>\$ 1,719,075</u>	<u>\$ 668,428</u>

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as shown below:

Year Ending June 30,	TRS	ERS
2027	\$ 1,120,950	\$ 134,362
2028	(425,433)	(226,972)
2029	(464,694)	(131,135)
2030	(97,888)	(133,708)
Thereafter	232,050	-

Actuarial Assumptions—The total pension liability as of the measurement dates were determined by using actuarial valuations as noted in the table below, with update procedures used to roll forward the total pension liability to the respective measurement dates. The actuarial valuations used the actuarial assumptions on the following page.

	TRS	ERS
Measurement date	June 30, 2025	March 31, 2026
Actuarial valuation date	June 30, 2024	April 1, 2025
Interest rate	6.95%	5.90%
Salary scale	1.95% - 5.18%	5.20%
Decrement tables	July 1, 2019 - June 30, 2024	April 1, 2020 - March 31, 2025
Inflation rates	2.50%	2.90%
Cost-of-living adjustments	1.40%	1.50%

For TRS, annuitant mortality rates are based on July 1, 2019 – June 30, 2024 System experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021, applied on a generational basis. For ERS, annuitant mortality rates are based on April 1, 2020 – March 31, 2025 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2021.

For TRS, the actuarial assumptions used in the June 30, 2025 valuation are based on the results of an actuarial experience study for the period July 1, 2019 – June 30, 2024. For ERS, the actuarial assumptions used in the April 1, 2025 valuation are based on the results of an actuarial experience study for the period April 1, 2020 – March 31, 2025.

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 the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

	Target Allocation		Long-Term Expected Real Rate of Return	
	TRS	ERS	TRS	ERS
			June 30, 2025	March 31, 2026
Measurement date				
Asset class:				
Domestic equities	33.0 %	25.0 %	6.7 %	3.3 %
International equities	15.0	14.0	7.4	5.9
Global equities	4.0	0.0	7.0	0.0
Private equity	9.0	15.0	9.8	7.0
Real estate	11.0	12.0	6.5	5.2
Opportunistic portfolio/Absolute return strategy	0.0	3.0	0.0	5.1
Credit	0.0	4.0	0.0	5.1
Domestic fixed income securities	16.0	0.0	2.6	0.0
Global bonds	2.0	0.0	2.4	0.0
High-yield bonds	1.0	0.0	4.7	0.0
Private debt	2.0	0.0	6.1	0.0
Real assets	0.0	4.0	0.0	5.5
Real estate debt	6.0	0.0	3.8	0.0
Fixed income	0.0	22.0	0.0	1.8
Cash	1.0	1.0	0.6	0.3
Total	100.0 %	100.0 %		

Discount Rate—The discount rate used to calculate the total pension liability was 6.95% for TRS and 5.90% for ERS. 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/(Asset) to the Discount Rate Assumption—The chart below presents the District's proportionate share of the net pension liability/(asset) calculated using the discount rate of 6.95% for TRS and 5.90% for ERS, as well as what the District's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.95% for TRS and 4.90% for ERS) or one percentage-point higher (7.95% for TRS and 6.90% for ERS) than the current assumption.

	1% Decrease (5.95%)	Current Assumption (6.95%)	1% Increase (7.95%)
TRS			
Employer's proportionate share of the net pension liability/(asset)	\$ 4,114,163	\$ (2,141,106)	\$ (7,404,590)
ERS			
Employer's proportionate share of the net pension liability/(asset)	\$ 2,382,381	\$ 348,825	\$ (1,351,317)

Pension Plan Fiduciary Net Position—The components of the current-year net pension liability/(asset) of the employers as of the respective valuation dates, were as follows:

	(Dollar in Thousands)	
	TRS	ERS
Valuation date	June 30, 2024	April 1, 2025
Employers' total pension liability	\$ 148,272,068	\$ 253,773,040
Plan fiduciary net position	154,193,125	248,131,290
Employers' net pension liability/(asset)	\$ (5,921,057)	\$ 5,641,750
System fiduciary net position as a percentage of total pension liability	104.0%	97.8%

Payables to the Pension Plan—For TRS, employer and employee contributions for the fiscal year ended June 30, 2026 are paid to the System in September, October and November 2026 through a state aid intercept. Accrued retirement contributions as of June 30, 2026 represent employee and employer contributions for the fiscal year ended June 30, 2026 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, 2026 amounted to \$788,028.

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, 2026 represent the projected employer contribution for the period of April 1, 2026 through June 30, 2026 based on paid ERS wages multiplied by the employer’s contribution rate, by tier. Accrued retirement contributions as of June 30, 2026 amounted to \$96,276.

7. OTHER POSTEMPLOYMENT BENEFITS (“OPEB”) OBLIGATION

Plan Description—In addition to pension benefits, the District pays for a portion of eligible retirees’ health insurance, depending on the type of health plan provided in accordance with the provisions of various employment contracts. The benefit level, employee contributions and employer contributions are governed by the District’s contractual agreements.

Employees Covered by Benefit Terms—As of June 30, 2026, the actuarial valuation date, the following employees were covered by the benefit terms as outlined below:

Inactive employees or beneficiaries currently receiving benefit payments	67
Active employees	<u>111</u>
Total	<u><u>178</u></u>

Under GASB Statement No. 75, the total OPEB liability represents the sum of expected future benefit payments which may be attributed to past service (or “earned”), discounted to the end of the fiscal year using the current discount rate. The total OPEB liability is analogous to the Unfunded Actuarial Accrued Liability (“AAL”) under GASB Statement No. 45.

Total OPEB Liability

The District’s total OPEB liability of \$6,214,416 was measured as of June 30, 2026, and was determined by an actuarial valuation as of June 30, 2026.

Actuarial Methods and Assumptions—Calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the employer and the plan members) at the time of the valuation and on the pattern of cost sharing between the employee and plan members. Calculations reflect a long-term perspective, so methods and assumptions used include techniques that are designed to reduce short-term volatility.

In the June 30, 2026 actuarial valuation, the entry age normal method, over a level percent of pay was used. The single discount rate changed from 5.20% to 4.67% effective June 30, 2026. The salary scale assumes an increase of 2.40% per year and was based on the District’s future expectations. In order to estimate the change in the cost of healthcare, the actuaries initial healthcare cost trend rate for post-65 medical trend rates used is 5.10%, while the ultimate healthcare cost trend rate is 4.10%.

The actuarial assumptions used in the June 30, 2026 actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2025 through June 30, 2026.

Changes in the Total OPEB Liability—The following table presents the changes to the total OPEB liability during the fiscal year, by source:

	Total OPEB Liability
Balance at June 30, 2025	\$ 6,370,558
Changes for the year:	
Service cost	212,080
Interest	331,995
Changes of demographic gains or losses	(663,312)
Changes of assumptions or other inputs	364,421
Benefit payments	(401,326)
Net changes	(156,142)
Balance at June 30, 2026	\$ 6,214,416

Sensitivity of the Total OPEB Liability to the Change in the Discount Rate and Healthcare Cost Trend Rate—The discount rate assumption can have an impact on the total OPEB liability. The following table presents the effect a 1% change in the discount rate assumption would have on the total OPEB liability:

	1% Decrease (3.67%)	Current Discount Rate (4.67%)	1% Increase (5.67%)
Total OPEB liability	\$ 6,775,239	\$ 6,214,416	\$ 5,711,079

Additionally, healthcare costs can be subject to considerable volatility over time. The following table presents the effect on the total OPEB liability of a 1% change in the initial (5.10%) and ultimate (4.10%) healthcare cost trend rates.

	1% Decrease (4.10% / 3.10%)	Current Healthcare Cost Trend Rates (5.10% / 4.10%)	1% Increase (6.10% / 5.10%)
Total OPEB liability	\$ 5,540,476	\$ 6,214,416	\$ 7,011,919

Funding Policy—Authorization for the District to pay a portion of retiree health insurance premiums was enacted through various union contracts, which were ratified by the District's Board of Education. The District recognizes the cost of providing these benefits by expensing the annual insurance premiums when invoiced by the health insurance provider. District governmental funds contributed \$401,326 for the fiscal year ended June 30, 2026. The District's contributions to the OPEB plan are based on negotiated contracts with five bargaining units, as discussed in Note 13. Any amendments to the employer's contributions are subject to the collective bargaining units.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB—The District reports deferred outflows of resources and deferred inflows of resources due to differences during the measurement period between certain of the employer’s contributions and its proportionate share of the total of certain contributions from employers included in the collective total OPEB liability are required to be determined. The table below presents the District’s deferred outflows of resources and deferred inflows of resources at June 30, 2026.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 632,074	\$ 2,025,814
Changes of assumptions	476,357	756,926
Total	<u>\$ 1,108,431</u>	<u>\$ 2,782,740</u>

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

<u>Year Ending June 30,</u>	
2027	\$ (604,447)
2028	(718,704)
2029	(169,401)
2030	(31,476)
2031	(81,304)
Thereafter	(68,977)

8. RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets, vehicle liability, injuries to employees, health insurance, unemployment insurance, and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The District purchases insurance for: real and business personal property for direct physical loss including mechanical breakdown, flood and earthquake; commercial general liability; educators’ legal liability; business automobile; crime and miscellaneous property; and umbrella liability. The blanket buildings’ and contents’ coverage is \$60,558,083. Commercial general liability provides \$1 million per occurrence coverage and a \$3 million aggregate. Automobile liability provides \$1 million per accident. The umbrella liability is provided for \$5 million per occurrence and aggregate. There have not been any significant changes in any of the insurance coverage from the prior year, nor have there been any settlements which have exceeded insurance coverage in the past three fiscal years.

9. LEASES

The District is a lessee for a noncancellable lease of various vehicles and equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes lease liabilities that are significant individually, or in the aggregate to the financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rates charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

During the various prior years, the District entered into long-term lease agreements as the lessee for the acquisition and use of various equipment and vehicles. The value of the right-to-use lease assets as of the end of the current fiscal year was \$883,564 and had accumulated amortization of \$576,891. A portion of the right-to-use assets are prefunded and not recorded as a lease liability at year end.

10. LONG-TERM LIABILITIES

In the government-wide financial statements, long-term debt and other long-term obligations are reported as noncurrent liabilities in the statement of net position.

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

The District's outstanding long-term liabilities include serial bonds, premium on serial bonds, lease liability, health reimbursement liability, compensated absences, other postemployment benefits ("OPEB") obligation, and net pension liability. The serial bonds of the District are secured by its general credit and revenue raising powers, as per State statute. A summary of changes in the District's long-term liabilities at June 30, 2026 follows:

	Balance 7/1/2025	Additions	Reductions	Balance 6/30/2026	Due Within One Year
Serial bonds	\$ 4,845,000	\$ -	\$ 390,000	\$ 4,455,000	\$ 405,000
Premiums on serial bonds	444,991	-	70,264	374,727	70,264
Bonds payable, net	5,289,991	-	460,264	4,829,727	475,264
Lease liability	7,980	-	7,980	-	-
Health reimbursement liability*	281,693	29,340	-	311,033	-
Compensated absences*	2,895,380	-	38,750	2,856,630	571,326
OPEB obligation	6,370,558	908,496	1,064,638	6,214,416	-
Net pension liability*	992,031	-	643,206	348,825	-
Total	<u>\$ 15,837,633</u>	<u>\$ 937,836</u>	<u>\$ 2,214,838</u>	<u>\$ 14,560,631</u>	<u>1,046,590</u>

(*Additions/reductions to the net pension, compensated absences and health reimbursement liabilities are shown net of reductions/additions.)

Serial Bonds—The District issues general obligation bonds to provide funds for the acquisition, construction, and renovation of major capital facilities. Serial bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with maturities that average 15 years.

In the event of a default in the payment of the principal of or interest on the serial bonds, the State Comptroller is required to withhold, under certain conditions prescribed by Section 99-b of the State Finance Law, state aid and assistance to the District and to apply the amount thereof so withheld to the payment of such defaulted principal and/or interest, which requirement constitutes a covenant by the State with the holders from time to time of the Bonds.

The District does not hold any lines of credit.

Principal is paid annually, interest is paid semiannually; these payments are recorded in the General Fund. A summary of additions and payments for the year ended June 30, 2026 is shown below:

Description	Year of Issue/ Maturity	Amount of Original Issue	Interest Rate (%)	Balance 7/1/2025	Additions	Reductions	Balance 6/30/2026
Serial Bonds	2018/2033	\$ 2,480,000	5.00	\$ 1,530,000	\$ -	\$ 175,000	\$ 1,355,000
Serial Bonds	2024/2038	3,465,000	5.00	3,315,000	-	215,000	3,100,000
Total				<u>\$ 4,845,000</u>	<u>\$ -</u>	<u>\$ 390,000</u>	<u>\$ 4,455,000</u>

Premiums on Serial Bonds—Premiums on bond issuances are being amortized on a straight-line basis over the life of their respective bonds. The unamortized premium as of June 30, 2026 was \$374,727.

Health Reimbursement Liability—The District contributes \$2,000 per year to a 105H plan for any teacher voluntarily opting not to be covered by the District’s basic health, major medical prescription coverage. The plan is funded on an as-needed basis and the accumulated benefit is reported in the health reimbursement liability at year-end. In addition, in some instances depending on the employment contract, a benefit is earned based on accumulated sick days which is deposited into the 105H plan. This portion of the plan is included in the actuarially determined other postemployment benefits obligation. At June 30, 2026, the District reports a liability of \$311,033.

Compensated Absences—The District records the value of compensated absences in the government-wide financial statements. The liability for compensated absences consists of unpaid accumulated annual sick and vacation time. The liability has been calculated using the vesting method, in which leave amounts for both employees currently eligible to receive payments and other employees expected to become eligible in the future to receive such payments are included. The amount recorded in the government-wide financial statements at June 30, 2026 for governmental activities is \$2,856,630. Management estimates that \$571,326 is due within one year. The annual budgets of the operating funds provide for these benefits as they become due.

OPEB Obligation—As explained in Note 7, the District provides health insurance coverage for certain retirees. The District’s annual OPEB cost is calculated based on the annual required contributions of the employer, an amount actuarially determined in accordance with the parameters of GASB. The long-term OPEB obligation is estimated to be \$6,214,416 as of June 30, 2026.

Net Pension Liability—The District reported a liability of \$348,825 for its proportionate share of the net pension liability for the Employees’ Retirement System. Refer to Note 6 for additional information related to the District’s net pension liability.

A maturity schedule of the District’s indebtedness is shown below:

Year Ending June 30,	Serial Bonds	Premiums on Serial Bonds	Health Reimbursement Liability	Compensated Absences	OPEB Obligation	Net Pension Liability	Total
2027	\$ 405,000	\$ 70,264	\$ -	\$ 571,326	\$ -	\$ -	\$ 1,046,590
2028	425,000	36,757	-	-	-	-	461,757
2029	450,000	26,996	-	-	-	-	476,996
2030	470,000	26,996	-	-	-	-	496,996
2031	500,000	26,996	-	-	-	-	526,996
2032-2036	1,925,000	134,979	-	-	-	-	2,059,979
Thereafter	280,000	51,739	311,033	2,285,304	6,214,416	348,825	9,491,317
Total	<u>\$ 4,455,000</u>	<u>\$ 374,727</u>	<u>\$ 311,033</u>	<u>\$ 2,856,630</u>	<u>\$ 6,214,416</u>	<u>\$ 348,825</u>	<u>\$ 14,560,631</u>

Interest requirements on serial bonds and leases are as follows:

Year Ending June 30,	Serial Bonds
2027	\$ 222,750
2028	202,500
2029	181,250
2030	158,750
2031	135,250
2032-2036	337,000
Thereafter	<u>17,500</u>
Total	<u>\$ 1,255,000</u>

11. NET POSITION AND FUND BALANCE

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net Investment in Capital Assets**—This category groups all capital assets into one component of net position. Accumulated depreciation/amortization and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- **Restricted Net Position**—This category presents external restriction imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position**—This category represents net position of the District not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance maintained by the District at June 30, 2026 includes:

- **Inventory**—Representing the portion of fund balance, \$8,438 composed of inventory. This balance is nonspendable as the inventory does not represent an available resource.

In the fund financial statements, restricted fund balances are amounts constrained to specific purposes (such as creditors, grantors, contributors, or laws and regulations of other governments) through constitutional provisions or enabling legislation. At June 30, 2026, the District reported restricted funds as shown below:

	General Fund	Student Activities Fund	Debt Service Fund	Total
Employee benefits	\$ 1,478,052	\$ -	\$ -	\$ 1,478,052
Debt service	-	-	177,956	177,956
Insurance	309,831	-	-	309,831
Unemployment	197,364	-	-	197,364
Retirement contributions	2,498,581	-	-	2,498,581
Capital projects	2,057,067	-	-	2,057,067
Tax certiorari	88,214	-	-	88,214
Student activities	-	67,641	-	67,641
Total	<u>\$ 6,629,109</u>	<u>\$ 67,641</u>	<u>\$ 177,956</u>	<u>\$ 6,874,706</u>

- **Restricted for Employee Benefits**—According to General Municipal Law Section 6-p, this restriction must be used for the payment of accrued employee benefit due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.

- ***Restricted for Debt Service***—According to General Municipal Law Section 6-1, the mandatory reserve for debt service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of sale. The funding of the reserve is from the proceeds of the sale of District property or capital improvement.
- ***Restricted for Insurance***—This reserve is used to pay liability, casualty and other types of losses, except losses incurred for which the following types of insurance may be purchased; life, accident, health, annuities, fidelity and surety, credit title, residual value and mortgage guarantee. In addition, this reserve may not be used for any purpose for which a special reserve may be established by Board action and funded by budgetary appropriations, or such other funds as may be legally appropriated. There is no limit on the amount that may be accumulated in the insurance reserve; however, the annual contribution to this reserve may not exceed the greater of \$33,000 or 5% of the budget. Settled or compromised claims up to \$25,000 may be paid from the reserve without judicial approval. This reserve is accounted for in the General Fund.
- ***Restricted for Unemployment***—According to General Municipal Law Section 6-m, this restriction must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The restriction may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund.
- ***Restricted for Retirement Contribution***—This reserve is used to accumulate funds for employee retirement system contributions. The reserve may be established by a majority vote of the Board of Education and is accounted for in the General Fund.
- ***Restricted for Tax Certiorari***—According to Education Law Section 3651.1-a, this restriction must be used to establish a reserve fund for tax certiorari and to expend from the fund without voter approval. The monies held in the restriction shall not exceed the amount that might reasonably be deemed necessary to meet anticipated judgments and claims arising out of tax certiorari proceedings. Any resources deposited to the reserve which are not expended for tax certiorari proceeds in the year such monies are deposited must be returned to the General Fund on or before the first day of the fourth fiscal year after deposit of these monies.
- ***Restricted for Student Activities***—Amounts generated by the Extraclassroom Activities at the District which are restricted for use only within the Student Activities Fund for specified student activities.

In the fund financial statements, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the District's highest level of decision-making authority. As of June 30, 2026, the District reported no committed fund balance.

In the fund financial statements, assignments are not legally required segregations but are segregated for a specific purpose by the District at June 30, 2026 and include:

	General Fund	School Lunch Fund	Total
Subsequent year's expenditures	\$ 71,643	\$ -	\$ 71,643
Encumbrances	14,795	-	14,795
Specific use	-	64,347	64,347
Total	<u>\$ 86,438</u>	<u>\$ 64,347</u>	<u>\$ 150,785</u>

- ***Assigned to Subsequent Year's Expenditures***—Represents available fund balance being appropriated to meet expenditures requirements in the 2026-2027 fiscal year.
- ***Assigned to Encumbrances***—Representing amounts related to unperformed (executory) contracts for goods and services.
- ***Assigned to Specific Use***—Representing fund balance within the special revenue funds that is assigned for a specific purpose. The assignments' purpose relates to each fund's operations and represent remaining amounts within funds that are not restricted or committed.

If the District must use funds for emergency expenditures the Board of Education is authorized to expend funds first from funds classified under GASB as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds as classified by GASB will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available, the District will use unassigned fund balance.

12. INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables are short-term in nature and exist because of temporary advances or payments made on behalf of other funds. The composition of interfund balances as of June 30, 2026 is as presented below:

	Interfund	
	Receivable	Payable
Governmental funds:		
General Fund	\$ 1,052,931	\$ 7,336
Special Aid Fund	-	720,247
School Lunch Fund	7,336	-
Capital Projects Fund	-	332,684
Total	<u>\$ 1,060,267</u>	<u>\$ 1,060,267</u>

The outstanding balances between funds result from payments made on behalf of other funds or temporary advances. All of these balances are expected to be collected/paid within the subsequent year.

The transfers made by the District during the year ended June 30, 2026 are shown below:

Fund	Transfers out:		
	General Fund	Debt Service Fund	
Transfers in:			
General Fund	\$ -	\$ 70,000	\$ 70,000
Special Aid Fund	38,615	-	38,615
Capital Projects Fund	100,000	-	100,000
Total	<u>\$ 138,615</u>	<u>\$ 70,000</u>	<u>\$ 208,615</u>

Transfers are used primarily to finance certain special aid programs and to support capital project expenditures.

13. LABOR CONTRACTS

District employees are represented by two bargaining units, with the balance governed by Board of Education rules and regulations. Negotiated contracts are in place through June 30, 2029 for the Westfield Instructional Support Staff Association and through June 30, 2026 for the Westfield Teachers Association.

14. COMMITMENTS

Encumbrances—Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expended in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

The District considers encumbrances significant if they are in excess of \$20,000. The District reported no significant encumbrances as of June 30, 2026.

15. TAX ABATEMENTS

The District is subject to programs entered into by Chautauqua Industrial Development Agency ("CIDA"). These programs have the stated purpose of increasing business activity and employment in the region. Economic development agreements are entered into by the CIDA and incentives may include property tax abatements of any new property tax revenue realized from the increased assessed value of any incentivized project from the investment of private capital. The abatement agreements include a stipulated reduction pursuant to the limits set forth in State statute and rules. In the future these new revenues will increase periodically until the project is taxed at full assessed value. Under the agreements entered into by the CIDA, the District collected \$3,878 during the 2025-2026 fiscal year in payments in lieu of taxes ("PILOT"), these collections were made in lieu of \$49,365 in property taxes.

16. CONTINGENCIES

Litigation—Various legal actions are pending against the District. The outcome of these matters is not presently determinable, but in the opinion of management, the ultimate liability will not have a material adverse effect on the financial condition or results of operation of the District.

Grants—In the normal course of operations, the District receives grant funds from various federal and state agencies. These grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to granting of funds. Any disallowed expenditures resulting from such audits could become a liability of the District. While the amount of expenditures, if any, which may be disallowed cannot be determined at this time, management expects any such amounts to be immaterial.

Other—The District is involved in litigation in the ordinary course of its operations. The District believes that its ultimate liability, if any, in connection with these matters will not have a material effect on the District's financial condition or results of operation.

17. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 21, 2026, which is the date the financial statements are available for issuance, and have determined there are no subsequent events that require disclosure under generally accepted accounting principles.

* * * * *

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

DRAFT

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability/(Asset)—
Teachers' Retirement System
Last Ten Fiscal Years

	Year Ended June 30,									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Measurement date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
District's proportion of the net pension liability/(asset)	0.036161%	0.037018%	0.036394%	0.036218%	0.039179%	0.039197%	0.040343%	0.039979%	0.039139%	0.038972%
District's proportionate share of the net pension liability/(asset)	<u>\$ (2,141,106)</u>	<u>\$ (1,104,475)</u>	<u>\$ 416,199</u>	<u>\$ 694,984</u>	<u>\$ 6,789,342</u>	<u>\$ (1,083,120)</u>	<u>\$ 1,048,116</u>	<u>\$ 722,927</u>	<u>\$ 297,493</u>	<u>\$ (417,567)</u>
District's covered payroll	\$ 6,981,960	\$ 6,831,663	\$ 6,872,457	\$ 6,478,262	\$ 6,649,927	\$ 6,645,293	\$ 6,736,772	\$ 6,515,320	\$ 6,081,374	\$ 5,841,471
District's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	(30.7%)	(16.2%)	6.1%	10.7%	102.1%	(16.3%)	15.6%	11.1%	4.9%	(7.1%)
Plan fiduciary net position as a percentage of the total pension liability	104.0%	102.1%	99.2%	98.6%	113.2%	97.8%	102.2%	101.5%	100.7%	99.0%

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District's Contributions—
Teachers' Retirement System
Last Ten Fiscal Years

	Year Ended June 30,									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contractually required contribution	\$ 788,028	\$ 790,410	\$ 756,144	\$ 747,750	\$ 628,780	\$ 633,738	\$ 588,773	\$ 715,142	\$ 638,501	\$ 712,737
Contributions in relation to the contractually required contribution	<u>(788,028)</u>	<u>(790,410)</u>	<u>(756,144)</u>	<u>(747,750)</u>	<u>(628,780)</u>	<u>(633,738)</u>	<u>(588,773)</u>	<u>(715,142)</u>	<u>(638,501)</u>	<u>(712,737)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 7,504,831	\$ 7,356,785	\$ 7,212,534	\$ 6,900,343	\$ 6,416,122	\$ 6,649,927	\$ 6,645,293	\$ 6,736,772	\$ 6,515,320	\$ 6,081,374
Contributions as a percentage of covered payroll	10.5%	10.7%	10.5%	10.8%	9.8%	9.5%	8.9%	10.6%	9.8%	11.7%

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability/(Asset)—
Employees' Retirement System
Last Ten Fiscal Years

	Year Ended June 30,									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Measurement date	March 31, 2026	March 31, 2025	March 31, 2024	March 31, 2023	March 31, 2022	March 31, 2021	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017
District's proportion of the net pension liability/(asset)	0.0061829%	0.0057859%	0.0062091%	0.0060210%	0.0118850%	0.0122513%	0.0118937%	0.0115596%	0.0116853%	0.0115976%
District's proportionate share of the net pension liability/(asset)	\$ 348,825	\$ 992,031	\$ 914,236	\$ 1,291,135	\$ (971,553)	\$ 12,199	\$ 3,149,533	\$ 819,035	\$ 377,138	\$ 1,089,739
District's covered payroll	2,182,903	2,135,913	2,083,818	2,367,198	\$ 2,291,908	\$ 2,238,825	\$ 2,192,569	\$ 2,268,037	\$ 2,165,002	\$ 1,528,332
District's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	16.0%	46.4%	43.9%	54.5%	(42.4%)	0.5%	143.6%	36.1%	17.4%	71.3%
Plan fiduciary net position as a percentage of the total pension liability	97.8%	93.1%	93.9%	90.8%	103.7%	100.0%	86.4%	96.3%	98.2%	94.7%

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District's Contributions—
Employees' Retirement System
Last Ten Fiscal Years

	Year Ended June 30,									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contractually required contribution	\$ 385,102	\$ 330,748	\$ 285,755	\$ 236,436	\$ 257,953	\$ 248,288	\$ 240,217	\$ 239,287	\$ 235,670	\$ 216,014
Contributions in relation to the contractually required contribution	(385,102)	(330,748)	(285,755)	(236,436)	(257,953)	(248,288)	(240,217)	(239,287)	(235,670)	(216,014)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$2,127,203	\$ 2,070,371	\$ 2,019,874	\$ 1,904,237	\$ 1,761,821	\$ 1,832,275	\$ 1,765,876	\$ 1,791,217	\$ 1,758,201	\$ 1,505,985
Contributions as a percentage of covered payroll	18.1%	16.0%	14.1%	12.4%	14.6%	13.6%	13.6%	13.4%	13.4%	14.3%

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Changes in the District's Total OPEB Liability and Related Ratios—
Last Nine Fiscal Years*

	Year Ended June 30,								
	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability									
Service cost	\$ 212,080	\$ 264,817	\$ 263,468	\$ 289,937	\$ 534,935	\$ 667,378	\$ 553,180	\$ 599,796	\$ 582,326
Interest	331,995	278,376	222,263	212,060	332,651	329,127	435,367	376,085	362,365
Changes of assumptions or other inputs	364,421	(777,366)	922,300	(18,111)	(210,815)	74,522	2,248,370	(540,217)	-
Changes of demographics gains or losses	(663,312)	-	-	-	-	-	-	-	-
Change of benefit terms	-	-	-	-	-	-	(308,151)	-	-
Differences between expected and actual experience	-	-	-	-	(9,515,490)	-	(80,621)	-	(47,485)
Benefit payments	(401,326)	(423,495)	(407,783)	(310,050)	(303,763)	(556,262)	(460,399)	(512,006)	(403,506)
Net changes in total OPEB liability	(156,142)	(657,668)	1,000,248	173,836	(9,162,482)	514,765	2,387,746	(76,342)	493,700
Total OPEB liability—beginning	6,370,558	7,028,226	6,027,978	5,854,142	15,016,624	14,501,859	12,114,113	12,190,455	11,696,755
Total OPEB liability—ending	<u>\$6,214,416</u>	<u>\$ 6,370,558</u>	<u>\$ 7,028,226</u>	<u>\$ 6,027,978</u>	<u>\$ 5,854,142</u>	<u>\$ 15,016,624</u>	<u>\$ 14,501,859</u>	<u>\$ 12,114,113</u>	<u>\$ 12,190,455</u>
Plan fiduciary net position									
Contributions—employer	\$ 423,495	\$ 423,495	\$ 407,783	\$ 310,050	\$ 1,301,806	\$ 1,428,254	\$ 1,482,162	\$ 1,376,994	\$ 1,432,889
Benefit payments	(423,495)	(423,495)	(407,783)	(310,050)	(1,301,806)	(1,428,254)	(1,482,162)	(1,376,994)	(1,432,889)
Net change in plan fiduciary net position	-	-	-	-	-	-	-	-	-
Plan fiduciary net position—beginning	-	-	-	-	-	-	-	-	-
Plan fiduciary net position—ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's total OPEB liability—ending	<u>\$ 6,214,416</u>	<u>\$ 6,370,558</u>	<u>\$ 7,028,226</u>	<u>\$ 6,027,978</u>	<u>\$ 5,854,142</u>	<u>\$ 15,016,624</u>	<u>\$ 44,486,446</u>	<u>\$ 41,014,657</u>	<u>\$ 44,503,004</u>
Plan's fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	\$ 7,117,298	\$ 6,676,992	\$ 6,676,992	\$ 6,552,175	\$ 6,552,175	\$ 6,965,419	\$ 6,965,419	\$ 7,794,812	\$ 7,794,812
District's total OPEB liability as a percentage of covered-employee payroll	87.3%	95.4%	105.3%	92.0%	89.4%	215.6%	208.2%	155.4%	156.4%

*Information prior to the year ended June 30, 2018 is not available.

The notes to the required supplementary information are an integral part of this schedule.

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balance—
Budget (Non-GAAP Basis) and Actual—General Fund
Year Ended June 30, 2026

	Budgeted Amounts		Variance with Original Budget Over (Under) Final Budget	Actual Amounts	Variance with Final Budget Over (Under) Actual
REVENUES	Original	Final			
Local sources:					
Real property taxes	\$ 6,369,266	\$ 6,369,266	\$ -	\$ 5,593,233	\$ (776,033)
Other tax items	5,878	5,878	-	706,208	700,330
Charges for services	82,500	82,500	-	144,614	62,114
Use of money and property	102,500	102,500	-	211,609	109,109
Sale of property and compensation for loss	1,500	1,500	-	73,921	72,421
Miscellaneous	182,200	182,200	-	150,576	(31,624)
Total local sources	6,743,844	6,743,844	-	6,880,161	136,317
State sources	12,741,674	12,741,674	-	12,840,286	98,612
Federal sources:					
Medicaid reimbursement	8,000	8,000	-	6,404	(1,596)
Total revenues	19,493,518	19,493,518	-	19,726,851	233,333
OTHER FINANCING SOURCES					
Transfers in	70,000	70,000	-	70,000	-
Appropriated reserves	100,000	100,000	-	-	(100,000)
Total other financing sources	170,000	170,000	-	70,000	(100,000)
Total revenues and other financing sources	<u>\$ 19,663,518</u>	<u>\$ 19,663,518</u>	<u>-</u>	<u>\$ 19,796,851</u>	<u>\$ 133,333</u>

(continued)

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures, and Changes in Fund Balance—
Budget (Non-GAAP Basis) and Actual—General Fund
Year Ended June 30, 2026

	Budgeted Amounts		Variance with Original Budget Over (Under)	Actual Amounts	Encumbrances	(concluded) Variance with Final Budget Over (Under)
	Original	Final	Final Budget			Actual
EXPENDITURES						
General support:						
Board of Education	\$ 25,438	\$ 25,438	\$ -	\$ 23,631	\$ 413	\$ 1,394
Central administration	247,604	243,037	4,567	237,080	-	5,957
Finance	261,606	261,606	-	335,611	-	(74,005)
Staff	119,107	119,107	-	134,328	-	(15,221)
Central services	1,324,302	1,338,771	(14,469)	1,326,891	28,790	(16,910)
Special items	276,797	273,204	3,593	267,329	-	5,875
Instruction:						
Instruction, administration and improvement	462,563	472,024	(9,461)	470,851	-	1,173
Teaching—regular school	5,408,098	5,376,801	31,297	5,382,759	-	(5,958)
Programs for pupils with handicapping conditions	2,861,316	2,861,033	283	2,773,506	-	87,527
Occupational education	327,210	327,210	-	302,042	-	25,168
Instructional media	526,427	526,427	-	550,896	2,510	(26,979)
Pupil services	1,025,725	1,020,262	5,463	893,847	-	126,415
Pupil transportation	1,414,060	1,394,060	20,000	1,330,120	1,629	62,311
Community service	11,000	11,000	-	11,000	-	-
Employee benefits	4,546,936	4,598,209	(51,273)	4,321,941	-	276,268
Debt service:						
Principal	490,000	490,000	-	397,980	-	92,020
Interest and other fiscal charges	242,250	242,250	-	242,250	-	-
Total expenditures/encumbrances	19,570,439	19,580,439	(10,000)	19,002,062	33,342	545,035
OTHER FINANCING USES						
Transfers out	195,000	185,000	10,000	138,615	-	46,385
Total expenditures/encumbrances and other financing uses	19,765,439	19,765,439	-	19,140,677	33,342	591,420
Net change in fund balance*	(101,921)	(101,921)	-	656,174		
Fund balance—beginning	8,851,290	8,851,290	8,851,290	8,851,290		
Fund balance—ending	\$ 8,749,369	\$ 8,749,369	\$ 8,851,290	\$ 9,507,464		

*The net change in fund balance was included as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

The notes to the required supplementary information are an integral part of this statement.

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Notes to the Required Supplementary Information
Year Ended June 30, 2026

1. TEACHERS' RETIREMENT SYSTEM AND EMPLOYEES' RETIREMENT SYSTEM

During the year ended June 30, 2026, the inflation rate assumption was increased from 2.40 percent to 2.50 percent for TRS and remained at 2.90 percent for ERS. The discount rate used to calculate the total pension liability remained at 6.95 percent for TRS and 5.90 percent for ERS.

The total pension liability actuarial valuation was determined using the following actuarial assumptions:

	TRS	ERS
Measurement date	June 30, 2025	March 31, 2026
Actuarial valuation date	June 30, 2024	April 1, 2025
Interest rate	6.95%	5.90%
Salary scale	1.95%-5.18%	5.20%
Decrement tables	July 1, 2019 - June 30, 2024	April 1, 2020 - March 31, 2025
Inflation rates	2.50%	2.90%
Cost-of-living adjustments	1.40%	1.50%

For TRS, annuitant mortality rates are based on July 1, 2019 – June 30, 2024 System experience with adjustments for mortality improvements based on Society of Actuaries Scale MP2021, applied on a generational basis. For ERS, annuitant mortality rates are based on April 1, 2020 – March 31, 2025 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2021.

For TRS, the actuarial assumptions used in the June 30, 2025 valuation are based on the results of an actuarial experience study for the period July 1, 2019 – June 30, 2024. For ERS, the actuarial assumptions used in the April 1, 2025 valuation are based on the results of an actuarial experience study for the period April 1, 2020 – March 31, 2025.

2. OPEB LIABILITY

Changes of Assumptions—Changes of assumptions reflect the effects of changes in the long-term bond rate, the mortality rate, and the healthcare cost trend rate. The long-term bond rate is based on the Fidelity General Obligation 20-year AA Municipal Bond Index rate as of the measurement date, which increased from 5.20% to 4.67% effective June 30, 2026. Mortality rates were updated to rates based on the mortality improvement Scale MP-Ultimate. Finally, the healthcare cost trend rate has an initial rate of 5.10% decreasing to an ultimate rate of 4.10%.

3. BUDGETARY INFORMATION

Budgetary Basis of Accounting—Annual budgets are adopted on a basis consistent with generally accepted accounting principles in the United States of America for the General Fund. The Capital Projects Fund is appropriated on a project-length basis. No formal annual budget is adopted for the Debt Service, Special Aid, School Lunch, and Student Activities Funds. Appropriation limits, where applicable, for the Debt Service Fund and Special Aid Fund are maintained based on debt schedules and individual grants accepted by the Board of Education. The periods of such grants may vary from the District's fiscal year. No budget is adopted for the Student Activities Fund as the extraclassroom

activities of the District are maintained by the individual clubs. A budget is maintained for the School Lunch Fund as a management tool for internal control purposes.

The appropriated budget is prepared by fund, function, and department. The District's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the departmental level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expended in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

4. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The District's General Fund incurred expenditures for the year ended June 30, 2026 which exceeded the final budgeted appropriations as follows:

- General Support—The \$74,005, \$15,221, and \$16,910 variances within finance, staff and central services, respectively, are due to higher than expected contractual costs and legal services.
- Instruction—The \$5,958 and \$26,979 variance within teaching—regular school and instructional media, respectively, are the result of greater than expected costs for teacher's aide and BOCES computer assistance.

5. GENERAL FUND BUDGETARY HIGHLIGHTS

Original budget compared to final budget—During the year ended June 30, 2026, the District made limited budget transfers. The largest budgetary increase occurred within regular schools for \$31,297, while the most significant decrease occurred within employee benefits totaling \$51,273. The District did not make any budgetary amendments during the year ended June 30, 2026.

Final budget compared to actual results—The most significant difference between estimates revenues and actual revenues included changes within sales tax and use of money and property due to the District budgeting conservatively following the pandemic years. The growth in those revenue sources are dependent on an unpredictable economy.

The most significant difference between estimates expenditures and actual expenditures included employee benefits, pupil services, programs for pupils with handicapping conditions, and debt service. Employee benefits and pupil services were less than anticipated as the District budgets conservatively to account for rate changes, unexpected changes in employee plans, and salary rate increases. Programs for pupils with handicapping conditions were less than expected due to the District budgeting conservatively for special education services provided by BOCES as unexpected costs may arise. Debt service costs fell under budget as the District budgeted for a BAN payment that was deferred to 2026-2027.

SUPPLEMENTARY INFORMATION

DRAFT

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Change from Adopted Budget to Final Budget
and the Real Property Tax Limit—General Fund
Year Ended June 30, 2026

Change from Adopted Budget to Final Budget

Adopted budget, 2025-2026	\$ 19,732,097
Add: Prior year's encumbrances	<u>33,342</u>
Final budget, 2025-2026	<u>\$ 19,765,439</u>

Section 1318 of Real Property Tax Law Limit Calculation

2026-2027 Voter-approved expenditure budget	<u>\$ 21,359,328</u>	
Maximum allowed (4% of 2026-27 budget)		<u>\$ 854,373</u>

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law*:

Unrestricted fund balance:		
Assigned fund balance	\$ 86,438	
Unassigned fund balance	<u>2,791,917</u>	
Total unrestricted fund balance		\$ 2,878,355
Less:		
Appropriated fund balance	71,643	
Encumbrances included in assigned fund balance	<u>14,795</u>	
Total adjustments		86,438

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law	<u>\$ 2,791,917</u>
--	---------------------

Actual percentage	13.07%
-------------------	--------

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

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Capital Project Expenditures
Year Ended June 30, 2026

Description	Original Appropriation	Revised Appropriation	Expenditures to Date			Unexpended Balance
			Prior Years	Current Year	Total	
Smart Bond Project	\$ 802,428	\$ 802,428	\$ 574,101	\$ -	\$ 574,101	\$ 228,327
2019 Capital Improvement Project	5,276,698	5,276,698	5,202,604	-	5,202,604	74,094
2024 Capital Improvement Project	-	23,524,000	1,468,719	4,656,555	6,125,274	17,398,726
Capital Outlay Project 25-26	-	100,000	-	100,000	100,000	-
Totals	<u>\$ 6,079,126</u>	<u>\$ 29,703,126</u>	<u>\$ 7,245,424</u>	<u>\$ 4,756,555</u>	<u>\$ 12,001,979</u>	<u>\$ 17,701,147</u>

DRAFT

WESTFIELD ACADEMY AND CENTRAL SCHOOL DISTRICT, NEW YORK
Net Investment in Capital Assets
June 30, 2026

Capital assets, net of accumulated depreciation/amortization		\$ 17,756,068
Deduct:		
Serial bonds	\$ (4,455,000)	
Premium on serial bonds	(374,727)	
Bond anticipation notes	(4,000,000)	
Capital Projects Fund accounts payable	(1,544,262)	
Unspent debt proceeds	<u>854,764</u>	<u>(9,519,225)</u>
Net investment in capital assets		<u>\$ 8,236,843</u>

DRAFT

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

DRAFT

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

The Board of Education
Westfield Academy and Central School District, New York:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Westfield Academy and Central School District, New York (the "District") as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 21, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

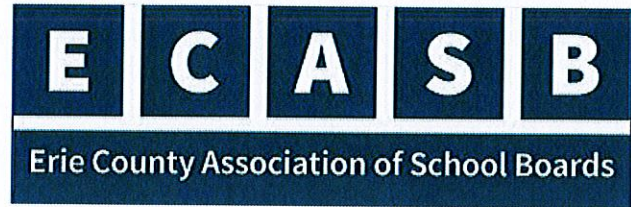
September 21, 2026

DRAFT

Event Sponsored by:



and



NY Inspires and Portrait of a Graduate Update Assistant NYSED Commissioner, David Frank Director of Strategy, Shannon Logan, NYSED

Join us at SUNY Fredonia- Williams Center
280 Central Ave. Fredonia, NY

Wednesday, October 21, 2026

Registration 5:00–5:30 PM, Dinner Meeting 5:30 PM

MEAL CHOICES:

- Sliced Beef Top Round with Bordelaise Sauce
- Chicken Maltaise Stuffed with Cranberry- Apple Cornbread Dressing Finished with an Orange Essence Hollandaise Sauce
- Vegetable Lasagna Swirls Finished with Marinara Sauce
- Dessert- Fresh Baked Apple Pie

PLEASE REGISTER THROUGH YOUR SUPERINTENDENT'S/DISTRICT CLERK'S OFFICE BY

Monday, October 12, 2026.

[CLERK'S- CLICK HERE TO ACCESS REGISTRATION FORM](#)

Cost is \$45 per person; (districts will be charged for cancellations)

2026-2027 CCSBA Sponsors

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA**

The District is committed to maintaining the privacy and security of student data and teacher and principal data and will follow all applicable laws and regulations for the handling and storage of this data in the District and when disclosing or releasing it to others, including, but not limited to, third-party contractors. The District adopts this policy to implement the requirements of Education Law Section 2-d and its implementing regulations, as well as to align the District's data privacy and security practices with the National Institute of Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity Version 2.0 (NIST Cybersecurity Framework or CSF).

Definitions

As provided in Education Law Section 2-d and/or its implementing regulations, the following terms, as used in this policy, will mean:

- a) "Breach" means the unauthorized acquisition, access, use, or disclosure of student data and/or teacher or principal data by or to a person not authorized to acquire, access, use, or receive the student data and/or teacher or principal data.
- b) "Building principal" means a building principal subject to annual performance evaluation review under the provisions of Education Law Section 3012-c.
- c) "Classroom teacher" means a teacher subject to annual performance evaluation review under the provisions of Education Law Section 3012-c.
- d) "Commercial or marketing purpose" means the sale of student data; or its use or disclosure for purposes of receiving remuneration, whether directly or indirectly; the use of student data for advertising purposes, or to develop, improve, or market products or services to students.
- e) "Contract or other written agreement" means a binding agreement between an educational agency and a third-party, which includes, but is not limited to, an agreement created in electronic form and signed with an electronic or digital signature or a clickwrap agreement that is used with software licenses, downloaded, and/or online applications and transactions for educational technologies and other technologies in which a user must agree to terms and conditions prior to using the product or service.
- f) "Disclose" or "disclosure" means to permit access to, or the release, transfer, or other communication of personally identifiable information by any means, including oral, written, or electronic, whether intended or unintended.
- g) "Education records" means an education record as defined in the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- h) "Educational agency" means a school district, Board of Cooperative Educational Services (BOCES), school, or the New York State Education Department (NYSED).
- i) "Eligible student" means a student who is 18 years or older.
- j) "Encryption" means methods of rendering personally identifiable information unusable, unreadable, or indecipherable to unauthorized persons through the use of a technology or methodology specified or permitted by the Secretary of the United States Department of Health and Human Services in guidance issued under 42 USC Section 17932(h)(2).
- k) "FERPA" means the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.
- l) "NIST Cybersecurity Framework" means the U.S. Department of Commerce National Institute of Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity Version 2.0, which is available at the Office of Counsel, State Education Department, State Education Building, Room 148, 89 Washington Avenue, Albany, New York 12234.
- m) "Parent" means a parent, legal guardian, or person in parental relation to a student.
- n) "Personally identifiable information (PII)," as applied to student data, means personally identifiable information as defined in 34 CFR Section 99.3 implementing the Family Educational Rights and Privacy Act, 20 USC Section 1232g, and, as applied to teacher or principal data, means personally identifying information as this term is defined in Education Law Section 3012-c(10).
- o) "Release" has the same meaning as disclosure or disclose.
- p) "Student" means any person attending or seeking to enroll in an educational agency.
- q) "Student data" means personally identifiable information from the student records of an educational agency.
- r) "Teacher or principal data" means personally identifiable information from the records of an educational agency relating to the annual professional performance reviews of classroom teachers or principals that is confidential and not subject to release under the provisions of Education Law Sections 3012-c and 3012-d.
- s) "Third-party contractor" means any person or entity, other than an educational agency, that receives student data or teacher or principal data from an educational agency pursuant to a contract or other written agreement for purposes of providing services to the educational

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

agency, including but not limited to data management or storage services, conducting studies for or on behalf of the educational agency, or audit or evaluation of publicly funded programs. This term will include an educational partnership organization that receives student and/or teacher or principal data from a school district to carry out its responsibilities pursuant to Education Law Section 211-e and is not an educational agency, and a not-for-profit corporation or other nonprofit organization, other than an educational agency.

- t) "Unauthorized disclosure" or "unauthorized release" means any disclosure or release not permitted by federal or state statute or regulation, any lawful contract or written agreement, or that does not respond to a lawful order of a court or tribunal or other lawful order.

Data Collection Transparency and Restrictions

As part of its commitment to maintaining the privacy and security of student data and teacher and principal data, the District will take steps to minimize its collection, processing, and transmission of PII. Additionally, the District will:

- a) Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.
- b) Ensure that it has provisions in its contracts with third-party contractors or in separate data sharing and confidentiality agreements that require the confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and district policy.

Except as required by law or in the case of educational enrollment data, the District will not report to NYSED the following student data elements:

- a) Juvenile delinquency records;
- b) Criminal records;
- c) Medical and health records; and
- d) Student biometric information.

Nothing in Education Law Section 2-d or this policy should be construed as limiting the administrative use of student data or teacher or principal data by a person acting exclusively in the person's capacity as an employee of the District.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****Chief Privacy Officer**

The Commissioner of Education has appointed a chief privacy officer who will report to the Commissioner on matters affecting privacy and the security of student data and teacher and principal data. Among other functions, the chief privacy officer is authorized to provide assistance to educational agencies within the state on minimum standards and best practices associated with privacy and the security of student data and teacher and principal data.

The District will comply with its obligation to report breaches or unauthorized releases of student data or teacher or principal data to the chief privacy officer in accordance with Education Law Section 2-d, its implementing regulations, and this policy.

The chief privacy officer has the power, among others, to:

- a) Access all records, reports, audits, reviews, documents, papers, recommendations, and other materials maintained by the District that relate to student data or teacher or principal data, which includes, but is not limited to, records related to any technology product or service that will be utilized to store and/or process PII; and
- b) Based upon a review of these records, require the District to act to ensure that PII is protected in accordance with laws and regulations, including but not limited to requiring the District to perform a privacy impact and security risk assessment.

Data Protection Officer

The District has designated a district employee to serve as the District's data protection officer.
*The data protection officer for the District is:

The data protection officer is responsible for the implementation and oversight of this policy and any related procedures including those required by Education Law Section 2-d and its implementing regulations, as well as serving as the main point of contact for data privacy and security for the District.

The District will ensure that the data protection officer has the appropriate knowledge, training, and experience to administer these functions. The data protection officer may perform these functions in addition to other job responsibilities. Additionally, some aspects of this role may be outsourced to a provider such as a BOCES, to the extent available.

**Customize to District*

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****District Data Privacy and Security Standards**

The District will use the National Institute of Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity Version 2.0 (NIST Cybersecurity Framework or CSF) as the standard for its data privacy and security program. The CSF is a risk-based approach to managing cybersecurity risk and is composed of three parts: the CSF Core, the CSF Tiers, and the CSF Organizational Profiles. The CSF provides a taxonomy of high-level cybersecurity outcomes that can be used by the District to better understand, assess, prioritize, and communicate its cybersecurity efforts. The CSF Core, CSF Tiers, and CSF Profiles:

- a) Describe the current or target cybersecurity posture of the District, determine gaps, and assess progress toward addressing those gaps;
- b) Identify, organize, and prioritize actions for managing cybersecurity risks that align with the District's mission, legal and regulatory requirements, and risk management and governance expectations;
- c) Provide a common language for communicating inside and outside the District about cybersecurity risks, capabilities, needs, and expectations.

The District will protect the privacy of PII by:

- a) Ensuring that every use and disclosure of PII by the District benefits students and the District by considering, among other criteria, whether the use and/or disclosure will:
 - 1. Improve academic achievement;
 - 2. Empower parents and students with information; and/or
 - 3. Advance efficient and effective school operations.
- b) Not including PII in public reports or other public documents.

The District affords all protections under FERPA and the Individuals with Disabilities Education Act and their implementing regulations to parents or eligible students, where applicable.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****Third-Party Contractors**District Responsibilities

The District will ensure that whenever it enters into a contract or other written agreement with a third-party contractor under which the third-party contractor will receive student data or teacher or principal data from the District, the contract or written agreement will include provisions requiring that confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and district policy.

In addition, the District will ensure that the contract or written agreement includes the third-party contractor's data privacy and security plan that has been accepted by the District.

The third-party contractor's data privacy and security plan must, at a minimum:

- a) Outline how the third-party contractor will implement all state, federal, and local data privacy and security contract requirements over the life of the contract, consistent with district policy;
- b) Specify the administrative, operational, and technical safeguards and practices the third-party contractor has in place to protect PII that it will receive under the contract;
- c) Demonstrate that the third-party contractor complies with the requirements of 8 NYCRR Section 121.3(c);
- d) Specify how officers or employees of the third-party contractor and its assignees who have access to student data or teacher or principal data receive or will receive training on the laws governing confidentiality of this data prior to receiving access;
- e) Specify if the third-party contractor will utilize subcontractors and how it will manage those relationships and contracts to ensure PII is protected;
- f) Specify how the third-party contractor will manage data privacy and security incidents that implicate PII including specifying any plans to identify breaches and unauthorized disclosures, and to promptly notify the District;
- g) Describe whether, how, and when data will be returned to the District, transitioned to a successor contractor, at the District's option and direction, deleted or destroyed by the third-party contractor when the contract is terminated or expires; and
- h) Include a signed copy of the Parents' Bill of Rights for Data Privacy and Security.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**Third-Party Contractor Responsibilities

Each third-party contractor, that enters into a contract or other written agreement with the District under which the third-party contractor will receive student data or teacher or principal data from the District, is required to:

- a) Adopt technologies, safeguards, and practices that align with the NIST Cybersecurity Framework;
- b) Comply with district policy and Education Law Section 2-d and its implementing regulations;
- c) Limit internal access to PII to only those employees or subcontractors that have legitimate educational interests (i.e., they need access to provide the contracted services);
- d) Not use the PII for any purpose not explicitly authorized in its contract;
- e) Not disclose any PII to any other party without the prior written consent of the parent or eligible student:
 - 1. Except for authorized representatives of the third-party contractor such as a subcontractor or assignee to the extent they are carrying out the contract and in compliance with law, regulation, and its contract with the District; or
 - 2. Unless required by law or court order and the third-party contractor provides a notice of the disclosure to NYSED, the Board, or the institution that provided the information no later than the time the information is disclosed, unless providing notice of the disclosure is expressly prohibited by law or court order;
- f) Maintain reasonable administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of PII in its custody;
- g) Use encryption to protect PII in its custody while in motion or at rest; and
- h) Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.

Where a third-party contractor engages a subcontractor to perform its contractual obligations, the data protection obligations imposed on the third-party contractor by law and contract apply to the subcontractor.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**Cooperative Educational Services through a BOCES

The District may not be required to enter into a separate contract or data sharing and confidentiality agreement with a third-party contractor that will receive student data or teacher or principal data from the District under all circumstances.

For example, the District may not need its own contract or agreement where:

- a) It has entered into a cooperative educational service agreement (CoSer) with a BOCES that includes use of a third-party contractor's product or service; and
- b) That BOCES has entered into a contract or data sharing and confidentiality agreement with the third-party contractor, pursuant to Education Law Section 2-d and its implementing regulations, that is applicable to the District's use of the product or service under that CoSer.

To meet its obligations whenever student data or teacher or principal data from the District is received by a third-party contractor pursuant to a CoSer, the District will consult with the BOCES to, among other things:

- a) Ensure there is a contract or data sharing and confidentiality agreement pursuant to Education Law Section 2-d and its implementing regulations in place that would specifically govern the District's use of a third-party contractor's product or service under a particular CoSer;
- b) Determine procedures for including supplemental information about any applicable contracts or data sharing and confidentiality agreements that a BOCES has entered into with a third-party contractor in its Parents' Bill of Rights for Data Privacy and Security;
- c) Ensure appropriate notification is provided to affected parents, eligible students, teachers, and/or principals about any breach or unauthorized release of PII that a third-party contractor has received from the District pursuant to a BOCES contract; and
- d) Coordinate reporting to the chief privacy officer to avoid duplication in the event the District receives information directly from a third-party contractor about a breach or unauthorized release of PII that the third-party contractor received from the District pursuant to a BOCES contract.

Clickwrap Agreements

Periodically, district staff may wish to use software, applications, or other technologies in which the user must "click" a button or box to agree to certain online terms of service prior to using the software, application, or other technology. These are known as "clickwrap agreements" and are considered legally binding "contracts or other written agreements" under Education Law Section 2-d and its implementing regulations.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

District staff are prohibited from using software, applications, or other technologies pursuant to a clickwrap agreement in which the third-party contractor receives student data or teacher or principal data from the District unless they have received prior approval from the District's data protection officer or designee.

The District will develop and implement procedures requiring prior review and approval for staff use of any software, applications, or other technologies pursuant to clickwrap agreements.

Parents' Bill of Rights for Data Privacy and Security

The District will publish its Parents' Bill of Rights for Data Privacy and Security (Bill of Rights) on its website. Additionally, the District will include the Bill of Rights with every contract or other written agreement it enters into with a third-party contractor under which the third-party contractor will receive student data or teacher or principal data from the District.

The Bill of Rights will contain all required elements including supplemental information for each contract the District enters into with a third-party contractor where the third-party contractor receives student data or teacher or principal data from the District. The supplemental information must be developed by the District and include the following information:

- a) The exclusive purposes for which the student data or teacher or principal data will be used by the third-party contractor, as defined in the contract;
- b) How the third-party contractor will ensure that the subcontractors, or other authorized persons or entities to whom the third-party contractor will disclose the student data or teacher or principal data, if any, will abide by all applicable data protection and security requirements, including but not limited to those outlined in applicable laws and regulations (e.g., FERPA; Education Law Section 2-d);
- c) The duration of the contract, including the contract's expiration date, and a description of what will happen to the student data or teacher or principal data upon expiration of the contract or other written agreement (e.g., whether, when, and in what format it will be returned to the District, and/or whether, when, and how the data will be destroyed);
- d) If and how a parent, student, eligible student, teacher, or principal may challenge the accuracy of the student data or teacher or principal data that is collected;
- e) Where the student data or teacher or principal data will be stored, described in a manner as to protect data security, and the security protections taken to ensure the data will be protected and data privacy and security risks mitigated; and

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- f) Address how the data will be protected using encryption while in motion and at rest.

The District will publish on its website the supplement to the Bill of Rights (i.e., the supplemental information described above) for any contract or other written agreement it has entered into with a third-party contractor that will receive PII from the District. The Bill of Rights and supplemental information may be redacted to the extent necessary to safeguard the privacy and/or security of the District's data and/or technology infrastructure.

Right of Parents and Eligible Students to Inspect and Review Students' Education Records

Consistent with the obligations of the District under FERPA, parents and eligible students have the right to inspect and review a student's education record by making a request directly to the District in a manner prescribed by the District.

The District will ensure that only authorized individuals are able to inspect and review student data. To that end, the District will take steps to verify the identity of parents or eligible students who submit requests to inspect and review an education record and verify the individual's authority to do so.

Requests by a parent or eligible student for access to a student's education records must be directed to the District and not to a third-party contractor. The District may require that requests to inspect and review education records be made in writing.

The District will notify parents annually of their right to request to inspect and review their child's education record including any student data stored or maintained by the District through its annual FERPA notice. A notice separate from the District's annual FERPA notice is not required.

The District will comply with a request for access to records within a reasonable period, but not more than 45 calendar days after receipt of a request.

The District may provide the records to a parent or eligible student electronically, if the parent consents. The District must transmit the PII in a way that complies with laws and regulations. Safeguards associated with industry standards and best practices, including but not limited to encryption and password protection, must be in place when education records requested by a parent or eligible student are electronically transmitted.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****Complaints of Breach or Unauthorized Release of Student Data and/or Teacher or Principal Data**

The District will inform parents, through its Parents' Bill of Rights for Data Privacy and Security, that they have the right to submit complaints about possible breaches of student data to the chief privacy officer at NYSED. In addition, the District has established the following procedures for parents, eligible students, teachers, principals, and other district staff to file complaints with the District about breaches or unauthorized releases of student data and/or teacher or principal data:

- a) All complaints must be submitted to the District's data protection officer in writing.
- b) Upon receipt of a complaint, the District will promptly acknowledge receipt of the complaint, commence an investigation, and take the necessary precautions to protect PII.
- c) Following the investigation of a submitted complaint, the District will provide the individual who filed the complaint with its findings. This will be completed within a reasonable period of time, but no more than 60 calendar days from the receipt of the complaint by the District.
- d) If the District requires additional time, or where the response may compromise security or impede a law enforcement investigation, the District will provide the individual who filed the complaint with a written explanation that includes the approximate date when the District anticipates that it will respond to the complaint.

These procedures will be disseminated to parents, eligible students, teachers, principals, and other district staff.

The District will maintain a record of all complaints of breaches or unauthorized releases of student data and their disposition in accordance with applicable data retention policies.

Reporting a Breach or Unauthorized Release

The District will report every discovery or report of a breach or unauthorized release of student data or teacher or principal data within the District to the chief privacy officer without unreasonable delay, but no more than ten calendar days after the discovery.

Each third-party contractor that receives student data or teacher or principal data pursuant to a contract or other written agreement entered into with the District will be required to promptly notify the District of any breach of security resulting in an unauthorized release of the data by the third-party contractor or its assignees in violation of applicable laws and regulations, the Parents' Bill of Rights for Student Data Privacy and Security, district policy, and/or binding contractual obligations relating to data privacy and security, in the most expedient way possible and without unreasonable delay, but no more than seven calendar days after the discovery of the breach.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

In the event of notification from a third-party contractor, the District will in turn notify the chief privacy officer of the breach or unauthorized release of student data or teacher or principal data no more than ten calendar days after it receives the third-party contractor's notification using a form or format prescribed by NYSED.

Investigation of Reports of Breach or Unauthorized Release by the Chief Privacy Officer

The chief privacy officer is required to investigate reports of breaches or unauthorized releases of student data or teacher or principal data by third-party contractors. As part of an investigation, the chief privacy officer may require that the parties submit documentation, provide testimony, and may visit, examine, and/or inspect the third-party contractor's facilities and records.

Upon the belief that a breach or unauthorized release constitutes criminal conduct, the chief privacy officer is required to report the breach and unauthorized release to law enforcement in the most expedient way possible and without unreasonable delay.

Third-party contractors are required to cooperate with the District and law enforcement to protect the integrity of investigations into the breach or unauthorized release of PII.

Upon conclusion of an investigation, if the chief privacy officer determines that a third-party contractor has through its actions or omissions caused student data or teacher or principal data to be breached or released to any person or entity not authorized by law to receive this data in violation of applicable laws and regulations, district policy, and/or any binding contractual obligations, the chief privacy officer is required to notify the third-party contractor of the finding and give the third-party contractor no more than 30 days to submit a written response.

If after reviewing the third-party contractor's written response, the chief privacy officer determines the incident to be a violation of Education Law Section 2-d, the chief privacy officer will be authorized to:

- a) Order the third-party contractor be precluded from accessing PII from the affected educational agency for a fixed period of up to five years;
- b) Order that a third-party contractor or assignee who knowingly or recklessly allowed for the breach or unauthorized release of student data or teacher or principal data be precluded from accessing student data or teacher or principal data from any educational agency in the state for a fixed period of up to five years;

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- c) Order that a third-party contractor who knowingly or recklessly allowed for the breach or unauthorized release of student data or teacher or principal data will not be deemed a responsible bidder or offeror on any contract with an educational agency that involves the sharing of student data or teacher or principal data, as applicable for purposes of General Municipal Law Section 103 or State Finance Law Section 163(10)(c), as applicable, for a fixed period of up to five years; and/or
- d) Require the third-party contractor to provide additional training governing confidentiality of student data and/or teacher or principal data to all its officers and employees with reasonable access to this data and certify that the training has been performed at the contractor's expense. This additional training is required to be performed immediately and include a review of laws, rules, and regulations, including Education Law Section 2-d and its implementing regulations.

If the chief privacy officer determines that the breach or unauthorized release of student data or teacher or principal data on the part of the third-party contractor or assignee was inadvertent and done without intent, knowledge, recklessness, or gross negligence, the chief privacy officer may make a recommendation to the Commissioner that no penalty be issued to the third-party contractor.

The Commissioner would then make a final determination as to whether the breach or unauthorized release was inadvertent and done without intent, knowledge, recklessness or gross negligence and whether or not a penalty should be issued.

Notification of a Breach or Unauthorized Release

The District will notify affected parents, eligible students, teachers, and/or principals in the most expedient way possible and without unreasonable delay, but no more than 60 calendar days after the discovery of a breach or unauthorized release of PII by the District or the receipt of a notification of a breach or unauthorized release of PII from a third-party contractor unless that notification would interfere with an ongoing investigation by law enforcement or cause further disclosure of PII by disclosing an unfixed security vulnerability. Where notification is delayed under these circumstances, the District will notify parents, eligible students, teachers, and/or principals within seven calendar days after the security vulnerability has been remedied or the risk of interference with the law enforcement investigation ends.

Notifications will be clear, concise, use language that is plain and easy to understand, and to the extent available, include:

- a) A brief description of the breach or unauthorized release, the dates of the incident and the date of discovery, if known;

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- b) A description of the types of PII affected;
- c) An estimate of the number of records affected;
- d) A brief description of the District's investigation or plan to investigate; and
- e) Contact information for representatives who can assist parents or eligible students that have additional questions.

Notification will be directly provided to the affected parent, eligible student, teacher, or principal by first-class mail to their last known address, by email, or by telephone.

Where a breach or unauthorized release is attributed to a third-party contractor, the third-party contractor is required to pay for or promptly reimburse the District for the full cost of this notification.

Annual Data Privacy and Security Awareness Training

The District will annually provide data privacy and security awareness training to its officers and staff with access to PII. This training will include, but not be limited to, training on the applicable laws and regulations that protect PII and how staff can comply with these laws and regulations. The District may deliver this training using online training tools. Additionally, this training may be included as part of the training that the District already offers to its workforce.

Notification of Policy

The District will publish this policy on its website and provide notice of the policy to all its officers and personnel.

Education Law Section 2-d
8 NYCRR Part 121

Adoption Date

SUBJECT: ARTIFICIAL INTELLIGENCE (AI)**Overview**

The emergence of artificial intelligence (AI) technologies, especially generative AI (GenAI), pose unique challenges and opportunities for learning environments. As these technologies integrate deeper into everyday life, the District must proactively address the implications of AI usage to ensure it enhances educational outcomes without compromising academic integrity or equity. This policy outlines the District's commitment to responsible AI integration in educational practices, balancing innovation with the core values of the District's educational mission. Further, it sets forth guidelines designed to evolve as new technologies and methodologies emerge, ensuring the District remains at the forefront of academic excellence and technological responsibility.

Scope and Application

This policy applies to all district students, personnel, volunteers, and contractors. It integrates with, and complements, existing policies on data privacy, acceptable use, and student conduct. This policy aims to provide clear guidelines on the use of AI within the District's schools, ensuring that its application supports the District's educational goals and adheres to its privacy and security standards.

Definitions

- a) Generative AI (GenAI) represents a dynamic subset of AI technologies that can create new, human-like content from extensive data training sets. This content spans across text, images, audio, and more, often mimicking human creativity and adaptability.
- b) Traditional AI refers to systems that operate on fixed algorithms and predefined rules without altering their behavior based on new data after their initial deployment.

Risks and Limitations

The use of GenAI comes with some risks and limitations which include, but are not limited to:

- a) Hallucinations/Confabulations

GenAI can generate plausible, but false or inaccurate, information, a phenomenon known as a hallucination/confabulation.

(Continued)

SUBJECT: ARTIFICIAL INTELLIGENCE (AI) (Cont'd.)**b) Biases**

GenAI tools learn from data created by people, which means any biases, prejudices, and stereotypes in that data can be reflected in the outputs produced by GenAI. For example, GenAI has been found to generate images and text that reinforce existing gender and racial biases. It is essential to recognize that these biases exist and to critically assess the outputs of GenAI tools to prevent the perpetuation of stereotypes and unfair treatment.

Biased AI outputs can undermine these goals by perpetuating inequality and exclusion, which can be detrimental to the educational mission of the District.

GenAI can also suffer from response bias, where the AI generates answers tailored to what it predicts the user wants to hear based on its training data or specific tuning.

c) Copyright

GenAI may pose copyright issues as it may have used copyrighted material within its training data without explicit permission from the copyright holders. As a result, there are unsettled legal questions about the ownership and copyright status of GenAI's outputs, which can closely mimic or incorporate elements of existing copyrighted works.

Data Privacy and Security

Information entered into GenAI may be accessible to others due to data sharing or breaches. All users should exercise caution when utilizing GenAI. Under no circumstances should any sensitive, copyrighted, confidential, or proprietary information be entered into GenAI or any other AI platform, consistent with relevant state and federal laws and district policy. This includes, but is not limited to, data protected by:

- a) Family Educational Rights and Privacy Act (FERPA);
- b) Education Law Section 2-d (Unauthorized Release of Personally Identifiable Information);
- c) Labor Law Section 203-d (Employee Personal Identifying Information);
- d) State Technology Law Section 208 (Notification of Security Breach of Private Information).

Further, if the information would not be disclosed in response to a Freedom of Information Law (FOIL) request, it should not be entered into GenAI.

(Continued)

SUBJECT: ARTIFICIAL INTELLIGENCE (AI) (Cont'd.)**Student Use**

**Option 1 -- If the District permits teachers to allow the use of GenAI, retain all the language in option 1 and delete all language in option 2.*

The District permits teachers to determine whether students in their class may use GenAI for assignments. However, the District recognizes that disparities in access to GenAI technologies may exist and will work with teachers to ensure that no student is disadvantaged by their inability to use or decision not to use GenAI.

If teachers allow their students to use GenAI, they are expected to communicate their expectations regarding the use of GenAI clearly to their students. Further, the teacher must discuss the appropriate and responsible use of GenAI with the students. This includes talking to students about the risks and limitations of GenAI, emphasizing how students are accountable for the accuracy of their work, and, when relevant, ensuring proper citation of sources.

Student use of GenAI that conflicts with teacher instruction, district policy, regulation, procedure, or other document, such as the District's Code of Conduct, may result in investigation and/or disciplinary action.

(Continued)

SUBJECT: ARTIFICIAL INTELLIGENCE (AI) (Cont'd.)

Compliance with Other Documents

When using GenAI, all personnel and students must comply with all applicable laws, regulations, and district documents. This includes Education Law Section 2-d, which requires the District to ensure that whenever it enters into a contract or other written agreement with a third-party contractor under which the third-party contractor will receive student data or teacher or principal data from the District, the contract or written agreement will include provisions requiring that confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and district policy.

Applicable district documents may include the District's policies on data security and acceptable use, as well as the District's Code of Conduct.

NOTE: Refer also to Policies #3310 -- Public Access to Records
#3320 -- Confidentiality of Computerized Information
#5672 -- Information Security Breach and Notification
#5673 -- Employee Personal Identifying Information
#5676 -- Privacy and Security for Student Data and Teacher and Principal Data
#5850 -- Data Networks and Security Access
#6410 -- Staff Acceptable Use Policy
#7240 -- Student Records: Access and Challenge
#7315 -- Student Acceptable Use Policy (AUP)
#7316 -- Use of Internet-Enabled Devices During the School Day

#8271 -- Internet Safety/Internet Content Filtering
#8350 -- Use of Copyrighted Materials
District Code of Conduct

Adoption Date

WESTFIELD ACADEMY AND CENTRAL SCHOOL

WESTFIELD, NEW YORK 14787

Regular Business Meeting
Board of Education
Library – 7:00 PM

Minutes
September 14, 2026

Members Present: Wendy Dymont Timothy Roets
Kimberly Maras Andrew Thompson
Tom Tarpley

Members Absent: Phyllis Hagen and Deanne K. Manzella – joined the meeting while in Executive Session at 7:53 p.m., and 7:54 p.m. respectively.

Others Present: Ryan Sikorski, Joshua Melquist, Andrea Marsh, Liberty Maring, Grace Wolfe, Nancy Miller, Jenny Montalbano, Johanna Kelley, Rebecca Mitchell, Mary Quagliana, Amanda Feraldi, Lea Wells, Kendra Bills, Robert Dymont

Board President Wendy Dymont called the Regular Business Meeting to order at 7:00 pm, led the assembled in the Pledge of Allegiance to the Flag.

Call to Order

APPOINTMENT OF STUDENT EX-OFFICIO OFFICERS

Ex-Officio Officers

WHEREAS, the Westfield Academy and Central School District Board of Education recognizes the importance of student voice in school governance; and

WHEREAS, New York State Education Law 1702, 1804, 1901, 1950, 2502, 2552, and 2553 require all school districts to establish procedures for the designation of at least one student as an ex officio, non-voting member of their Board of Education, effective July 1, 2025; and

WHEREAS, the Board desires to formally establish the position of an ex officio student board member;

NOW, THEREFORE, BE IT RESOLVED, that the Westfield Academy and Central School District Board of Education hereby establishes the position of ex officio student board members, effective September 15, 2026, in accordance with the aforementioned New York State Education Law.

Appointment of the following Student Ex-Officio Board Members for the 2026-27 school year are as follows:

- a) 1st Quarter (September 15 through November 6) – Liberty Maring
- b) 2nd Quarter (November 9 through January 29) – Grace Wolfe
- c) 3rd Quarter (February 1 through April 16) – Liberty Maring
- d) 4th Quarter (April 19 through June 25) – Logan Baum

Appointment of Ex-Officio Officers

3.0 Information and Discussion Items

3.1 Communications to the Board

3.2 Discussion Items

- a) First Reading of Policy #5676 – Privacy and Security for Student Data and Teacher and Principal Data.
- b) First Reading of Policy #5840 – Artificial Intelligence (AI).

4.0 Reports:

4.1 Superintendent's Report

Mr. Sikorski reported what a great start to the year the District has had; expressing that the District moves better and more quickly when we work together, and that the District appears to have a more cohesive approach this school year. Mr. Sikorski shared that during the open staff development days, the District had many trainings and the staff were very responsive and engaged during that time, which is greatly appreciated.

4.2 Business Manager's Report

Mr. Melquist reported that the District obtained a new mini and wheelchair bus; making bus #96 a back-up bus. Mr. Melquist reported that Mr. Alonge expressed that this was the smoothest opening day that he has had at the District from a transportation aspect. Mr. Melquist expressed that Live CHQ had a recent article that highlighted transportation, thanking Mr. Alonge, Mr. Barresi, Mrs. Marsh, and Mr. Dellow for their help with that. Mr. Melquist reported that sanding and resurfacing of the half-gym is complete and went smoothly, taking place the Thursday and Friday after school started; thanking staff for being accommodating process. Mr. Melquist reported that the Large Group Instruction Room renovation should be complete by this Friday, September 18th, 2026, and was made possible by a grant through BOCES. Mr. Melquist reported on the following Capital Project progress: 1) tiling has begun in the elementary halls, 2) the masonry work at the new concession building is complete, 3) the roof of the concession building is scheduled to be completed by the end of this week, and 4) the locker room tiling will begin this week; with the Capital Project set to wrap up next Fall. Mr. Melquist reported that the kitchen has a full staff, and things are going smoothly there. Mr. Melquist stated that the bus roof project emergency fund should replenish what was borrowed from the general fund last year. Mr. Melquist also reported that since the investment of Capital Project Funds began, it has produced \$24,815 in interest, which the District can draw down from, helping to pay off the capital project, and minimize what will be drawn from the general fund.

Communications to the Board

Discussion Items

Policy First Readings

Superintendent's Report

Business Manager's Report

4.3 Secondary Principal's Report

Mrs. Marsh reported that the middle school students have given feedback that they love the new lockers, acknowledging that some of the placement in the high school hallway – with lockers closer to the some of the corners does make some access more challenging. Mrs. Marsh expressed that the sixth-grade orientation had a great turn out, with the students having time to practice with their locker padlocks, and visit their teachers. Mrs. Marsh echoed the statements of Mr. Sikorski, and Mr. Melquist about the smoothness of the start of the school year, stating that only about 5 schedule changes were needed for middle school. Mrs. Marsh stated that planning of the spirit week days has begun along with Battle of the Classes, and homecoming will be at the end of the month. Mrs. Marsh reported that the incoming sixth-grade class will complete their initial training to use the See Something Say Something anonymous reporting system – the Sandy Hook Promise, and that the seventh through twelfth-grade students will complete the annual refresher as well.

Secondary Principal's Report

4.4 Elementary Principal's Report

Presented by Mr. Sikorski on behalf of Mrs. Anderson: reported that the start of the school year has been going well for the elementary school as well. Stated that the new PBIS "Dens" peer modeling has begun and has been successful. The twenty-fifth anniversary of September 11th Patriot Day was observed with memorial activities for students and staff.

Elementary Principal's Report

4.5 Director of Curriculum and Special Education Report

Presented by Mr. Sikorski on behalf of Mrs. Harper: reported that opening day went well, with presentations from UB for Trauma Informed Practice, BOCES for labor relations, Portrait of a Graduate, child abuse and mandated reporter updates. In addition, there were staff and grade-level meetings held. It was reported that the District has 20 students enrolled at BOCES (13 juniors, and 7 seniors). Also mentioned was the Live CHQ article that highlighted transportation. Mrs. Harper reported that Patriot Day was observed with activities for both students and staff; it was also observed with the gathering of the middle and high school students and staff at the flagpole and with the playing of Taps by students and Mr. Chagnon. Mrs. Harper thanked Mr. Chagnon for his help in facilitating that.

Director of Curriculum and Special Education Report

- Mr. Tarpley commended the faculty, staff, and students for their participation in Patriot Day, and the remembrance of September 11th, 2001; expressing that we will never forget.

5.0 Consensus Items:

5.1 There was no request to withdraw a specific consensus item.

5.2 Moved by Thomas Tarpley, and seconded by Andrew Thompson, the approval of the following consensus items:

a) Minutes of the Regular Business Meeting of August 10th, 2026, and Supplemental Business Meeting of August 24th, 2026.

b) Financial Reports

1. Acceptance of Warrants:

Number	Date	General	Cafeteria	Federal	Capital	Scholarship /Other
0002	7/15/2026	\$359,934.75	\$2,081.48	\$3,802.95	\$5,848.38	\$1,500.00
0004	7/29/2026	\$138,227.34	\$0.00	\$1,288.27	\$1,538,414.02	\$0.00
0007	8/12/2026	\$361,994.33	\$2,081.48	\$16,925.03	\$65,175.00	\$0.00
0009	8/26/2026	\$56,254.20	\$0.00	\$1,707.34	\$1,086,676.91	\$0.00

2. Acceptance of Payrolls:

Number	Date	General	Cafeteria	Federal
001	7/8/2026	\$107,560.98	\$4,055.80	\$6,383.17
002	7/15/2026	\$75,411.87	\$0.00	\$29,665.70
003	7/28/2026	\$622.20	\$0.00	\$450.00
004	8/5/2026	\$77,465.49	\$0.00	\$43,245.93
005	8/11/2026	\$0.00	\$0.00	\$0.00
006	8/19/2026	\$89,145.15	\$0.00	\$58,610.77

3. Acceptance of the Extra Classroom Fund Report for August 1st to August 31st, 2026.

c) Acceptance of Claims Auditor Reports for Payroll dated 7/8/2026, 7/15/2026, 7/28/2026, 8/5/2026, 8/11/2026, and 8/19/2026.

d) Acceptance of the recommendations from the Committee on Special Education and Committee on Preschool Special Education dated August 25, 2026 through September 9, 2026.
(The motion carried 5-0.)

6.0 Public Comment

7.0 Action Items

7.1 Old Business - None

7.2 New Business

- a. Moved by Thomas Tarpley and seconded by Andrew Thompson that upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve Warrant #0002, Warrant #0004, Warrant #0007, and Warrant #0009 as presented. (The motion carried 5-0.)

Consensus Items

Withdraw Consensus Item

Approval of Consensus Items

Approval of Minutes

Financial Reports

Acceptance of the Warrants

Acceptance of Payrolls

Acceptance of Extra Classroom Fund

Acceptance of Claims

Auditor Reports

Acceptance of the Recommendations from CSE and CPSE

Public Comment

Action Items

Old Business

New Business

Approval of Warrants

- b. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School Board of Education hereby approved the following shared sports mergers with Chautauqua Lake CSD and shared transportation of Varsity and Modified Boys' Wrestling, Varsity Girls' Wrestling, and Varsity Golf as presented, and authorize the Superintendent to sign the Athletic Sharing Agreement. (The motion carried 5-0.)
- Mr. Tarpley stated that it is nice to see schools coming together so that students can have the opportunity to experience a wide variety of sports, and thanked the Districts for working together to make this happen.
- c. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School Board of Education hereby adopt the revised 2026-27 School Calendar as presented, effective September 14, 2026. (The motion carried 5-0.)
- Mr. Sikorski stated that as a result of the schedule change, the District will have an extra emergency day by replacing one whole non-attendance day with two half attendance days, in conjunction with state compliance. The new calendar will be distributed on September 15, 2026.
- d. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the proposed fundraising activity of a chicken barbeque on Saturday, September 19, 2026 for the Spanish Club. (The motion carried 5-0.)
- e. Moved by Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the proposed fundraising activity of Purple Cow ice cream grape slurry sale on Saturday, September 19, 2026 for 1st Amendment 1st Vote. (The motion carried 5-0.)
- f. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the budget transfers as presented. (The motion carried 5-0.)
- Mr. Tarpley asked for clarification on this action item; Mr. Melquist responded that it is routine, and in line with the maintenance of the budget.

Approval of shared sports

Approval of revised District Calendar

Approval of Spanish Club Fundraiser chicken barbeque

Approval of 1st Amendment 1st Vote Fundraiser Purple Cow Grape Slurry Sale

Approval of budget transfers

- g. Moved by Thomas Tarpley and seconded by Andrew Thompson that upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the following fundraisers for the Senior Class for the 2026-2027 school year:
 - i. Coupon Book Sale 9/14/2026 to 9/28/2026
 - ii. Freeze Dried Candy at Volleyball Games
 - iii. Concession Stand for Fall and Winter Sport Events (The motion carried 5-0.)
- h. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the Inter-District Student Transportation Agreement with Ripley CSD and WACS to transport a Ripley Student to Randolph Academy, effective September 1, 2026 through June 30, 2027. (The motion carried 5-0.)
 - Mr. Tarpley thanks Ripley for working together with Westfield on the transportation for this student.
- i. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approves the contract with Turning Point Licensed Behavior Analyst Services PLLC from July 1, 2026 to June 30, 2027. (The motion carried 5-0.)
- j. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the (2) Non-Resident Tuition Applications for the 2026-27 school year as presented. (The motion carried 5-0.)
 - Mr. Tarpley noted that this is nice to see.
- k. Personnel Items:
 - 1. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approves the appointment of Jillian Lindstrom for the position of regent's proctor from August 11th to August 19th, 2026. (The motion carried 5-0.)

Approval of Senior
Class Fundraisers

Approval of
Transportation
agreement with Ripley

Approval of Turning
Point Contract

Approval of (2) tuition
students

Personnel Items:
Jillian Lindstrom

2. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the appointment of Zachary Cervola for certified substitute teacher and teaching assistant for the 2026-2027 school year. (The motion carried 5-0.)
 - Mr. Sikorski states that Zachary is already employed as a 0.4 teacher, and this will help him fill his days, should there be a need.
3. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approve the appointment of Jacob Alonge as substitute bus driver for the 2026-2027 School Year in accordance with the WISS Agreement currently in effect, effective September 15, 2026. (The motion carried 5-0.)
4. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approves the appointment of Victoria Miller for the position of certified substitute teacher and teaching assistant for the 2026-2027 school year. (The motion carried 5-0.)
5. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School District Board of Education hereby approves the appointment of the following for coaches:
 - i. Janelle Post – Varsity Soccer Assistant Coach
 - ii. Patrick Anderson – Boys Varsity Soccer Assistant Coach
 - iii. Heath Forster – Girls Varsity Track and Field Coach
 - iv. Joshua Freifeld – Boys Basketball Volunteer Assistant Coach (The motion carried 5-0.)
6. Moved by Thomas Tarpley and seconded by Andrew Thompson that, upon the recommendation of the Superintendent, the Westfield Academy and Central School Board of Education hereby approve the leave of absence for Nicolette Damcott to start on or about January 25, 2027 and end on or about April 5, 2027. (The motion carried 5-0.)

Zachary Cervola

Jacob Alonge

Victoria Miller

Janelle Post

Patrick Anderson

Heath Forster

Joshua Freifeld

Nicolette Damcott

8.0 Board Member Commentary

Mr. Tarpley stated that at the last board meeting he asked the District to remember Patriot Day, and the District showed that they did. He expressed his sincere gratitude, saying that he is proud of the District, that it was a hard day. He thanked the District and said he will never forget.

Board Member
Commentary

9.0 Thomas Tarpley made a motion and Andrew Thompson seconded the motion to recess into Executive Session to discuss matters of personnel including the employment history of an individual or individuals at 7:37 p.m. (The motion carried 5-0.)

Recess into Executive
Session

10.0 Thomas Tarpley made a motion and Phyllis Hagen seconded the motion to return to regular session at 7:57 p.m. (The motion carried 7-0.)

Return to Regular
Session

11.0 Thomas Tarpley made a motion and Phyllis Hagen seconded the motion to adjourn the September 14, 2026 Westfield Academy and Central School Board of Education Regular Business meeting at 7:58 p.m. (The motion carried 7-0.)

Adjournment

Respectfully submitted,

Angelique Foster, District Clerk

To: W.A.C.S. Board of Education/Audit Committee
Date: September 21, 2026
From: Nancy Jopek, Claims Auditor

Dear Board Members:

I have reviewed each and every payment for the following payroll issued by the Westfield Academy and Central School. These claims have been paid to the claimants in the amount each claim allowed:

Payroll #007 Dated 09/02/2026

Checks Issued:	n/a
Direct Deposits:	D060414 – D060571
Amount for Pay Checks:	\$0.00
Amount for DD:	\$396,368.30
Amount for "No Checks":	\$1,666.86
Void Checks:	0
Void Amount:	\$0.00
Employers Cost:	\$30,356.86 (\$27,385.50 – A Fund; \$249.56 – C Fund; \$2,721.80 – F Fund)
Total Costs:	\$428,392.02
(A Fund:	\$367,667.61)
(C Fund:	\$ 3,511.73)
(F Fund:	\$ 57,212.68)

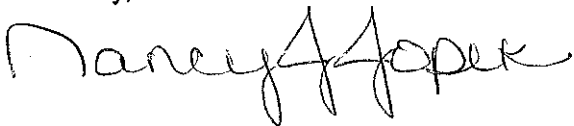
Warrant #0011 PR #007 Cover Checks 09/02/2026

Checks Issued:	226376 – 226377
EFT'S:	11
Transactions:	13
Total Amount:	\$129,598.52

Notes/Concerns/Findings:

Pre-payment

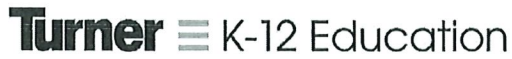
Sincerely,



Nancy J. Jopek
Claims Auditor

*Please note that fundraising outside of school must also be Board approved.

*Please note that fundraising outside of school must also be Board approved.



Gordon W. Jones Associates
ARCHITECTS P.C.
 5757 Main St. Williamsville, NY 14221
 716-633-9000 | gwjarchitects.com

CHANGE ORDER**CO-101-05**

SED Project Number: 06-29-01-04-0-001-023
Building: Westfield Academy

Owner
 Construction Manager
 Architect
 Contractor
 Field

X
X

PROJECT:**Westfield Academy & Central School 2024 Capital Improvement Project**

Westfield Academy & Central School
 203 E Main St
 Westfield, New York 14787

Change Order No. CO-101-05Initiation Date: 7/6/2026Contract For: BP-101 General TradesContract Date: 12/9/2025**TO CONTRACTOR:**

EE Austin & Son, Inc.
 1919 Reed Street
 Erie, PA 16503

PCO Reference/Description:

PCO-032b Provide remaining labor and materials to remove existing flooring and furnish and install new carpet flooring \$ 11,209.00 in classroom 227.

This document is intended to conform with terms and conditions of AIA Change Order G701 CMA. The signers below agree and accept the changes to this contract as outlined in the terms and conditions of the AIA Contract Document A132. Not valid until the change order issued has been fully executed by all parties.

Original Contract Value	<u>\$5,259,000.00</u>
Sum of Changes by Prior Contract Change Orders	<u>\$70,543.75</u>
Contract Sum Prior to this Change Order	<u>\$5,329,543.75</u>
Contract Sum to be Increased (or Decreased) by this Change Order	<u>\$11,209.00</u>
Current Contract Sum including this Change Order	<u>\$5,340,752.75</u>

Owner:

Westfield Academy & Central School
 Board of Education President

Owner:

Westfield Academy & Central School
 Superintendent of Schools

Wendy Dymont _____ Date

Ryan Sikorski _____ Date

Architect:

Gordon W. Jones, Architects PC

Michael Noga, AIA, LEED GA, President 9/22/26
 _____ Date

Construction Manager:

Turner Construction Company

Zach Sortisio 9/17/26
 _____ Date

Contractor:

EE Austin & Son, Inc.
 Project Manager

Steve Morvay 9-17-26
 _____ Date

TCCO Review 9.14.26

September 14, 2026

Mr. Zachary Sortisio
Turner Construction Co.

RE: Westfield Academy 2024 Capital Project
Change Request #15 Installation of owner purchased carpet

Dear Mr. Sortisio,

We are requesting a change order in the amount of \$11,209.25 to install carpet purchased by the school district. Please see attached back up sheets.

Price Breakdown:

Pucci Carpet	<u>\$10,675.48</u>
Subtotal	<u>\$10,675.48</u>
Mark-up (5%)	<u>\$ 533.77</u>
Total Cost	<u>~~\$11,209.25~~</u>
	Say: \$11,209.00

Very truly yours,

E. E. AUSTIN & SON, INC.

Jim Watkins
Project Manager

Enclosure

PUCCI CARPET ONE FLOOR & HOME
112 WEST MAIN STREET
Fredonia, NY 14063
Telephone: 716-672-5171 Fax: 716-672-5170

Page 1

CG604929

INVOICE

Sold To

WESTFIELD ACADEMY & CENTRAL SCHOOL
203 E MAIN ST
WESTFIELD, NY 14787

Ship To

WESTFIELD ACADEMY & CENTRAL SCHOOL
203 E MAIN ST
1ST GR & KINDERG CLOS LBR ONLY
WESTFIELD, NY 14787

Order Date		Tele #1	PO Number	Order Number	
08/21/26		716-326-2151		CG604929	
Inventory	Style/Item	Color/Description	Quantity Units	Price	Extension
REBGDI	REMOVAL OF EXISTING BROADLOOM		59.80 SY	5.75	343.85
	GLUE DOWN INSTALLATION				
CTI	CARPET TILE INSTALLATION		59.80 SF	14.67	877.27
I4RWB	INSTALLATION OF 4" RUBBER WALL		128.00 LF	1.85	236.80
	BASE				
ISDEFM	DISPOSE OF EXISTING FLOORING		59.80 SY	2.06	123.19
	MATERIAL				
MFP-ISSS	MINOR FLOOR PREPARATION -		538.20 SF	0.82	441.32
	INCLUDES SCRAPING & SWEEPING OF				
	SUBSTRATE				

NYS Contract #PC69408

NYS Certified WBE #1000015866

— 08/21/26 — 12:06PM —

Sales Representative(s):

TODD SCHAEFER

All orders must be paid in full.
Special orders will be subject to a 35% restocking fee. Refunds in store credit only.
Defective material will be repaired or credited subject to manufacturer's warranty & inspection.

INVOICE TOTAL: **\$2,022.43**

Less Payment(s): 0.00

BALANCE DUE: **\$2,022.43**

PUCCI CARPET ONE FLOOR & HOME
112 WEST MAIN STREET
Fredonia, NY 14063
Telephone: 716-672-5171 Fax: 716-672-5170

Page 1

CG604895

INVOICE

Sold To

WESTFIELD ACADEMY & CENTRAL SCHOOL
203 E MAIN ST
WESTFIELD, NY 14787

Ship To

WESTFIELD ACADEMY & CENTRAL SCHOOL
203 E MAIN ST
1ST GRADE CLOSET
WESTFIELD, NY 14787

Order Date	Tele #1	PO Number	Order Number		
08/05/26	716-326-2151		CG604895		
Inventory	Style/Item	Color/Description	Quantity Units	Price	Extension
7249	CUBIC COLOURS	7249 BLUE LAGOON	29.90 SY	29.86	892.81
CB4-739	SERIES 700 STANDARD WALL BASE - 1/8" - 4"X4'	DEEP NAVY	64.00 LF	1.50	96.00
111486	TACTILES GB 1 ROLL - CARPET TILE NON-WET ADHESIVE	1 ROLL (500 TACTILES)	1.00 EA	139.47	139.47
FRT	FREIGHT		1.00 EA	275.00	275.00
ECO575-30	CARTRIDGE COVE BASE	MAPEI ECO 575 - 30 OZ	2.00 EA	9.65	19.30

NYS Contract #PC69408

NYS Certified WBE #1000015866

— 08/21/26 — 12:01PM —

Sales Representative(s):

TODD SCHAEFER

All orders must be paid in full.
Special orders will be subject to a 35% restocking fee. Refunds in store credit only.
Defective material will be repaired or credited subject to manufacturer's warranty & inspection.

INVOICE TOTAL: **\$1,422.58**

Less Payment(s): 0.00

BALANCE DUE: **\$1,422.58**

PUCCI CARPET ONE FLOOR & HOME
112 WEST MAIN STREET
Fredonia, NY 14063
Telephone: 716-672-5171 Fax: 716-672-5170

Page 1

CG604893

INVOICE

Sold To

WESTFIELD ACADEMY & CENTRAL SCHOOL
203 E MAIN ST
WESTFIELD, NY 14787

Ship To

WESTFIELD ACADEMY & CENTRAL SCHOOL
203 E MAIN ST
ROOM #227 TECH LAB
WESTFIELD, NY 14787

Order Date		Tele #1	PO Number	Order Number	
08/05/26		716-326-2151		CG604893	
Inventory	Style/Item	Color/Description		Quantity Units	Price Extension
6392	CUBIC	6392 DIMENSION		155.48 SY	29.90 4,648.85
CB4-739	SERIES 700 STANDARD WALL BASE -	DEEP NAVY		152.00 LF	1.50 228.00
	1/8" - 4"X4'				
111486	TACTILES GB 1 ROLL - CARPET TILE	1 ROLL (500 TACTILES)		2.00 EA	139.47 278.94
	NON-WET ADHESIVE				
440-30	CARTRIDGE COVE BASE	HENRY'S ADHESIVE		4.00 EA	9.65 38.60
EG-40-L	EDGE GUARD	BLACK REDUCER		9.00 LF	1.50 13.50
FRT	FREIGHT			1.00 EA	600.00 600.00

NYS Contract #PC69408

NYS Certified WBE #1000015866

— 08/21/26 — 11:35AM —

Sales Representative(s):

TODD SCHAEFER

All orders must be paid in full.
Special orders will be subject to a 35% restocking fee. Refunds in store credit only.
Defective material will be repaired or credited subject to manufacturer's warranty & inspection.

INVOICE TOTAL: \$5,807.89

Less Payment(s): 0.00

BALANCE DUE: \$5,807.89

PUCCI CARPET ONE FLOOR & HOME
112 WEST MAIN STREET
Fredonia, NY 14063
Telephone: 716-672-5171 Fax: 716-672-5170

Page 1

CG604896

INVOICE

Sold To

WESTFIELD ACADEMY & CENTRAL SCHOOL
203 E MAIN ST
WESTFIELD, NY 14787

Ship To

WESTFIELD ACADEMY & CENTRAL SCHOOL
203 E MAIN ST
KINGERGARDEN CLOSET
WESTFIELD, NY 14787

Order Date		Tele #1	PO Number	Order Number		
08/05/26		716-326-2151		CG604896		
Inventory	Style/Item	Color/Description		Quantity Units	Price	Extension
7249	CUBIC COLOURS	7249 BLUE LAGOON		29.90 SY	29.86	892.81
26 boxes total - 5.98 SY/box						
CB4-739	SERIES 700 STANDARD WALL BASE -	DEEP NAVY		64.00 LF	1.50	96.00
	1/8" - 4"X4'					
111486	TACTILES GB 1 ROLL - CARPET TILE	1 ROLL (500 TACTILES)		1.00 EA	139.47	139.47
	NON-WET ADHESIVE					
FRT	FREIGHT			1.00 EA	275.00	275.00
ECO575-30	CARTRIDGE COVE BASE	MAPEI ECO 575 - 30 OZ		2.00 EA	9.65	19.30

NYS Contract #PC69408

NYS Certified WBE #1000015866

— 08/21/26 — 12:01PM —

Sales Representative(s):

TODD SCHAEFER

All orders must be paid in full.
Special orders will be subject to a 35% restocking fee. Refunds in store credit only.
Defective material will be repaired or credited subject to manufacturer's warranty & inspection.

INVOICE TOTAL: **\$1,422.58**

Less Payment(s): 0.00

BALANCE DUE: **\$1,422.58**



Gordon W. Jones Associates
ARCHITECTS P.C.

5757 Main St. Williamsville, NY 14221
716-633-9000 | gwjarchitects.com



Westfield Central School District
2024 Capital Project – Westfield Academy
Project Control Number 06-29-01-04-0-001-023
EE Austin & Son, Inc – Change Order C.O.101-05

APPENDIX “A”

1. PCO – 032b: Provide remaining labor and materials to remove existing flooring and furnish and install new carpet flooring in Classroom 227 and Data Closet 227A.

- A. **Requested by:** District Initiated.
- B. **Relationship to Project Scope:** Related to General Work in the project scope.
- C. **Basis of Need:** In the previous change order, the district requested the on-site contractor to install new carpeting purchased by the district in Classroom 227. There was a miscommunication regarding this. The district requested the Contractor install AND purchase the carpet AND include the small Data Closet 277A within this space. This change order is for the difference to complete the entire room as described above. The previous change order was to provide the installation only.
- D. **Description of Work:** Provide labor and material to remove the existing carpet, prep and install new carpet.

Total Increase Amount of \$11,209.00

Total Amount of Change Order C.O.101-05 is an ADD amount of \$11,209.00


THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Office of Facilities Planning, 89 Washington Avenue, Room 1060 Education Building Annex, Albany, NY 12234
 Tel. (518) 474-3906
 Tel. (518) 474-3906
 www.p12.nysed.gov/facplan/

CHANGE ORDER CERTIFICATION

Must be attached to back of Change Order

Instructions: This CERTIFICATION is required for all change orders submitted to SED
 Fill out all three parts completely.

Change Order Number:

CO-101-05

Part One - General Information

Provide separate Change Orders for each Project Number

SED Project Number

0	6	2	9	0	1	0	4	0	0	0	1	0	2	3
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

District BEDS Code

Building Identification Number

Project number

District & Building Name

Westfield Central School District- Westfield Academy

Type of Project

☒ Reconstruction /Alteration ☐ Addition & Alteration ☐ New Building ☐ Other

Project Description

Reconstruction Work- 2024 Capital Project

Architect / Engineer firm

Gordon W. Jones Associates Architects, P.C. - 5757 Main Street, Williamsville N.Y. 14221

name

address

Contact Person

Jeff A. Nunn- Senior Project Manager

716-633-9000- jnunn@gwjarchitects.com

name & title

phone number & e-mail

Construction Manager firm

Turner Construction Company

name

address

Contact Person

Zach Sortisio- Superintendent

716-982-8198- zsortisio@tcco.com

name & title

phone number & e-mail

District Contact Person

Joshua Melquist- School Business Executive- 716-326-2151- joshuamelquist@westfieldcsd.org

name & title

phone number & e-mail

Part Two

Provide the following information for each individual item in the change order:

(Number each item if there is more than one and provide additional sheets as necessary.)

- A. Requested By** (Who initiated the change request)
- B. Relationship to Project Scope** (How is this change related to the original project scope)
- C. Basis of Need** (Describe why the change is needed)
- D. Description of Work** (Provide a detailed description of the work or services provided in the change order. Provide text, a drawing or both as necessary to demonstrate code compliance and the individual cost of each item.)

1. See Appendix A attached to this certification.

CHANGE ORDER CERTIFICATION

Part Three

1

Change order requirements:

- ✓ The scope of the change order must relate to the project scope previously approved.
- ✓ Dollar amounts applied from allowances toward costs associated with the changes must be provided.
- ✓ If the cost of this change order is not within the approved amount as currently established on the SA-4, please provide a Form FP-FI, Request for Revision of Financial Information, with documentation showing the additional authorization of funds.
- ✓ Each change order shall be signed by the president of the board of education, the architect/engineer, and the contractor.

2

Certification of the Superintendent of Schools (District Superintendent if a BOCES project)

The following statements are true and correct to the best of my knowledge and belief:

- The revised total cost is within the authorized appropriation for this project.
- Where any work of this change order requires a type or kind of work that is not included in the original contract documents, the school district's attorney has been contacted to assure conformance with the Opinion of the State Comptroller No. 60-505.

Date

Ryan Sikorski- Superintendent of Schools

Signature and printed name of the School Superintendent or District Superintendent if a BOCES project

3

Certification of the Architect or Engineer

The following statements are true and correct to the best of my knowledge and belief:

- Work required by this change order is in accordance with applicable sections of the approved contract documents.
- Any plan, sketch, or attachment referenced in this change order is included herein.
- Work required by this change order is in accordance with applicable provisions of the NYS Uniform Fire Prevention and Building Code, State Education Department's building standards, and NYS Department of Labor's Code Rule 56.
- Work required by this change order was designed by an architect or engineer who is currently licensed by the State of New York.
- Work required by this change order that involves asbestos-containing building material (ACBM) was designed by an architect or engineer who is currently licensed by the State of New York and who is appropriately certified as an asbestos designer by the NYS Department of Labor at the time he/she designed the asbestos-related project.

9/21/26

Date

Gordon W. Jones Associates, Architects, P.C.

Architectural / Engineering Firm Name



Michael W. Noga, AIA, LEED GA, President
Signature and printed name of the Architect or Engineer

Turner K-12 Education



Gordon W. Jones Associates
ARCHITECTS P.C.
 5757 Main St. Williamsville, NY 14221
 716-633-9000 | gwjarchitects.com

CO-101-06

CHANGE ORDER

SED Project Number: 06-29-01-04-0-009-001
 Building: New Concession Stand/Restrooms

Owner
 Construction Manager
 Architect
 Contractor
 Field

☐
☒
☐
☒
☐

PROJECT:

Westfield Academy & Central School 2024 Capital Improvement Project

Westfield Academy & Central School
 203 E Main St
 Westfield, New York 14787

Change Order No. CO-101-06
 Initiation Date: 9/9/2026
 Contract For: BP-101 General Trades
 Contract Date: 12/9/2025

TO CONTRACTOR:

EE Austin & Son, Inc.
 1919 Reed Street
 Erie, PA 16503

PCO Reference/Description:

PCO-040 Provide labor and materials to install blue break metal wrapping exposed steel beams at the concessions building overhang. \$ 8,613.00

This document is intended to conform with terms and conditions of AIA Change Order G701 CMA. The signers below agree and accept the changes to this contract as outlined in the terms and conditions of the AIA Contract Document A132. Not valid until the change order issued has been fully executed by all parties.

Original Contract Value	<u>\$5,259,000.00</u>
Sum of Changes by Prior Contract Change Orders	<u>\$81,752.75</u>
Contract Sum Prior to this Change Order	<u>\$5,340,752.75</u>
Contract Sum to be Increased (or Decreased) by this Change Order	<u>\$8,613.00</u>
Current Contract Sum including this Change Order	<u>\$5,349,365.75</u>

Owner:

Westfield Academy & Central School
 Board of Education President

Owner:

Westfield Academy & Central School
 Superintendent of Schools

Wendy Dymant _____ Date

Ryan Sikorski _____ Date

Architect:

Gordon W. Jones, Architects PC

Michael Noga  9/22/26
 _____ Date

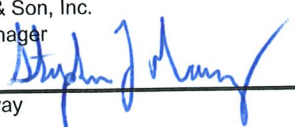
Construction Manager:

Turner Construction Company

Zach Sortisio  9/17/26
 _____ Date

Contractor:

EE Austin & Son, Inc.
 Project Manager

Steve Morvay  9-17-26
 _____ Date

August 20, 2026

Mr. Zachary Sortisio
Turner Construction Co.

RE: Westfield Academy 2024 Capital Project
Change Request #14 Installation of blue break metal on beams at concession stand

Dear Mr. Sortisio,

We are requesting a change order in the amount of ~~\$8,612.84~~ to furnish & install blue break metal wraps on the exposed steel beams per sketches SK-22 & SK-23. Please see attached back up sheets.

Price Breakdown:

Jamestown Roofing	<u>\$8,202.70</u>
Subtotal	\$8,202.70
Mark-up (5%)	<u>\$ 410.14</u>
Total Cost	<u>~~\$8,612.84~~</u>
	Say: \$8,613.00

Very truly yours,

E. E. AUSTIN & SON, INC.

Jim Watkins
Project Manager

Enclosure

Jamestown Roofing, Inc.
119 Clifton Avenue, Jamestown, NY 14701
Phone (716) 484-1732 FAX (716) 484-8987

Proposal

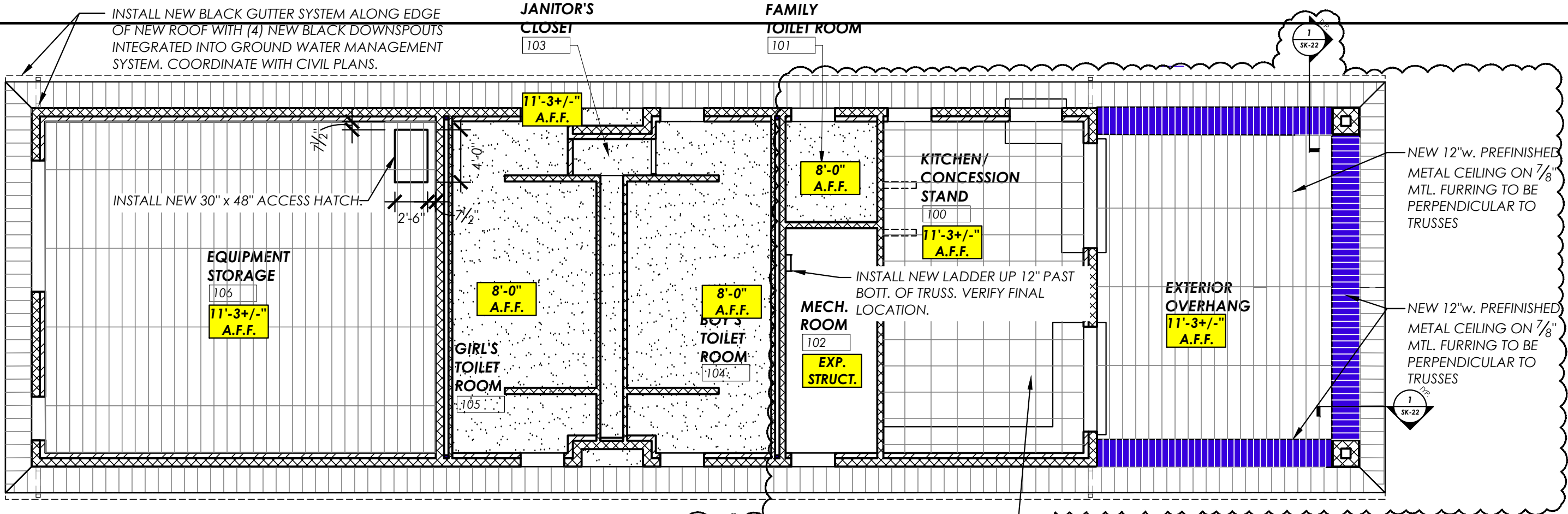
DATE: August 14, 2026
FROM: Tim Dominick

The following is a proposal for wrapping beam with blue metal for Westfield
concession stand per sk-22, sk-23

- Provide scissors lift
- Provide back-up material
- Wrap beams with regal blue metal

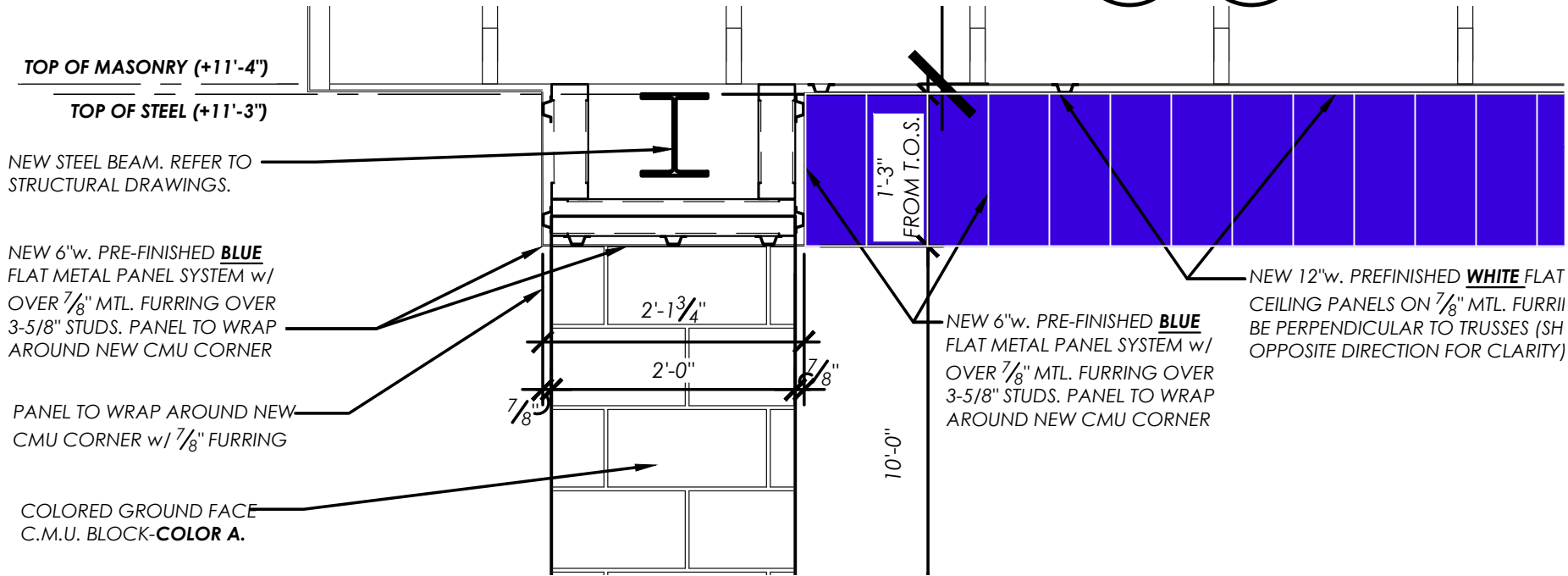
For the sum of	\$ 7,457
10% profit	745.70

	8,202.70



OVERALL REFLECTED CEILING PLAN

SCALE: 1/8" = 1'-0"



ENLARGED BEAM ENCLOSURE DETAIL

SCALE: 3/4" = 1'-0"



POST BID SKETCH

SK-22

REF. #AC611

DRAWN BY: JAN

SCALE: AS NOTED

DATE: 8/11/26

Gordon W. Jones Associates
ARCHITECTS P.C.

5757 Main St. Williamsville, NY 14221
716-633-9000 | gwjarchitects.com

CLARIFICATION DETAIL AROUND BEAMS, KITCHEN CEILING CLARIFICATION

WESTFIELD CENTRAL SCHOOL DISTRICT
2024 CAPITAL PROJECT

NEW CONCESSION STAND/RESTROOMS
PCN: 06-29-01-04-7-009-001

REGISTERED ARCHITECT
MICHAEL W. NOGA
042410
STATE OF NEW YORK

Reg. Exp. 5/31/28

NEW ASPHALT ROOF SHINGLES
OVER ICE AND WATER SHIELD ON
5/8" FIRE RATED PLYWOOD
SHEATHING OVER WOOD TRUSSES

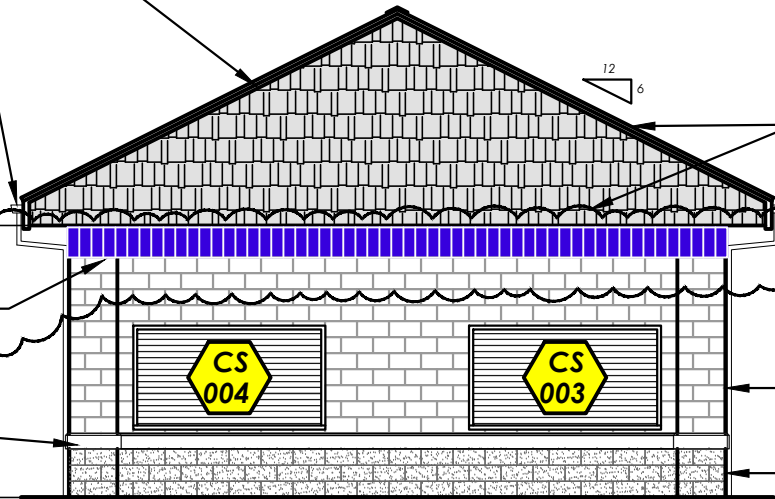
INSTALL NEW BLACK GUTTER
SYSTEM ALONG EDGE OF NEW
ROOF WITH (4) NEW BLACK
DOWNSPOUTS

TOP OF MASONRY
(+11'-4")

NEW 6"W. PRE-FINISHED **BLUE** FLAT
METAL PANEL SYSTEM WRAPPING
BEAM- SEE DET. 1/SK-22

GROUND FACE CMU - COLOR C

APPROX. GRADE
REFER TO CIVIL.



PREFINISHED VINYL
SIDING w/ BLACK ROOF
EDGE TRIM

COLORLED GROUND FACE C.M.U.
BLOCK-COLOR A.

COLORLED SPLIT-FACE C.M.U.
BLOCK-COLOR B.

NORTH EXTERIOR ELEVATION

SCALE: 1/8" = 1'-0"

B

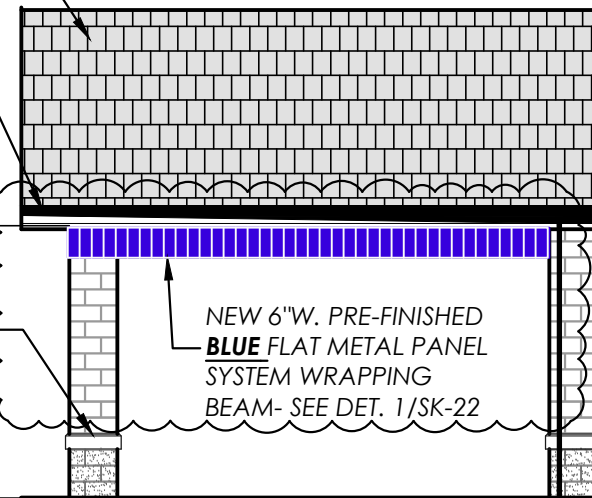
NEW ASPHALT ROOF SHINGLES
OVER ICE AND WATER SHIELD ON
5/8" FIRE RATED PLYWOOD
SHEATHING OVER WOOD TRUSSES

INSTALL NEW BLACK GUTTER
SYSTEM ALONG EDGE OF NEW
ROOF WITH (4) NEW BLACK
DOWNSPOUTS

TOP OF MASONRY
(+11'-4")

GROUND FACE CMU - COLOR C

APPROX. GRADE
REFER TO CIVIL.



NEW 6"W. PRE-FINISHED
BLUE FLAT METAL PANEL
SYSTEM WRAPPING
BEAM- SEE DET. 1/SK-22

EAST EXTERIOR ELEVATION

SCALE: 1/8" = 1'-0"

C

NEW ASPHALT ROOF SHINGLES
OVER ICE AND WATER SHIELD ON
5/8" FIRE RATED PLYWOOD
SHEATHING OVER WOOD TRUSSES

INSTALL NEW BLACK GUTTER
SYSTEM ALONG EDGE OF NEW
ROOF WITH (4) NEW BLACK
DOWNSPOUTS

NEW 6"W. PRE-FINISHED
BLUE FLAT METAL PANEL
SYSTEM WRAPPING
BEAM- SEE DET. 1/SK-22

GROUND FACE CMU - COLOR C

SOUTH EXTERIOR ELEVATION

SCALE: 1/8" = 1'-0"

A

POST BID SKETCH

SK-23

REF. #AC611

DRAWN BY:
JAN
SCALE:
AS NOTED
DATE:
8/11/26

Gordon W. Jones Associates
ARCHITECTS P.C.
5757 Main St. Williamsville, NY 14221
716-633-9000 | gwjarchitects.com



UPDATED EXTERIOR ELEVATIONS

WESTFIELD CENTRAL SCHOOL DISTRICT
2024 CAPITAL PROJECT
NEW CONCESSION STAND/RESTROOMS
PCN: 06-29-01-04-7-009-001





Gordon W. Jones Associates
ARCHITECTS P.C.

5757 Main St. Williamsville, NY 14221
716-633-9000 | gwjarchitects.com



Westfield Central School District
2024 Capital Project – New Concession Stand/Restrooms
Project Control Number 06-29-01-04-07-009-001
EE Austin & Son, Inc – Change Order C.O.101-06

APPENDIX “A”

1. PCO – 040: Provide labor and materials to install blue break metal wrapping exposed steel beams at the Concessions Building overhang.

- A. **Requested by:** Project required.
- B. **Relationship to Project Scope:** Related to General Work in the project scope.
- C. **Basis of Need:** This work was required to protect the existing exposed beams.
- D. **Description of Work:** Install blue break metal wrapping exposed steel beams at the Concessions Building overhang.

Total Increase Amount of \$8,613.00

Total Amount of Change Order C.O.101-06 is an ADD amount of \$8,613.00


THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Office of Facilities Planning, 89 Washington Avenue, Room 1060 Education Building Annex, Albany, NY 12234
 Tel. (518) 474-3906
 Tel. (518) 474-3906
 www.p12.nysed.gov/facplan/

CHANGE ORDER CERTIFICATION

Must be attached to back of Change Order

Instructions: This CERTIFICATION is required for all change orders submitted to SED
 Fill out all three parts completely.

Change Order Number:

CO-101-06

Part One - General Information

Provide separate Change Orders for each Project Number

SED Project Number	0	6	2	9	0	1	0	4	7	0	0	9	0	0	1	←
	District BEDS Code								Building Identification Number				Project number			
District & Building Name	Westfield Central School District- New Concession Stand/Restrooms															
Type of Project	☐ Reconstruction /Alteration ☐ Addition & Alteration ☒ New Building ☒ Other															
Project Description	New Construction- 2024 Capital Project															
Architect / Engineer firm	Gordon W. Jones Associates Architects, P.C. - 5757 Main Street, Williamsville N.Y. 14221															
	name								address							
Contact Person	Jeff A. Nunn- Senior Project Manager								716-633-9000- jnunn@gwjarchitects.com							
	name & title								phone number & e-mail							
Construction Manager firm	Turner Construction Company															
	name								address							
Contact Person	Zach Sortisio- Superintendent-								716-982-8198- zsortisio@tcco.com							
	name & title								phone number & e-mail							
District Contact Person	Joshua Melquist- School Business Executive- 716-326-2151- joshuamelquist@westfieldcsd.org															
	name & title								phone number & e-mail							

Part Two

Provide the following information for each individual item in the change order:

(Number each item if there is more than one and provide additional sheets as necessary.)

- A. **Requested By** (Who initiated the change request)
- B. **Relationship to Project Scope** (How is this change related to the original project scope)
- C. **Basis of Need** (Describe why the change is needed)
- D. **Description of Work** (Provide a detailed description of the work or services provided in the change order. Provide text, a drawing or both as necessary to demonstrate code compliance and the individual cost of each item.)

1. See Appendix A attached to this certification.

CHANGE ORDER CERTIFICATION

Part Three

1

Change order requirements:

- ✓ The scope of the change order must relate to the project scope previously approved.
- ✓ Dollar amounts applied from allowances toward costs associated with the changes must be provided.
- ✓ If the cost of this change order is not within the approved amount as currently established on the SA-4, please provide a Form FP-FI, Request for Revision of Financial Information, with documentation showing the additional authorization of funds.
- ✓ Each change order shall be signed by the president of the board of education, the architect/engineer, and the contractor.

2

Certification of the Superintendent of Schools (District Superintendent if a BOCES project)

The following statements are true and correct to the best of my knowledge and belief:

- The revised total cost is within the authorized appropriation for this project.
- Where any work of this change order requires a type or kind of work that is not included in the original contract documents, the school district's attorney has been contacted to assure conformance with the Opinion of the State Comptroller No. 60-505.

Date

Ryan Sikorski- Superintendent of Schools

Signature and printed name of the School Superintendent or District Superintendent if a BOCES project

3

Certification of the Architect or Engineer

The following statements are true and correct to the best of my knowledge and belief:

- Work required by this change order is in accordance with applicable sections of the approved contract documents.
- Any plan, sketch, or attachment referenced In this change order is included herein.
- Work required by this change order is in accordance with applicable provisions of the NYS Uniform Fire Prevention and Building Code, State Education Department's building standards, and NYS Department of Labor's Code Rule 56.
- Work required by this change order was designed by an architect or engineer who is currently licensed by the State of New York.
- Work required by this change order that involves asbestos-containing building material (ACBM) was designed by an architect or engineer who is currently licensed by the State of New York and who is appropriately certified as an asbestos designer by the NYS Department of Labor at the time he/she designed the asbestos-related project.

9/22/26

Date

Gordon W. Jones Associates, Architects, P.C.

Architectural / Engineering Firm Name

 Michael W. Noga, AIA, LEED GA, President

Signature and printed name of the Architect or Engineer

Memorandum of Agreement

Between

Westfield Central School (District)

And

Westfield Teachers' Association (Association)

Whereas, the District and the Association desire to add a new position of Unified Basketball Coach.

The following is hereby agreed:

- 1) The position of Unified Basketball Coach is added to the contract.
- 2) There will be a stipend of \$2,500 for the position.

This is the complete and full agreement between the parties.

Association President

Date

Superintendent

Date

Foster, Angelique

From: Anderson, Molly
Sent: Friday, September 18, 2026 11:40 AM
To: Sikorski, Ryan; Foster, Angelique
Cc: Marsh, Andrea
Subject: BOE Recs

Board Recommendations for 9/28/26:

Andrea and I would like to recommend Cynthia Hart as a substitute teacher, teaching assistant and aide. She has current NYS fingerprint clearance, and in uncertified.

I would also like to reinstate Gregory Valentine as a substitute teacher and teaching assistant. He has subbed for us in past years and been a helpful addition. He is currently NYS fingerprinted and certified in music education.

Molly Anderson

Elementary Principal
Westfield Academy & Central School
203 East Main Street
Westfield, NY 14787
716-326-2151 x341





Ashley Raynor: Child Study Team/ Committee on Special Education Chairperson

I am recommending Ashley Raynor for the cocurricular position of Child Study Team/ Committee on Special Education Chairperson. Ashley possesses the knowledge and skill set necessary to maintain accurate records, data collection, and lead intentional conversations regarding specific interventions. Ashley's background as a school psychologist and depth of knowledge regarding the special education referral process ensures regulations are being followed. Ashley works well within a team environment and has great communication and collaboration skills.

Lauren L. Harper

Director of Instruction & Special Education

Foster, Angelique

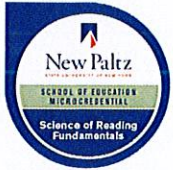
From: Marsh, Andrea
Sent: Wednesday, September 23, 2026 10:24 AM
To: Foster, Angelique
Subject: Fw: Tennis

Hi Angel,

Please see below for Matt Eggleston's resignation. We are going to wait to approve him as a volunteer, so resignation only for Monday.

Thanks!

Andrea Marsh
Secondary Principal
Westfield Academy & Central Schools



From: Eggleston, Matthew <meggleston@westfieldcsd.org>
Sent: Wednesday, September 23, 2026 9:35 AM
To: Hitchcock, Jacob <jhitchcock@westfieldcsd.org>; Marsh, Andrea <andreamarsh@westfieldcsd.org>
Subject: Tennis

Jake and Andrea

I just wanted to inform you both that I am withdrawing my name from being the varsity tennis coach. I would like to stay on as an unpaid assistant. I have greatly enjoyed coaching tennis for the past 26 years. I feel it is time to move on for several reasons, but still want to be involved when I can.

Thank You,

Matthew Eggleston

