

Part A - District-Level Information

School District Name	Massena Central School District
BEDS Code	512001
School Year	2018-19

D) Contact Information

		Mailing Address	
Contact First & Last Name	Nickolas Brouillette	Street Address Line 1	84 Nighthengale Ave
Title of Contact	Business Manager	Street Address Line 2	0
Email Address	nbrouillette@mcs.k12.ny.us	City	Massena
Phone Number	(315) 764 - 3700	Zip Code	13662

II) Total Amount of District Spending Allocated to Individual Schools

	Funding Source			
	Total Spending	State/Local	Federal	
A) Total Major Operating Funds Spending				
General Fund Total Expenditures & Transfers	\$54,442,331	\$54,333,446	\$108,885	
Special Aid Fund Total Expenditures & Transfers	\$2,334,988	\$429,638	\$1,905,350	
School Food Services Fund Total Expenditures & Transfers	\$1,405,600	\$423,086	\$982,514	
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0	
Total Major Operating Funds Spending	\$58,182,919	\$55,186,170	\$2,996,749	
B) Exclusions for Non-Instructional Costs				
Interfund Transfers	\$150,000	\$144,450	\$5,550	
Debt Service	\$2,588,949	\$2,493,158	\$95,791	
School Food Services Fund	\$1,405,600	\$423,086	\$982,514	
Community Services	\$0	\$0	\$0	
Adult/Continuing Education	\$0	\$0	\$0	
Transportation	\$2,330,731	\$2,326,070	\$4,661	
Employee Benefits Allocated to Above Purposes (see IV below)	\$785,062	\$783,492	\$1,570	
Total Non-Instructional Cost Exclusions	\$7,260,342	\$6,170,256	\$1,090,086	
C) Exclusions for Tuition/Payments to Non-District Schools				
	Total Spending	State/Local	Federal	Total Pupils
Charter School Tuition	\$0	\$0	\$0	\$0
Services Provided to Charter Schools	\$0	\$0	\$0	\$0
Other School Districts (Excl. Special Act Districts)	\$388,500	\$387,723	\$777	35
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	\$0
BOCES Instructional Programs (Full-time Only)	\$3,072,623	\$3,066,478	\$6,145	37
SWD School Age-School Year Tuition	\$0	\$0	\$0	\$0
SWD Early Intervention Program Tuition	\$0	\$0	\$0	\$0
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	\$0
SWD - Summer Education (\$4408) Tuition	\$224,438	\$224,438	\$0	24
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	\$0
Services Provided to Nonpublic Schools	\$0	\$0	\$0	\$0
Total Tuition/Payments to Non-District Schools Exclusions	\$3,685,561	\$3,678,639	\$6,922	96
Total Exclusions	\$10,945,903	\$9,848,895	\$1,097,008	
D) Projected 2018-19 Enrollment				
Total District K-12 Enrollment	2,459			
Total District Pre-K Enrollment	96			
Total Preschool Special Education Enrollment	0			
Total District Enrollment	2,555			
Total Funding Allocated to Individual Schools	\$47,237,016	\$45,337,275	\$1,899,741	
Total Allocated Funding per Pupil	\$18,488.07	\$17,744.53	\$743.54	

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)
	Total Spending	State/Local	Federal	
A) General Support Costs				
Board of Education	\$61,273	\$61,150	\$123	0.0
Central Personnel	\$699,168	\$697,770	\$1,398	5.0
Operation and Maintenance of Plant	\$2,924,582	\$2,918,733	\$5,849	26.5
Other Central Services	\$1,745,079	\$1,741,589	\$3,490	0.0
Employee Benefits for General Support Staff (see IV below)	\$1,027,689	\$1,025,634	\$2,055	
Total General Support Costs	\$6,457,791	\$6,444,876	\$12,915	31.5
Total General Support Costs per Pupil	\$2,527.51	\$2,522.46	\$5.05	
B) District Academic Support Costs				
Curriculum Development & Supervision	\$135,947	\$135,675	\$272	2.0
Research, Planning & Evaluation	\$0	\$0	\$0	0.0
In-Service Training	\$447,655	\$446,760	\$895	0.0
Employee Benefits for District Academic Support Staff (see IV below)	\$77,212	\$77,058	\$154	
Total District Academic Support Costs	\$660,814	\$659,493	\$1,321	2.0
Total District Academic Support Costs per Pupil	\$258.64	\$258.12	\$0.52	
C) Other Post-Employment Benefits (OPEB)				
	\$4,470,026	\$4,461,086	\$8,940	
Total OPEB per Pupil	\$1,749.52	\$1,746.02	\$3.50	
Total Central District Costs Included in School Allocations	\$11,588,631	\$11,565,455	\$23,176	
Total Central District Costs per Pupil	\$4,535.67	\$4,526.60	\$9.07	
Total Funding Allocated to Individual Schools excl. Central Costs	\$35,648,385	\$33,771,820	\$1,876,565	
Total Allocated Funding per Pupil	\$13,952.40			

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$17,044,675
Other Post-Employment Benefits	\$4,470,026
Total Employee Benefits for Active Employees	\$12,574,649
Total Personal Service in General Fund & Special Aid Fund	\$22,140,029
District Average Fringe Rate	56.80%

Part B - Basic School-Level Information

Number of district-operated schools:

5

Does the district have local school codes?

No

BEDS Code	School Name	Local School Code	School Type	Grade Span (excl. Pre-K)		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)						
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff
512001060001	Jefferson Elementary		Elementary School	K	6	Yes		No		417	32	0	314	0	119	4.0	35.0	16.0	2.0	6.0	3.0	66.0
512001060004	Madison Elementary		Elementary School	K	6	Yes		No		420	32	0	320	1	94	5.0	29.0	10.0	2.0	6.0	3.0	55.0
512001060005	Nightengale Elementary		Elementary School	K	6	Yes		No		401	32	0	237	3	69	6.0	35.0	15.0	2.0	5.0	3.0	66.0
512001060009	Junior High		Middle/Junior High School	7	8	Yes		No		412	0	0	234	0	78	4.0	35.0	10.0	4.0	5.0	3.0	61.0
512001060008	High School		Senior High School	9	12	Yes		No		809	0	0	444	0	129	8.0	57.0	14.0	4.0	11.0	8.0	102.0
District Total										2,459	96	0	1,549	4	489	27.0	191.0	65.0	14.0	33.0	20.0	350.0

Part C - Basic School-Level Allocations

BEDS Code	School Name	Local School Code	School Allocation by Object (excl. Central Costs)						School Allocation by Purpose (excl. Central Costs)						Funding Source by School			Per Pupil Allocation		Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil		
			Personal Service		Employee Benefits	BOCES Services	All Other	Total Allocation by Object	General Education		Special Education		Instructional Support			Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School				State & Local Funding per Pupil	Federal Funding per Pupil
			Classroom Teachers	All Other Salaries					Grades K-12	Pre-K	Grades K- 12	Preschool	School Administration	Instructional Media	Pupil Support Services									
512001060001	Jefferson Elementary		\$2,421,300	\$776,231	\$1,816,070	\$644,445	\$264,942	\$5,922,988	\$2,894,993	\$139,194	\$1,941,817	\$0	\$312,868	\$276,494	\$357,622	\$5,922,988	\$5,611,197	\$311,792	\$5,922,989	\$12,497.10	\$694.41	\$2,036,515	\$7,959,503	\$17,727.18
512001060004	Madison Elementary		\$2,295,795	\$659,723	\$1,678,616	\$557,014	\$243,079	\$5,434,227	\$3,070,687	\$139,194	\$1,406,051	\$0	\$253,136	\$275,455	\$289,703	\$5,434,227	\$5,148,164	\$286,063	\$5,434,227	\$11,389.74	\$632.88	\$2,050,122	\$7,484,349	\$16,558.29
512001060005	Nightengale Elementary		\$2,451,075	\$747,121	\$1,816,447	\$457,937	\$256,257	\$5,728,837	\$3,224,162	\$139,194	\$1,480,976	\$0	\$255,292	\$269,921	\$359,291	\$5,728,837	\$5,427,265	\$301,571	\$5,728,836	\$12,534.10	\$696.47	\$1,963,944	\$7,692,781	\$17,766.24
512001060009	Junior High		\$2,971,846	\$805,199	\$2,145,210	\$495,807	\$300,530	\$6,718,593	\$4,296,926	\$0	\$1,414,262	\$0	\$366,883	\$264,980	\$375,541	\$6,718,593	\$6,364,919	\$353,673	\$6,718,592	\$15,448.83	\$858.43	\$1,868,695	\$8,587,288	\$20,842.93
512001060008	High School		\$4,092,434	\$1,591,670	\$3,228,343	\$2,401,510	\$529,784	\$11,843,741	\$7,667,538	\$0	\$1,729,696	\$0	\$537,606	\$466,049	\$1,442,852	\$11,843,741	\$11,220,275	\$623,466	\$11,843,741	\$13,869.31	\$770.66	\$3,669,355	\$15,513,096	\$19,175.64
District Total			\$14,232,449	\$4,379,945	\$10,684,686	\$4,556,713	\$1,594,592	\$35,648,385	\$21,154,307	\$417,583	\$7,972,801	\$0	\$1,725,785	\$1,552,900	\$2,825,010	\$35,648,385	\$33,771,820	\$1,876,565	\$35,648,385			\$11,588,631	\$47,237,016	

Part D - School-Level Spending on Prekindergarten and Community Schools Programming

BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school offer student/family support or community schools services? (Y/N)	Prekindergarten Programs					Student, Family, and Community Schools Programs															
					Projected Pre-K Enrollment				Total Pre-K Enrollment	Projected Pre-K Funding				Community Schools Site Coordinator (FTE Basis)	Spending by Purpose							Funding Source by Program			
					4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day		State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending		Enriched Academic Services	Health, Mental Health/ Counseling, Dental Care	Nutrition Services	Legal Services	After-School Programs/ Extended Day Programs	All Other	Total Community Schools Spending	Foundation Aid Community Schools Set-Aside	Other State & Local Funding	Federal Funding	
512001060001	Jefferson Elementary		Yes	Yes	0	32	0	0	32	\$68,592	\$70,603	\$0	\$139,194	0.2	\$24,248	\$0	\$0	\$0	\$0	\$14,414	\$38,662	\$38,662	\$139,194	\$0	
512001060004	Madison Elementary		Yes	Yes	0	32	0	0	32	\$68,592	\$70,603	\$0	\$139,194	0.2	\$24,422	\$0	\$0	\$0	\$0	\$14,518	\$38,940	\$38,940	\$139,194	\$0	
512001060005	Nightengale Elementary		Yes	Yes	0	32	0	0	32	\$68,592	\$70,603	\$0	\$139,194	0.2	\$23,317	\$0	\$0	\$0	\$0	\$13,861	\$37,178	\$37,178	\$139,194	\$0	
512001060009	Junior High		No	Yes										0.2	\$23,957	\$0	\$0	\$0	\$0	\$14,242	\$38,199	\$38,198	\$0	\$0	
512001060008	High School		No	Yes										0.3	\$47,041	\$0	\$0	\$0	\$0	\$27,965	\$75,006	\$75,006	\$0	\$0	
Total in District Schools					0	96	0	0	96	\$205,775	\$211,808	\$0	\$417,583	1.0	\$142,985	\$0	\$0	\$0	\$0	\$85,000	\$227,985	\$227,985	\$417,583	\$0	

Total in Prekindergarten Community-Based Organizations

# of CBO Sites	Projected Pre-K CBO Enrollment				Total Pre-K Enrollment	Projected Pre-K CBO Funding			
	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day		State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
0	0	0	0	0	0	\$0	\$0	\$0	\$0

District Total with CBOs

0 96 0 0 96 \$205,775 \$211,808 \$0 \$417,583

Part E - Locally Implemented Funding Formula

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

No

BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
512001060001	Jefferson Elementary								
512001060004	Madison Elementary								
512001060005	Nightengale Elementary								
512001060009	Junior High								
512001060008	High School								

District Total

Data Validation

Part-A: District Level Information		
#1	<i>Is the General Fund the largest fund?</i>	Pass
Part-B: Basic School-Level Information		
#2	<i>Do the separately reported enrollment totals match?</i>	Pass
	Total District Enrollment (Part A)	2,555
	Total District Enrollment (Part B)	2,555
Part-C: Basic School-Level Allocations		
#3	<i>Do the reported school allocations match?</i>	Pass
	School Allocation by Object (Col I)	\$35,648,385
	School Allocation by Purpose (Col Q)	\$35,648,385
	Total Funding Source by School (Col T)	\$35,648,385
#4	<i>Do the separately reported funding totals match?</i>	Pass
	Total Funding Allocated to Individual Schools (Part A)	\$47,237,016
	Total School Allocation w/ Central Costs (Part C)	\$47,237,016
#5	<i>Are estimated employee benefits less than reported salaries?</i>	Pass
	Total Salaries	\$18,812,394
	Total Employee Benefits	\$10,684,686
Part-D: School-Level Spending on Pre-K and Community Schools		
#6	<i>Do the separately reported Pre-K enrollment totals match?</i>	Pass
	Total Pre-K Enrollment (Part B, Col H)	96
	Total Pre-K Enrollment (Part D, Col K)	96
#7	<i>Do the separately reported Pre-K funding totals match?</i>	Pass
	Total Pre-K Funding (Part C, Col K)	\$417,583
	Total Pre-K Funding (Part D, Col N)	\$417,583
Employee Benefits Validation		
#8	<i>Are total employee benefits for active employees fully allocated?</i>	Pass
	Total Employee Benefits for Active Employees (Part A, Section IV)	\$12,574,649
	Employee Benefits (Part A, Section II-A)	\$785,062
	Employee Benefits (Part A, Section III-A)	\$1,027,689
	Employee Benefits (Part A, Section III-B)	\$77,212
	Total Employee Benefits (Part C, Col F)	\$10,684,686
#9	<i>Was the district average fringe rate used to estimate employee benefits?</i>	Pass
	Total Employee Benefits (Part C, Col F)	\$10,684,686
	Total Salaries (Part C, Col D and E)	\$18,812,394
	Calculated Fringe Rate	56.80%
	District Average Fringe Rate	56.80%