### DeRuyter Central School 711 Railroad Street DeRuyter, NY 13052

### **REGULAR MEETING AGENDA**

6:00 PM – Library/Media Center October 12, 2022

Public Comments at Board of Education Meetings – The DeRuyter Central School Board of Education welcomes comments from the public. This is why we provide "Public Comments" as part of our regular agenda. In fairness to everyone, we ask the public to please abide by the following conditions: 1) The Board reserves the right to limit the comments of individuals to three (3) minutes; 2) It is not appropriate to comment on individual staff members or about personnel matters during public session. We ask that such concerns be addressed initially with the appropriate administrator (usually one of our Principals or Business Administrator); 3) Your next step should be to address this matter with the Superintendent; 4) If you are still dissatisfied, please ask the Superintendent to request that this matter be discussed by the Board of Education in Executive Session.

I.	Audit	Committee	Call	To	Order

- A. Presentation of 2021-2022 External Audit Raymond Wager, CPA
- II. Audit Committee Adjournment
- III. Regular Meeting Call To Order/Pledge of Allegiance
- IV. Establish Agenda
- V. Presentations
  - A. FFA Trip to National Convention in Indianapolis, IN w/approval
  - B. Physical Education Presentation Weight Room Update on new Tests and Curriculum P.E. Teachers
  - C. Smart Schools Dr. Brown

### VI. Discussion Items

- A. Camelbeek Donation Dr. Brown
- B. ARP Update Mrs. Graham-Quirk
- C. Playground Update Mrs. Graham-Quirk
- VII. Public Comments
- VIII. Board Comments
- IX. Superintendent Updates
- X. Board Action Items
  - A. Consent Agenda Routine Items
    - 1. Approve Minutes: Regular Meeting September 14, 2022
    - 2. Approve Claims Auditor Report for September (attached)
    - 3. Approve Claims Auditor Claim # 23-003 (Sept. 2022)- \$225.25 (attached)
    - 4. Accept Treasurer's Reports
    - 5. Approve CSE Recommendations (attached)

### B. Consent Agenda – Personnel Items

- 1. Resignations
  - a. P. Proctor Musical Choreographer effective 10/13/22
- 2. Appointments
  - a Teaching Assistant: A. Cook Teaching Assistant 4-year probationary appointment eff. 10/3/22 \$22,791 prorated
  - b. Teacher: M. LaHart Special Education Teacher– 4-year probationary appointment eff. \_\_\_\_\_\_ \$43,706 prorated
  - c. Substitute: Haley Ferrara TIP Substitute
  - d. Extra-Curricular Advisor: P. Proctor Musical Assistant Director \$2,164
  - e. Mentors:
    - i. R. Hyde (\$150 Step 1) for P. Proctor
    - ii. A. Wood (\$150 Step 1) for A. Cook
  - f. Volunteers: Kasey Tsaganos, Erin Hill, Nicole Thomas, Ashley Creecy, MacKenzie Homer, Adrienne Votra, Jessica McCann, Carole Doody, John

Bell, Ellen Mauzy, Lori Keefer, Jennifer Dorman, Danielle Darrow, Courtney White

- g. Appointment of Winter Coaches
  - R. Barnes Varsity Boy's Basketball \$5,089.28
  - ii. S. Meigs JV Boys' Basketball \$3,727.53
  - iii. P. Camp Modified Boys' Basketball \$2,597.00
  - iv. P. Camp Modified Girls' Basketball 2,673.41
  - v. J. Doolittle Varsity Girls' Volleyball \$1,991.50
  - vi. J. Degear JV Girls' Volleyball 3,801.61
  - vii. K. Meigs Modifies Girls' Volleyball 2755.82
- C. Accept 2021-2022 External Audit and Approve Corrective Action Plan
- **D. Approve District Plans:** Professional Learning Plan and the Shared Decision Making Plan as per attached.
- E. Approve AIA Agreement/Fee Proposal w/Ashley-McGraw Smart Schools Project (Architect Project # 22100)
- F. Approve Preliminary Smart Schools Investment Plan (as attached)

### Next Meeting – Wednesday, November 9, 2022

### XI. Executive Session (If needed)

Information provided to the Board: Warrants

### XII. Adjournment

# DERUYTER CENTRAL SCHOOL DISTRICT

### **BASIC FINANCIAL STATEMENTS**

For Year Ended June 30, 2022

# TABLE OF CONTENTS

	Pages
Independent Auditors' Report	1 - 3
Management's Discussion and Analysis (Unaudited)	4 - 13
Basic Financial Statements:	
Statement of Net Position	14
Statement of Activities and Changes in Net Position	15
Balance Sheet - Governmental Funds	16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	17
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to Statement of Activities	18
Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position	19
Notes to the Basic Financial Statements:	20 - 48
Required Supplementary Information:	
Schedule of Changes in District's Total OPEB Liability and Related Ratio	49
Schedule of the District's Proportionate Share of the Net Pension Liability	50
Schedule of District Contributions	51
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund	52 - 53
Supplementary Information:	
Schedule of Change from Adopted Budget to Final Budget and Real Property  Tax Limit - General Fund	54
Schedule of Capital Projects Fund - Project Expenditures and Financing Resources	55
Combining Balance Sheet - Nonmajor Governmental Funds	56
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	57
Net Investment in Capital Assets	58
Schedule of Expenditures of Federal Awards	59
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	60 - 61

### INDEPENDENT AUDITORS' REPORT

To the Board of Education DeRuyter 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 DeRuyter Central School District, New York, as of and for the year ended June 30, 2022, 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 DeRuyter Central School District, New York, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows 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*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of DeRuyter Central School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

DeRuyter Central School District's 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 one year after the date that the financial statements are issued.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in District's total OPEB liability and related ratio, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4-13 and 49-53 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 DeRuyter Central School District's basic financial statements. The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information as listed in the table of contents and schedule of expenditures of federal awards 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. Such 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 and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### Other Information

As described in Note II to the financial statements, the District adopted GASB Statement No. 87, *Leases*. As a result, the beginning net position has been restated. Our opinion is not modified with respect to this matter.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated	, 2022 on our
consideration of DeRuyter Central School District's internal control over financial reporting and or	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 inte	rnal control over
financial reporting or on compliance. That report is an integral part of an audit performed in accord-	ance with
Government Auditing Standards in considering DeRuyter Central School District's internal control	over financial
reporting and compliance.	

Rochester,	New	York
		_, 2022

### **DeRuyter Central School District**

### **Management's Discussion and Analysis**

### For the Fiscal Year Ended June 30, 2022

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2022. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

### **Financial Highlights**

At the close of the fiscal year, the total assets plus deferred outflows (what the District owns) exceeded its total liabilities plus deferred inflows (what the District owes) by \$7,306,392 (net position) an increase of \$2,410,308 from the prior year.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$3,431,628, an increase of \$6,096,336 in comparison with the prior year.

General revenues which include Federal and State Aid, Real Property Taxes, Investment Earnings, and Miscellaneous accounted for \$11,822,141 or 88% of all revenues. Program specific revenues in the form of Charges for services, Operating Grants and Contributions, and Capital Grants and Contributions accounted for \$1,536,841 or 12% of total revenues.

### **Overview of the Financial Statements**

This management's discussion and analysis is intended to serve as an introduction to the School District's basic financial statements. The School District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains individual fund statements and schedules in addition to the basic financial statements.

### Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the School District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all the School District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, with the difference between the two 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 School District is improving or deteriorating.

The *statement of activities* presents information showing how the government'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.

The *governmental* activities of the School District include instruction, pupil transportation, cost of food sales, general administrative support, community service, and interest on long-term debt.

The government-wide financial statements can be found on the pages immediately following this section as the first two pages of the basic financial statements.

#### 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 School 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 School District can be divided into two categories: governmental funds and fiduciary 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 the School District'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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The School District maintains six individual governmental funds: General Fund, Special Aid Fund, School Lunch Fund, Miscellaneous Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, the special aid fund, and the capital projects fund, which are reported as major funds. Data for the debt service fund, the school lunch fund, and the miscellaneous special revenue fund are aggregated into a single column and reported as non-major funds.

The School District adopts, and voters approve an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund within the basic financial statements to demonstrate compliance with the budget.

The *Fiduciary Funds* are used to account for assets held by the School District in an agency capacity which accounts for assets held by the School District on behalf of others. Fiduciary funds are not reflected in the government-wide financial statement because the resources of these funds are *not* available to support the School District's programs.

The financial statements for the governmental and fiduciary funds can be found in the basic financial statement section of this report.

Major Feature of the District-Wide and Fund Financial Statements							
	Government-Wide	Fund Financi	al Statements				
	Statements	Governmental Funds	Fiduciary Funds				
Scope	Entire District (except fiduciary funds)	The activities of the School District that are not proprietary	Instances in which the School District administers resources				
		or fiduciary, such as special education, scholarship program, and building maintenance	on behalf of someone else, such as student activities monies				
Required financial statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures, and changes in fund balance	Statement of fiduciary net position statement of changes in fiduciary net position				
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus				
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can.				
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid				

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the basic financial statement section of this report.

### **Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the School District's assets and liabilities. All the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively. Additional non-financial factors such as changes in the District's property tax base and the condition of the school buildings and facilities must also be considered to assess the District's overall health.

All the District's services are reported in the government-wide financial statements as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes, federal and state aid, and investment earnings finance most of these activities.

### Financial Analysis of the School District As A Whole

### **Net Position**

The District's combined net position was more on June 30, 2022, than they were the year before, increasing to \$7,306,392 as shown in table below:

					Total
		Governmen	tal A	ctivities	<u>Variance</u>
ASSETS:		2022		2021	
Current and Other Assets	\$	9,178,210	\$	3,901,607	\$ 5,276,603
Capital Assets		11,915,887		11,776,764	139,123
<b>Total Assets</b>	\$	21,094,097	\$	15,678,371	\$ 5,415,726
DEFERRED OUTFLOWS OF RESOURCE	ES:				
Deferred Outflows of Resources	\$	3,336,012	\$	3,453,952	\$ (117,940)
LIABILITIES:					
Long-Term Debt Obligations	\$	9,911,756	\$	6,300,103	\$ 3,611,653
Other Liabilities		1,293,154		6,581,122	(5,287,968)
Total Liabilities	\$	11,204,910	\$	12,881,225	\$ (1,676,315)
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources	\$	5,918,807	\$	1,341,675	\$ 4,577,132
NET POSITION:					
Net Investment in Capital Assets	\$	4,428,750	\$	3,557,040	\$ 871,710
Restricted For,					
Reserve for ERS		795,556		794,787	769
Capital Reserve		1,446,903		810,375	636,528
Other Purposes		766,568		710,125	56,443
Unrestricted		(131,385)		(962,904)	831,519
<b>Total Net Position</b>	\$	7,306,392	\$	4,909,423	\$ 2,396,969

### **Key Variances**

•	
•	

The District's financial position is the product of many factors.

By far, the largest component of the School District's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The School District uses these capital assets to provide services to the students and consequently, these assets are not available for future spending. Although the School District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

There are three restricted net position balances Reserve for ERS, Capital Reserve, and Other Purposes. The remaining balance of unrestricted net position is a deficit of \$131,385.

### **Changes in Net Position**

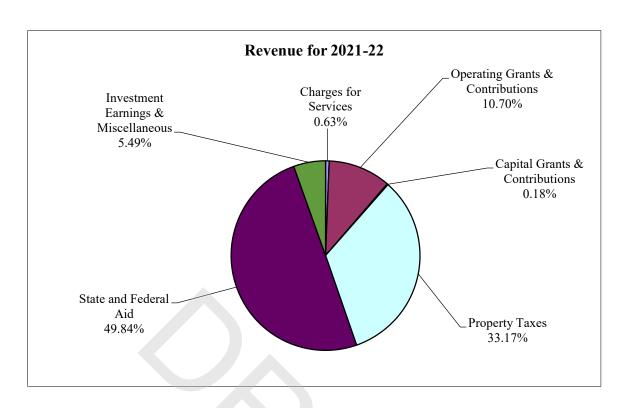
The District's total revenue increased 14% to \$13,358,982. State and federal aid 50% and property taxes 33% accounted for most of the District's revenue. The remaining 17% of the revenue comes from operating grants, capital grants, charges for services, investment earnings, and miscellaneous revenues.

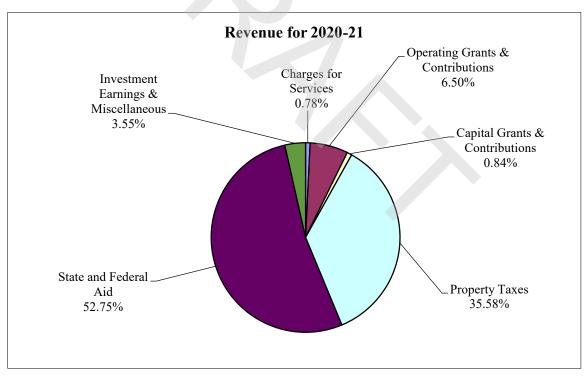
The total cost of all the programs and services decreased 5% to \$10,948,674. The District's expenses are predominately related to education and caring for the students (Instruction) 72%. General support, which included expenses associated with the operation, maintenance, and administration of the District, accounted for 16% of the total costs. See table below:

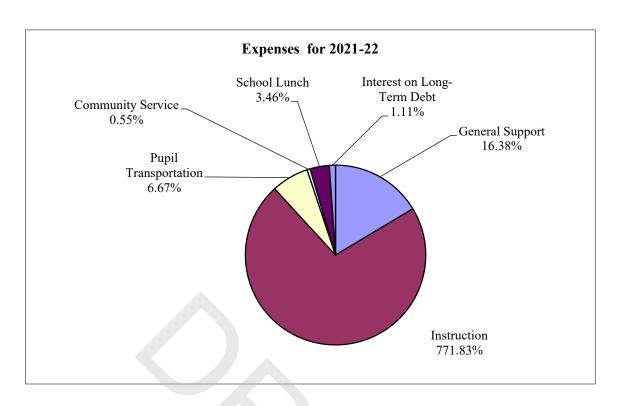
Government Letivities         Variance           REVENUES:           Program:           Charges for Service         \$ 83,940         \$ 93,126         \$ (9,186)           Operating Grants & Contributions         1,429,466         774,680         654,786           Capital Grants & Contributions         2,3435         100,640         (577,205)           Total Program         \$ 1,536,841         \$ 968,446         \$ 568,395           Property Taxes         \$ 4,430,992         \$ 4,241,560         \$ 189,432           State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           TOTAL REVENUES         \$ 1,822,141         \$ 1,0777,165         1,044,976           TOTAL REVENUES         \$ 1,338,982         \$ 1,745,611         \$ 1,613,371           SPECIAL ITEM:         \$ 1,793,877         \$ 1,610,815         \$ 1,830,622           Caperal Support         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         \$ 4,687,205         \$ 4,846,729           Pupil Transportation         72,9889						Total
REVENUES:           Program -         Say,940         \$ 93,126         \$ (9,186)           Operating Grants & Contributions         1,429,466         774,680         654,786           Capital Grants & Contributions         23,435         100,640         (77,205)           Total Program         \$ 1,536,841         \$ 968,446         \$ 568,395           General -           Property Taxes         \$ 4,430,992         \$ 4,241,560         \$ 189,432           State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           Total General         \$ 11,822,141         \$ 10,777,165         \$ 1,044,976           TOTAL REVENUES         \$ 13,358,982         \$ 11,745,611         \$ 1,613,371           SPECIAL ITEM:           Advance Refunding         \$ -         \$ 75,000         \$ 75,000           EXPENSES:         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)		<b>Governmental Activities</b>			<b>Variance</b>	
Program-           Charges for Service         \$83,940         \$93,126         \$(9,186)           Operating Grants & Contributions         1,429,466         774,680         654,786           Capital Grants & Contributions         23,435         100,640         (77,205)           Total Program         \$1,536,841         \$968,446         \$568,395           General -           Property Taxes         \$4,430,992         \$4,241,560         \$189,432           State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           Total General         \$11,822,141         \$10,777,165         \$1,044,976           TOTAL REVENUES         \$13,358,982         \$11,745,611         \$1,613,371           SPECIAL ITEM:           Advance Refunding         \$-75,000         \$75,000           EXPENSES:           General Support         \$1,793,877         \$1,610,815         \$183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupit Transportation         279,889         962,861		<u>2022</u>		<u>2021</u>		
Charges for Service         \$ 83,940         \$ 93,126         \$ (9,186)           Operating Grants & Contributions         1,429,466         774,680         654,786           Capital Grants & Contributions         23,435         100,640         (77,205)           Total Program         \$ 1,536,841         \$ 968,446         \$ 568,395           General -         Property Taxes         \$ 4,430,992         \$ 4,241,560         \$ 189,432           State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           Total General         \$ 11,822,141         \$ 10,777,165         \$ 1,044,976           TOTAL REVENUES         \$ 13,358,982         \$ 11,745,611         \$ 1,613,371           SPECIAL ITEM:           Advance Refunding         \$ -         \$ 75,000         \$ 75,000           EXPENSES:         General Support         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         \$ 4,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services <td>REVENUES:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	REVENUES:					
Operating Grants & Contributions         1,429,466         774,680         654,786           Capital Grants & Contributions         23,435         100,640         (77,205)           Total Program         \$ 1,536,841         \$ 968,446         \$ 568,395           General -         Property Taxes         \$ 4,430,992         \$ 4,241,560         \$ 189,432           State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           Total General         \$ 11,822,141         \$ 10,777,165         \$ 1,044,976           TOTAL REVENUES         \$ 13,358,982         \$ 11,745,611         \$ 1,613,371           SPECIAL ITEM:         \$ 2,75,000         \$ 75,000         \$ 75,000           EXPENSES:         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876						
Capital Grants & Contributions         23,435         100,640         (77,205)           Total Program         \$ 1,536,841         \$ 968,446         \$ 568,395           General -         Property Taxes         \$ 4,430,992         \$ 4,241,560         \$ 189,432           State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           Total General         \$ 11,822,141         \$ 10,777,165         \$ 1,044,976           TOTAL REVENUES         \$ 13,358,982         \$ 11,745,611         \$ 1,613,371           SPECIAL ITEM:         \$ 240,205         \$ 75,000         \$ 75,000           EXPENSES:         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES </td <td>Charges for Service</td> <td>\$ 83,940</td> <td>\$</td> <td>93,126</td> <td>\$</td> <td>(9,186)</td>	Charges for Service	\$ 83,940	\$	93,126	\$	(9,186)
Total Program         \$ 1,536,841         \$ 968,446         \$ 568,395           General -         Property Taxes         \$ 4,430,992         \$ 4,241,560         \$ 189,432           State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           Total General         \$ 11,822,141         \$ 10,777,165         \$ 1,044,976           TOTAL REVENUES         \$ 13,358,982         \$ 11,745,611         \$ 1,613,371           SPECIAL ITEM:           Advance Refunding         \$ -         \$ 75,000         \$ 75,000           EXPENSES:         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         \$ 10,948,674         \$ 11,582,626         (633,9		1,429,466		774,680		654,786
General -           Property Taxes         \$ 4,430,992         \$ 4,241,560         \$ 189,432           State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           Total General         \$ 11,822,141         \$ 10,777,165         \$ 1,044,976           TOTAL REVENUES         \$ 13,358,982         \$ 11,745,611         \$ 1,613,371           SPECIAL ITEM:           Advance Refunding         \$ -         \$ 75,000         \$ 75,000           EXPENSES:         Seneral Support         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         \$ 10,948,674         \$ 11,582,626         (633,952)           INCREASE IN NET POSITION <td< td=""><td>Capital Grants &amp; Contributions</td><td></td><td></td><td>100,640</td><td></td><td>(77,205)</td></td<>	Capital Grants & Contributions			100,640		(77,205)
Property Taxes	Total Program	\$ 1,536,841	\$	968,446	\$	568,395
State and Federal Aid         6,658,351         6,288,299         370,052           Investment Earnings         1,710         585         1,125           Miscellaneous         731,088         246,721         484,367           Total General         \$11,822,141         \$10,777,165         \$1,044,976           TOTAL REVENUES         \$13,358,982         \$11,745,611         \$1,613,371           SPECIAL ITEM:           Advance Refunding         \$-         \$75,000         \$75,000           EXPENSES:         Secretal Support         \$1,793,877         \$1,610,815         \$183,062           Instruction         7,864,205         \$4,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         \$10,948,674         \$11,582,626         (633,952)           INCREASE IN NET POSITION         \$2,410,308         \$237,985           NET POSITION, END OF YEAR         \$7,306,392         \$4,909,423           Restated for G						
Investment Earnings	Property Taxes	\$	\$	4,241,560	\$	189,432
Miscellaneous         731,088         246,721         484,367           Total General TOTAL REVENUES         \$ 11,822,141         \$ 10,777,165         \$ 1,044,976           SPECIAL ITEM:         \$ 13,358,982         \$ 11,745,611         \$ 1,613,371           SPECIAL ITEM:           Advance Refunding         \$ -         \$ 75,000         \$ 75,000           EXPENSES:         General Support         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         10,948,674         \$ 11,582,626         (633,952)           INCREASE IN NET POSITION         \$ 2,410,308         \$ 237,985           NET POSITION, BEGINNING         \$ 4,896,084         \$ 4,671,438           NET POSITION, END OF YEAR         \$ 7,306,392         \$ 4,909,423           Restated for GASB 87         (13,339)	State and Federal Aid			6,288,299		
Total General TOTAL REVENUES         \$ 11,822,141         \$ 10,777,165         \$ 1,044,976           SPECIAL ITEM:         Advance Refunding         \$ -         \$ 75,000         \$ 75,000           EXPENSES:         General Support         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         \$ 10,948,674         \$ 11,582,626         \$ (633,952)           INCREASE IN NET POSITION         \$ 2,410,308         \$ 237,985           NET POSITION, BEGINNING OF YEAR (restated)         \$ 4,896,084         \$ 4,671,438           NET POSITION, END OF YEAR         \$ 7,306,392         \$ 4,909,423           Restated for GASB 87         (13,339)	Investment Earnings	1,710		585		1,125
TOTAL REVENUES         \$ 13,358,982         \$ 11,745,611         \$ 1,613,371           SPECIAL ITEM:	Miscellaneous	731,088		246,721		484,367
SPECIAL ITEM:         Advance Refunding         \$ -         \$ 75,000         \$ 75,000           EXPENSES:         Support         \$ 1,793,877         \$ 1,610,815         \$ 183,062           Instruction         7,864,205         8,468,729         (604,524)           Pupil Transportation         729,889         962,861         (232,972)           Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         \$ 10,948,674         \$ 11,582,626         \$ (633,952)           INCREASE IN NET POSITION         \$ 2,410,308         \$ 237,985           NET POSITION, BEGINNING         \$ 4,896,084         \$ 4,671,438           NET POSITION, END OF YEAR         \$ 7,306,392         \$ 4,909,423           Restated for GASB 87         (13,339)	Total General	\$ 11,822,141	\$	10,777,165		1,044,976
Advance Refunding       \$ -       \$ 75,000       \$ 75,000         EXPENSES:       \$ 1,793,877       \$ 1,610,815       \$ 183,062         Instruction       7,864,205       8,468,729       (604,524)         Pupil Transportation       729,889       962,861       (232,972)         Community Services       60,696       57,617       3,079         School Lunch       378,498       328,622       49,876         Interest       121,509       153,982       (32,473)         TOTAL EXPENSES       \$ 10,948,674       \$ 11,582,626       \$ (633,952)         INCREASE IN NET POSITION       \$ 2,410,308       \$ 237,985         NET POSITION, BEGINNING       \$ 4,896,084       \$ 4,671,438         NET POSITION, END OF YEAR       \$ 7,306,392       \$ 4,909,423         Restated for GASB 87       (13,339)	TOTAL REVENUES	\$ 13,358,982	\$	11,745,611	\$	1,613,371
Advance Refunding       \$ -       \$ 75,000       \$ 75,000         EXPENSES:       \$ 1,793,877       \$ 1,610,815       \$ 183,062         Instruction       7,864,205       8,468,729       (604,524)         Pupil Transportation       729,889       962,861       (232,972)         Community Services       60,696       57,617       3,079         School Lunch       378,498       328,622       49,876         Interest       121,509       153,982       (32,473)         TOTAL EXPENSES       \$ 10,948,674       \$ 11,582,626       \$ (633,952)         INCREASE IN NET POSITION       \$ 2,410,308       \$ 237,985         NET POSITION, BEGINNING       \$ 4,896,084       \$ 4,671,438         NET POSITION, END OF YEAR       \$ 7,306,392       \$ 4,909,423         Restated for GASB 87       (13,339)	SPECIAL ITEM:					
General Support       \$ 1,793,877       \$ 1,610,815       \$ 183,062         Instruction       7,864,205       8,468,729       (604,524)         Pupil Transportation       729,889       962,861       (232,972)         Community Services       60,696       57,617       3,079         School Lunch       378,498       328,622       49,876         Interest       121,509       153,982       (32,473)         TOTAL EXPENSES       \$ 10,948,674       \$ 11,582,626       \$ (633,952)         INCREASE IN NET POSITION       \$ 2,410,308       \$ 237,985         NET POSITION, BEGINNING       \$ 4,896,084       \$ 4,671,438         NET POSITION, END OF YEAR       \$ 7,306,392       \$ 4,909,423         Restated for GASB 87       (13,339)		\$ 	\$	75,000	\$	75,000
Instruction       7,864,205       8,468,729       (604,524)         Pupil Transportation       729,889       962,861       (232,972)         Community Services       60,696       57,617       3,079         School Lunch       378,498       328,622       49,876         Interest       121,509       153,982       (32,473)         TOTAL EXPENSES       \$ 10,948,674       \$ 11,582,626       \$ (633,952)         INCREASE IN NET POSITION       \$ 2,410,308       \$ 237,985         NET POSITION, BEGINNING       \$ 4,896,084       \$ 4,671,438         NET POSITION, END OF YEAR       \$ 7,306,392       \$ 4,909,423         Restated for GASB 87       (13,339)	EXPENSES:					
Pupil Transportation       729,889       962,861       (232,972)         Community Services       60,696       57,617       3,079         School Lunch       378,498       328,622       49,876         Interest       121,509       153,982       (32,473)         TOTAL EXPENSES       \$ 10,948,674       \$ 11,582,626       \$ (633,952)         INCREASE IN NET POSITION       \$ 2,410,308       \$ 237,985         NET POSITION, BEGINNING       \$ 4,896,084       \$ 4,671,438         NET POSITION, END OF YEAR       \$ 7,306,392       \$ 4,909,423         Restated for GASB 87       (13,339)	General Support	\$ 1,793,877	\$		\$	183,062
Community Services         60,696         57,617         3,079           School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         \$ 10,948,674         \$ 11,582,626         \$ (633,952)           INCREASE IN NET POSITION         \$ 2,410,308         \$ 237,985           NET POSITION, BEGINNING         \$ 4,896,084         \$ 4,671,438           NET POSITION, END OF YEAR         \$ 7,306,392         \$ 4,909,423           Restated for GASB 87         (13,339)	Instruction	7,864,205				(604,524)
School Lunch         378,498         328,622         49,876           Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         \$ 10,948,674         \$ 11,582,626         \$ (633,952)           INCREASE IN NET POSITION         \$ 2,410,308         \$ 237,985           NET POSITION, BEGINNING         \$ 4,896,084         \$ 4,671,438           NET POSITION, END OF YEAR         \$ 7,306,392         \$ 4,909,423           Restated for GASB 87         (13,339)	Pupil Transportation	729,889		962,861		(232,972)
Interest         121,509         153,982         (32,473)           TOTAL EXPENSES         10,948,674         11,582,626         (633,952)           INCREASE IN NET POSITION         2,410,308         237,985           NET POSITION, BEGINNING         4,896,084         4,671,438           NET POSITION, END OF YEAR         7,306,392         4,909,423           Restated for GASB 87         (13,339)	Community Services	60,696		57,617		3,079
TOTAL EXPENSES         \$ 10,948,674         \$ 11,582,626         \$ (633,952)           INCREASE IN NET POSITION         \$ 2,410,308         \$ 237,985           NET POSITION, BEGINNING         \$ 4,896,084         \$ 4,671,438           NET POSITION, END OF YEAR         \$ 7,306,392         \$ 4,909,423           Restated for GASB 87         (13,339)	School Lunch	378,498		328,622		49,876
INCREASE IN NET POSITION       \$ 2,410,308       \$ 237,985         NET POSITION, BEGINNING       \$ 4,896,084       \$ 4,671,438         NET POSITION, END OF YEAR       \$ 7,306,392       \$ 4,909,423         Restated for GASB 87       (13,339)	Interest	 121,509		153,982	,	(32,473)
NET POSITION, BEGINNING       \$ 4,896,084       \$ 4,671,438         NET POSITION, END OF YEAR       \$ 7,306,392       \$ 4,909,423         Restated for GASB 87       (13,339)	TOTAL EXPENSES	\$ 10,948,674	\$	11,582,626	\$	(633,952)
OF YEAR (restated)       \$ 4,896,084       \$ 4,671,438         NET POSITION, END OF YEAR       \$ 7,306,392       \$ 4,909,423         Restated for GASB 87       (13,339)	INCREASE IN NET POSITION	\$ 2,410,308	\$	237,985		
NET POSITION, END OF YEAR         \$ 7,306,392         \$ 4,909,423           Restated for GASB 87         (13,339)	NET POSITION, BEGINNING					
Restated for GASB 87 (13,339)	OF YEAR (restated)	\$ 4,896,084	\$	4,671,438		
(==,===)	NET POSITION, END OF YEAR	\$ 7,306,392	\$	4,909,423		
RESTATED NET POSITION \$ 4,896,084	Restated for GASB 87			(13,339)		
	RESTATED NET POSITION		\$	4,896,084		

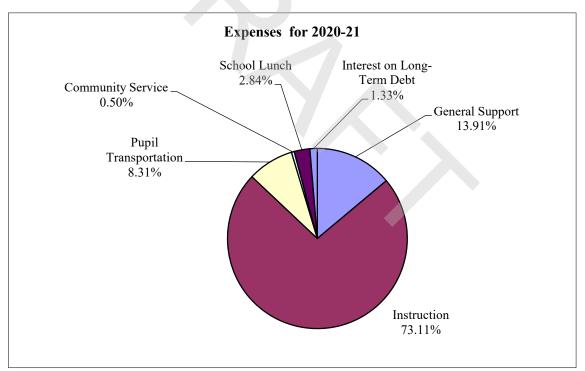
### **Key Variances**

• \_\_\_\_\_









### Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$3,431,628 which is more than last year's ending fund balance of (\$2,664,708).

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$3,893,720. Fund balance for the General Fund increased by \$803,248 compared with the prior year. See table below:

				Total
<b>General Fund Balances:</b>	<u>2022</u>	<u>2021</u>	<u>7</u>	<i><b>Variance</b></i>
Restricted	\$ 2,950,452	\$ 2,230,005	\$	720,447
Assigned	459,194	384,659		74,535
Unassigned	484,074	475,808		8,266
<b>Total General Fund Balances</b>	\$ 3,893,720	\$ 3,090,472	\$	803,248

### **General Fund Budgetary Highlights**

The difference between the original budget and the final amended budget was \$10,618. This change is attributable to \$10,618 of carryover encumbrances from the 2020-21 school year.

The key factors for budget variances in the general fund are listed below along with explanations for each.

	Budget Variance Amended Vs.	
Revenue Items:	Actual	Explanation for Budget Variance
Miscellaneous	\$163,050	
State Sources	(\$305,685)	

	Budget Variance Amended	
Expenditure Items:	Vs. Actual	Explanation for Budget Variance
Instructional-Teaching-		
Regular School	\$244,937	
Instructional-Programs for	-	
Children with		
Handicapping Conditions	\$404,25	
Pupil Transportation	\$134,982	
Employee Benefits	\$301,010	

### **Capital Asset and Debt Administration**

### **Capital Assets**

The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2022</u>		<u>2021</u>
Capital Assets:			
Land	\$	12,194	\$ 12,194
Work in Progress		_	5,515,850
Buildings and Improvements		0,793,555	5,405,876
Machinery and Equipment		1,001,961	 842,844
<b>Total Capital Assets</b>	<b>\$</b> 1	1,807,710	\$ 11,776,764
Lease Assets:			
Equipment	\$	108,177	\$ 148,043
<b>Total Lease Assets</b>	\$	108,177	\$ 148,043

More detailed information can be found in the footnotes to the financial statements.

### **Long-Term Debt**

At year end, the District had \$9,911,756 in general obligation bonds and other long-term debt outstanding as follows:

<b>Type</b>	<u>2022</u>	<u>2021</u>
Serial Bonds	\$ 6,270,000	\$ 1,780,000
Lease Liability	122,053	-
Energy Performance Contract	535,046	588,551
OPEB	2,633,271	2,888,229
Net Pension Liability	-	650,549
Compensated Absences	351,386	392,774
<b>Total Long-Term Obligations</b>	\$ 9,911,756	\$ 6,300,103

More detailed information can be found in the footnotes to the financial statements.

### **Factors Bearing on the District's Future**


### **Contacting the School District's Financial Management**

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following:

DeRuyter Central School District 711 Railroad Street DeRuyter, New York 13052

## **Statement of Net Position**

June 30, 2022

		overnmental <u>Activities</u>
ASSETS		
Cash and cash equivalents	\$	3,633,224
Accounts receivable		1,143,569
Inventories		3,432
Net pension asset		4,397,985
Capital Assets:		
Land		12,194
Other capital assets (net of depreciation)		11,903,693
TOTAL ASSETS	\$	21,094,097
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources	\$	3,336,012
LIABILITIES		
Accounts payable	\$	62,204
Accrued liabilities	Ψ	65,890
Unearned revenues		15,902
Due to other governments		(841)
Due to teachers' retirement system		452,361
Due to employees' retirement system		47,406
Bond anticipation notes payable		673,400
Other Liabilities		(23,168)
Long-Term Obligations:		(25,100)
Due in one year		640,444
Due in more than one year		9,271,312
TOTAL LIABILITIES	\$	11,204,910
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources	\$	5,918,807
Deferred filliows of resources	Ψ	3,710,007
NET POSITION		
Net investment in capital assets	\$	4,428,750
Restricted For:		
Reserve for employee retirement system		795,556
Capital reserves		1,446,903
Other purposes		766,568
Unrestricted		(131,385)
TOTAL NET POSITION	\$	7,306,392

### Statement of Activities

### For The Year Ended June 30, 2022

		Cha	l orges for	(	ram Revenue Operating Frants and	(	Capital ants and	R () 	et (Expense) evenue and Changes in let Position overnmental
Functions/Programs	<b>Expenses</b>	Se	ervices	Co	ntributions	Con	<u>tributions</u>		<b>Activities</b>
Primary Government -									
General support	\$ 1,793,877	\$	-	\$	-	\$	-	\$	(1,793,877)
Instruction	7,864,205		64,281		1,155,427		23,435		(6,621,062)
Pupil transportation	729,889		-		-		-		(729,889)
Community services	60,696		-		-		-		(60,696)
School lunch	378,498		19,659		274,039		-		(84,800)
Interest	121,509								(121,509)
<b>Total Primary Government</b>	\$ 10,948,674	\$	83,940	\$	1,429,466	\$	23,435	\$	(9,411,833)
	General Revenues:								
	Property taxes							\$	4,430,992
	State and federal ai	d							6,658,351
	Investment earning	s							1,710
	Miscellaneous								731,088
	Total General R	evenue	es					\$	11,822,141
	Changes in Net Pos	sition						\$	2,410,308
	Net Position, Begi	nning (	of Year (re	state	<b>d</b> )				4,896,084
	Net Position, End	of Yea	r					\$	7,306,392

### **Balance Sheet**

### **Governmental Funds**

June 30, 2022

ASSETS  Cash and cash equivalents Receivables Inventories Due from other funds TOTAL ASSETS	General Fund \$ 3,507,494 512,153 - 605,496 \$ 4,625,143	\$	Special Aid Fund - 537,894 - 537,894		Capital Projects Fund 37,397 39,327 - 75,230 151,954	Gov	onmajor vernmental Funds 88,333 54,195 3,432 - 145,960	<b>Go</b>	Total evernmental Funds 3,633,224 1,143,569 3,432 680,726 5,460,951
LIABILITIES AND FUND BALANCES									
Liabilities -									
Accounts payable	\$ 37,389	\$	313	\$	9,932	\$		\$	47,634
Accounts payable Accrued liabilities	38,869	Ф	313	Φ	9,932	Ф	608	Ф	39,477
Notes payable - bond anticipation notes	30,009		-		673,400		008		673,400
Due to other funds	92 002		522 722		073,400		75,000		
	83,003		522,723		-		75,000		680,726
Due to other governments	(863)		-		-		22		(841)
Due to TRS	452,361		-		-		-		452,361
Due to ERS	47,406		-		-		-		47,406
Other liabilities	(8,598)		-		-		-		(8,598)
Compensated absences	81,856		-		-		-		81,856
Unearned revenue			14,858		-		1,044	_	15,902
TOTAL LIABILITIES	\$ 731,423	\$	537,894	\$	683,332	\$	76,674	\$	2,029,323
Fund Balances -									
Nonspendable	\$ -	\$	_	\$	_	\$	3,432	\$	3,432
Restricted	2,950,452		_		194		29,915		2,980,561
Assigned	459,194		_		28,660		35,939		523,793
Unassigned	484,074				(560,232)		-		(76,158)
TOTAL FUND BALANCE	\$ 3,893,720	\$		\$	(531,378)	\$	69,286	\$	3,431,628
TOTAL LIABILITIES AND	Ψ 3,023,720	Ψ_		Ψ_	(551,576)	Ψ	02,200	Ψ	3,431,020
FUND BALANCES	\$ 4,625,143	\$	537,894	\$	151,954	\$	145,960		
Amounts reported for governmental activities in the Statement of Net Position are different because: Capital assets/right to use assets used in governmental activities are not financial resources and therefore are not reported in the funds.  11,915,887 Interest is accrued on outstanding bonds in the statement of net position but not in the funds.  (26,413)							11,915,887		
							(6,270,000) (122,053)		
	OPEB Compensated abs								(2,633,271) (269,530)
	Energy performar		ntract						(535,046)
	Net pension asset								4,397,985
	Deferred outflow	_							2,952,179
	Deferred outflow								383,833
	Deferred inflow -	•							(5,517,498)
	Deferred inflow -								(401,309)
	Net Position of Go	vernn	nental Activi	ties				\$	7,306,392

### Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

For The Year Ended June 30, 2022

DEVENITES		General <u>Fund</u>		Special Aid <u>Fund</u>		Capital Projects <u>Fund</u>		Nonmajor overnmental <u>Funds</u>	Go	Total overnmental <u>Funds</u>
REVENUES	Ф	4 420 002	¢.		¢.		¢.		¢.	4 420 002
Real property taxes and tax items	\$	4,430,992	\$	-	\$	-	\$	-	\$	4,430,992
Charges for services Use of money and property		64,281 1,710		-		-		-		64,281 1,710
Miscellaneous		258,455		7.602		295,000		21 672		
State sources		6,644,487		7,693 180,362		285,000 23,435		31,672 5,347		582,820 6,853,631
Federal sources		13,864				23,433				
Sales		13,804		967,372		-		268,692 19,659		1,249,928 19,659
TOTAL REVENUES	<u> </u>	11 412 700	\$	1 155 407	\$	308,435	\$		\$	
TOTAL REVENUES	\$	11,413,789	ф	1,155,427	Φ	300,433	Φ	325,370	Φ	13,203,021
EXPENDITURES										
General support	\$	1,231,961	\$	209,310	\$	-	\$	141,124	\$	1,582,395
Instruction		5,229,974		872,127		-		-		6,102,101
Pupil transportation		452,761		-		205,545		-		658,306
Community services		58,196		2,500		-		-		60,696
Employee benefits		2,417,716		71,490		-		56,853		2,546,059
Debt service - principal		39,329		-		-		816,705		856,034
Debt service - interest		2,735		-		-		189,024		191,759
Cost of sales		-		-		-		136,420		136,420
Other expenses		-		-		-		217,121		217,121
Capital outlay		-		-		164,955		_		164,955
TOTAL EXPENDITURES	\$	9,432,672	\$	1,155,427	\$	370,500	\$	1,557,247	\$	12,515,846
EXCESS (DEFICIENCY) OF REVENUES										
OVER EXPENDITURES	\$	1,981,117	\$	_	\$	(62,065)	\$	(1,231,877)	\$	687,175
OTHER FINANCING SOURCES (USES)										
Transfers - in	\$	-	\$	_	\$	100,000	\$	1,077,869	\$	1,177,869
Transfers - out		(1,177,869)		_		-		_		(1,177,869)
Proceeds from obligations		-		-		4,770,000		-		4,770,000
BAN's redeemed from appropriations		-		-		483,200		-		483,200
Premium on obligations issued		-		-		-		155,961		155,961
TOTAL OTHER FINANCING										
SOURCES (USES)	\$	(1,177,869)	\$		\$	5,353,200	\$	1,233,830	\$	5,409,161
NET CHANGE IN FUND BALANCE	\$	803,248	\$	-	\$	5,291,135	\$	1,953	\$	6,096,336
FUND BALANCE, BEGINNING										
OF YEAR		3,090,472				(5,822,513)		67,333		(2,664,708)
FUND BALANCE, END OF YEAR	\$	3,893,720	\$		\$	(531,378)	\$	69,286	\$	3,431,628

# Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities For The Year Ended June 30, 2022

### NET CHANGE IN FUND BALANCES -TOTAL GOVERNMENTAL FUNDS

\$ 6,096,336

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following are the amounts by which capital outlays and additions of assets in excess depreciation in the current period:

Capital Outlay	\$ 164,955
Additions to Assets, Net	296,157
Depreciation and amortization	(470,032)

(8,920)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position. The following details these items as they effect the governmental activities:

Debt Repayments	\$	856,034
Proceeds from Bond Issuance		(4,770,000)
Proceeds from BAN Redemption		(483,200)

(4,397,166)

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

70,250

The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.

(150,258)

(Increase) decrease in proportionate share of net pension asset/liability reported in the Statement of Activities do not provide for or require the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds

Teachers' Retirement System	641,366
Employees' Retirement System	117.312

In the Statement of Activities, vacation pay, teachers' retirement incentive and judgments and claims are measured by the amount accrued during the year. In the governmental funds, expenditures for these items are measured by the amount actually paid. The following provides the differences of these items as presented in the governmental activities:

Compensated Absences

41.388

### CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

2,410,308

# Statement of Fiduciary Net Position June 30, 2022

ASSETS	_	ustodial Funds
Cash and cash equivalents	\$	68,135
TOTAL ASSETS	\$	68,135
NET POSITION  Postricted for individuals, organizations and other governments	¢	60 125
Restricted for individuals, organizations and other governments		68,135
TOTAL NET POSITION	\$	68,135

# Statement of Changes in Fiduciary Net Position For The Year Ended June 30, 2022

	•	Custodial
ADDITIONS		<b>Funds</b>
ADDITIONS		
Student activity	\$	106,169
Library and recreation taxes		58,196
TOTAL ADDITIONS	\$	164,365
DEDUCTIONS		
Student activity	\$	103,101
Library and recreation taxes	<b>*</b>	58,196
TOTAL DEDUCTIONS	\$	161,297
CHANGE IN NET POSITION	\$	3,068
NET POSITION, BEGINNING OF YEAR		65,067
NET POSITION, END OF YEAR	\$	68,135

### **Notes To The Basic Financial Statements**

June 30, 2022

### I. Summary of Significant Accounting Policies

The financial statements of the DeRuyter Central School District, New York (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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.

### A. Reporting Entity

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

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Units* and GASB Statement No. 61 *The Financial Reporting* Entity. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities included in the District's reporting entity.

### 1. 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. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the District's business office. The District accounts for assets held as an agency for various student organizations in an agency fund.

### **B.** Joint Venture

The District is one of several component school districts in the Onondaga Cortland Madison Board of Cooperative Educational Services (BOCES). The BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

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

A BOCES' budget is comprised of separate budgets for administrative, program, and capital costs. Each component school district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, Section 1950(4)(b)(7). In addition, component districts pay tuition or a service fee for programs in which its students participate.

During the year, the District was billed \$1,243,305 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$470,814.

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

### C. <u>Basis of Presentation</u>

### 1. Districtwide Statements

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital specific grants.

The Statement of Activities presents a comparison between program expenses and revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

### 2. Fund Statements

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

The District reports the following governmental funds:

### a. <u>Major Governmental Funds</u>

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

<u>Capital Projects Fund</u> - This fund is used to account for the financial resources used for acquisition of school buses.

**Special Aid Fund** - This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

**b.** <u>Nonmajor Governmental</u> - The other funds which are not considered major are aggregated and reported as nonmajor governmental funds as follows:

<u>School Lunch Fund</u> - Used to account for transactions of the District's lunch, breakfast and milk programs.

<u>Debt Service Fund</u> - This fund accounts for the accumulation of resources and the payment of principal and interest on long-term obligations for governmental activities.

<u>Miscellaneous Special Revenue Fund</u> – used to account for and report those revenues that are restricted or committed to expenditures for specified purposes.

**c.** <u>Fiduciary</u> - Fiduciary activities are those in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the District-wide financial statements, because their resources do not belong to the District, and are not available to be used.

<u>Custodial Funds</u> - These funds are strictly custodial in nature and do not involve the measurement of results of operations. Assets are held by the District as agent for various student groups or extraclassroom activity funds and for payroll or employee withholding.

### D. Measurement Focus and Basis of Accounting

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources 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 District-Wide and fiduciary fund 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 at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year.

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

### E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 11, 2021. Taxes are collected during the period September 1 to October 30 2021.

Uncollected real property taxes are subsequently enforced by the County in which the District is located. The County pay an amount representing uncollected real property taxes transmitted to the County for enforcement to the District no later than the following April 1.

### F. Restricted Resources

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

### **G.** Interfund Transactions

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

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

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

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

### H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

### I. Cash and Cash Equivalents

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

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

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

### J. Receivables

Receivables are shown net of an allowance for uncollectible accounts, when applicable.

In addition, the District will report a receivable relating to a lease arrangement. The receivable is recorded at the present value of the future payments and recognized over the life of the lease.

No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

### K. <u>Inventory and Prepaid Items</u>

Inventories of food and/or supplies for school lunch 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 inventoriable items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

Prepaid items represent payments made by the District for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

A non-spendable fund balance for these non-liquid assets (inventories and prepaid items) has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

### L. Capital Assets

In the District-wide financial statements, capital assets are accounted for at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

	Cap	italization	Depreciation	Estimated		
<u>Class</u>	Th	reshold	Method	<b>Useful Life</b>		
Buildings	\$	50,000	SL	15-50 Years		
Machinery and Equipment	\$	5,000	SL	5-25 Years		

The investment in infrastructure type assets have not been segregated for reporting purposes since all costs associated with capital projects are consolidated and reported as additions to buildings and improvements.

### M. Right To Use Assets

The District-wide financial statements, right-to-use-assets are reported within the major class of the underlying asset and valued at the future minimum lease payment. Amortization is between 3 and 5 years based on the contract terms and/or estimated replacement of the assets.

### N. Unearned Revenue

The District reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position, unearned revenue arises when resources are received by the District before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the District has legal claim to resources, the liability for unearned revenue is removed and revenue is recognized.

### O. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

In addition to liabilities, the statement of net 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.

### P. Vested Employee Benefits

### 1. Compensated Absences

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

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

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

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

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

### Q. Other Benefits

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

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

In addition to providing pension benefits, the District provides post-employment health coverage to retired employees in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits may be shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

### R. Short-Term Debt

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

### S. Accrued Liabilities and Long-Term Obligations

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

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

### T. Equity Classifications

### 1. <u>District-Wide Statements</u>

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

- **a.** <u>Net Investment in Capital Assets</u> consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, constructions or improvements of those assets.
- **b.** Restricted Net Position reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

On the Statement of Net Position the following balances represent the restricted for other purposes:

	<u>Total</u>
Capital Projects	\$ 28,660
Unemployment Costs	27,626
Retirement Contribution - TRS	310,320
Insurance	300,290
Repair	69,757
Scholarships	 29,915
<b>Total Net Position - Restricted for</b>	
Other Purposes	\$ 766,568

**c.** <u>Unrestricted Net Position</u> - reports the balance of net position that does not meet the definition of the above two classifications. The reported deficit of \$131,385 at year end is the result of full implantation of GASB #75 regarding retiree health obligations and the New York State Pension system unfunded pension obligation.

### 2. Fund Statements

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

**a.** Nonspendable Fund Balance – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes:

	 <u>Total</u>	
Inventory in School Lunch	\$ 3,432	
<b>Total Nonspendable Fund Balance</b>	\$ 3,432	

**Restricted Fund Balances** – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. All encumbrances of funds other than the general fund are classified as restricted fund balance. The District has established the following restricted fund balances:

<u>Capital Reserve</u> - According to Education Law §3651, must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve, the ultimate amount, its probable term and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. The Reserve is accounted for in the General Fund under restricted fund balance. Year end balances are as follows:

			Total
Name	Maximum	<b>Total Funding</b>	Year to Date
of Reserve	<b>Funding</b>	<b>Provided</b>	<b>Balance</b>
Bus Purchase Reserve	N/A	N/A	\$ 944
2021 Building Capital Reserve	\$ 7,500,000	\$ 1,445,583	\$ 1,445,959

Reserve for Debt Service - According to General Municipal Law §6-1, the 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 the sale. Also, earnings on project monies invested together with unused proceeds are reported here.

Repair Reserve - According to General Municipal Law §6-d, must be used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually. The Board of Education, without voter approval, may establish a repair reserve fund by a majority vote of its members. Voter approval is required to fund this reserve (Opinion of the New York State Comptroller 81-401). Expenditures from this reserve may be made only after a public hearing has been held, except in emergency situations. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years.

<u>Retirement Contribution Reserve</u> - According to General Municipal Law §6-r, must be used financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board.

<u>Teachers' Retirement Reserve</u> – General Municipal Law §6r was amended to include a Teachers' Retirement Reserve (TRS) sub-fund. The reserve has an annual funding limit of 2% of the prior year TRS salaries and a maximum cumulative total balance of 10% of the previous year's TRS salary.

Insurance Reserve - According to General Municipal Law §6-n, must be 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 pursuant to law (for example, for unemployment compensation insurance). The reserve may be established by Board action, and funded by budgetary appropriation, 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.

<u>Unemployment Insurance Reserve</u> - According to General Municipal Law §6-m, 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 reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the 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.

**Encumbrances** - Encumbrance accounting, under which purchase orders, contracts and other commitments of expenditures are recorded for budgetary control purposes in order to reserve applicable appropriations, is employed as a control in preventing over-expenditure of established appropriations. Open encumbrances are reported as restricted fund balance in all funds other than the General Fund and the School Lunch Fund, since they do not constitute expenditures or liabilities and will be honored through budget appropriations in the subsequent year.

Restricted fund balances include the following:

	<u>l'otal</u>
General Fund -	
Unemployment Costs	\$ 27,626
Retirement Contribution - ERS	795,556
Retirement Contribution - TRS	310,320
Insurance	300,290
Repair	69,757
Capital Reserves	1,446,903
Miscellaneous Special Revenue -	
Scholarships	29,915
<b>Capital Fund</b>	
Capital Projects	194
<b>Total Restricted Fund Balance</b>	\$ 2,980,561

- **c.** <u>Committed</u> Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balances as of June 30, 2022.
- **d.** <u>Assigned Fund Balance</u> Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances represent purchase commitments made by the District's purchasing agent through their authorization of a purchase order prior to year-end. The District assignment is based on the functional level of expenditures.

Management has determined significant encumbrances for the General Fund to be \$19,500. The District reports the following significant encumbrances:

General Fund -	
General Support	\$ 43,150
<b>Total General Fund Significant Encumbrances</b>	\$ 43,150
Assigned fund balances include the following:	
	<u>Total</u>
General Fund - Encumbrances	\$ 85,153
General Fund - Appropriated for Taxes	374,041
Capital Projects Fund - Projects	28,660
School Lunch Fund - Year End Equity	 35,939
<b>Total Assigned Fund Balance</b>	\$ 523,793

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

### 3. Order of Use of Fund Balance

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

### **U.** New Accounting Standards

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

GASB has issued Statement 87, Leases

GASB has issued Statement 89, Accounting for Interest Cost Incurred before the End of a Construction Period

GASB has issued Statement No. 92, *Omnibus 2020, Paragraphs 6, 7, 8, 9, 10, 12*, which will be effective for reporting periods beginning after June 15, 2021.

GASB has issued Statement No. 93, Replacement of Interbank Offered Rates, Paragraphs 13 and 14

GASB has issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, which will be effective for reporting periods beginning after June 15, 2021.

GASB has issued Statement No. 98, The Annual Comprehensive Financial Report

### V. Future Changes in Accounting Standards

GASB has issued Statement No. 91, *Conduit Debt Obligations*, which will be effective for reporting periods beginning after December 15, 2021.

GASB has issued Statement No. 93, Replacement of Interbank Offered Rates, Paragraphs 1-11a, and 12, which will be effective for reporting periods beginning after June 15, 2020.

GASB has issued Statement No. 94, *Public-Privatee and Public-Public Partnerships and Availability Payment Arrangements*, which will be effective for reporting periods beginning after June 15, 2022.

GASB has issued Statement No. 96, *Subscription Based Information Technology*, which will be effective for reporting periods beginning after June 15, 2022.

GASB has issued Statement No. 101, *Compensated Absences*, which will be effective for reporting periods beginning after December 15, 2023.

The District will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

### **II.** Restatement of Net Position

For the year ended June 30, 2022, the District implemented GASB Statement No. 87, *Leases*. The District's net position has been restated as follows:

	Gove	rnment-Wide
	<u>S</u>	<u>tatements</u>
Net position beginning of year, as previously stated	\$	4,909,423
Right to use assets		201,181
Accumulated amortization		(53,138)
Lease liability		(161,382)
Net position beginning of year, as restated	\$	4,896,084

### III. Changes in Accounting Principles

For the year ended June 30, 2022, the District implemented GASB Statement No. 87, *Leases*. The implementation of the statement changes the reporting for leases. See Note II for the financial statement impact of implementation of the Statement.

### IV. Stewardship, Compliance and Accountability

By its nature as a local government unit, the District is subject to various federal, state and local laws and contractual regulations. An analysis of the District's compliance with significant laws and regulations and demonstration of its stewardship over District resources follows.

### A. Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the General Fund.

The voters of the District approved the proposed appropriation budget.

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. There were no budget amendments during the 2021-22 fiscal year.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year.

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

### (IV.) (Continued)

### B. Encumbrances

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

### C. <u>Deficit Unassigned Fund Balance – Capital Projects Fund</u>

The Capital Projects Fund had a deficit unassigned fund balance of \$560,232 at June 30, 2022, which is a result of bond anticipation notes which are used as a temporary means of financing capital projects. These proceeds are not recognized as revenue but merely serve to provide cash to meet expenditures. This results in the creation of a fund deficit which will remain until the notes are replaced by permanent financing (i.e., bonds, grants-in-aid, or redemption from current appropriations).

### V. Cash and Cash Equivalents

**Credit risk:** In compliance with the State Law, District investments are limited to obligations of the United States of America, obligations guaranteed by agencies of the Unites States of America where the payment of principal and interest are guaranteed by the United States of America, 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 obligations issued by other municipalities and authorities within the State.

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. The District's investment policy limits the amounts that may be deposited with any one financial institution.

**Interest rate risk:** The District has an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from rising interest rates

The District's aggregate bank balances included balances not covered by depository insurance at year end, collateralized as follows:

Total	\$ 3,615,760
Collateralized within Trust Department or Agent	3,615,760
Uncollateralized	\$ -

Restricted cash represents cash where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year-end includes \$2,980,561 within the governmental funds and \$68,135 in the fiduciary funds.

### VI. Receivables

Receivables at June 30, 2022 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

		Governmental Activities										
		General		General S		Special Aid (		Capital Projects		ool Lunch		
<b>Description</b>		<b>Fund</b>	nd Fund			<b>Fund</b>		<b>Fund</b>	<u>Total</u>			
Accounts Receivable	\$	53,401	\$	-	\$	-	\$	1,029	\$	54,430		
Due From State and Federal		246,886		537,894		39,327		53,166		877,273		
Due From Other Governments		211,866		-		-		-		211,866		
Total Receivables	\$	512,153	\$	537,894	\$	39,327	\$	54,195	\$	1,143,569		

District management has deemed the amounts to be fully collectible.

### VII. <u>Interfund Receivables, Payables, Revenues and Expenditures</u>

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2022 were as follows:

	Re	ceivables	<u>P</u>	<u>ayables</u>	oles Revenues			penditures
General Fund	\$	605,496	\$	83,003	\$	-	\$	1,177,869
Special Aid Fund		-		522,723		-		-
Capital Projects Fund		75,230		-	10	0,000		-
Nonmajor Funds		-		75,000	1,07	7,869		
Total	\$	680,726	\$	680,726	\$ 1,17	7,869	\$	1,177,869

Interfund receivables and payables between governmental activities are eliminated on the Statement of Net Position. The District typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are not necessarily expected to be repaid within one year.

Transfers are used to finance certain special aid programs, support capital project expenditures, school lunch programs and debt service expenditures.

### VIII. Capital Assets and Lease Assets

### A. <u>Capital Assets</u>

Capital asset balances and activity were as follows:

	Balance					Balance		
<b>Type</b>	<u>7/1/2021</u>		<b>Additions</b>		<b>Deletions</b>		6/30/2022	
<b>Governmental Activities:</b>								
Capital Assets that are not Depreciated -								
Land	\$ 12,194	\$	-	\$	-	\$	12,194	
Work in progress	5,515,850		-		5,515,850			
Total Nondepreciable	\$ 5,528,044	\$	-	\$	5,515,850	\$	12,194	
Capital Assets that are Depreciated -								
<b>Buildings and Improvements</b>	\$ 9,807,146	\$	5,657,370	\$	-	\$	15,464,516	
Machinery and equipment	3,027,919		319,592		42,231		3,305,280	
Total Depreciated Assets	\$ 12,835,065	\$	5,976,962	\$	42,231	\$	18,769,796	
Less Accumulated Depreciation -								
Buildings and Improvements	\$ 4,401,270	\$	269,691	\$	-	\$	4,670,961	
Machinery and equipment	2,185,075		160,475		42,231		2,303,319	
Total Accumulated Depreciation	\$ 6,586,345	\$	430,166	\$	42,231	\$	6,974,280	
Total Capital Assets Depreciated, Net								
of Accumulated Depreciation	\$ 6,248,720	\$	5,546,796	\$		\$	11,795,516	
<b>Total Capital Assets</b>	\$ 11,776,764	\$	5,546,796	\$	5,515,850	\$	11,807,710	

### B. <u>Lease Assets</u>

A summary of the lease and subscription IT asset activity during the year ended June 30, 2022 is as follows:

	]	Balance					I	Balance	
<u>Type</u>	2	<u> 7/1/2021</u>	<u>A</u>	<u>dditions</u>	Dele	etions	6/30/2022		
<u>Lease Assets:</u>									
Equipment	\$	201,181	\$	<u> </u>	\$		\$	201,181	
Total Lease Assets	\$	201,181	\$	-	\$	-	\$	201,181	
Less Accumulated Amortization -				_					
Equipment	\$	53,138	\$	39,866	\$		\$	93,004	
Total Accumulated Amortization	\$	53,138	\$	39,866	\$	-	\$	93,004	
Total Lease Assets, Net	\$	148,043	\$	(39,866)	\$	-	\$	108,177	

### C. Other capital assts (net of depreciation and amortization):

<b>Total Other Capital Assets (net)</b>	\$ 11,903,693
Amortized Lease Assets (net)	 108,177
Depreciated Capital Assets (net)	\$ 11,795,516

### (VIII.) (Continued)

**D**. Depreciation/Amortization expense for the period was charged to functions/programs as follows:

<b>Governmental Activities:</b>	<u>De</u>	<u>preciation</u>	<u>Am</u>	<u>ortization</u>		<u>Total</u>
General Government Support	\$	28,308	\$	-	\$	28,308
Instruction		172,234		39,866		212,100
Pupil Transportation		213,890		-		213,890
School Lunch		15,734		_		15,734
Total Depreciation and	•	420.166	•	20.977	•	470.022
Amortization Expense	2	430,166	\$	39,866	2	470,032

### IX. Short-Term Debt

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

		Interest	Balance			]	Balance
	<b>Maturity</b>	Rate	7/1/2021	<b>Additions</b>	<b>Deletions</b>	<u>6</u>	/30/2022
BAN - Buses/Construction	7/9/2021	1.50%	\$ 5,985,600	\$ -	\$ 5,985,600	\$	-
BAN - Buses	7/8/2022	0.34%	-	673,400	-		673,400
BAN - Construction	6/30/2022	1.00%	-	2,000,000	2,000,000		-
BAN - Construction	6/30/2022	0.22%		 3,315,000	 3,315,000		
<b>Total Short-Term Debt</b>			\$ 5,985,600	\$ 5,988,400	\$ 11,300,600	\$	673,400

Interest on short-term debt for June 30, 2022 was composed of:

Interest Paid	\$ 116,471
Less: Interest Accrued in the Prior Year	(87,539)
Plus: Interest Accrued in the Current Year	2,239
Total Short-Term Interest Expense	\$ 31,171

### X. <u>Long-Term Debt Obligations</u>

Long-term liability balances and activity for the year are summarized below:

	<b>Balance</b> <u>7/1/2021</u>		4	Additions Deletions		<b>Deletions</b>	<u>.</u>	Balance 6/30/2022	Due Within <u>One Year</u>		
<b>Governmental Activities:</b>											
<b>Bonds and Notes Payable -</b>											
Serial Bonds	\$	1,780,000	\$	4,770,000	\$	280,000	\$	6,270,000	\$	465,000	
Lease Liability		161,382		-		39,329		122,053		40,083	
<b>Energy Performance Contracts</b>		588,551				53,505		535,046		53,505	
<b>Total Bonds and Notes Payable</b>	\$	2,529,933	\$	4,770,000	\$	372,834	\$	6,927,099	\$	558,588	
Other Liabilities -							•				
Net Pension Liability	\$	650,549	\$	-	\$	650,549	\$	-	\$	-	
OPEB		2,888,229		-		254,958		2,633,271		-	
Compensated Absences		310,918		40,468		-		351,386		81,856	
<b>Total Other Liabilities</b>	\$	3,849,696	\$	40,468	\$	905,507	\$	2,984,657	\$	81,856	
<b>Total Long-Term Obligations</b>	\$	6,379,629	\$	4,810,468	\$	1,278,341	\$	9,911,756	\$	640,444	

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

### (X.) (Continued)

Existing serial and statutory bond obligations:

<u>Description</u> Serial Bonds -		Original <u>Amount</u>	Issue <u>Date</u>	Final <u>Maturity</u>	Interest <u>Rate</u>	Amount Outstanding <u>6/30/2022</u>		
Construction	\$	1,785,000	2021	2027	1.0-4.0%	\$	1,500,000	
Serial Bonds	\$	4,770,000	2022	2036	5.00%	,	4,770,000	
<b>Total Serial Bonds</b>						\$	6,270,000	
<b>Energy Performance Contracts -</b>								
<b>Energy Performance Contract</b>	\$	802,569	2017	2032	3.11%	\$	535,046	
Total Energy Performance Con	tracts	S				\$	535,046	
Leases -								
Leases	\$	199,971	2021	2025	1.90%	\$	122,053	
<b>Total Leases</b>						\$	122,053	

The following is a summary of debt service requirements:

	Serial l	Bonds	5	E	<b>Energy Performance Contracts</b>		<b>Energy Performance Contracts</b>			Le	ases	
<u>Year</u>	 Principal Principal		Interest	1	Principal Principal		Interest	P	<u>rincipal</u>	In	terest	
2023	\$ 465,000	\$	360,175	\$	53,505	\$	16,640	\$	40,083	\$	1,981	
2024	550,000		278,100		53,504		14,976		40,851		1,213	
2025	575,000		253,500		53,505		13,312		41,119		944	
2026	595,000		227,750		53,504		11,648		-		-	
2027	615,000		201,100		53,505		9,984		_		-	
2028-32	1,740,000		702,250		267,523		24,959		-		-	
2033-36	1,730,000		221,750		-		-		-		-	
Total	\$ 6,270,000	\$	2,244,625	\$	535,046	\$	91,519	\$	122,053	\$	4,138	

Interest on long-term debt for June 30, 2022 was composed of:

<b>Total Long-Term Interest Expense</b>	\$ 90,338
Plus: Interest Accrued in the Current Year	24,174
Less: Interest Accrued in the Prior Year	(9,124)
Interest Paid	\$ 75,288

### XI. <u>Deferred Inflows/Outflows of Resources</u>

The following is a summary of the deferred inflows/outflows of resources:

		Deferred	Deferred
	9	<u>Outflows</u>	<b>Inflows</b>
Pension	\$	2,952,179	\$ 5,517,498
OPEB		383,833	401,309
Total	\$	3,336,012	\$ 5,918,807

### XII. Pension Plans

### A. General Information

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS). These are cost-sharing multiple employer public employee retirement systems. The Systems offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

### **B.** Provisions and Administration

A 10-member Board of Trustees of the New York State Teachers' Retirement Board administers TRS. TRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the New York State Retirement and Social Security Law (NYSRSSL). Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York Public Schools and BOCES who elected to participate in TRS. Once a public employer elects to participate in the system, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYRS, 10 Corporate Woods Drive, Albany, New York 12211-2395 or by referring to the TRS Comprehensive Annual Financial report, which can be found on the System's website at www.nystrs.org.

ERS provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. NYSRSSL govern obligations of employers and employees to contribute, and benefits to employees. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to NYSERS, Office of the State Comptroller, 110 State Street, Albany, New York 12244 or by referring to the ERS Comprehensive Annual Report, which can be found at <a href="https://www.osc.state.ny.us/retire/publications/index.php">www.osc.state.ny.us/retire/publications/index.php</a>.

### C. Funding Policies

The Systems are noncontributory except for employees who joined after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 3.5 percent 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 for the ERS' fiscal year ended March 31. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year.

### (XII.) (Continued)

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2022:

<b>Contributions</b>	<b>ERS</b>	<b>TRS</b>
2022	\$ 159,083	\$ 452,361

### D. <u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred</u> Inflows of Resources related to Pensions

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

		<u>ERS</u>		<u>TRS</u>
Measurement date	Mar	ch 31, 2022	Ju	ne 30, 2021
Net pension assets/(liability)	\$	240,519	\$	4,157,466
District's portion of the Plan's total				
net pension asset/(liability)		0.0029423%		0.023991%

For the year ended June 30, 2022, the District recognized pension expenses of \$23,913 for ERS and (\$231,373) for TRS. At June 30, 2022 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources				
		ERS		TRS		ERS		TRS
Differences between expected and								
actual experience	\$	18,215	\$	573,063	\$	23,626	\$	21,600
Changes of assumptions		401,400		1,367,478		6,773		242,160
Net difference between projected and actual earnings on pension plan investments		_		_		787,600		4,351,219
Changes in proportion and differences between the District's contributions and		49 222		75 (10				,
proportionate share of contributions Subtotal	•	48,222	\$	75,610	\$	10,473	\$	74,047
Subtotal	\$	467,837	Э	2,016,151	<b>3</b>	828,472	Þ	4,689,026
District's contributions subsequent to the measurement date		47,406		420,785				
Grand Total	\$	515,243	\$	2,436,936	\$	828,472	\$	4,689,026

### (XII.) (Continued)

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

<b>Year</b>	<b>ERS</b>	<b>TRS</b>
2022	\$ -	\$ (529,705)
2023	(50,538)	(625,532)
2024	(76,271)	(783,865)
2025	(195,501)	(1,056,356)
2026	(38,325)	187,126
Thereafter		135,457
Total	\$ (360,635)	\$ (2,672,875)

### E. Actuarial Assumptions

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

	ERS	<u>TRS</u>
Measurement date	March 31, 2022	June 30, 2021
Actuarial valuation date	April 1, 2021	June 30, 2020
Interest rate	5.90%	6.95%
Salary scale	4.40%	5.18%-1.95%
Decrement tables	April 1, 2015- March 31, 2020 System's Experience	July 1, 2009- June 30, 2014 System's Experience
Inflation rate	2.70%	2.40%
COLA's	1.40%	1.30%

For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2019. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2019.

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 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 as of March 31, 2021 are summarized as follows:

**Long Term Expected Rate of Return** 

icu Nate of Neturn	
<u>ERS</u>	TRS
March 31, 2022	June 30, 2021
3.30%	6.80%
5.85%	7.60%
0.00%	7.10%
6.50%	10.00%
5.00%	6.50%
4.10%	0.00%
4.10%	0.00%
5.58%	0.00%
0.00%	0.00%
-1.00%	0.00%
-1.00%	0.00%
0.00%	5.90%
0.00%	3.30%
0.00%	3.80%
0.00%	1.30%
0.00%	0.80%
0.00%	-0.20%
3.78%	0.00%
	ERS March 31, 2022  3.30% 5.85% 0.00% 6.50% 5.00% 4.10% 4.10% 5.58% 0.00% -1.00% -1.00% 0.00% 0.00% 0.00% 0.00%

The real rate of return is net of the long-term inflation assumption of 2.5% for ERS and 2.4% for TRS.

\* Excludes equity-oriented long-only funds. For investment management purposes, these funds are included in domestic equity and international equity.

### F. Discount Rate

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

### G. Sensitivity of the Net Pension Liability to the Discount Rate Assumption

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

ERS Employer's proportionate share of the net pension	1% Decrease (4.90%)	Current Assumption (5.90%)	1% Increase (6.90%)
asset (liability)	\$ (619,094)	\$ 240,519	\$ 959,545
TRS Employer's proportionate	1% Decrease (5.95%)	Current Assumption (6.95%)	1% Increase (7.95%)
share of the net pension asset (liability)	\$ 436,265	\$ 4,157,466	\$ 7,284,866

### H. Pension Plan Fiduciary Net Position

The components of the current year net pension asset/(liability) of the employers as of the respective valuation dates, were as follows:

	(In Thousands)			
	ERS	TRS		
Measurement date	March 31, 2022	June 30, 2021		
Employers' total pension liability	\$ 223,874,888	\$ 130,819,415		
Plan net position	232,049,473	148,148,457		
Employers' net pension asset/(liability)	\$ 8,174,585	\$ 17,329,042		
Ratio of plan net position to the employers' total pension asset/(liability)	103.65%	113.20%		

### I. Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31<sup>st</sup>. Accrued retirement contributions as of June 30, 2022 represent the projected employer contribution for the period of April 1, 2022 through June 30, 2022 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2022 amounted to \$47,406.

### (XII.) (Continued)

For TRS, employer and employee contributions for the fiscal year ended June 30, 2022 are paid to the System in September, October and November 2022 through a state aid intercept. Accrued retirement contributions as of June 30, 2022 represent employee and employer contributions for the fiscal year ended June 30, 2022 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2022 amounted to \$452,361.

### **XIII.** Postemployment Benefits

#### A. General Information About the OPEB Plan

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

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

*Employees Covered by Benefit Terms* – At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	11
Active Employees	100
Total	111

### B. Total OPEB Liability

The District's total OPEB liability of \$2,633,271 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

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

Inflation 2.50 percent

Salary Increases Vary by pension retirement system

Discount Rate 3.54 percent

Healthcare Cost Trend Rates Initial rate of 5.75% decreasing to an ultimate rate of 4.04%

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Bond index.

### (XIII.) (Continued)

Mortality rates were based on Pub-2010 Headcount-Weighted table (Teachers for TRS group and General Employees for ERS group) projected fully generationally using MP-2019.

### C. Changes in the Total OPEB Liability

Balance at June 30, 2021	\$ 2,888,229
<u>Changes for the Year -</u>	
Service cost	\$ 212,564
Interest	65,632
Changes of benefit terms	(22,465)
Differences between expected and actual experience	(304,335)
Changes in assumptions or other inputs	(81,128)
Benefit payments	 (125,226)
Net Changes	\$ (254,958)
Balance at June 30, 2022	\$ 2,633,271

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16 percent in 2021 to 3.54 percent in 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 percent) or 1-percentage-point higher (4.54 percent) than the current discount rate:

		Discount	
	1% Decrease	Rate	1% Increase
	<u>(2.54%)</u>	(3.54%)	<u>(4.54%)</u>
Total OPEB Liability	\$ 2,833,673	\$ 2,633,271	\$ 2,442,867

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current healthcare cost trend rate:

		Healthcare				
	1% Decrease	<b>Cost Trend Rates</b>	1% Increase			
	(4.75%	(5.75%	(6.75%			
	<b>Decreasing</b>	Decreasing	Decreasing			
	to 3.04%)	<u>to 4.04%)</u>	to 5.04%)			
Total OPEB Liability	\$ 2,314,222	\$ 2,633,271	\$ 3,011,778			

### D. <u>OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related</u> to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$275,480. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		rred Inflows Resources
		_
\$ 2,027	\$	(297,718)
381,806		(103,591)
\$ 383,833	\$	(401,309)
<b>of</b> ]	381,806	of Resources         of           \$ 2,027         \$           381,806         \$

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

<u>Year</u>	
2023	\$ 19,749
2024	19,749
2025	19,749
2026	19,749
2027	19,747
Thereafter	(116,219)
Total	\$ (17,476)

### XIV. Risk Management

#### A. General Information

The District is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past two years.

### **B.** Health Insurance

The District is a participant in the BOCES sponsored Cooperative Health Insurance Fund of Central New York, a non-risk-retained public entity risk pool for its employees' health insurance coverage. The pool is operated for the benefit of the 27 individual governmental units located within the pool's geographic area. The District pays an annual premium to the Plan for this health insurance coverage. The Plan uses a reinsurance agreement to reduce its exposure to large losses on insured events. Plan members are subject to a supplemental assessment in the event of deficiencies. If the Plan's assets were to be exhausted, members would be responsible for the Plan's liabilities. The total cost incurred by the Plan totaled \$1,531,171. The Plan was fully funded as of the last audit.

### C. Workers' Compensation

The District is a member of the Onondaga Cortland-Madison Workers' Compensation Consortium (the Plan). Current membership of the Plan includes participants from various municipal entities. The Plan is administered by Onondaga Cortland-Madison BOCES and utilizes a third-party administrator who is responsible for processing claims, estimating liabilities and providing actuarial services. The Plan participants are charged an annual assessment which is allocated in light of comparative experience and relative exposure based on the estimated total liability of the participating members actuarially computed each year.

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the period in which they are made. During the year ended June 30, 2022, the District incurred premiums or contribution expenditures totaling \$70,731.

### D. <u>Unemployment</u>

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self-insurance fund to pay these claims. There were claims in the amount of \$158 for this program for the 2021-22 fiscal year. The balance of the fund at June 30, 2022 was \$27,626 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2022, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

### XV. Commitments and Contingencies

### A. <u>Litigation</u>

There is no litigation against the District as of the balance sheet date.

### B. Grants

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

### XVI. Subsequent Event

On July 8, 2021 the District issued a Bond Anticipation Note in the amount of \$2,000,000 at an interest rate of 1.0% which matures on June 30, 2022.

### XVII. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School's financial condition, liquidity, voter approved budgets, and future results of operations. Management is actively monitoring the global situation on its financial condition, budgets, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The School District was awarded three different stimulus packages known as Coronavirus Aid, Relief and Economic Security Act (CARES), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), and the American Rescue Plan Act (ARPA). New York State Required the CARES funds to be reported in the General fund, as an offset to state aid reductions, referred to as the Pandemic Adjustment, while the CRRSA and ARPA funds are required to be reported in the special aid fund.

The District Federal stimulus spending can be found in the Schedule of Expenditures of Federal Awards on page 59 of this report.

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### Schedule of Changes in District's Total OPEB Liability and Related Ratio

For The Year Ended June 30, 2022

### TOTAL OPEB LIABILITY

		2022	 2021	-	2020	2019	2018	
		<u>=0##</u>	<u>=U#I</u>		<u>=0=0</u>	<u>=017</u>	2010	
Service cost	\$	212,564	\$ 202,795	\$	105,056	\$ 94,233	\$ 96,095	
Interest		65,632	63,123		76,719	77,989	68,168	
Changes in benefit terms		(22,465)	-		-	-	-	
Differences between expected								
and actual experiences		(304,335)	2,607		(43,515)	-	-	
Changes of assumptions or other inputs		(81,128)	10,726		520,849	70,161	(52,117)	
Benefit payments		(125,226)	 (88,422)		(84,061)	(81,246)	(55,063)	
Net Change in Total OPEB Liability	\$	(254,958)	\$ 190,829	\$	575,048	\$ 161,137	\$ 57,083	
<b>Total OPEB Liability - Beginning</b>	\$	2,888,229	\$ 2,697,400	\$	2,122,352	\$ 1,961,215	\$ 1,904,132	
Total OPEB Liability - Ending	\$	2,633,271	\$ 2,888,229	\$	2,697,400	\$ 2,122,352	\$ 1,961,215	
Covered Employee Payroll	\$	4,792,157	\$ 4,989,927	\$	4,800,575	\$ 4,616,752	\$ 4,386,459	
Total OPEB Liability as a Percentage of Cov	ered							
Employee Payroll		54.95%	57.88%		56.19%	45.97%	44.71%	

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### Schedule of the District's Proportionate Share of the Net Pension Liability For The Year Ended June 30, 2022

		NY	SEI	RS Pension P	lan						
	<u>2022</u>	<u>2021</u>		<u>2020</u>		<u>2019</u>	<u>2018</u>		<u>2017</u>	<u>2016</u>	
Proportion of the net pension liability (assets)	0.002942%	0.002977%		0.002943%	0.003137%		0.003415%		0.003431%	(	0.003251%
Proportionate share of the net pension liability (assets)	\$ (240,519)	\$ 2,964	\$	779,201	\$	222,298	\$	110,219	\$ 322,364	\$	521,755
Covered-employee payroll	\$ 979,342	\$ 977,356	\$	980,410	\$	961,302	\$	987,819	\$ 944,517	\$	879,303
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-24.559%	0.303%		79.477%		23.125%		11.158%	34.130%		59.337%
Plan fiduciary net position as a percentage of the total pension liability	103.65%	99.95%		86.39%		96.27%		98.24%	94.70%		90.70%
		NV	сті	RS Pension P	lan						
	2022	2021	511	2020	1411	2019		2018	2017		2016
Proportion of the net pension liability (assets)	0.023991%	0.023436%		0.022578%		0.022514%		0.024879%	0.024423%	(	0.024642%
Proportionate share of the net pension liability (assets)	\$ (4,157,466)	\$ 647,585	\$	(586,585)	\$	(407,118)	\$	(189,105)	\$ 261,582	\$(	2,559,522)
Covered-employee payroll	\$ 4,293,725	\$ 4,187,588	\$	4,074,900	\$	3,768,682	\$	3,862,059	\$ 3,740,450	\$	3,764,021
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-96.827%	15.464%		-14.395%		-10.803%		-4.896%	6.993%		-68.000%
Plan fiduciary net position as a percentage of the total											

102.20%

101.53%

100.66%

99.01%

110.46%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

97.80%

113.20%

pension liability

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### Schedule of District Contributions For The Year Ended June 30, 2022

**NYSERS Pension Plan** 2021 <u> 2019</u> 2018 <u>2017</u> **2020** <u>2016</u> 143,315 \$ 141,569 \$ 126,159 147,776 \$ 145,070 160,164 (143,315)(141,569)(126,159)(147,776)(145,070)(160, 164)

contribution (159,083)\$ \$ \$ \$ \$ Contribution deficiency (excess) \$ Covered-employee payroll \$ 979,342 977,356 \$ 980,410 \$ 961,302 987,819 \$ 944,517 879,303 Contributions as a percentage of covered-employee payroll 16.24% 14.66% 14.44% 13.12% 14.96% 15.36% 18.21%

**NYSTRS Pension Plan** <u>2022</u> **2021** <u>2020</u> <u>2019</u> <u>2018</u> <u>2017</u> <u>2016</u> Contractually required contributions 415,288 \$ 428,308 426,294 \$ 373,674 \$ 378,482 \$ 491,565 527,116 Contributions in relation to

the contractually required (415,288)(426, 294)(428,308)(378,482) (491,565) contribution (373,674)(527,116)\$ \$ \$ \$ Contribution deficiency (excess) \$ \$ \$ Covered-employee payroll \$ 4,293,725 \$ 4,187,588 \$ 4,074,900 \$ 3,768,682 \$ 3,862,059 \$ 3,740,450 \$3,764,021 Contributions as a percentage

of covered-employee payroll 9.67% 10.18% 9.17% 11.36% 9.80% 13.14% 14.00%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

2022

159,083

\$

Contractually required contributions

Contributions in relation to the contractually required

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK Schedule of Revenues, Expenditures and Changes in Fund Balance -

### Budget (Non-GAAP Basis) and Actual - General Fund

### For The Year Ended June 30, 2022

REVENUES	Original <u>Budget</u>	Amended <u>Budget</u>		Current Year's <u>Revenues</u>		rer (Under) Revised <u>Budget</u>
<b>Local Sources</b> -						
Real property taxes	\$ 4,084,086	\$ 4,084,086	\$	4,083,962	\$	(124)
Real property tax items	342,386	342,386		347,030		4,644
Charges for services	32,100	32,100		64,281		32,181
Use of money and property	1,500	1,500		1,710		210
Sale of property and compensation for loss	500	500		-		(500)
Miscellaneous	95,405	95,405		258,455		163,050
State Sources -						
Basic formula	5,658,691	5,658,691		5,562,681		(96,010)
Lottery aid	718,165	718,165		578,043		(140, 122)
BOCES	541,069	541,069		470,814		(70,255)
Textbooks	19,281	19,281		19,339		58
All Other Aid -						
Computer software	9,903	9,903		9,874		(29)
Library loan	2,063	2,063		2,056		(7)
Other aid	1,000	1,000		1,680		680
Federal Sources	15,000	15,000		13,864		(1,136)
TOTAL REVENUES	\$ 11,521,149	\$ 11,521,149	\$	11,413,789	\$	(107,360)
Appropriated fund balance	\$ 374,041	\$ 374,041				
Prior year encumbrances	\$ 10,618	\$ 10,618				
TOTAL REVENUES AND FUND BALANCE	\$ 11,905,808	\$ 11,905,808				

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### Schedule of Revenues, Expenditures and Changes in Fund Balance -

### Budget (Non-GAAP Basis) and Actual - General Fund

For The Year Ended June 30, 2022

	Current									
		Original		Amended		Year's			Une	encumbered
		<b>Budget</b>		<b>Budget</b>	<u>E</u> :	<u>xpenditures</u>	Enc	umbrances	]	Balances
EXPENDITURES										
General Support -										
Board of education	\$	22,613	\$	24,223	\$	20,968	\$	-	\$	3,255
Central administration		207,661		213,821		213,821		-		-
Finance		250,770		276,938		269,514		5,425		1,999
Staff		71,746		71,746		48,248		176		23,322
Central services		606,443		682,268		566,716		43,150		72,402
Special items		98,055		112,694		112,694		-		-
Instructional -										
Instruction, administration and improvement		302,521		305,843		296,163		73		9,607
Teaching - regular school		3,013,968		2,978,544		2,716,373		17,234		244,937
Programs for children with										
handicapping conditions		1,555,273		1,532,126		1,128,101		-		404,025
Occupational education		239,083		239,482		238,131		-		1,351
Teaching - special schools		2,000		2,000		-		-		2,000
Instructional media		474,363		499,144		495,699		3,445		-
Pupil services		466,738		382,380		355,507		15,650		11,223
Pupil Transportation		602,895		587,744		452,761		-		134,983
<b>Community Services</b>		58,196		58,196		58,196		-		-
<b>Employee Benefits</b>		2,816,735		2,718,726		2,417,716		-		301,010
Debt service - principal		-/		39,329		39,329		-		-
Debt service - interest				2,735		2,735				
TOTAL EXPENDITURES	\$	10,789,060	\$	10,727,939	\$	9,432,672	\$	85,153	\$	1,210,114
Other Uses -										
Transfers - out	\$	1,116,748	\$	1,177,869	\$	1,177,869	\$	-	\$	-
TOTAL EXPENDITURES AND						-				
OTHER USES	\$	11,905,808	\$	11,905,808	\$	10,610,541	\$	85,153	\$	1,210,114
NET CHANGE IN FUND BALANCE	\$	-	\$	-	\$	803,248				
FUND BALANCE, BEGINNING										
OF YEAR		3,090,472		3,090,472		3,090,472				
FUND BALANCE, END OF YEAR	\$	3,090,472	\$	3,090,472	\$	3,893,720				

Note to Required Supplementary Information:

A reconciliation is not necessary since encumbrances are presented in a separate column on this schedule.

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### Schedule of Change From Adopted Budget To Final Budget

### And The Real Property Tax Limit

For The Year Ended June 30, 2022

### CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget			\$ 11,895,190
Prior year's encumbrances			10,618
Original Budget			\$ 11,905,808
FINAL BUDGET			\$ 11,905,808
SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CA	LCULATION	:	
2022-23 voter approved expenditure budget			\$ 12,101,843
<u>Unrestricted fund balance:</u>			
Assigned fund balance	\$	459,194	
Unassigned fund balance	_	484,074	
Total Unrestricted fund balance	\$	943,268	
Less adjustments:			
Appropriated fund balance	\$	374,041	
Encumbrances included in assigned fund balance		85,153	
Total adjustments	\$	459,194	
General fund fund balance subject to Section 1318 of			
Real Property Tax Law			 484,074

**ACTUAL PERCENTAGE** 

4.00%

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### CAPITAL PROJECTS FUND

### Schedule of Project Expenditures

For The Year Ended June 30, 2022

				Expenditures			Met				
	Original	Revised	Prior	Current		Unexpended		Local		Fund	
<b>Project Title</b>	<b>Appropriation</b>	<b>Appropriation</b>	<u>Years</u>	<u>Year</u>	<u>Total</u>	<b>Balance</b>	<b>Obligations</b>	Sources	<u>Total</u>	<b>Balance</b>	
Bus Purchases 14-15	\$ 210,000	\$ 210,000	\$ 164,845	\$ -	\$ 164,845	\$ 45,155	\$ -	\$ 170,000	\$ 170,000	\$ 5,155	
Bus Purchases 15-16	220,000	220,000	166,138	-	166,138	53,862	-	179,643	179,643	13,505	
Bus Purchases 16-17	170,000	170,000	154,689	<b>-</b>	154,689	15,311	-	154,689	154,689	-	
Bus Purchases 17-18	211,000	211,000	192,840	-	192,840	18,160	-	168,000	168,000	(24,840)	
Bus Purchases 18-19	266,000	266,000	234,213		234,213	31,787	-	159,600	159,600	(74,613)	
Bus Purchases 19-20	210,000	210,000	234,712	-	234,712	(24,712)	-	141,076	141,076	(93,636)	
Bus Purchases 20-21	215,000	215,000	204,598	-	204,598	10,402	-	43,000	43,000	(161,598)	
Bus Purchases 21-22	226,000	226,000	-	205,545	205,545	20,455	-	-	-	(205,545)	
Capital Outlay 2019-20	100,000	100,000	90,000	-	90,000	10,000	-	100,000	100,000	10,000	
2018 Capital Project	5,324,000	5,324,000	5,325,850	41,520	5,367,370	(43,370)	5,055,000	312,564	5,367,564	194	
Smart Schools Bond Act	539,745	539,745	230,814	23,435	254,249	285,496	-	254,249	254,249	-	
Capital Outlay 2021-22	100,000	100,000		100,000	100,000			100,000	100,000		
TOTAL	\$ 7,791,745	\$ 7,791,745	\$ 6,998,699	\$ 370,500	\$ 7,369,199	\$ 422,546	\$ 5,055,000	\$ 1,782,821	\$ 6,837,821	\$ (531,378)	

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### Combining Balance Sheet - Nonmajor Governmental Funds June 30, 2022

### Special

		Revenu	e Fund	ls				Total	
		School	Mis	cellaneous		Debt	N	onmajor	
		Lunch	Spec	ial Revenue	S	ervice	Governmental		
		<b>Fund</b>		<b>Fund</b>		Fund	<b>Funds</b>		
ASSETS									
Cash and cash equivalents	\$	58,418	\$	29,915	\$	-	\$	88,333	
Receivables		54,195		-		-		54,195	
Inventories		3,432		-		-		3,432	
TOTAL ASSETS	\$	116,045	\$	29,915	\$		\$	145,960	
LIABILITIES AND FUND BALANCES									
<u>Liabilities</u> -									
Accrued liabilities	\$	608		-	\$	-	\$	608	
Due to other funds		75,000		-		-		75,000	
Due to other governments		22		-		-		22	
Unearned revenue		1,044		-		_		1,044	
TOTAL LIABILITIES	\$	76,674	\$		\$		\$	76,674	
For I Delegation									
Fund Balances -	Φ	2 422	Ф		Φ.		Ф	2 422	
Nonspendable	\$	3,432	\$	20.01.5	\$	-	\$	3,432	
Restricted		-		29,915		-		29,915	
Assigned		35,939						35,939	
TOTAL FUND BALANCE	\$	39,371	\$	29,915	\$		\$	69,286	
TOTAL LIABILITIES AND									
FUND BALANCES	\$	116,045	\$	29,915	\$	-	\$	145,960	

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### Combined Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For The Year Ended June 30, 2022

### **Special**

	<b>Revenue Funds</b>						Total	
	School		Miscellaneous		Debt		Nonmajor	
		Lunch	Spec	ial Revenue		Service	Go	vernmental
		<b>Fund</b>		<b>Fund</b>		<b>Fund</b>		<b>Funds</b>
REVENUES								
Miscellaneous	\$	15,764	\$	15,908		-	\$	31,672
State sources		5,347		-		-		5,347
Federal sources		268,692		-		-		268,692
Sales		19,659		_				19,659
TOTAL REVENUES	\$	309,462	\$	15,908	\$		\$	325,370
EXPENDITURES								
General support	\$	-	\$	-	\$	141,124	\$	141,124
Employee benefits		56,853		-		-		56,853
Debt service - principal		-		-		816,705		816,705
Debt service - interest		-		-		189,024		189,024
Cost of sales		136,420		-		-		136,420
Other expenses		211,884		5,237				217,121
TOTAL EXPENDITURES	\$	405,157	\$	5,237	\$	1,146,853	\$	1,557,247
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES	\$	(95,695)	\$	10,671	\$	(1,146,853)	\$	(1,231,877)
OTHER FINANCING SOURCES (USES)								
Transfers - in	\$	95,695	\$	-	\$	982,174	\$	1,077,869
Premium on obligations issued		-				155,961		155,961
TOTAL OTHER FINANCING								
SOURCES (USES)	\$	95,695	\$		\$	1,138,135	\$	1,233,830
NET CHANGE IN FUND BALANCE	\$	-	\$	10,671	\$	(8,718)	\$	1,953
FUND BALANCE, BEGINNING								
OF YEAR		39,371		19,244		8,718		67,333
FUND BALANCE, END OF YEAR	\$	39,371	\$	29,915	\$		\$	69,286

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK

### Net Investment in Capital Assets/ Right to use Assets For The Year Ended June 30, 2022

Capital assets/ Right to use Assets, net		\$ 11,915,887
Add:		
Unspent bond proceeds	\$ 194_	194
Deduct:		
Bond payable	\$ 6,270,000	
Leases	122,053	
Installment purchase debt	535,046	
Assets purchased with short-term financing	560,232	
		 7,487,331

4,428,750

Net Investment in Capital Assets/ Right to use Assets

### DERUYTER CENTRAL SCHOOL DISTRICT, NEW YORK SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

Direct Programs:   Small Rural School Achievement Program	Grantor / Pass - Through Agency Federal Award Cluster / Program	Assistance Listing <u>Number</u>	Grantor <u>Number</u>	Pass-Through Agency <u>Number</u>	<u>Ex</u>	Total penditures
Small Rural School Achievement Programs         84.358A         \$358A222841         N/A         \$ 22,876           Indirect Programs         Indirect Programs           Passed Through NYS Education Department - Special Education Grants to States (IDEA, Part B)         84.027         N/A         0032-22-0345         \$ 122,018           Special Education - Preschool         84.173         N/A         0033-22-0345         \$ 122,018           Grants (IDEA, Part B)         84.173         N/A         0033-22-0345         \$ 122,018           Special Education - Preschool         84.173         N/A         0033-22-0345         \$ 122,018           Grants (IDEA, Preschool)         84.173         N/A         0033-22-0345         \$ 126,162           Education Stabilization Fund         84.425D         N/A         5891-21-1290         314,163           ARP - SLR Summer Enrichment         84.425U         N/A         5882-21-1290         314,163           ARP - SLR Comprehensive After School         84.425U         N/A         5882-21-1290         26,633           ARP - SLR Learning Loss         84.425U         N/A         5884-21-1290         19,696           Title IV - Student Supporting Effective         84.425U         N/A         0147-22-1290         19,696	<b>U.S. Department of Education:</b>					
Total Direct Programs						
Passed Through NYS Education Department - Special Education Cluster IDEA - Special Education - Grants to States (IDEA, Part B) 84.027 N/A 0032-22-0345 \$ 122,018	Small Rural School Achievement Program	84.358A	S358A222841	N/A		22,876
Passed Through NYS Education Department - Special Education Cluster IDEA - Special Education - Grants to States (IDEA, Part B)	Total Direct Programs				\$	22,876
Special Education Cluster IDEA   Special Education - Grants to States (IDEA, Part B)   84.027   N/A   0032-22-0345   \$122,018   Special Education - Preschool   Grants (IDEA Preschool)   84.173   N/A   0033-22-0345   4.144   Total Special Education Cluster IDEA   \$126,162   Education Stabilization Fund -	<u> </u>					
Special Education - Grants to States (IDEA, Part B)						
States (IDEA, Part B)						
Special Education - Preschool   Grants (IDEA Preschool)   84.173   N/A   0033-22-0345   4.144   Total Special Education Cluster IDEA   126.162	Special Education - Grants to					
Grants (IDEA Preschool)         84.173         N/A         0033-22-0345         4.144           Total Special Education Cluster IDEA         \$ 126,162           Education Stabilization Fund -         \$ 126,162           CRRSA - ESSER 2         84.425D         N/A         5891-21-1290         \$ 196,220           ARP - ESSER 3         84.425U         N/A         5880-21-1290         314,163           ARP - SLR Summer Enrichment         84.425U         N/A         5882-21-1290         26,633           ARP - SLR Comprehensive After School         84.425U         N/A         5883-21-1290         14,514           ARP - SLR Learning Loss         84.425U         N/A         5884-21-1290         90,627           Total Education Stabilization Fund         84.425U         N/A         5884-21-1290         90,627           Total Education Stabilization Fund         84.425U         N/A         0147-22-1290         19,696           Title IIA - Supporting Effective         84.367         N/A         0147-22-1290         19,696           Title I - Grants to Local Educational Agencies         84.010         N/A         0021-22-1290         19,696           Total U.S. Department of Agriculture:         Indirect Programs           Passed Through NYS Education Department - Child Nutrit	States (IDEA, Part B)	84.027	N/A	0032-22-0345	\$	122,018
Total Special Education Cluster IDEA   Education Stabilization Fund -	Special Education - Preschool					
Education Stabilization Fund -	Grants (IDEA Preschool)	84.173	N/A	0033-22-0345		4,144
CRRSA - ESSER 2	Total Special Education Cluster IDEA				\$	126,162
ARP - ESSER 3						
ARP - SLR Summer Enrichment 84.425U N/A 5882-21-1290 26,633 ARP - SLR Comprehensive After School 84.425U N/A 5883-21-1290 14,514 ARP - SLR Learning Loss 84.425U N/A 5884-21-1290 90,627  Total Education Stabilization Fund \$642,157  Title IIA - Supporting Effective Instruction State Grant 84.367 N/A 0147-22-1290 19,696 Title IV - Student Support and Enrichment Program 84.424 N/A 0204-22-1290 10,000 Title I - Grants to Local Educational Agencies 84.010 N/A 0021-22-1290 146,481  Total Indirect Programs \$944,496 Total U.S. Department of Education \$967,372\$  U.S. Department of Agriculture: Indirect Programs:  Passed Through NYS Education Department - Child Nutrition Cluster - National School Lunch Program 10.555 N/A 005106 \$170,918 National School Lunch Program 10.555 N/A 005106 17,246 National School Snack Program 10.555 N/A 005106 3,589 National School Breakfast Program 10.555 N/A 005106 76,939  Total Child Nutrition Cluster \$9268,692 Total U.S. Department of Agriculture  Total Child Nutrition Cluster \$9268,692 Total U.S. Department of Agriculture	CRRSA - ESSER 2	84.425D	N/A	5891-21-1290	\$	196,220
ARP - SLR Comprehensive After School ARP - SLR Learning Loss ARP - SLR Learning Loss BA4.425U N/A S883-21-1290 90,627  Total Education Stabilization Fund Title IIA - Supporting Effective Instruction State Grant Instruction State Grant ARA - Stabilization Fund S4.367 N/A S884-21-1290 19,696 Title IV - Student Support and Enrichment Program ARA - Stabilization Fund ARA - SUPPORTING - SRA -	ARP - ESSER 3	84.425U	N/A	5880-21-1290		314,163
ARP - SLR Learning Loss	ARP - SLR Summer Enrichment	84.425U	N/A	5882-21-1290		26,633
Total Education Stabilization Fund   \$ 642,157	ARP - SLR Comprehensive After School	84.425U	N/A	5883-21-1290		14,514
Title IIA - Supporting Effective   Instruction State Grant	ARP - SLR Learning Loss	84.425U	N/A	5884-21-1290		90,627
Instruction State Grant	Total Education Stabilization Fund				\$	642,157
Title IV - Student Support and Enrichment Program       84.424       N/A       0204-22-1290       10,000         Title I - Grants to Local Educational Agencies       84.010       N/A       0021-22-1290       146,481         Total Indirect Programs       \$ 944,496         Total U.S. Department of Education         U.S. Department of Agriculture:         Indirect Programs:         Passed Through NYS Education Department -         Child Nutrition Cluster -       N/A       005106       \$ 170,918         National School Lunch Program-Non-Cash       N/A       005106       \$ 17,246         National School Snack Program       10.555       N/A       005106       \$ 17,246         National School Breakfast Program       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692	Title IIA - Supporting Effective					
Title I - Grants to Local Educational Agencies       84,010       N/A       0021-22-1290       146,481         Total Indirect Programs       \$ 944,496         Total U.S. Department of Education         U.S. Department of Agriculture:         Indirect Programs:         Passed Through NYS Education Department -         Child Nutrition Cluster -       VA       005106       \$ 170,918         National School Lunch Program-Non-Cash       10.555       N/A       005106       \$ 17,246         National School Snack Program       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692	Instruction State Grant	84.367	N/A	0147-22-1290		19,696
Solution	Title IV - Student Support and Enrichment Program	84.424	N/A	0204-22-1290		10,000
U.S. Department of Agriculture:   Indirect Programs:   Passed Through NYS Education Department -   Child Nutrition Cluster -     National School Lunch Program   10.555   N/A   005106   170,918     National School Lunch Program-Non-Cash   Assistance (Commodities)   10.555   N/A   005106   17,246     National School Snack Program   10.555   N/A   005106   3,589     National School Breakfast Program   10.553   N/A   005106   76,939     Total Child Nutrition Cluster   \$ 268,692     Total U.S. Department of Agriculture   \$ 268,692	Title I - Grants to Local Educational Agencies	84.010	N/A	0021-22-1290		146,481
U.S. Department of Agriculture:         Indirect Programs:         Passed Through NYS Education Department -         Child Nutrition Cluster -       National School Lunch Program       10.555       N/A       005106       \$ 170,918         National School Lunch Program-Non-Cash       Assistance (Commodities)       10.555       N/A       005106       17,246         National School Snack Program       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692	Total Indirect Programs				\$	944,496
Indirect Programs:         Passed Through NYS Education Department -         Child Nutrition Cluster -       National School Lunch Program       10.555       N/A       005106       \$ 170,918         National School Lunch Program-Non-Cash       National School Snack Program       10.555       N/A       005106       17,246         National School Snack Program       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692	Total U.S. Department of Education				\$	967,372
Indirect Programs:         Passed Through NYS Education Department -         Child Nutrition Cluster -       National School Lunch Program       10.555       N/A       005106       \$ 170,918         National School Lunch Program-Non-Cash       National School Snack Program       10.555       N/A       005106       17,246         National School Snack Program       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692						
Passed Through NYS Education Department -           Child Nutrition Cluster -         10.555         N/A         005106         \$ 170,918           National School Lunch Program Non-Cash         N/A         005106         \$ 17,246           Assistance (Commodities)         10.555         N/A         005106         \$ 17,246           National School Snack Program         10.555         N/A         005106         \$ 3,589           National School Breakfast Program         10.553         N/A         005106         76,939           Total Child Nutrition Cluster         \$ 268,692           Total U.S. Department of Agriculture         \$ 268,692	U.S. Department of Agriculture:					
Child Nutrition Cluster -       National School Lunch Program       10.555       N/A       005106       \$ 170,918         National School Lunch Program-Non-Cash       Assistance (Commodities)       10.555       N/A       005106       17,246         National School Snack Program       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692	Indirect Programs:					
National School Lunch Program       10.555       N/A       005106       \$ 170,918         National School Lunch Program-Non-Cash       10.555       N/A       005106       17,246         National School Snack Program       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692	Passed Through NYS Education Department -					
National School Lunch Program-Non-Cash       10.555       N/A       005106       17,246         Assistance (Commodities)       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692	Child Nutrition Cluster -					
Assistance (Commodities)       10.555       N/A       005106       17,246         National School Snack Program       10.555       N/A       005106       3,589         National School Breakfast Program       10.553       N/A       005106       76,939         Total Child Nutrition Cluster       \$ 268,692         Total U.S. Department of Agriculture       \$ 268,692	National School Lunch Program	10.555	N/A	005106	\$	170,918
National School Snack Program         10.555         N/A         005106         3,589           National School Breakfast Program         10.553         N/A         005106         76,939           Total Child Nutrition Cluster         \$ 268,692           Total U.S. Department of Agriculture         \$ 268,692	National School Lunch Program-Non-Cash					
National School Breakfast Program 10.553 N/A 005106 76,939  Total Child Nutrition Cluster \$ 268,692  Total U.S. Department of Agriculture \$ 268,692	Assistance (Commodities)	10.555	N/A	005106		17,246
Total Child Nutrition Cluster  Total U.S. Department of Agriculture  \$ 268,692  \$ 268,692	National School Snack Program	10.555	N/A	005106		3,589
Total U.S. Department of Agriculture \$ 268,692	National School Breakfast Program	10.553	N/A	005106		76,939
Total U.S. Department of Agriculture \$ 268,692	Total Child Nutrition Cluster				\$	268,692
	Total U.S. Department of Agriculture				\$	268,692
	TOTAL EXPENDITURES OF FEDERAL	AWARDS			\$	1,236,064

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

### **Independent Auditor's Report**

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

### 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 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether DeRuyter Central School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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.

Rochester, New York		
	,	2022

### DERUYTER CENTRAL SCHOOL DISTRICT NEW YORK

### COMMUNICATING INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN AN AUDIT

For Year Ended June 30, 2022

	, 2022
	,

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

In planning and performing our audit of the financial statements of DeRuyter Central School District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered DeRuyter Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the DeRuyter Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of DeRuyter Central School District's internal control.

### **Prior Year Deficiencies Pending Corrective Action:**

### <u>Duties of the District Treasurer</u> –

Due to the numerous accounting duties being performed by the District Treasurer, maximum accounting controls are not possible. The District has implemented some mitigating controls over the duties of the Treasurer, including periodic review of payroll change reports, and an independent cash receipts log. However, we recommend the District continue to strengthen these controls, and develop a written plan for the monthly review process.

### **Procurement Procedures –**

Our bidding examination revealed one instance in which documentation for quotes was not maintained for a purchase over \$1,000 and under the bidding threshold as required by the District's procurement policy.

We recommend the District continue its efforts to follow the bidding/quotation procedures indicated in the procurement policy.

#### **Current Year Deficiencies in Internal Control:**

There were no current year deficiencies in internal control.

### **Other Item:**

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

### Cyber Risk Management -

The District's IT personnel routinely assesses cyber risk as part of their normal operating procedures. We recommend the District continue to document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

### **Prior Year Recommendations:**

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

- 1. The District has improved internal control and review procedures to enhance the financial reporting model.
- 2. In the School Lunch Fund, we were able to fully reconcile the number of meals served to the amount claimed.
- 3. We noted that a formal self-assessment of internal controls is now performed during annual employee reviews, including daily routines.

\* \*

We believe that the implementation of these recommendations will provide DeRuyter Central School District with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

Rochester, New	York	
	,	2022



### **DeRuyter Central School**

### Home of the Rockets

711 Railroad Street, DeRuyter, NY 13052 Phone: 315-852-3400 Fax: 315-852-9600

> David M. Brown, Ed. D. Superintendent of Schools

Kimberly O'Brien

Director of Elementary Education/ District Professional Development

**Stephen Rafferty** 6-12 Principal/District **Enrichment Programs** 

Amanda Graham-Quirk

School Business Executive

Jenny Valente Director of Special Education/ Director of Mental Health

October 11, 2022

To: Dr. David Brown and DeRuyter CSD Board of Education

From: Amanda Graham-Quirk, Business Executive

Re: DeRuyter CSD Corrective Action Plan 2021-2022

1. Duties of the District Treasurer					
<u>Findings</u>	<b>Corrective Action Plan</b>	Date to Implement			
Due to the numerous accounting duties being	The district continues to develop a				
performed by the District Treasurer, maximum	written plan for the monthly review				
accounting controls are not possible. The District has	process that addresses most of these				
implemented some mitigating controls over the duties	accounting control deficienecies. The				
of the Treasurer, including periodic review of payroll	district is also moving forward with	06/30/2023			
change reports, and an independent cash receipts log.	monthly meetings to ensure that				
However, we recommend the District continue to	discussion as a team can be had on a				
strengthen these controls, and develp a written plan	monthly basis about tasks coming up				
for the monthly review process.	so we can analyze migating controls.				
2. Procurement Procedures					
<u>Findings</u>	Corrective Action Plan	Date to Implement			
Our bidding examination revealed one instance in					
which documentation for quotes was not maintained	The district continues to monitor the				
for a purchase over \$1,000 and under the bidding	quotes and requires 3. The district				
threshold as required by the District's procurement	will be working to ensure all quotes	10/31/22			
policy. We recommend the District continue its efforts	are attached to the purchase orders				
to follow the bidding/quoatation procedures indicated	so that proper documenation is				
in the procurement policy.	attached.				
3. Cyber Ris	k Management				
<u>Findings</u>	Corrective Action Plan	Date to Implement			
The District's IT personnel routinely assess cyber risks	This work with the Tech Committee				
as part of their normal operating procedures. We	continues to prepare formal				
recommend the District continue to document their	operating procedures. The District				
cyber risk assessment prcoess in writing which should	has shifted responsibilities this year				
include the risk assessment process, the frequency of	and the Business Official will be	06/30/2023			
the risk assessment, how findinds are to be	working with the IT department to				
communicated to the appropriate level of	develop this procedure which is also				
management, and how the process will be monitored.	required for Cyber Secuirty				
	Insurance.				



# Federal Funding Update

As of 6/30/22
Presented to BOE
10/12/22

# CRSSA \$ Funding Dates 3/13/20-09/30/23

District did not choose to allocate money from prior years

Grant awarded 7/16/21

Payments Received as of 6/30/22 \$196,220

District has spent as of 6/30/22 \$196,220

### District Allocation Breakdown

	2021-22	2022-23
Salary	138817	143676
Support Staff Salary	57403	58431
Total Allocation	196220	202107



### American Recuse Plan (ARP \$)

Total Allocation \$1,595,821

Dates 3/13/2020-9/30/2024

District is only allocating money from current budget and future budgets

This is broken into 4 different grants that require their own reporting and monitoring over the multiple years



ARP- ESSER		ARP- Learning Loss			ARP- Summer School			ARP- Enrichment			
Allocation Type	<b>Total Allocation</b>	<b>Allocation Type</b>	<b>Total Allocation</b>		<b>Allocation Type</b>	<b>Total Allocation</b>		<b>Allocation Type</b>	To	tal Allocation	
Purchased Services	\$ 494,326.00	Professional Services	\$	245,247.00	Professional Services	\$	84,961.00	Professional Services	\$	100,002.00	
Supplies and Materials	\$ 204,006.00	Support Staff Services	\$	29,881.00	Support Staff Services	\$	15,041.00	Total	\$	100,002.00	
Equipment	\$ 197,489.00	Purchased Services	\$	561.00	Total	\$	100,002.00				
Total	\$ 895,821.00	Supplies and Materials	\$	36,604.00							
		Employee Benefits	\$	163,314.00							
		Equipment	\$	24,389.00							
		Total	\$	499,996.00							



ARP- ESSER		ARP- Learning Loss			ARP- Summer School			ARP- Enrichment				
<b>Allocation Type</b>	2	21-22 Spent	<b>Allocation Type</b>	21-22 Spent		<b>Allocation Type</b>	21-22 Spent		21-22 Spent Allocation Type		21-22 Spent	
Purchased Services	\$	184,041.82	Professional Services	\$	50,644.12	Professional Services	\$	16,330.96		Professional Services	\$	14,513.93
Supplies and Materials	\$	124,273.15	Support Staff Services	\$	140.00	Support Staff Services	\$	10,302.34		Total	\$	14,513.93
Equipment	\$	5,848.65	Purchased Services			Total	\$	26,633.30		Remaining	\$	85,488.07
Total	\$	314,163.62	Supplies and Materials	\$	13,771.97	Remaining	\$	73,368.70				
Remaining	\$	581,657.38	Employee Benefits	\$	26,070.79							
			Equipment	\$	-							
			Total	\$	90,626.88							
			Remaining	\$	409,369.12							





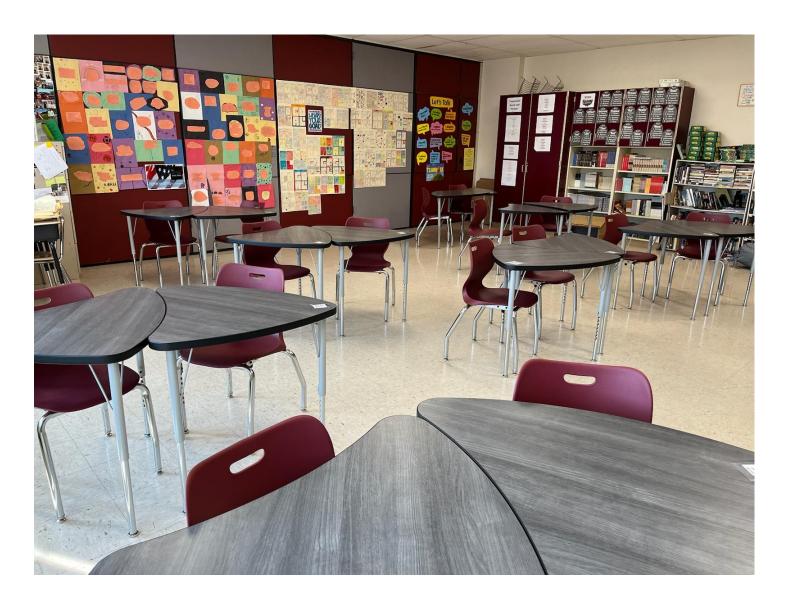






















COPYRIGHT:

NOTE THIS DRAWING IS THE PROPERTY OF SOE-SYRACUSE, UNDER THE US COPYRIGHT LAWS THESE DRAWINGS MAY NOT BE REPRODUCED OR USED WITHOUT WRITTEN CONSENT FROM THE COMPANY.

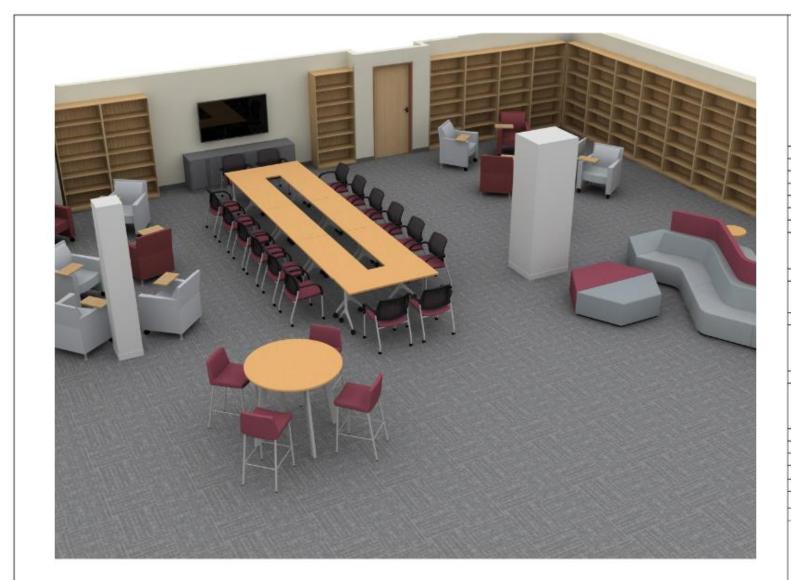








CONSENT FROM THE COMPANY





375 Erie Blvd. West Syracuse, NY 13202 office 315.476.9091

PROJECT NUMBER:

SOE22-344

QUOTE NUMBER:

ORDER NUMBER:

0

CUSTOMER CONTACT:

CUSTOMER LOCATION:

DERLYTER- PREK-12 LIBRARY

DESIGNER CONTACT:

ERIN WELLER EWELLER@SOESYR.COM

SALES CONTACT:

CONNOR TREACY CTREACY@SOESYR.COM

REVISION DATE:

8/25/2022

PLOT SIZE:

SITE VERIFIED:

YES \_\_\_

COPYRIGHT:

NOTE: THIS DRAWING IS THE PROPERTY OF SOE SYRACUSE. UNDER THE US COPYRIGHT LAWS THESE DRAWINGS MAY NOT BE REPRODUCED OR USED WITHOUT WRITTEN CONSENT FROM THE COMPANY.

NO



### WHAT'S NEXT

The district will continue monitoring the FS-10's that were marked for 22-23 spending and requesting adjustments as necessary to ESSA Funding Department.

M- Monitor student progress

A- Adjust Program Design as necessary

C- Collaboratively Communicate to Stakeholders



# DeRuyter Playground Project Funded by ARP- ESSER GRANT



Mandscape structures

DeRuyter CSD



1164692-01-02-06 • 06.09.2022





DeRuyter CSD

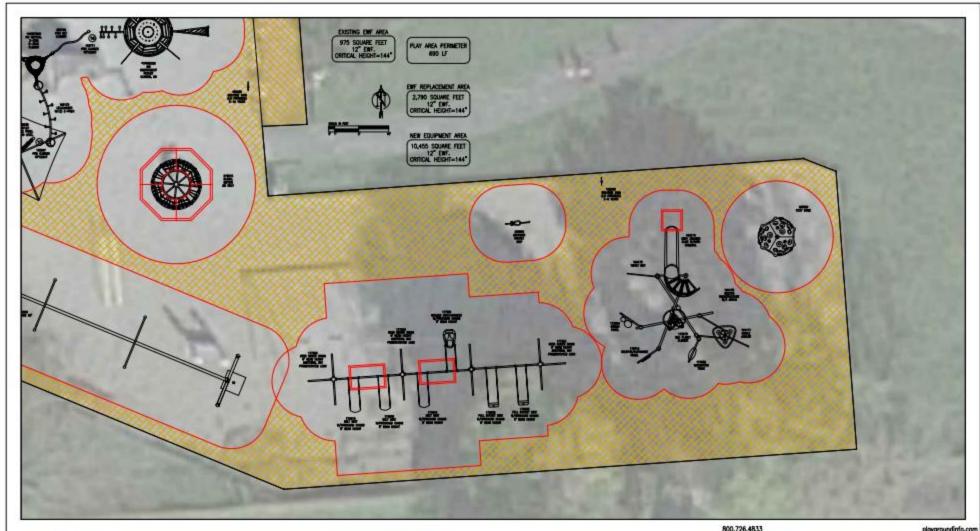


1164692-01-02-02 • 06.09.2022











2-5 Play Area

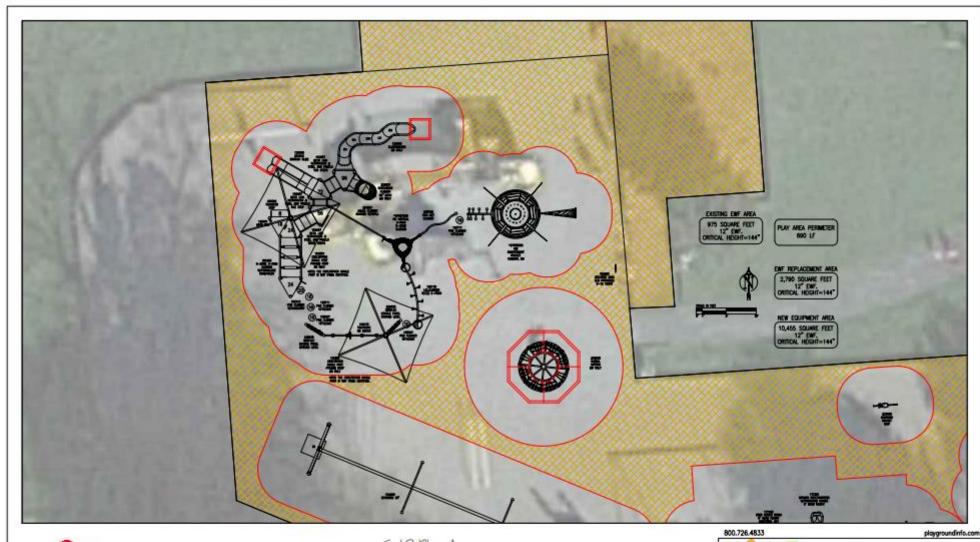
Total Elevated Play Components:					
Total Elevated Play Components Accessible by Transfer or Ramp System	0	Regred	0		
Total Blevaked Play Components Accessible by Ramo Shows	0	Reared:	0		
Total Accessible Grand Level Play Corpoverts Syoun	12	Regred:	0		
Tipes of Grand Level Play Components Shown	10	Regred	0		
Estimated liker Caracita			33		



DeRuyter CSD Playground

DeRuyter, NY

/ DeRugter\_plyard\_rev1.DWG





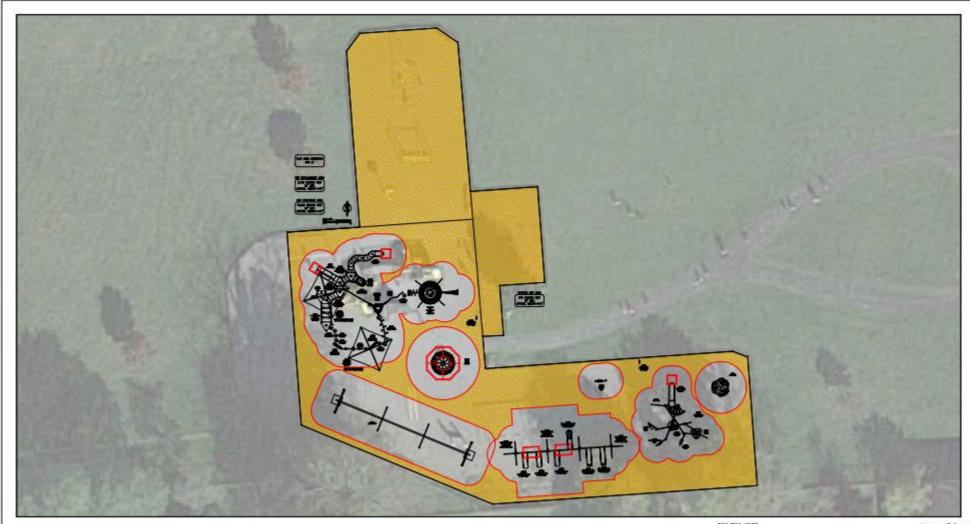
#### 5-12 Play Area

Total Elevated Play Components:			8
Total Elevated Play Components Accessible by Transfer or Rano Shows	6	Regred	3
Total Elevated Play Components Accessible by Ramp Shown	0	Regred	0
Total Accessible Circund Level Play Components Shown	14	Regired	2
Tupes of Circuid Level Play Consorerts Shows	11	Regred	2
Estimated User Capacity		9	68



DeRuyter CSD Playground

DeRuyter, NY





Proposed Site Plan



### **BUDGET BREAKDOWN**

ARP- ESSER GRANT ALLOCATION

\$201,155

# **Parkitect's Proposals**

Playground Equipment \$202,554

Surfacing Materials \$25,830

Demo and Installation \$181,607

2023 Pricing Allowance \$20,500

Total Cost \$430,491

OVER BUDGET \$229,336

# Parkitect's 2<sup>nd</sup> Proposals Community Build Model

Playground Equipment \$202,554

Surfacing Materials \$25,830

Demo and Installation \$84,057

2023 Pricing Allowance \$20,500

Total Cost \$332,941

OVER BUDGET \$131,786

# **District Options at this Point**

#### **OPTION 1**

De Scope with the Playground Committee

#### **OPTION 2**

Plan accordingly and use some fund balance excess in the 22-23 year to cover the difference

# **OPTION 1**

De Scoping will allow the district to leave some of the equipment off the purchase and reduce that \$202,554 in equipment

The district could plan to slowly add pieces over time to get the full playground at the level it was proposed

Each time the district has to put new pieces in you have increased materials and supplies for the surfacing- will result in costing more in the long run

# **OPTION 2**

Covering the cost will give the playground in it's entirety a new look and functionality

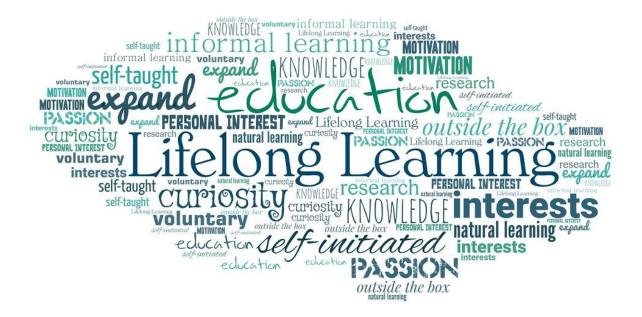
The district can encumber money from the 22-23 budget to cover the overage and we would only require one community build

The district can also sell our existing playground equipment and offset some of our out of pocket cost

We won't disturb the surfacing multiple times

# **OPEN TO SUGGESTIONS AND GUIDANCE**

### DeRuyter Central School District Professional Learning Plan



2022-2025

Approved by the DPT on 08/10/22 Adopted by the BOE on 10/12/22

#### **DCS Mission**

The DeRuyter Central School District, in partnership with the parents and the community, will educate and empower *all* students to embrace a passion for learning while developing into respectful, productive members of society.

#### **DCS Vision**

The DeRuyter Central School District will be committed to providing a safe, healthy, and supportive environment where all members of the learning community will reach high expectations as they achieve confidence in their talents and pursue personal success in a complex and interconnected, dynamic world.

#### **DCS Belief Statements**

#### We believe.....

- .... the partnership of home, school, and community is essential for student success.
- ...children are our first priority.
- ...each individual has dignity and worth.
- ..an emotionally and physically comfortable, safe, and professional environment is most conducive to teaching and learning.
- ...in a learning community of integrity that promotes positive character and good citizenship.
- ...in the optimal utilization of all resources.
- ...high expectations and challenging curriculum lead to greater achievement.
- ...frequent, clear, and consistent communication is essential among all school stakeholders.
- ...In learning communities where students are supported to become self-directed learners.
- ...diverse opportunities and challenges allow for each student's gifts and talents to be discovered.

The 2022-2025 Professional Learning Plan was developed by the 21-22 DPT using information regarding NYS initiatives, district data, and staff surveys.

#### **District Planning Team 2021-2022:**

Mrs. Erin Brown, PK-6 Art Teacher, Special Areas Representative

Mrs. Kathy Cook, Teaching Assistant, CSEA Representative

Mrs. Jennifer Ladd, Reading Teacher, Elementary Representative

Mr. Zachary Miller, English Teacher, High School Representative

Mrs. Kimberly O'Brien, \*Director of Curriculum and Instruction, Facilitator

Mr. Stephen Rafferty, \*6-12 Principal/Director of Special Education, Administrative Representative

Mr. Andrew Scherrer, School Psychologist, Special Education Representative

Ms. Sheri Smith, 6th Grade Teacher/Athletic Director, Middle School & Athletics Representative

Mrs. Jenny Valente, \*PK-5 Principal/Director of Special Education, Administrative Representative

Mrs. Melissa Wheatley, 1st Grade Teacher, DFA Representative

Parent/Community Representative- Position vacant during the 21-22 school year

#### **Goals for Professional Development:**

The goal of our district's professional development is to increase the efficacy of all educators to meet the DeRuyter Central School District's vision, mission, and goals.

#### **Vision for Professional Development:**

The DeRuyter Central School District seeks to create a culture that provides effective professional development which will promote best practices, stimulate new

<sup>\*</sup> Job titles represented are the titles held during the 21-22 school year.

approaches to instruction, and expand personal and professional knowledge. We pursue these and the district's goals with the central focus of improving student learning.

#### **Regulatory Requirements:**

This Professional Development Plan meets the requirements of the 100.2 (dd) Regulations of the State of New York. The purpose of this plan is to improve student learning by providing meaningful, focused, professional development opportunities that are aligned with the Learning Standards of New York State (NYS).

Additionally, public school districts are required to have a professional development plan which describes how it will provide all of its teachers, teaching assistants, and long-term substitute teachers with substantial professional development opportunities, and how it will provide its professional certificate holders with opportunities to maintain such certificates in good standing based upon successfully completing 100 hours of professional development for teachers and 75 to 100 hours for teaching assistants, every five years. DeRuyter Central School District provides staff the opportunity to maintain staff professional development credits through My Learning Plan and also provides memos of attendance at district events for those who need them. However, it is ultimately the employee's responsibility to monitor their own certificate progress and requirements and to maintain their certificates of attendance.

#### Registration:

In March 2016, the Board of Regents implemented a new State Law (Section 3006 of the Education Law) that requires any holder of a:

- Permanent or professional teaching certificate in the classroom teaching service
- Permanent or professional leader certificate in the educational leadership service (i.e. school building leader, school district leader, school district business leader)
- All level III Teaching Assistant certificate holders

must register with the Department of Education every 5 years.

These certificate holders must register in order to practice in a New York public school district or BOCES. As defined by the regulations, "practicing" means employed 90 days or more during a school year by a single applicable school in New York in a position requiring certification. A single day of employment shall include a day actually worked, in whole or in part, or a day not actually worked, but

a day paid.

Registration will be completed through the TEACH system. The initial registration process was staggered in the 2016-17 school year to allow for future re-registrations to be distributed as equally as possible during the course of the year. Regulations provide for the following registration periods:

- For teachers and school leaders with a permanent or professional certificate or a Level III Teaching Assistant certificate issued prior to July 1, 2016: They shall register during the 2016-17 school year during their month of birth, beginning on July 1, 2016 and shall renew their registration in the last year of each subsequent 5 year period.
- For teachers and school leaders with a permanent or professional certificate or a Level III Teaching Assistant certificate Issued on or after July 1, 2016: They shall be automatically registered, and the certificate holder shall re-register during the fifth succeeding birthday month thereafter, and during each birthday month in the last year of each subsequent 5 year period.

If a certificate holder is not practicing, or for any reason ceases to practice in New York, the certificate holder must notify the Department through the TEACH system that they are not practicing in a New York State school district or BOCES.

The law also states that a willful failure to register or provide notice within 180 days of such change *may* constitute grounds for a moral character review. The law allows for discretion, and the Department recognizes that this is a transition period. There are no plans to pursue a Part 83 moral character review for anyone who may fail to register or update their name and/or address. In the event that a certificate holder who must register fails to do so, the Department will contact the individual several times to make them aware of their responsibility under the law. In addition, the Department has interpreted a "willful failure to register" to mean a failure to register after being notified of the need to register by the Education Department at least several times.

#### What is effective professional development?

Effective professional development is an adult learning experience, or series of experiences, that can be translated into an observable influence on student learning. Such experiences should enable individuals, groups, and the organization to build their capacity to improve student performance and success.

Effective professional development practice should:

• Enrich teaching and improve learning for all students. It is an essential link to higher student achievement.

- Support educator development, both as individuals and as educators.
- Be conducted in school settings and linked to other school-wide improvement efforts.
- Reflect the best available research and practice in teaching, learning, and leadership.
- Actively involve educators, and other adult learners, in planning, goal setting, and activity selection.
- Provide sufficient ongoing support and resources in order to develop expertise in subject content, teaching strategies, uses of technologies, and other essential elements in teaching to high standards.

Examples include but are not limited to the following items with proper approval from building and district administration:

- Study groups
- Coursework/workshops/conferences (both in person and online) and other instructional support requested by staff members
- Learning experiences that are concrete and include ongoing feedback, and assistance upon request
- Be driven by a coherent long-term plan

These experiences will be evaluated ultimately on the basis of their impact on educator effectiveness and student learning. This assessment guides subsequent professional development efforts.(Northwest Regional Educational Laboratory, www.nutelor/request/lune98/article 1.html)

We believe that a professional development program must be:

- Coherent aligning professional development priorities with state, district, and building priorities
- Comprehensive providing well-planned, continuous opportunities to meet district, building, and individual short-term and long-range goals
- Developmental responding to adult learning and career development needs of all staff
- Differentiated reflecting and respecting the variety of ways that adults learn and change
- Diverse- providing a range of opportunities in support of district, building, and individual goals and priorities
- Responsive- adapting to changing needs and priorities, new information, evaluation data, and comprehensive assessment data

- Results-oriented emphasizing improved performance on the part of students, instructional staff, administration, and the organization as a whole
- Systemic coordinating organizational change with individualized learning so as to have a positive ripple effect throughout the organization

#### The Five Phases of Professional Development:

We believe that all five of the phases below are necessary components of an effective program:

- I. It is essential to acquire new knowledge, skills, and information and to build a conceptual understanding of it. Activities in this phase might include:
  - Goal setting
  - Assessing needs
  - Participating in interactive workshops
  - Forming a study group
  - Observing models and examples
- II. In order to develop a **practical understanding of the current research** in the field of education, it is necessary to study instructional examples of such research in practice. In this phase, one might participate in activities such as:
  - School and classroom visitations
  - Peer observation
  - Using instructional artifacts
  - Co-planning
  - Listening to or watching audio and video examples
- **III. Reflecting on Your Practice**. The purpose of this phase is to analyze instructional practice on the basis of new knowledge. Activities in this phase might include:
  - Journaling and/or educator-authored cases for collegial discussion and reflection
  - Opportunities for educators to formulate questions about their own practice, collect data pertinent to those questions, and pursue the revision of one's practice based on the data collected
- **IV. Refining Your Practice**. It is critical to be able to translate new knowledge into individual and collaborative plans as well as actions for curricular and

instructional change. Activities might include:

- Action research
- Peer coaching
- Support groups
- Curriculum development
- V. Gaining and Sharing Expertise: Educators, as professionals, should be expected to continue to refine their instructional practice, learning with and from colleagues while also sharing their practical wisdom with their peers. Activities in this phase might include:
  - Team planning
  - Mentoring or partnering with a colleague
  - Participating in a network, or regional collaborative

(North-Central regional Educational Laboratory, WWW.NCREL.or/sdrs/emas/issues/educatrs/profdevl/od27oh.htm)

#### **Determining Professional Development Needs:**

Multiple data sources are used to evaluate our professional development needs, including, but not limited to:

- DCS district goals
- Formative and summative student assessment data
- New York State report cards with disaggregated student data including state test data, BEDS data, attendance data, graduation rates, and aspirational performance measures
- DCS school improvement plans
- Teacher reflection
- Administrative input
- Educator evaluations
- Staff surveys
- Current research on best practices
- Current state and national requirements and initiatives

The highest priorities for professional development in the district are those that have the greatest potential to impact the achievement of our students based on research, multiple data sets, and the needs of our teachers.

What are some of the professional development options available for the instructional staff of the DeRuyter Central School District?

#### **Individually Guided Development:**

In this model, the educator designs her or his own learning activities. Selecting their own learning goals and the means by which those goals are accomplished motivates professional educators. A belief that underlies this model is that self-directed development empowers educators to address their own needs and by doing so, creates a sense of professionalism.

#### **Observation and Assessment:**

Instructional practices are improved if a colleague or other person observes an educator's classroom and provides feedback. Having someone else in the classroom to view instruction, provide feedback, and guide reflection is a powerful way to impact classroom practice. The observer acts as another set of "eyes and ears" for the educator. Observers also learn as they view their colleagues in action.

The *Thoughtful Classroom Teacher Effectiveness Framework* has been adopted by the APPR Committee and approved by the Board of Education as the system for observing, evaluating, and refining classroom practice at DeRuyter Central School District. The Basic Framework Rubric is attached in Appendix C.

#### Involvement in a Development or Improvement Process:

Systemic school improvement processes typically involve assessing current practices, determining a problem, and finding a solution that is focused on improving student outcomes. The solution might Include developing curricula, designing programs, or changing classroom practice. New skills or knowledge may be required and can be attained through reading, discussion, observation, instruction, and experimentation. Consequently, involvement in the improvement process can result in many new skills, attitudes, and behaviors.

#### Instruction:

An instructional model includes an expert presenter who selects the objectives, learning activities, and outcomes. Usually the outcomes involve awareness, knowledge, or skill development. In addition, changes in attitude, transfer of knowledge into practice, and "executive control" need to be addressed as well. The improvement of educators' thinking should be a critical outcome of any instructional program. The most effective instructional programs include exploration of theory, demonstrations of practice, supervised trial of new skills with feedback on performance, and coaching within the workplace.

#### **Inquiry**:

Educators formulate questions about their own practice and pursue answers to those questions. Inquiry involves the identification of a problem, data collection (from the research literature and classroom data), data analysis, and changes in practice which are followed by the collection of additional data. The inquiry process can be carried out individually or in small groups. The model is built on the belief that the mark of a professional educator is the ability to take reflective action.

#### **Participation In Professional Development Opportunities:**

Participants will be recognized for their successful involvement in approved professional development experiences associated with one or more of the five descriptors listed above. Compensation may be provided in the form of, *but not limited to*, support for personal and district goals, release time, college/university credit, stipends, opportunities for salary advancement, in-service credits, and professional and/or instructional materials. Activities that are systemic in nature will be offered throughout the school year, as well as during the summer, and over a multi-year period to allow for latitude in scheduling. The District will follow all mandated state regulations.

#### **Mentoring Program:**

DCS has a mentoring program for all teachers new to the district and has recently developed a plan to provide mentors for our paraprofessionals. Links to these plans are located in Appendix A.

The development and oversight of the mentoring plan and process for matching mentors and mentees lies with the mentoring committee. The committee is composed of an administrator and representatives from the DFA (for the teacher plan) and CSEA (for the paraprofessional plan). The DFA and CSEA members are selected by those organizations.

#### <u>Areas of Focus for Professional Learning 2022-2025</u>

NYSED requires districts to provide a variety of professional development training on an annual basis. The **required annual trainings** include:

- DASA
- Mental Health
- Ed Law 2d
- Right to Know

- Sexual Harrassment
- Safety (other): Concussion Awareness, Email and Messaging Safety, Playground Safety

In addition, there are a wide range of NYSED initiatives that will require professional development to implement over the next several years. These **NYSED initiatives** include:

- Next Generation NYS Standards and Assessments Implementation
  - All content areas- priority standards
  - New assessments 3-8
  - Phase-in for Regents assessment changes
- Seal of Civic Readiness
- Seal of Biliteracy
- Individual Arts Assessment Pathway
- Social Emotional Learning/Mental Health and Wellness
- Diversity, Equity and Inclusion
- Culturally Responsive Sustaining Education Framework

DPT has also identified the following as district needs:

- Literacy Instruction
  - LETRS Volume I and II Training
  - Literacy across all content areas
  - Writing Instruction
- School Culture (PBIS, other program, developed program?)
- Identifying and closing learning gaps (RTI/MTSS)
- Technology:
  - Effective Use of Instructional Applications
  - Digital Literacy Curriculum

Based on the review of data, the DPT is recommending that the following areas be prioritized for the 22-23 school year:

#### Literacy:

- LETRS: continue with initial training for those not yet trained and focus on implementation of the learning into classroom practice
- Integrating reading and writing across all curriculum areas

## Special Ed Process / Continuum of Services

• Special Ed / Gen Ed Roles in Various Models (Rather than PD, we think this might be able to be shared with staff by the Director of Special Education with some visuals, flow charts, etc that people can go back and look at if they forget)

# SEL / Mental Health / Safe Environment / Developing Relationships

## **Technology**

- Computer Science / Digital Fluency Standard implementation
- Tech beyond paper replacement
- Promethean Board use

## Appendix A:

**DCS Teacher Mentor Plan** 

## **DCS Mentor Plan CSEA**

## Appendix B:

List of potential vendors/providers/consultants that may be utilized through the 2022-school years:

- ACTEA
- Art Partners for Learning
- New York State Art Teachers Association
- NYSSMA
- New York State Music Association
- New York State Council of Social Studies Teachers
- New York State Association of Family and Consumer Science Educators
- New York State Health Science Educators Association
- New York State Counselors Association
- New York State Technology and Engineering Educators Association
- New York State School Boards Association of New York State Education Department
- New York State School Nurses Association
- Central New York Council for the Social Studies
- NYSAHPERD
- Shape America
- National Science Teachers Association
- Science Teachers Association of NYS
- Mid State Regional Partnership @ Syracuse University (formall SEIS)

- School Administrators Association of NYS
- NYS Council of Superintendents
- RBERN
- APEX Learning
- OCM BOCES
- TST BOCES
- Citi BOCES
- Monroe I BOCES
- Genesee Valley BOCES
- Broome Community College
- SUNY Cortland
- LeMoyne College
- Syracuse University
- SUNY Oswego
- National Board Certified Teaching Association
- Solution Tree
- Bill Daggett
- Luis Cruz
- Solution Tree
- Staff Development for Educators
- Bureau of Educational Research
- Staff and Curriculum Development Network
- Regional Bilingual Education Research Network
- CNYRIC
- NY Library Association
- School Library Systems Association
- International Library Association
- CNYSEA
- LEGO
- Promethean World
- RicOne
- PLC Associates
- Center for Digital Education
- International Society for Technology in Education (ISTE)
- NYS Computers and Technology in Education (AMTNYS)
- National Council for Teachers of Mathematics
- Educational Media Technology Association
- Child Advocacy Center
- LEXIA Learning
- The Q Center

- Madison County Bridges
- NYSAP
- NASP
- Bond, Schoeneck & King PLLC
- Council on Exceptional Children
- CSEA
- DeRuyter Central School District
- Madison County Music Educators Association (MCEA)
- NYSAWA
- NYSSLA (Speech/Language Association)
- Oswego Teacher Center
- CNY Teacher Center
- Madison County Rural Health Council

# Appendix C:

The Thoughtful Classroom Rubric

The Thoughtful Classroom at a Glance

# DeRuyter Central School District Shared Decision Making Plan

Approved by the District Planning Team (05/10/22) Adopted by the Board of Education (10/12/22)

## **Introduction:**

The NYS Board of Regents adopted section 100.11 of the Regulations of the Commissioner of Education. This regulation requires each public school district board of education and each Board of Cooperative Education Services (BOCES) to develop and adopt a district plan for the participation by teachers and parents in school– based planning and shared decision making. The regulation further specified that the plan be developed in collaboration with the district's board of education, administrators, teachers, and parents.

DeRuyter Central School District collaboratively developed and approved a Shared Decision Making plan in 2012 and revised the plan in 2014. The regulation requires the plan to be reviewed and if needed, revised bi-annually. The 2021-2022 District Planning Team has reviewed and revised the plan and is presenting this plan to the Board of Education for approval.

# **Purpose of Shared Decision Making:**

The purpose of district – based planning and shared decision making shall be to improve the educational performance of all students in school, regardless of factors such as socioeconomic status, race, gender or gender expression, language background, or disability. Shared decision making is driven by the belief that the most effective decisions are made when those that will be impacted by those decisions are involved in the decision making process. The shared decision – making process is used to assist with the realization of programs and services; collaboratively working to find solutions to issues and resolving problems. It is also a process utilized to provide input/serve as a sounding board for new initiatives, setting district goals, and monitoring implementation of district plans. It requires commitment, time, and hard work.

The goal is to utilize the expertise and perspectives of the representatives to guide and shape decisions. Success requires that all members of the shared

decision – making team (from this point forward referred to as the District Planning Team or DPT) are committed to working together in a positive way to solve the issues of the school and that all members of the school community accept collective responsibility for student success.

## **DCS Mission Statement:**

The DeRuyter Central School District, in partnership with parents and the community, will educate and empower all students to embrace a passion for learning while developing into respectful, productive members of society.

# **DCS Vision Statement:**

The DeRuyter Central School District will be committed to providing a safe, healthy, and supportive environment where all members of the learning community will reach high expectations as they achieve confidence in their talents and pursue personal success in a complex, interconnected, dynamic world.

I.Manner and Extent of Expected Involvement of All Parties

## A. Member Selection:

DPT will be facilitated by either the Superintendent or their appointed designee. The building principals will serve on DPT as administrative representatives. DFA and CSEA leadership will seek volunteers to represent the varying viewpoints in their units. The facilitator will seek volunteers to represent the perspective of parents, community, and the BOE. Student input will be sought through a variety of established student groups, such as: Elementary Student Council, MSHS Student Council, DCS Honor Society, FFA, GSA, etc as well as through student surveys and/or class meetings.

#### B. Terms of Service:

Upon joining DPT, each of the members will agree to serve either a two-or a three- year term\*. This will create consistency and allow for new perspectives to be added to the committee on a rotating basis. Upon the expiration of the term, a member may continue to serve on DPT and should contact their respective leadership to express interest in serving another term.

\*Some representatives will not serve limited terms based on their position as there is not another person that holds that same position to take their place.

# C. Roles and Responsibilities:

The DPT is an advisory committee, not a final decision making committee. The team will disseminate information, solicit feedback from stakeholders, and make recommendations to the administration and BOE for implementation.

The DPT will have one chairperson to facilitate the meetings. In the event the designated chairperson is not in attendance at the meeting, an alternate facilitator will be arranged in advance.

The team will appoint a recorder at each meeting. The recorder will share their notes with the facilitator who will make any additions/adjustments needed and will then disseminate the minutes to the DPT for review electronically. Members of the DPT will be given at least three days to review the minutes and make suggestions for changes to the facilitator.

## D. Dissemination of Information:

# Outgoing:

Once the meeting minutes have been reviewed and approved by the committee the chairperson will disseminate them to all faculty, staff, and the BOE. They will also be posted on the district's web page.

# **Incoming:**

DPT members may also reach out to the group that each represents for input on particular initiatives and report back to the DPT. Surveys may also be used to gather input as needed.

Additionally, subcommittees can be formed to research and collect information on specific topics and report findings to the DPT.

# E. Meetings:

During the 21-22 School Year, DPT will meet monthly from January-June.

Starting with the 22-23 school year, the committee will meet at least quarterly throughout the school year, and may meet once in the summer as needed. The sitting DPT will determine the meeting cycle for the following school year at their June meeting each year.

# F. Decision Making:

Decision making will be done by consensus from the DPT membership. Consensus decision making is a process to ensure that every member has involvement in the decision. It requires everyone's participation. Listening, thinking, studying, sharing, trust, and respect are all values inherent in the process. All members must agree to support- or at least not undermine- a decision. Reaching consensus does not mean the vote is unanimous, the result is everyone's first choice, or that everyone agrees. Consensus leads to the development of the commitment and ownership necessary in collaborative decision making. Said in another way, consensus is reached when all members agree with the following statements:

- "I agree with this decision, and I will give it full support", or
- "I can live with this decision and I will be supportive", or
- "I don't agree with this decision, but I will trust the opinion of the group and will not do anything to negatively impact the decision".

# II.Educational Issues Subject to Shared Decision Making

The DPT is empowered to consider issues related to student achievement, including but not limited to those listed below. All of the issues should be related to the District's vision, mission, district goals, and implementation of related initiatives. DPT's work may include the development and oversight of district-wide plans, including but not limited to the Shared Decision-Making Plan, district goal setting and implementation planning and the Professional Learning Plan.

All decisions will be made in accordance with federal, state, and local laws and policies. Matters of confidentiality involving particular staff, students, and/or parents will not be referenced or discussed. Teamwork and communication will be in the forefront of all of DPT's work.

Potential Initiatives/Areas of Focus for DPT over the next few years include,

## but are not limited to:

#### SED initiatives:

- Next Generation NYS Standards and Assessments Implementation
- Social Emotional Learning/Mental Health and Wellness
- Diversity, Equity, and Inclusion
- Culturally Responsive Sustaining Education Framework
- Seal of Civic Readiness
- Seal of Biliteracy
- Individual Arts Assessment Pathway

# Other areas identified by the 21-22 DPT:

- Continued focus on literacy
- SEL and school culture
- PBIS and/or other school/district-wide programs that focus on SEL/culture/DASA
- Attendance
- Learning gaps outcomes, how we close the gaps
- Family and community engagement
- Communication strategies
- Instructional technology digital literacy, support and training for teachers

## III.Means and Standards to Evaluate Student Achievement

Student achievement will be assessed based on a variety of data points. In order to understand the various indicators of student performance, DPT will have opportunities to review a variety of data that are appropriate for evaluating district goals. Data points may include, but are not limited to the following:

- NYS Assessments in Grades 3-8 and Regents Exams
- AIMSWeb Plus Screening Assessments
- Heggerty Assessments
- PAST
- Spelling and Phonics Screener
- Phonics and Word Reading Screener
- Classroom-Based Assessments

- Report Card Grades, Fail Lists
- Attendance Data
- Graduation Rates
- College acceptance rates
- Participation in athletics, fine arts and other co-curricular activities
- Social Emotional/Mental Health screener
- Student, staff, parent/community surveys
- Alumni data

# IV. Means by Which Members Will be Held Accountable:

Each member is responsible for using a variety of communication methods to inform and seek input from the constituent groups. Communication methods that may be used are as follows:

- Meeting minutes will be disseminated electronically to all DCS staff as well as the Board of Education and will be published on the website.
- Team meetings, faculty meetings, DFA/CSEA meetings, BOE reports and meetings, district newsletter, student group meetings, committee meetings, PTO meetings, School Messenger, Class Tag, etc.
- Surveys and polls

DPT realizes the need for on-going review, evaluation, and analysis of district goals and implementation plans as well as communication methodologies.

Each member understands that all issues/recommendations brought to the team should focus on district- wide issues related to improving student learning and furthering the district's vision and mission.

It is recognized that DPT is NOT the collective bargaining agent for DFA or CSEA, and it has the responsibility to adhere to all existing contracts, BOE policies, administrative procedures, as well as local, NYS, and federal laws and regulations.

In order to work effectively as a team, the members of the group agree to:

- Start and end meetings on time
- Agenda will be disseminated to the DPT members by the facilitator at least 24 hours in advance

- Minutes (taken, approved by committee, shared with staff, BOE, and posted on the website following the BOE meeting where they are shared)
- Be Present- Focused and Engaged during the meeting
- Confidentiality: Individual comments will not be shared outside of the meeting; however, we will share and disseminate all approved meeting minutes that will include all topics and a summary of the discussion points.
- All Voices: differing opinions/perspectives are needed and welcomed
- Respectful Interactions: It is ok to disagree, but we must think about our responses to make sure we are asking for clarification and sharing opposing views with respect.

# V. Dispute Resolution Process:

Decisions will be made through conscensus. If consensus is unattainable, other strategies will be employed. These strategies may include, but are not limited to: mediation, sending issues to a subcommittee for further work, and problem-solving models.

If an impasse is reached, it shall be resolved through:

- Informal mediation
- Subcommittee consisting of the Superintendent and appropriate bargaining unit representatives
- Board of Education

All decisions made by the DPT must be made within the constraints of Education Law, BOE policy and Administrative Regulations, union contracts, and budgetary limits established by the BOE.

# VI.State and Federal Requirements for Parent Involvement:

Certain State and Federal programs (such as special education and AIS) require parental involvement that exceed the level of participation described in this plan. In all cases, DCS will meet or exceed these requirements.

DPT will strive to continue to improve communication between DCS, parents, and the community. We will be committed to providing parents and community members with opportunities for involvement in our school.

# Standard Abbreviated Form of Agreement Between Owner and Architect

AGREEMENT made as of the Fifth day of October in the year Two Thousand Twenty-two

BETWEEN the Architect's client identified as the Owner:

DeRuyter Central School District 711 Railroad Street DeRuyter, New York 13052 Telephone Number: 315-852-3400

and the Architect:

Ashley McGraw Architects, D.P.C. 125 East Jefferson Street, 15<sup>th</sup> Floor Syracuse, New York 13202 Telephone Number: 315-425-1814

for the following Project:

DeRuyter CSD Smart School Project

Architect Project No. 22100

The Owner and Architect agree as follows.

#### **ADDITIONS AND DELETIONS:**

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An Additions and Deletions Report that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

#### TABLE OF ARTICLES

- 1 INITIAL INFORMATION
- 2 ARCHITECT'S RESPONSIBILITIES
- 3 SCOPE OF ARCHITECT'S BASIC SERVICES
- 4 SUPPLEMENTAL AND ADDITIONAL SERVICES
- 5 OWNER'S RESPONSIBILITIES
- 6 COST OF THE WORK
- 7 COPYRIGHTS AND LICENSES
- 8 CLAIMS AND DISPUTES
- 9 TERMINATION OR SUSPENSION
- 10 MISCELLANEOUS PROVISIONS
- 11 COMPENSATION
- 12 SPECIAL TERMS AND CONDITIONS
- 13 SCOPE OF THE AGREEMENT

#### ARTICLE 1 INITIAL INFORMATION

**§ 1.1** This Agreement is based on the Initial Information set forth below: (*Paragraph deleted*)

Provide Architectural Services to perform a Smart School Study of the DeRuyter CSD Main Building.

- § 1.2 The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that such information may materially change and, in that event, the Owner and the Architect shall appropriately adjust the schedule, the Architect's services and the Architect's compensation. The Owner shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.
- § 1.3 The Architect acknowledges that the Owner is a public school district which is subject to various laws and regulations of the State of New York. The Architect will, in accordance with the professional standards prescribed in Section 2.1, use reasonable care to comply with all applicable laws and regulations in effect at the time such service is rendered as they pertain to the design, bidding and construction of the Project as they apply to the Architect, including, but not limited to, the requirements of Article 5-A of the General Municipal Law; Article 9 of the Education Law; and Sub-Chapter J, Part 155 of Title 8, Chapter II of Codes, Rules and Regulations of the State of New York. The Architect will consult with the Owner or the Owner's legal counsel with respect to any questions concerning the applicability or interpretation of such laws and regulations.

#### (Paragraph deleted)

#### ARTICLE 2 ARCHITECT'S RESPONSIBILITIES

§ 2.1 The Architect shall provide the professional services set forth in this Agreement consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project. The Architect shall render decisions in a timely manner pertaining to issues submitted by the Owner, and/or Contractors in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services and/or the Project Work. The Architect shall submit for the Owner's approval a

schedule for the performance of the Architect's services and which shall be adjusted, if necessary, as the Project proceeds. This schedule shall include allowances for periods of time required for the Owner's review, for the performance of the Owner's consultants, and for approval of submissions by authorities having jurisdiction over the Project. Time limits established by this schedule approved by the Owner shall not, except for reasonable cause, be exceeded by the Architect or Owner. The parties understand that certain aspects of the Project schedule are beyond the control of either party (i.e. SED review of submittal documents; SEQRA approval). Any adjustments to the schedule shall be void and of no force and effect until such adjustments are agreed to in writing by the Owner and the Architect.

§ 2.2 The Architect shall maintain insurance as outlined in Exhibit B, Architect's Insurance Coverage Summary, until termination of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect as set forth in Section 11.8: (Paragraphs deleted)

#### ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES

- § 3.1 The Architect's Basic Services consist of those described in this Article 3 and include usual and customary engineering services. Services not set forth in this Article 3 are Supplemental or Additional Services.
- § 3.1.1 The Architect shall coordinate its services with those services provided by the Owner and the Owner's consultants. The Architect shall be entitled to rely on (1) the accuracy and completeness of the services and information furnished by the Owner and (2) the Owner's approvals. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information. The Architect shall review available drawings and other documents depicting existing conditions of the Project site to determine site conditions. The Architect shall consult with the Owner to ascertain the Owner's needs and to establish the Owner's requirements for the Project. The Architect shall review the design objectives and constraints, performance requirements and budgetary limitations provided by the Owner, and advise the Owner whether or not those requirements are appropriate to meet the Owner's needs.
- § 3.1.2 As soon as reasonably practicable after the date of this Agreement, the Architect shall submit for the Owner's approval a schedule for the performance of the Architect's services. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.
- § 3.1.3 The Architect shall assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.
- § 3.1.4 The Architect shall prepare documents for separate Construction Contracts in order for the Project to comply with Article 5-A of the General Municipal Law.
- § 3.1.5 The Architect hereby represents to the Owner the following: (a) that the Architect is financially solvent, able to pay its debts as they mature and possessed of sufficient working capital to complete the services required hereunder and performs its obligations hereunder; (b) that Architect is able to furnish any of the plant, tools, materials, supplies, equipment and labor required hereunder and perform all of its obligations hereunder and it has sufficient experience and competence to do so; (c) that Architect is authorized to do business in New York and is properly licensed by all necessary governmental and public and quasi-public authorities having jurisdiction over it and the services requited under this Agreement and the Project itself; (d) that Architect's execution of this Agreement and its performance of it is within its duly authorized powers; and (e) that Architect's duly authorized representative has visited the Project and familiarized him/herself with the local conditions under which the services required under this Agreement are to be performed. Architect agrees that the representation in this Subparagraph 3.1.5 shall survive the execution and delivery of this Agreement.
- § 3.1.6 Whenever reasonably requested by the Owner during the term of this Agreement, and as part of the Basic Services hereunder, the Architect shall attend meetings of the Owner's Board of Education to advise its members concerning the progress of the Project.

#### § 3.2 Design Phase Services

- § 3.2.1 The Architect shall review the program and other information furnished by the Owner, and shall review laws, codes, and regulations applicable to the Architect's services.
- § 3.2.2 The Architect shall discuss with the Owner the Owner's program, schedule, budget for the Cost of the Work, Project site, and alternative approaches to design and construction of the Project. The Architect shall reach an understanding with the Owner regarding the Project requirements.
- § 3.2.3 The Architect shall discuss with the Owner the relative value of alternative materials, building systems and equipment, together with other considerations based on program, aesthetics, and any sustainable objectives, in developing a design for the Project that is consistent with the Owner's schedule and budget for the Cost of the Work.
- § 3.2.4 Based on the Project requirements, the Architect shall prepare Design Documents for the Owner's approval consisting of drawings and other documents appropriate for the Project and the Architect shall prepare and submit to the Owner an opinion of probable Cost of the Work prepared in accordance with Section 6.3.
- § 3.2.5 The Architect shall submit the Design Documents to the Owner, and request the Owner's approval.

#### § 3.3 Construction Documents Phase Services

- § 3.3.1 Based on the Owner's approval of the Design Documents, the Architect shall prepare for the Owner's approval Construction Documents consisting of Drawings and Specifications setting forth in detail the requirements for the construction of the Work. The Owner and Architect acknowledge that in order to construct the Work the Contractor will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.4.4.
- § 3.3.2 The Architect shall incorporate the design requirements of governmental authorities having jurisdiction over the Project into the Construction Documents. These Construction Documents shall be prepared in sufficient detail for the DeRuyter Central School District Board of Education (the "Board") to submit the design to the Commissioner of Education for his approval in conformity with the requirements of the Education Law.
- § 3.3.3 The Architect shall submit the Construction Documents to the Owner, update the estimate for the Cost of the Work and advise the Owner of any adjustments to the opinion of probable Cost of the Work, take any action required under Section 6.5, and request the Owner's approval.
- § 3.3.4 The Architect, following the Owner's approval of the Construction Documents and of the latest opinion of probable Cost of the Work, shall assist the Owner in obtaining bids or proposals and awarding and preparing contracts for construction.

#### § 3.4 Construction Phase Services

#### § 3.4.1 General

- § 3.4.1.1 The Architect shall provide administration of the Contract between the Owner and the Contractor as set forth below and in AIA Document A101<sup>TM</sup>–2017, Standard Form of Agreement Between Owner and Contractor. If the Owner and Contractor modify AIA Document A101–2017, those modifications shall not affect the Architect's services under this Agreement unless the Owner and the Architect amend this Agreement.
- § 3.4.1.2 The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect's negligent acts or omissions, but shall not have control over or charge of and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.
- § 3.4.1.3 Subject to Section 4.2, the Architect's responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates 90 days after the date of Substantial Completion of the Work.

## § 3.4.2 Evaluations of the Work

- § 3.4.2.1 The Architect shall visit the site at intervals appropriate to the stage of construction, or as otherwise required in Section 4.2.2, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work.
- § 3.4.2.2 The Architect has the authority to reject Work that does not conform to the Contract Documents and has the authority to require inspection or testing of the Work.
- § 3.4.2.3 The Architect shall, as needed, interpret and decide matters concerning performance under, and requirements of, the Contract Documents.
- § 3.4.2.4 When making such interpretations and decisions, the Architect shall not show partiality to either, and shall not be liable for results of interpretations or decisions rendered in good faith. The Architect's decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.
- § 3.4.2.5 The Architect shall render initial decisions on Claims between the Owner and Contractor as provided in the Contract Documents.

#### § 3.4.3 Certificates for Payment to Contractor

- § 3.4.3.1 The Architect shall review and certify, or give reasons for its refusal to certify, the amounts due the Contractor. The Architect's certification for payment shall constitute a representation to the Owner, based on the Architect's evaluation of the Work as provided in Section 3.4.2 and on the data comprising the Contractor's Application for Payment, that, to the best of the Architect's knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in general accordance with the Contract Documents, and that the Contractor is entitled to payment in the amount certified.
- § 3.4.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

#### § 3.4.4 Submittals

- § 3.4.4.1 The Architect shall review and take appropriate action, upon the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Contractor's responsibility. The Architect's review shall not constitute approval of safety precautions or any construction means, methods, techniques, sequences or procedures.
- § 3.4.4.2 If the Contract Documents specifically require the Contractor to provide professional design services or certifications by a design professional related to systems, materials or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review and take appropriate action on Shop Drawings and other submittals related to the Work designed or certified by the Contractor's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect. The review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals.

§ 3.4.4.3 The Architect shall review and respond to written requests for information about the Contract Documents. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness.

#### § 3.4.5 Changes in the Work

The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2.3, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval and execution in accordance with the Contract Documents.

#### § 3.4.6 Project Completion

On behalf of the Owner, the Architect shall conduct site visits to determine the date or dates of Substantial Completion and the date of final completion; issue Certificates of Substantial Completion; forward to the Owner, for the Owner's review and records, written warranties and related documents required by the Contract Documents and received from the Contractor; and issue a final Certificate for Payment based upon a final site visit indicating that, to the best of the Architect's knowledge, information, and belief, the Work generally complies with the requirements of the Contract Documents.

#### ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

§ 4.1 Supplemental Services are not included in Basic Services but may be required for the Project. The Architect shall provide the Supplemental Services indicated below, and the Owner shall compensate the Architect as provided in Section 11.2. Supplemental Services may include programming, site evaluation and planning, environmental studies, civil engineering, landscape design, telecommunications/data, security, measured drawings of existing conditions, coordination of separate contractors or independent consultants, detailed cost estimates, on-site project representation beyond requirements of Section 4.2.2, value analysis, interior architectural design, tenant related services, preparation of record drawings, commissioning, sustainable project services, and any other services not otherwise included in this Agreement.

(Paragraph deleted)

None known at time of Execution of this Agreement.

- § 4.2 The Architect may provide Additional Services after execution of this Agreement without invalidating the Agreement. Upon recognizing the need to perform Additional Services, the Architect shall notify the Owner. The Architect shall not provide the Additional Services until the Architect receives the Owner's written authorization. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.2 shall entitle the Architect to compensation pursuant to Section 11.3.
- § 4.2.1 The Architect shall provide services necessitated by a change in the Initial Information, changes in previous instructions or approvals given by the Owner, or a material change in the Project including size; quality; complexity; the Owner's schedule or budget for Cost of the Work; or procurement or delivery method as an Additional Service.
- § 4.2.2 The Architect has included in Basic Services bi-weekly visits to the site by the Architect during construction. The Architect shall conduct site visits in excess of that amount as an Additional Service.
- § 4.2.3 The Architect shall, as an Additional Service, provide services made necessary by a Contractor's proposed change in the Work. The Architect shall prepare revisions to the Architect's Instruments of Service necessitated by Change Orders and Construction Change Directives as an Additional Service.
- § 4.2.4 If the services covered by this Agreement have not been completed within the mutually agreed upon timeframe outlined in Section 3.4.1.3, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

#### ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives, schedule, constraints and criteria, including space requirements and relationships, flexibility, expandability, special equipment, systems and site requirements.

- § 5.2 The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect. The Owner and the Architect shall thereafter agree to a corresponding change in the Project's scope and quality.
- § 5.3 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project; a written legal description of the site; and services of geotechnical engineers or other consultants, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project.
- § 5.4 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.
- § 5.5 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests; tests for air and water pollution; and tests for hazardous materials where necessary for the completion of the work.
- § 5.6 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.
- § 5.7 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service.
- § 5.8 The Owner shall endeavor to communicate with the Contractor through the Architect about matters arising out of or relating to the Contract Documents.
- § 5.9 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Contractor to provide the Architect access to the Work wherever it is in preparation or progress.
- § 5.10 Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of, or enforce lien rights.

#### ARTICLE 6 COST OF THE WORK

- § 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions costs, overhead and profit. In addition, a mutually agreed upon allowance for contingencies (both design and construction) shall be included for market conditions at the time of bidding and for changes in the Work during construction. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.
- § 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, and the preliminary opinion of probable Cost of the Work and updated opinion of probable Cost of the Work prepared by the Architect, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials or equipment; the Contractor's methods of determining bid prices; or competitive bidding, market or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any opinion of probable Cost of the Work, or evaluation, prepared or agreed to by the Architect.

- § 6.3 In preparing opinion of probable Cost of Work appropriate for the level of the design, the Architect shall be permitted to include contingencies for design, bidding and price escalation; to determine what materials, equipment, component systems and types of construction are to be included in the Contract Documents; to recommend reasonable adjustments in the program and scope of the Project; and to include design alternates as may be necessary to adjust the opinion of probable Cost of the Work to meet the Owner's budget. The Architect's opinion of probable Cost of the Work shall be based on current area, volume or similar conceptual estimating techniques. If the Owner requires a detailed opinion of probable Cost of the Work, the Architect shall provide such an estimate as an Additional Service.
- § 6.4 If, through no fault of the Architect, construction procurement activities have not commenced within 90 days after the Architect submits the Construction Documents to the Owner (OR State Education Department approves the plans and specification for the Project) the Owner's budget for the Cost of the Work shall be adjusted to reflect changes in the general level of prices in the applicable construction market.
- § 6.5 If at any time the Architect's opinion of the probable Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality or budget for the Cost of the Work, and the Owner shall cooperate with the Architect in making such adjustments.
- § 6.6 If the Owner's current budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services is exceeded by the lowest bona fide bid or negotiated proposal, the Owner shall
  - .1 give written approval of an increase in the budget for the Cost of the Work;
  - .2 authorize rebidding or renegotiating of the Project within a reasonable time;
  - .3 terminate in accordance with Section 9.5;
  - .4 in consultation with the Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or
  - .5 implement any other mutually acceptable alternative.
- § 6.7 If the Owner chooses to proceed under Section 6.6.4, the Architect shall modify the Construction Documents as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services, or the budget as adjusted under Section 6.6.1. If the Owner requires the Architect to modify the Construction Documents because the lowest bona fide bid or negotiated proposal exceeds the Owner's budget for the Cost of the Work, the Owner shall compensate the Architect for the modifications as an Additional Service pursuant to Section 11.3, except to the extent such modifications are due to the Architect's negligent acts or omissions. In any event, the Architect's modification of the Construction Documents shall be the limit of the Architect's responsibility under this Article 6.

#### ARTICLE 7 COPYRIGHTS AND LICENSES

- § 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.
- § 7.2 The Owner acknowledges that the documents and data prepared by the Architect and the Architect's consultants for the Project are instruments of the Architect's and its consultants' professional services. Upon full payment of all sums due or anticipated to be due the Architect under this Agreement and upon performance of all the Owner's obligations under this Agreement, the latest version of the design prepared by the Architect and/or its consultants for the Project shall become the property of the Owner who shall be entitled to receive the documents described in §7.2.1 below. This conveyance shall not deprive the Architect or its consultants of the right to retain electronic data or reproducible copies of the design documents or the right to reuse information contained in them in the normal course of the Architect's or its consultants' professional activities. The Architect or its consultants shall be deemed the author of such electronic data or documents, shall retain all rights, and shall be given appropriate credit in any public display of such documents.
- § 7.2.1 At the conclusion of this Agreement with the Owner, upon final payment for the Architect's services, the Architect will deliver the following documentation to the Owner for their records:
  - 1. The final version of the contract documents prepared by the Architect, including:
    - a. PDF copies of the Construction Documents, Specifications, and Addenda related to this project; and
    - b. Electronic drawings depicting either a 3-Dimensional or 2-Dimensional representation of this project in accordance with Exhibit B, "Electronic Drawings Release Terms and Conditions";

- § 7.2.1.1 The Architect will maintain ownership and copyright over the electronic drawings and digital media for use in the Architect's marketing material or on future projects with the Owner. The Owner is granted an irrevocable license to use such electronic drawings to the extent such use is consistent with the terms and conditions of this Agreement.
- § 7.3 The Owner shall not use or authorize any other person to use the documents and other instruments of service on other projects or for additions to this Project, without the Architect's written permission. The Owner may use and may authorize other persons to use the documents and other instruments of service to make renovations and repairs to the Project. Any reuse of documents and other instruments of service to complete, renovate, or repair this Project without the Architect's professional involvement will be without the certificate, seal, or other identification of the Architect or the Architect's consultants and will be at the Owner's sole risk and without liability to the Architect or its consultants for such use. The Owner shall indemnify and hold harmless the Architect, the Architect's consultants, agents and employees or any of them, from and against claims, damages, losses and expenses, including but not limited to attorneys' fees and disbursements, arising out of or resulting from the authorized or unauthorized reuse of documents or other instruments of service by Owner or any other person or entity that acquires or obtains these documents from or through the Owner.

#### (Paragraph deleted)

- § 7.4 Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement.
- § 7.5 Except as otherwise stated in this Agreement, the provisions of this Article 7 shall survive the termination of this Agreement.

#### ARTICLE 8 CLAIMS AND DISPUTES

#### § 8.1 General

- § 8.1.1 The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 3 years after the date of Substantial Completion of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.
- § 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents, and employees of the other, for damages, but only to the extent of actual recovery of any property insurance proceeds applicable to such damage. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.
- § 8.1.3 The Architect and Owner waive consequential damages for claims, disputes or other matters in question, arising out of or relating to this Agreement. Consequential damages as used herein shall include, but not be limited to, loss of capital, loss of product, loss of use on any system, or other property, or any other indirect, special or consequential damage, whether arising in contract, tort (including negligence), warranty or strict liability. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement.

#### § 8.2 Mediation

- § 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.
- § 8.2.2 Mediation, unless the parties mutually agree otherwise, shall be administered in accordance with the Construction Industry Mediation Procedures of the American Arbitration Association in effect on the date of this Agreement. The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

**§ 8.2.3** If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

(Paragraph deleted)

[X] Litigation in a court of competent jurisdiction

(Paragraphs deleted)

in Madison County, New York.

(Paragraphs deleted)

#### ARTICLE 9 TERMINATION OR SUSPENSION

- § 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.
- § 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted. The equitable adjustment to the Architect's fees shall include all reasonable costs incurred by the Architect on account of suspension or abandonment of the Project for preparation of documents for storage, maintaining project related space and equipment pending Project resumption, and making any necessary revisions to comply with new or differing Project requirements at the time of resumption.
- § 9.3 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement by giving not less than seven days' written notice.
- § 9.4 Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.
- § 9.5 The Owner may terminate this Agreement upon not less than seven days' written notice to the Architect for the Owner's convenience and without cause.
- § 9.6 In the event of termination not the fault of the Architect, the Architect shall be compensated for services performed prior to termination, Reimbursable Expenses incurred, and all costs attributable to termination, including the costs attributable to the Architect's termination of consultant agreements.

#### § 9.7

(Paragraphs deleted)
Intentionally deleted

§ 9.8 Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Substantial Completion.

#### ARTICLE 10 MISCELLANEOUS PROVISIONS

- § 10.1 This Agreement shall be governed by the law of the State of New York.
- § 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A101–2017, Standard Form of Agreement Between Owner and Contractor as modified by the Owner with the Architect's consent.
- § 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project

if the lender agrees to assume the Owner's rights and obligations under this Agreement, including any payments due to the Architect by the Owner prior to the assignment.

- § 10.4 If the Owner requests the Architect to execute certificates or consents, the proposed language of such certificates or consents shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services or responsibilities beyond the scope of this Agreement.
- § 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.
- § 10.6 The Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.
- § 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. However, the Architect's materials shall not include information the Owner has identified in writing as confidential or proprietary. The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.
- § 10.8 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.
- § 10.9 To the fullest extent permitted by law, the Owner shall indemnify and hold harmless the Architect against all claims, actions, liabilities, losses, damages, or costs, including reasonable attorney's fees and all other costs of defense to which the Architect may be subjected, or which the Architect may suffer, which were caused in whole or in part by negligent or intentional acts of the Owner or any of their contractors, or anyone retained or employed by the Owner, in the performance of its work for this Project, or from the failure to comply with any of the provisions of its contract or the law, except to the extent caused by the negligent acts or omissions of Architect.
- § 10.10 The parties agree that when satisfactorily identified, a copy of this Agreement accurately reproduced from an electronically stored executed version hereof shall be admissible in evidence as an original in all legal proceedings between them regardless of whether a paper original is available. The introduction of a reproduction does not preclude admission of the original.

#### ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

(Paragraphs deleted)

Compensation shall be calculated on an hourly basis per the Architect's Rate Schedule (Exhibit C) plus reimbursable expenses. Consultant fees shall be calculated on an hourly basis and invoiced to the Owner by the Architect with a 15% administrative markup.

§ 11.2 For Supplemental Services identified in Section 4.1, the Owner shall compensate the Architect as follows: (Paragraph deleted)

As outlined in the hourly rate schedule annexed to this Agreement as Exhibit C or as otherwise negotiated and agreed upon in writing prior to the rendering of any such additional services. Note, the hourly rate schedule is subject to annual changes, and such changes will be forwarded to the Owner in writing via formal announcements or by invoices, as deemed appropriate.

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows: (Paragraph deleted)

As outlined in the hourly rate schedule annexed to this Agreement as Exhibit C or as otherwise negotiated and agreed upon in writing prior to the rendering of any such additional services. Note, the hourly rate schedule is subject to annual changes, and such changes will be forwarded to the Owner in writing via formal announcements or by invoices, as deemed appropriate.

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus fifteen percent (15.00 %).

#### § 11.5

(Paragraphs deleted)
Intentionally deleted.

§ 11.6 Intentionally deleted

#### (Paragraph deleted)

§ 11.7 The hourly billing rates for services of the Architect are set forth below. The rates shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices.

As outlined in the hourly rate schedule annexed to this Agreement as Exhibit C or as otherwise negotiated and agreed upon in writing prior to the rendering of any such additional services. Note, the hourly rate schedule is subject to annual changes, and such changes will be forwarded to the Owner in writing via formal announcements or by invoices, as deemed appropriate.

#### (Table deleted)

#### § 11.8 Compensation for Reimbursable Expenses

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as follows:

- .1 Transportation and authorized out-of-town travel and subsistence;
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing of plan approval set and bid set and all other printing, reproductions, plots, and standard form documents as requested by the Owner;
- .5 Postage, handling, and delivery;
- **.6** Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;
- .7 Expense of professional liability insurance dedicated exclusively to this Project or the expense of additional insurance coverage or limits requested by the Owner in excess of that normally maintained by the Architect and the Architect's consultants;
- .8 All taxes levied on professional services and on reimbursable expenses; and
- .9 Other similar Project-related expenditures.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus fifteen percent (15.00 %) of the expenses incurred.

#### § 11.9 Payments to the Architect

§ 11.9.1 Intentionally deleted

#### § 11.9.2 Progress Payments

§ 11.9.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid Thirty (30) days after the invoice date shall bear interest at the rate entered below.

6.00 % per annum

§ 11.9.2.2 The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.9.2.3 Records of Architect's Expenses and hours pertaining to this Project shall be kept in accordance with generally acceptable accounting standards for architects, which standard shall be consistently applied. Said records shall be available to the Owner or its authorized representative for inspection and copying during regular business hours for three years after the date the Owner accepts the Project.

#### ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:

(Paragraph deleted)

None known at time of execution of this Agreement.

#### ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Architect.

§ 13.2 This Agreement is comprised of the following documents identified below:

- .1 AIA Document B104<sup>TM</sup>\_2017, Standard Abbreviated Form of Agreement Between Owner and Architect
- .2 Architect's Insurance Coverage Summary (Exhibit A)

(Paragraphs deleted)

.3 Electronic Drawing Release Terms and Conditions (Exhibit B)

(Paragraphs deleted)

**.4** Architect's Hourly Rate Schedule (Exhibit C)

This Agreement entered into as of the day and year first written above.

	MICHOLORS SIGNO LEXA
OWNER (Signature)	ARCHITECT (Signature)
	Nicholas Signorelli, AIA, NCARB, LEED AP BD+C
	Vice President
(Printed name and title)	(Printed name title and license number if required)

While he Someodle

#### **EXHIBIT A**

#### ARCHITECT'S INSURANCE COVERAGES

Certificates of Insurance evidencing the following coverages will be delivered to the Owner upon the execution and delivery of this Agreement.

All Policies, except Architect's Professional Liability, are on an occurrence basis. Claims-made policies will not be provided, except for errors and omissions or professional liability coverages.

COMMERCIAL GENERAL LIABILITY: Limit \$1,000,000 per occurrence/

\$2,000,000 annual aggregate

Endorsements: contingent liability/subcontractors' operations;

products and completed operations;

broad form property damage including coverage for X-C-U hazards of explosion, collapse, and

damage to underground property

BUSINESS AUTOMOBILE Combined single limit \$1,000,000;

LIABILITY: covering owned, non-owned, and hired vehicles

UMBRELLA/EXCESS LIABILITY: Limit \$5,000,000 per occurrence/

\$5,000,000 aggregate

WORKER'S COMPENSATION: NYS Statutory Limits

EMPLOYER'S LIABILITY: Bodily injury -

by accident \$1,000,000 each accident
by disease \$1,000,000 policy limit
by disease \$1,000,000 each employee

ADDITIONAL INSURED: DeRuyter Central School District on a primary,

non-contributory basis

ARCHITECT'S PROFESSIONAL LIABILITY: Limit \$2,000,000 per claim/

\$2,000,000 aggregate

#### **EXHIBIT B**

#### ELECTRONIC DRAWINGS RELEASE TERMS AND CONDITIONS

- 1. The electronic drawings, which are being provided in their native format, are provided as a convenience to the Owner for informational purposes only. The electronic drawings do not replace, modify, or supplement the Contract Documents for the Project. The electronic drawings are not part of the Contract Documents.
- 2. The electronic drawings are not, nor shall they be construed to be a product or goods and the Architect providing the electronic drawings is not, nor shall it be construed to be, effecting a sale or transfer of a product or good. There are no warranties, either express or implied, of any kind in such electronic drawings or in the media in which they are contained, by the Architect, its consultants or their subconsultants. Any and all warranties are specifically disclaimed by the Owner, Architect, its consultants or subconsultants.
- 3. Owner accepts the electronic drawings unsigned and unsealed. The electronic drawings are stripped of all Architect's defining information including, but not limited to, logos, title blocks, signatures and copyright. The electronic drawings are provided "as-is" in the format they are customarily and routinely maintained by Architected the end of project close-out (concessions are not given to downgrading or upgrading to a different software release).
- 4. If any differences exist between the Contract Documents and the electronic drawings, the information contained in the Contract Documents shall take precedence over the electronic drawings and the Owner shall not rely on the electronic drawings as an accurate reproduction of the Contract Documents or as depicting the 'as-built' condition of the project Contract Documents. The Architect is not responsible for the accuracy of the electronic drawings nor shall they be considered an accurate reflection of the building conditions; existing, new or otherwise.
- 5. Owner shall not add to, modify, or alter in any way, or allow others to add to, modify, or alter in any way, the electronic drawings, except as may be permitted in writing by the Author(s) of such electronic drawings.
- 6. The electronic drawings are supplied in the following format: Revit
  Owner acknowledges that the media in which any electronic drawings are transmitted can deteriorate
  over time and under various conditions. The Architect is not and shall not be held responsible for such
  deterioration. In addition, any conversion of the format after being supplied is solely the responsibility of
  the Owner. Owner acknowledges that the conversion of electronic drawings from the format provided by
  the Architect to some other format may introduce errors or other inaccuracies or inconsistencies within the
  electronic drawings themselves or as compared to other project related data, drawings or information.
  Owner therefore shall confirm the accuracy of the electronic drawings before using them for any purpose.
  Owner accepts all responsibility for any errors, inaccuracies or inconsistencies and releases the Architect,
  its consultants, and subconsultants from any liability or claims for recovery of damages or expenses
  arising out of or related to such errors, inaccuracies or inconsistencies.
- 7. The electronic drawings were prepared for use in connection with this project only and the Owner shall not use, or allow others to use, the electronic drawings, in whole or in part, for any purpose or project other than as set forth in the Agreement for services between Owner and Architect.
- 8. Owner waives any and all claims and liability against the Architect, its consultants, and subconsultants resulting in any way from any failure by Owner to comply with these terms and conditions, or to a defect, error, omission or inconsistency in the electronic drawings or the information contained therein.

- 9. Owner shall provide a copy of this Exhibit to any entity to whom it provides the electronic drawings, and to require those entities who use any of the electronic drawings for any purpose to comply with these terms and conditions, and to require those entities to do the same should further disclosure be made by them to other parties. Use of the electronic drawings constitutes acceptance of these terms and conditions by any and all users of the electronic drawings, including Owner.
- 10. These terms and conditions for providing the electronic drawings do not create any cause of action of any kind in favor of the Owner, its subcontractors, suppliers, or any third party against the Architect, Architect's consultants, or subconsultants.
- 11. All terms not explicitly defined in this Exhibit shall have the same meaning and definition as provided in the Agreement for services between Owner and Architect.



# ASHLEY McGRAW ARCHITECTS, D.P.C. Hourly Invoicing Rates

Title	Rate Per Hour
Principal	\$250.00
Senior Project Manager	\$175.00
Project Manager	\$150.00
Senior Architect	\$165.00
Architect	\$130.00
Senior Interior Designer	\$135.00
Interior Designer	\$100.00
Design Technologist	\$120.00
Designer	\$100.00
Project Administrator	\$ 95.00

Please note that this schedule is subject to annual change. Notification will be given when changes occur and communicated to our clients in writing, via formal announcements or invoices, as deemed appropriate.

# **ASHLEY MCGRAW**



October 5, 2022

Dr. David Brown Superintendent of Schools DeRuyter Central School District 711 Railroad Street DeRuyter NY 13052

RE: PROPOSAL TO PROVIDE PROFESSIONAL SERVICES – DeRuyter CSD Smart School Study

Dear Dr. Brown:

We are pleased to submit this fee proposal to provide the District with architectural services for a Smart School study of the DeRuyter CSD Main Building.

Our team will include Jade Stone for Mechanical and Electrical Engineering Consulting and potentially Energy & Environment for abatement design, if necessary.

Compensation for Basic Services shall be calculated as follows:

Ashley McGraw Fee: Hourly per AM 2022 Rate Schedule

Jade Stone Fee: Hourly per JS 2022 Rate Schedule (+ 15% markup)

Should this proposal meet your approval, please review and sign the enclosed AIA B104 Services Agreement and return one copy to us for our file.

If you have any questions, please do not hesitate to contact us at (315) 425-1814.

Sincerely,

Drew Jones, RA LEED AP BD+C

Associate Principal



Check#	Check Date V	/endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
114630	09/07/2022	2219 4imprint				
			A 2020.450-30	230362	1,138.99	1,138.99
				Check Total:	1,138.99	
114631	09/07/2022	2523 Advanced Fire				
			A 1620.440-10	230178	140.00	140.00
				Check Total:	140.00	
114632 0	09/07/2022	240 Amazon Capital Services				
			A 2110.450-10	230381	165.53	167.70
			A 2110.450-20-0024	230382	203.98	203.98
			A 2110.450-10	230384	123.35	123.35
			A 2110.450-10	230386	159.99	164.99
			A 2110.450-10-0032	230387	33.69	33.69
			A 2110.450-10-0032	230388	319.99	319.99
			A 1621.450-10	230418	370.40	370.40
			A 2110.450-10	230420	188.10	188.10
			A 2110.450-10	230433	12.16	12.16
			A 2630.450-10	230426	17.90	17.90
			A 2110.450-10	230425	148.66	148.66
			A 2110.450-20-0024	230382	-12.16	0.00
			A 2110.450-10	230384	28.52	28.52
						20.02
114633	09/07/2022	1310 Bert Adams Disposal Inc.		Check Total:	1,760.11	
			A 1621.440-10	230198	758.61	758.61
				Check Total:	758.61	
114634	09/07/2022	3436 Bond Schoeneck & King, LLP			1 30.01	
			A 1420.440-10	230270	374.00	374.00
				Check Total:	374.00	
114635	09/07/2022	2700 Brick & Mortar Music			074.00	
			F 2110.450-10-8024	230354	4,549.00	4,549.00
				Check Total:	4,549.00	
114636	09/07/2022	2825 Buell Fuels, LLC				
			A 5510.450-10-0138	230230	1,446.04	1,446.04
				Check Total:	1,446.04	



Check #	Check Date V	endor ID Vendor Name	•	DO N. I.	0111111111111111	I forestallada al
			Account	PQ Number	Check Amount	Liquidated
114637	09/07/2022	1739 Carolina Biological Supply Co		200110	000.00	040.40
			A 2110.450-10	230410	263.66	318.43
				Check Total:	263.66	
114638	09/07/2022	3050 Cascade School Supplies, Inc.	4.0440.450.00.0000	000000	05.00	05.60
			A 2110.450-20-0023	230026	95.68	95.68
144000	00/07/0000	4050 ODIM O		Check Total:	95.68	
114639	09/07/2022	1350 CDW-G	A 2250.450-10	230411	165.00	165.00
			A 2250.450-10			100.00
114640	09/07/2022	203 Countryside Hardware		Check Total:	165.00	
111010	00/07/2022	200 001111, 1010 1121 1121	A 1621.450-10	230207	128.57	128.57
			A 1621.450-10	230207	39.55	39.55
				Check Total:	168.12	
114641	09/07/2022	1186 DeRuyter Farm & Garden CO-OP				
			A 1620.450-10	230187	28.00	28.00
				Check Total:	28.00	
114642	09/07/2022	220 Grainger				
			A 1620.450-10	230189	237.50	237.50
				Check Total:	237.50	
114643	09/07/2022	284 Graphtex				
			C 2860.440-10	230351	537.50	547.50
				Check Total:	537.50	
114644	09/07/2022	3068 Guitar Center	= 0.110 150 10 0001	800057	20.00	99.99
			F 2110.450-10-8024	230357	99.99	802.99
			F 2110.450-10-8024	230357	802.99	002.98
444045	00/07/0000	0007 Hillyand Inc		Check Total:	902.98	
114645	09/07/2022	2227 Hillyard Inc.	A 1620.450-10	230190	694.08	694.08
			A 1020.430-10			034.00
114646	09/07/2022	2149 Iron Mountain		Check Total:	694.08	
			A 1620.440-10	230272	119.14	119.14
				Check Total:	119.14	
114647	09/07/2022	3550 Kendore Learning				



Check #	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
			A 2250.450-10	230118	173.28	173.28
				Check Total:	173.28	
114648	09/07/2022	500 L & H Extingiusher Service				
			A 1620.440-10	230169	811.50	811.50
114649	09/07/2022	2281 Lifetime Benefit Solutions Inc		Check Total:	811.50	
			A 9060.800-10	230251	99.00	99.00
				Check Total:	99.00	
114650	09/07/2022	3405 Literacy Resources, LLC				
			A 2110.480-20	230093	97.00	100.99
				Check Total:	97.00	
114651	09/07/2022	3144 Maintenance Products and Equipment Co.				
			A 1620.440-10	230174	75.00	75.00
			A 1620.440-10	230174	96.00	96.00
			A 1620.440-10	230174	1,125.00	1,125.00
114652	09/07/2022	63 New York Bus Sales & Services		Check Total:	1,296.00	
			A 5510.440-10	230218	155.82	155.82
114653	09/07/2022	188 Northern Nursery		Check Total:	155.82	
111000	00/01/2022	100 Hordioni Huldoly	A 1621.450-10	230210	565.20	565.20
			77 1021.400 10			303.20
114654	09/07/2022	2138 Pupil Benefits Plan Inc.		Check Total:	565.20	
			A 1910.400-10-0119	230268	5,232.30	5,232.30
114655	09/07/2022	405 Scholastic Inc		Check Total:	5,232.30	
			A 2110.480-20	230095	91.63.	91.63
114656	09/07/2022	2134 School Health Corp		Check Total:	91.63	
			A 2250.450-10	230070	15.35	15.35
				Check Total:	15.35	
114657	09/07/2022	2459 School Specialty/EDU Essential				
			A 2280.450-30	230044	168.81	168.81



Check #	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
			A 2110.450-30-0030	230109	581.59	581.59
			A 2110.450-20-0024	230042	42.14	42.14
				Check Total:	792.54	
114658	09/07/2022	1412 Sherwin-Williams				
			A 1620.450-10	230192	239.84	239.84
				Check Total:	239.84	
114659	09/07/2022	2427 Staples Contract & Commercial				
			A 2110.450-10	230390	11.20	11.20
			A 2250.450-10	230051	18.35	18.35
			A 2110.450-10	230132	353.98	353.98
			A 2810.450-30	230050	68.26	68.26
			A 2110.450-10	230390	21.19	21.19
			A 2250.450-10	230051	94.64	94.64
			A 2810.450-30	230050	5.43	5.43
			A 2250.450-10	230051	2.62	2.62
			A 2810.450-30	230050	5.27	13.50
			A 2250.450-10	230051	1.84	1.84
			A 2250.450-10	230051	2.24	2.24
			A 2250.450-10	230051	2.24	2.24
			A 2250.450-10	230051	2.24	2.24
			A 2250.450-10	230051	3.07	3.07
			A 2250.450-10	230051	1.12	1.12
			A 2250.450-10	230051	1.12	1.12
			A 2250.450-10	230051	16.04	16.04
			A 2250.450-10	230051	14.99	14.99
			A 2250.450-10	230051	11.99	11.99
114660	09/07/2022	318 Teacher Direct		Check Total:	637.83	
	33. 31 I BOLL		A 2110.450-20-0028	230124	100.36	100.36
				Check Total:	100.36	
114661	09/07/2022	3565 Teachers Pay Teachers		OHECK IVAL	100.30	
			A 2110 450-10	230099	95.48	95.48
				Check Total:	95.48	



07/2022 07/2022 07/2022	2725 Unifirst  3399 Voyager Sopris Learning	A 1621.450-10 A 2250.450-10	230213 Check Total:	37.46 37.46 67.20	37.46
07/2022			Check Total:	37.46	
	3399 Voyager Sopris Learning		Check Total:	37.46	
	3399 Voyager Sopris Learning	A 2250.450-10			£7.20
07/2022		A 2250.450-10	230115	67.20	67.20
07/2022				01120	01.20
07/2022			Check Total:	67.20	
	3548 Washington Music Sales Center, Inc.				
		A 2110.450-30-0031	230084	50.10	50.10
07/2022	2176 WB Mason		Check Total:	50.10	
		A 2110.450-20-0029	230083	32.42	32.42
		A 2110.450-20-0029	230083	25.96	25.96
		A 2110.450-20-0029	230083	7.65	7.65
		A 2110.450-20-0029	230083	7.65	7.65
07/2022	3137 WellNow UC - Fayetteville		Check Total:	73.68	
		A 5510.440-10	230216	2,080.00	2,080.00
			Check Total:	2,080.00	
	07/2022	07/2022 3137 WellNow UC - Fayetteville	A 2110.450-20-0029 A 2110.450-20-0029 A 2110.450-20-0029 07/2022 3137 WellNow UC - Fayetteville	A 2110.450-20-0029 230083 A 2110.450-20-0029 230083 A 2110.450-20-0029 230083 A 2110.450-20-0029 230083  Check Total:  A 5510.440-10 230216	A 2110.450-20-0029 230083 25.96 A 2110.450-20-0029 230083 7.65 A 2110.450-20-0029 230083 7.65 Check Total: 73.68  27/2022 3137 WellNow UC - Fayetteville  A 5510.440-10 230216 2,080.00



eck#	Check Date Vendor ID Vendor Name		Account	PO Number	Check Amount	Liquidated
Mum	ber of Transactions: 37		7.0004111	Warrant Total:	26,089.98	and manage
Nulli	Del Of Hallsactions. 37			Vendor Portion:	26,089.98	
		Certification of Warra	int			
		fy that I have verified the above claims, o the claimants certified above the amo				
	10/4/ Da	laz Steede -	Faster			
		Certification of Warra	int			
		fy that I have audited the above claims i aimants certified above the amount of e			ind.	
	10/4/21 8	onne gama	Clar	ins Just		
	Date	Auditor's Signature		Title		
		Approval of Officer Giving Ris	e to Claims			
	I hereby certify that each claim number contract, agreement, or accepted estim case.	ed, to <u>37</u> , inclusive, ha ate and that the work has been complet	as been rendered in a ed and/or the material	ccordance with the respective s delivered satisfactorily in e	ech	
	10/5/22 X	ity & Derly	Tre	astrur		
	Date	Officer's Signature		Title		



Check #	Check Date V	endor ID Vendor Name		DO N - I		
444007	20/20/2000	OFTO Dale Aldred	Account	PO Number	Check Amount	Liquidated
114667	09/09/2022	3578 Dale Aldrich	8 4604 400 40 0440	000444	202.22	000.00
			A 1621.400-10-0113	230414	200.00	200.00
114668	09/09/2022	240 Amazon Capital Services		Check Total:	200.00	
		7/2	F 2110.450-10-8024	220713	24.99	24.99
			F 2110.450-10-8024	230361	291.12	291.12
			A 2815.450-10	230365	81.60	81.60
			A 2110.450-30-0033	230380	118.08	118.08
		A 2110.450-10	230385	59.94	59.94	
			A 2110.450-10	230403	420.24	420.24
		A 1621.450-10	230435	199.99	199.99	
			A 2110.450-10	230427	74.17	74.17
114669	09/09/2022	921 AT & T Mobility		Check Total:	1,270.13	
			A 1620.400-10-0112	230271	225.89	225.89
114670	00/00/2022	761 David Brown		Check Total:	225.89	
114670	09/09/2022	761 David Blowii	A 1240.440-10	230280	357.50	257.50
			A 1240.440-10	1	357.50	357.50
114671	09/09/2022	3191 Camfil		Check Total:	357.50	
			A 1620.440-10	230175	3,943.41	3,943.41
1 <b>14</b> 672	09/09/2022	3050 Cascade School Supplies, Inc.		Check Total:	3,943.41	
114072	09/09/2022	3050 Cascade School Supplies, Inc.	A 2610.450-10-0104	230010	10.74	10.74
						1,000
114673	09/09/2022	577 Cortland County Real Property		Check Total:	10.74	
			A 1330.440-10	230283	347.10	347.10
				Check Total:	347.10	
114674	09/09/2022	203 Countryside Hardware				
			A 1621.450-10	230207	33.27	33.27
114675	09/09/2022	367 GOPHER		Check Total:	33.27	
	00.00.2022		A 2110.450-20-0032	230111	486.39	486.39



Check #	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
			A 2110.450-20-0032	230112	1,968.96	1,968.96
				Check Total:	2,455.35	
114676	09/09/2022	3192 Grace Notes LLC				
			A 2110.480-20	230103	35.00	35.00
				Check Total:	35.00	
114677	09/09/2022	2596 Hershey's Ice Cream				
			C 2860.411-10	230311	198.12	198.12
			C 2860.411-10	230311	222.08	222.08
				Check Total:	420.20	
114678	09/09/2022	2227 Hillyard Inc.				
			A 1620.450-10	230190	2,998.50	2,998.50
				Check Total:	2,998.50	
114679	09/09/2022	3571 HON Company			_,,	
			F 2110.450-10-8024	230363	4,819.73	4,819.73
				Check Total:	4,819.73	
114680	09/09/2022	3429 Ingerto, Alan				
			A 2855.400-30-0132		86.65	
				Check Total:	86.65	
114681	09/09/2022	157 JW Pepper & Sons				
			A 2110.480-20	230163	47.98	47.98
			A 2110.480-20	230163	401.00	401.00
			A 2110.480-20	230163	38.25	38.25
				Check Total:	487.23	
114682	09/09/2022	3152 K & S Music Inc.		Ollook Totali	10.120	
			A 2110.450-30-0031	230060	211.89	211.89
				Check Total:	211.89	
114683	09/09/2022	3057 Kurtz Bros., Inc.		Ollook Total.	211.00	
			A 2110.450-20-0022	230061	3.83	3.83
				Check Total:	3.83	
114684	09/09/2022	319 Lakeshore Learning Materials		THOU TOWN	0.00	
			A 2110.450-20-0022	230030	36.99	36.99
			A 2110.450-10-0104	230031	23.12	23.12
			A 2250.450-10	230032	27.74	27.74

### Check Warrant Report For A - 15: Sept 9, 2022 Multifund Cks For Dates 9/1/2022 - 9/30/2022



Check #	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
			A 2250.450-10	230033	47.16	47.16
			A 2110.450-20-0022	230034	55.48	55.48
				Check Total:	190.49	
114685	09/09/2022	3144 Maintenance Products and Equipment Co.				
			A 1620.440-10	230174	3,278.00	3,278.00
44.4000	09/09/2022	431 Music In Motion		Check Total:	3,278.00	
114686	09/09/2022	431 Music in Motion	A 0440 450 00 0004	000001	400.00	100.00
			A 2110.450-30-0031	230064	438.00	438.00
			F 2110.450-10-8024	230353	1,079.98	1,079.98
114687	09/09/2022	412 NASCO		Check Total:	1,517.98	
			A 2110.450-30-0037	230065	14.03	14.03
			A 2110.450-30-0037	230067	57.94	57.94
			A 2250.450-10	230068	18.66	18.66
				Check Total:	90.63	
114688	09/09/2022	1582 NYS Council-Superintendents				
			A 1240.420-10	230250	1,835.00	1,835.00
				Check Total:	1,835.00	
114689	09/09/2022	1 NYSSMA				
			A 2110.450-10	230399	140.00	140.00
114690	09/09/2022	3262 Quadient LeasingUSA, Inc.		Check Total:	140.00	
114030	03/03/2022	3202 Quadient Leasing OOA, inc.	A 1670.440-10	230287	1,027.74	1,027.74
				Check Total:	1,027.74	
114691	09/09/2022	454 Really Good Stuff, LLC		Check Total.	1,027.74	
			A 2110.450-20-0022	230035	54.56	54.56
				Check Total:	54.56	
114692	09/09/2022	3484 Really Great Reading Company				
			A 2110.480-20	230088	468.16	468.16
			A 2250.450-10	230116	56.00	56.00
44.000	00/00/0000	500 B		Check Total:	524.16	
114693	09/09/2022	532 Renzi	C 2860.411-10	230309	A 04E 00	4 64E 60
10/04/2022 07			C 2000.43 1-10	230308	4,815.69	4,815.69 Page 9/2

10/04/2022 07:36 AM

# Check Warrant Report For A - 15: Sept 9, 2022 Multifund Cks For Dates 9/1/2022 - 9/30/2022



Check #	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
			C 2860.411-10	230309	1,327.31	1,327.31
			C 2860.411-10	230309	-45.62	0.00
			C 2860.411-10	230309	-236.60	0.00
			C 2860.411-10	230309	-92.12	0.00
			C 2860.411-10	230309	-33.17	0.00
			C 2860.411-10	230309	-192.58	0.00
			C 2860.411-10	230309	-25.17	0.00
			C 2860.411-10	230309	-118.30	0.00
			C 2860.411-10	230309	-36.69	0.00
				Check Total:	5,362.75	
14694	09/09/2022	405 Scholastic Inc				
			A 2110.450-10		78.65	
114695	09/09/2022	2459 School Specialty/EDU Essential		Check Total:	78.65	
			A 2110.450-10-0104	230041	48.11	48.11
			A 2110.450-10	230108	286.88	286.88
				Check Total:	334.99	
14696	09/09/2022	2427 Staples Contract & Commercial				
			A 2110.450-10	230047	7.54	7.54
			A 2610.450-10-0104	230048	188.32	188.32
			A 2110.450-10	230049	12.39	12.39
			A 2110.450-20-0022	230052	16.49	16.49
			A 2110.450-30-0031	230053	14.09	14.09
			A 2110.450-10	230132	1,543.96	1,543.96
			A 2110.480-30	230130	3.72	3.72
			A 2110.450-10	230047	120.99	120.99
			A 2610.450-10-0104	230048	16.15	16.15
			A 2110.450-10	230049	3.61	3.61
			A 2110.450-20-0022	230052	9.17	9.17
			A 2110.450-30-0031	230053	10.10	10.10
			A 2110.480-30	230130	163.68	490.38
			A 2610.450-10-0104	230048	3.77	3.77
			A 2110.450-10	230049	33.13	33.13

### Check Warrant Report For A - 15: Sept 9, 2022 Multifund Cks For Dates 9/1/2022 - 9/30/2022



Check #	Check Date Vo	endor ID Vendor Name				
			Account	PO Number	<b>Check Amount</b>	Liquidated
			A 2110.450-20-0022	230052	7.49	7.49
			A 2610.450-10-0104	230048	4.79	4.79
			A 2110.450-20-0022	230052	8.60	8.60
			A 2610.450-10-0104	230048	3.77	3.77
114697	09/09/2022	2870 Sweetwater		Check Total:	2,171.76	
	00,00,2022	20.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	F 2110.450-10-8024	230356	1,831.52	1,831.52
				Check Total:	1,831.52	
114698	09/09/2022	3565 Teachers Pay Teachers				
			A 2815.450-10	230367	100.99	100.99
114699	09/09/2022	3154 United Supply Corp.		Check Total:	100.99	
	17 77 13		A 2110.450-30-0037	230073	153.51	153.51
			A 2250.450-10	230077	3.64	3.64
114700	09/09/2022	2598 Yale Hardward Flooring		Check Total:	157.15	
			A 1620.440-10	220603	9,113.50	9,113.50
			A 1620.440-10	230179	6,320.00	6,320.00
				Check Total:	15,433.50	

### Check Warrant Report For A - 15: Sept 9, 2022 Multifund Cks For Dates 9/1/2022 - 9/30/2022



heck#	Check Date Vendor ID Vendor Name	Account	PO Number	Check Amount	Liquidated
Num	nber of Transactions: 34		Warrant Total:	52,036.29	
71011	, , , , , , , , , , , , , , , , , , ,		Vendor Portion:	52,036.29	
	Certific	eation of Warrant			
	To The District Treasurer: I hereby certify that I have verified the hereby authorized and directed to pay to the claimants certified fund.				
	10/4/22 N	Ludi Forter			
		eation of Warrant			
	To The District Treasurer: I hereby certify that I have audited the authorized and directed to pay to the claimants certified above to	above claims in the total amount of he amount of each claim allowed and	\$ 52,036.29. You are hereby	ınd	
	attivities and anostra to pay to the chamber of the above		ondigo odon to the proper to		
	10/4/22 Bonnu for Auditor's Sig	rung Cla	ms Judits		
			litle		
	I hereby certify that each claim numbered/, to _34	icer Giving Rise to Claims, inclusive, has been rendered in a	ccordance with the respectiv	e	
	contract, agreement, or accepted estimate and that the work hat case.	s been completed and/or the materia	is delivered satisfactorily in e	acn	
	10/5/22 Lets LI)	mleto 1	Treaducer		
	Date Officer's Sig	nature 🗸	Title		





Check #	Check Date	Vendor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
114703	09/21/2022	240 Amazon Capital Services				
			A 2110.450-10	230441	308.48	308.48
			A 2110.450-10	230434	138.23	138.23
			A 2630.450-10	230450	36.89	36.89
			A 2110.450-10	230444	64.95	64.95
			A 2630.450-10	230419	214.98	214.98
			A 2110.200-10	230383	654.52	674.78
			A 2110.450-10	230434	-81 54	0.00
			F 2110.450-10-8024	230419	1,531.99	1,531.99
			A 2110.450-10	230434	41.90	0.00
114704	09/21/2022	3483 Ashley McGraw		Check Total:	2,910.40	
		o too i cinej procham	A 1620.440-10		47.44	
			F 7140.200-10-8024	220638	1,692.35	1,692.35
			A 1620.440-10	230457	2,113.85	2,113.85
				Check Total:	3,853.64	_,
114705	09/21/2022	31 Bill Bros. Dairy		Officer Total.	3,033.04	
			C 2860.411-10	230308	634.07	634.07
			C 2860.411-10	230308	385.27	385.27
			C 2860.411-10	230308	476.88	476.88
			C 2860.411-10	230308	361.03	361.03
				Check Total:	1,857.25	
114706	09/21/2022	3436 Bond Schoeneck & King, LLP				
			A 1420.440-10	230270	66.00	66.00
				Check Total:	66.00	
114707	09/21/2022	1483 Laura Brechbiel				
			A 2855.400-30-0132		110.65	
				Check Total:	110.65	
114708	09/21/2022	2825 Buell Fuels, LLC				
			A 5510.450-10-0138	230230	932.41	932.41
			A 5510.450-10-0138	230230	1,331.18	1,331.18
				Check Total:	2,263.59	
114709	09/21/2022	3050 Cascade School Supplies, Inc.				

### Check Warrant Report For A - 18: Sept 21, 2022 Multifund Cks For Dates 9/1/2022 - 9/30/2022



Check #	Check Date V	endor ID Vendor Name	Account	PO Number	Check Amount	Liquidated
			A 2110.450-20-0022	230012	46.88	46.88
			A 2110.450-20-0024	230017	46.05	46.05
			A 2110.450-30-0041	230029	90.28	90.28
			A 2110.450-20-0028	230018	66.66	66.66
			A 2110.450-30-0035	230027	215.01	215.01
			A 2110.450-30-0040	230027	162.06	162.06
			A 2110.450-30-0035	230004	228.07	228.07
			A 2110.450-20-0021	230024	144.95	144.95
			A 2250.450-10	230016	88.35	88.35
			A 2110.450-10-0104	230015	66.97	66.97
			A 2110.450-30-0036	230014	212.32	212.32
			A 2250.450-10	230014	149.47	149.47
			A 2110.450-10	230008	11.78	11.78
			A 2110.450-20-0022	230006	15.34	15.34
			A 2110.450-30-0035	230005	89.53	89.53
			A 2250.450-10	230003	121.23	121.23
			A 2110.450-30-0036	230003	315.52	315.52
			A 2110.450-30-0037	230009	188.61	188.61
			A 2110.430-30-0037			100.01
114710	09/21/2022	2476 Cincinnatus Home Center		Check Total:	2,259.08	
	***************************************		A 1621.450-10	230206	79.95	79.95
				Check Total:	79.95	
114711	09/21/2022	29 Citizens bank				
			A 1310.440-10		2.06	
			A 5510.400-10-0154	230254	102.75	102.75
			A 2110.450-10	230254	145.34	145.34
				Check Total:	250.15	
114712	09/21/2022	2328 CNY Farm Supply				
			A 1621.440-10	230202	3,000.00	2,951.61
			A 1621.450-10	230202	-48.39	
				Check Total:	2,951.61	
114713	09/21/2022	2450 Contri, Douglas				
			A 2855.400-30-0132		110.65	





Check #	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
114714	09/21/2022	6 Cooperative Health Insurance		Check Total:	110.65	
			A 9060.800-10	230261	139,743.48	139,743.48
				Check Total:	139,743.48	
114715	09/21/2022	203 Countryside Hardware				
			A 1621.450-10	230207	258.84	258.84
114716	09/21/2022	305 Day Automations Systems		Check Total:	258.84	
			A 1621.400-10-0113	230167	21,302.04	21,302.04
114717	09/21/2022	1119 Demco		Check Total:	21,302.04	
114717	09/21/2022	1119 Demico	A 2610.450-10-0104	230057	267.91	267.91
				Check Total:	267.91	
114718	09/21/2022	68 DeRuyter Big M		oneck rotal.	201.51	
			C 2860.411-10	230313	5.00	5.00
				Check Total:	5.00	
114719	09/21/2022	1890 Didax				
			A 2250.450-10	230114	56.47	56.47
114720	09/21/2022	49 Dinn Bros.		Check Total:	56.47	
			A 2855.450-30	230368	179.65	179.65
144704	00/04/0000	70 5 - 4 - 11 - 14 - 12 - 12 14		Check Total:	179.65	
114721	09/21/2022	72 Excellus Health Plan-CNY	A 9060 800-10	230259	200.00	260.96
			A 9060.800-10	230259	260.96 51.26	260.96 51.26
			A 3000.000-10	Check Total:		\$1.20
114722	09/21/2022	284 Graphtex		Check Total:	312.22	
			A 2110.450-10	230417	906.00	1,160.00
114723	09/21/2022	2630 Ken Haller		Check Total:	906.00	
			A 2855.400-30-0132		110.65	
44.470.4	00/04/2000	500 (1)		Check Total:	110.65	
114724	09/21/2022	539 Harvey, Ken				

### Check Warrant Report For A - 18: Sept 21, 2022 Multifund Cks For Dates 9/1/2022 - 9/30/2022



1/2022	1944 Hill & Markes Inc.  2538 Kelly Asphalt Maintenance  3066 Legends of Fall Outfitters	Account A 2855.400-30-0132 C 2860.411-10 C 2860.411-10 A 1621.440-10 A 2110.450-20-0032	PO Number  Check Total:  230310 230310 Check Total:  230201 Check Total:  230107	110.65 110.65 110.65 558.35 447.86 1,006.21 12,625.24 12,625.24	558.35 447.86
1/2022	2538 Kelly Asphalt Maintenance 3066 Legends of Fall Outfitters	C 2860.411-10 C 2860.411-10 A 1621.440-10	230310 230310 Check Total: 230201 Check Total: 230107	110.65 558.35 447.86 1,006.21 12,625.24 12,625.24	447.86 12,625.24
1/2022	2538 Kelly Asphalt Maintenance 3066 Legends of Fall Outfitters	C 2860.411-10  A 1621.440-10	230310 230310 Check Total: 230201 Check Total: 230107	556.35 447.86 1,006.21 12,625.24 12,625.24	447.86 12,625.24
1/2022	2538 Kelly Asphalt Maintenance 3066 Legends of Fall Outfitters	C 2860.411-10  A 1621.440-10	230310  Check Total:  230201  Check Total:  230107	1,006.21 12,625.24 12,625.24	447.86 12,625.24
1/2022	3066 Legends of Fall Outfitters	A 1621.440-10	Check Total: 230201 Check Total: 230107	1,006.21 12,625.24 12,625.24	12,625.24
1/2022	3066 Legends of Fall Outfitters		230201 Check Total: 230107	12,625.24 12,625.24	
1/2022	3066 Legends of Fall Outfitters		230201 Check Total: 230107	12,625.24 12,625.24	
			Check Total: 230107	12,625.24	
		A 2110.450-20-0032	230107		
		A 2110.450-20-0032			
1/2022		A 2110.450-20-0032		1,030.00	
1/2022					1,030.00
1/2022			Check Total:	1,030.00	
	2460 Mackin				
		A 2610.450-10-0129	220325	888.55	888.55
		A 2610.450-10-0129	220325	426.82	426.82
		A 2610.450-10-0129	220325	59.56	1,764.75
1/2022	130 Madison County Treasurer		Check Total:	1,374.93	
172022	Too madoon ooung maddici	A 1330 440-10	230295	667.12	667.12
		A 1330.440-10	230295	871.57	871.57
		71 1000.110 10			07 1.07
1/2022	3144 Maintenance Products and Equipment Co.		Check Total:	1,538.69	
		A 1620.440-10	230174	700.00	700.00
			Check Total:	700.00	
1/2022	588 Malone, Gary				
		A 2855.400-30-0132		110.65	
			Check Total:	110.65	
1/2022	1924 McGraw Hill School Education				
		A 2110.480-20	230436	6,250.50	6,250.50
	115 Metropolitan Life Insur		Check Total:	6,250.50	
1/2022	170 Medopolitari Life Ilibur.	A 9045.800-10	230263	165.36	165.36
		1/2022 1924 McGraw Hill School Education	A 2855.400-30-0132 1/2022 1924 McGraw Hill School Education A 2110.480-20 1/2022 115 Metropolitan Life Insur.	A 2855.400-30-0132    Check Total:	A 2855.400-30-0132 110.65  Check Total: 110.65  1/2022 1924 McGraw Hill School Education  A 2110.480-20 230436 6,250.50  Check Total: 6,250.50  Check Total: 6,250.50





Check #	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
114734	09/21/2022	917 Mike Lee, CCL Treasurer		Check Total:	165.36	
114734	09/21/2022	917 WIRE LEE, CCL Heasurer	A 2855.420-30	230347	E00.00	550.00
			A 2000.420-30		500.00	550.00
114735	09/21/2022	3568 MusicK-8		Check Total:	500.00	
	00.2	and the second s	A 2110.480-20	230102	127.45	127.45
				Check Total:	127.45	
114736	09/21/2022	412 NASCO		Olleck Total.	127.45	
			A 2110.450-30-0037	230066	22.87	22.87
			A 2110.450-30-0037	230066	43.44	43.44
				Check Total:	66.31	
114737	09/21/2022	3425 OHSL League				
			A 2855.420-30	230329	460.00	500.00
				Check Total:	460.00	
114738	09/21/2022	1504 Pearson, Inc.				
			A 2110.450-10	230123	57.70	57.70
114739	09/21/2022	3427 Realityworks		Check Total:	57.70	
			A 2280.450-30	230127	436.50	436.50
				Check Total:	436.50	
114740	09/21/2022	3484 Really Great Reading Company				
			A 2630.460-20	230117	1,615.00	1,776.50
114741	09/21/2022	532 Renzi		Check Total:	1,615.00	
			C 2860.411-10	230309	1,523.04	1,523.04
			C 2860.411-10	230309	1,950.78	1,950.78
114742	09/21/2022	3206 Art Rienhardt		Check Total:	3,473.82	
114742	09/21/2022	5200 Alt Riemaidt	A 2855.400-30-0132		110.65	
			A 2000.400-30-0102			
114743	09/21/2022	62 Scholastic Sports		Check Total:	110.65	
		• • • • • • • • • • • • • • • • • • •	A 1621.200-10	230366	4,297.61	4,297.61
				Check Total:	4,297.61	

### Check Warrant Report For A - 18: Sept 21, 2022 Multifund Cks For Dates 9/1/2022 - 9/30/2022



Check #	Check Date V	endor ID Vendor Name	Account	PO Number	Check Amount	l immidate d
114744	09/21/2022	836 Signage Systems	Account	PO Number	Cneck Amount	Liquidated
114744	09/21/2022	636 Signage Systems	A 2855.450-30		125.00	
			A 2000.400-30			
1147 <b>4</b> 5	09/21/2022	3422 Sportsfield Specialties		Check Total:	125.00	
114740	09/2/1/2022	3422 Sportsheid Specialities	A 2855.200-30	230415	576.00	576.00
			A 2000.200-00			370.00
114746	09/21/2022	2479 State Industrial Products		Check Total:	576.00	
	05/21/2022	2473 Otate muusinar roducis	A 1620.450-10	230194	172.65	172.65
			A 1020.430-10			172.00
114747	09/21/2022	100 Synergy Global Solutions		Check Total:	172.65	
117171	03/21/2022	roo dynergy diodal dolddiolis	A 2630.450-10	230408	1,462.20	1,462.20
			7, 2000. 100 10			1, 102.20
114748	09/21/2022	213 Syracuse Time & Alarm Co. Inc.		Check Total:	1,462.20	
	3372172022	2.18 Syrabase Time a.7 warm 50, me.	A 1620.440-10		8,680.00	
			A 2630.440-10	230168	5,710.00	5,710.00
			A 2630.440-10	230168	336.00	336.00
				Check Total:	14,726.00	
114749	09/21/2022	2725 Unifirst		THOUR TOTAL	14,120100	
			A 1621.450-10	230213	70.10	70.10
			A 1621.450-10	230213	50.96	50.96
			A 1621.450-10	230213	37.46	37.46
				Check Total:	158.52	
114750	09/21/2022	3500 VSP Vision Care				
			A 9060.800-10	230275	293.99	293.99
				Check Total:	293.99	
114751	09/21/2022	2099 West Music				
			F 2110.450-10-8024	230355	15,797.49	15,797.49
			F 2110.450-10-8024	230355	769.00	769.00
				Check Total:	16,566.49	
114752	09/21/2022	1971 Wickham, Dan				
			A 2855.400-30-0132		110.65	
				Check Total:	110.65	
114753	09/21/2022	850 Young, Bonita L.				

### Check Warrant Report For A - 18: Sept 21, 2022 Multifund Cks For Dates 9/1/2022 - 9/30/2022



Check#	Check Date Vendor ID Vendor Name				
		Account	PO Number	<b>Check Amount</b>	Liquidated
		A 1320.440-10	230293	153.00	153.00
			Check Total:	153.00	
Num	nber of Transactions: 51		Warrant Total:	250,257.00	
			Vendor Portion:	250,257.00	

#### **Certification of Warrant**

To The District Treasurer: I hereby certify that I have verified the above claims, 51 in number, in the total amount of \$250,257 00. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

10/4/aa Audi Fater

#### **Certification of Warrant**

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 250,257.00. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

### Approval of Officer Giving Rise to Claims

I hereby certify that each claim numbered \_\_\_\_\_\_, to \_\_\_\_\_\_, to \_\_\_\_\_\_\_, inclusive, has been rendered in accordance with the respective contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.

Date Officer's Signature Title

### Check Warrant Report For OT - 1: September 2022 OT Cks For Dates 9/1/2022 - 9/30/2022



Check #	Check Date	Vendor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
6648	09/30/2022	278 Jostens				
			OT 2850.400-00-YRBK	(	2,573.60	
				Check Total:	2,573.60	
6649	09/30/2022	3408 Krispy Kreme				
			OT 2850.400-00-CL23		2,145.00	
				Check Total:	2,145.00	
Nun	nber of Transaction	s: 2		Warrant Total:	4,718.60	
				Vendor Portion:	4,718.60	

#### **Certification of Warrant**

To The District Treasurer: I hereby certify that I have verified the above claims, 2 in number, in the total amount of \$ 4,718.60. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

10/4/22 Mud Forter

#### **Certification of Warrant**

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 4,718.60. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

Date Bonnie John Clours Andrew Title

### **Approval of Officer Giving Rise to Claims**

I hereby certify that each claim numbered \_\_\_\_\_\_\_, to \_\_\_\_\_\_, inclusive, has been rendered in accordance with the respective contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.

Date Officer's Signature Title

# Check Warrant Report For TA - 5: PR 9/2/22 TA Cash Disbursements For Dates 9/1/2022 - 9/30/2022



Check#	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidate
114628	09/02/2022	2961 Cortland County Sheriff's				
			TA 32		1.60	
114629	09/02/2022	11 CSEA, Inc.		Check Total:	1.60	
			TA 31		160.98	
			TA 39		66.30	
600747	09/02/2022	27 EFPTS		Check Total:	227.28	
			TA 26		4,106.34	
			TA 26		4,106.34	
			TA 22		6,638.68	
			TA 26		960.35	
			TA 26		960.35	
600748	09/02/2022	28 NYS Income Taxes		Check Total:	16,772.06	
			TA 21		2,948.72	
600749	09/02/2022	1548 Omni Group		Check Total:	2,948.72	
			TA 29		1,200.00	
			TA 29		100.00	
			TA 29		50.00	
600750	09/02/2022	3410 NBT Bank		Check Total:	1,350.00	
			TA 10		48,999.74	
				Check Total:	48,999.74	

# Check Warrant Report For TA - 5: PR 9/2/22 TA Cash Disbursements For Dates 9/1/2022 - 9/30/2022



Number of Transactions: 6  Cartification of Warrant  To The District Treasurer: I hereby certify that I have verified the above claims, 6 in number, in the total amount of \$ 70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.  Certification of Warrant  To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.  Auditor's fignature  Date  Approval of Officer Giving Rise to Claims  I hereby certify that each claim numbered  I to	Check #	Check Date Vendor ID Vendor Name	Account	PO Number	Check Amount	Liquidated
Certification of Warrant  To The District Treasurer: I hereby certify that I have verified the above claims, 6 in number, in the total amount of \$ 70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.  Certification of Warrant  To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.  Date  Certification of Warrant  To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.  Auditor's signature  Title  Approval of Officer Giving Rise to Claims  I hereby certify that each claim numbered	N	han af Tuanacadiana.		Warrant Total:	70,299.40	
To The District Treasurer: I hereby certify that I have verified the above claims, 6 in number, in the total amount of \$70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.    C   A   A   D	Num	per of fransacuotis: 6		Vendor Portion:	70,299.40	
To The District Treasurer: I hereby certify that I have verified the above claims, 6 in number, in the total amount of \$70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.    C   A   A   D						
hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.    Certification of Warrant			Certification of Warrant			
Certification of Warrant  To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.    Control   Co		hereby authorized and directed to pay to the claimants ce	ed the above claims, 6 in number, in the tota rtified above the amount of each claim allowe	l amount of \$ 70,299.40. Your deal and charge each to the p	ou are proper	
Certification of Warrant  To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.    Common form   Com			Mud Fotos			
To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$70,299.40. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.    Common of the proper fund of th		Date				
authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.    Common forms   Commo						
Approval of Officer Giving Rise to Claims  I hereby certify that each claim numbered, to, inclusive, has been rendered in accordance with the respective contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.  IUSI22		To The District Treasurer: I hereby certify that I have audition authorized and directed to pay to the claimants certified a	ted the above claims in the total amount of \$ bove the amount of each claim allowed and	70,299.40. You are hereby charge each to the proper f	und.	
Approval of Officer Giving Rise to Claims  I hereby certify that each claim numbered, to, inclusive, has been rendered in accordance with the respective contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.  IUSI22		10/4/22 Bonnia	young the	unia Dura	ditor	
Approval of Officer Giving Rise to Claims  I hereby certify that each claim numbered, to, inclusive, has been rendered in accordance with the respective contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.  IUSI22		Date Audito	r's signature	Title		
contract, agreement, or accepted estimate and that the work has been completed and/or the materials delivered satisfactorily in each case.		Approval	of Officer Giving Rise to Claims			
		contract, agreement, or accepted estimate and that the w	, inclusive, has been rendered in ac ork has been completed and/or the materials	cordance with the respective delivered satisfactorily in e	e ach	
		10/5/22 Kd, 1				



Check Warrant Report For TA - 6: 9/15/22 PR TA Cash Disbursements For Dates 9/1/2022 - 9/30/2022

Check#	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
114701	09/15/2022	2961 Cortland County Sheriff's				
			TA 32		62.71	
114702	09/15/2022	11 CSEA, Inc.		Check Total:	62.71	
			TA 31		787.68	
			TA 39		66.30	
600751	09/15/2022	27 EFPTS		Check Total:	853.98	
			TA 26		12,936.29	
			TA 26		12,936.29	
			TA 22		17,975.75	
			TA 26		3,025.40	
			TA 26		3,025.40	
				Check Total:	49,899.13	
600752	09/15/2022	28 NYS Income Taxes				
			TA 21		9,118.91	
600753	09/15/2022	1548 Omni Group		Check Total:	9,118.91	
			TA 29		2,495.69	
			TA 29		150.00	
			TA 29		1,917.30	
			TA 29		590.00	
			TA 29		50.00	
600754	09/15/2022	3410 NBT Bank		Check Total:	5,202.99	
		- · · - · · - · · - · · · · · · · · · ·	TA 10		155,513.40	
				Check Total:	155,513.40	

### Check Warrant Report For TA - 6: 9/15/22 PR TA Cash Disbursements For Dates 9/1/2022 - 9/30/2022



eck#	Check Date Vendor ID Vendor Name		Account	PO Number	Check Amount	Liquidated
Numl	ber of Transactions: 6		About	Warrant Total: Vendor Portion:	220,651.12 220,651.12	Liquidato
		Certification of Warrant				
	To The District Treasurer: I hereby on hereby authorized and directed to p fund.	certify that I have verified the above claims, 6 in ay to the claimants certified above the amount	n number, in the to of each claim allo	tal amount of \$ 220,651.12. Y wed and charge each to the p	ou are roper	
	_/8	14/22 Aud A	la			
		Certification of Warrant				
		certify that I have audited the above claims in t e claimants certified above the amount of each				
	10/4/22	Some young  Auditor's Signature	Cla	ins Outite	<u> </u>	
	Date			Title		
	I hereby certify that each claim num contract, agreement, or accepted e case.	Approval of Officer Giving Rise to bered, to, inclusive, has stimate and that the work has been completed	peen rendered in a			
	10/5/22_	Kate Llenkuty		Title		
		/				

# Check Warrant Report For TA - 8: PR 9/30/22 TA Cash Disbursements For Dates 9/1/2022 - 9/30/2022



Check #	Check Date V	endor ID Vendor Name				
			Account	PO Number	Check Amount	Liquidated
114754	09/30/2022	2961 Cortland County Sheriff's				
			TA 32		68.05	
				Check Total:	68.05	
114755	09/30/2022	11 CSEA, Inc.				
			TA 31		787.68	
			TA 39		66.30	
				Check Total:	853.98	
114756	09/30/2022	30 NYS Teachers Retirement System				
			TA 27		3,067.00	
				Check Total:	3,067.00	
114757	09/30/2022	2605 PEOPLE				
			TA 31		9.54	
				Check Total:	9.54	
300755	09/30/2022	27 EFPTS				
			TA 26		13,278.35	
			TA 26		13,278.35	
			TA 22		18,101.17	
			TA 26		3,105.43	
			TA 26		3,105.43	
				Check Total:	50,868.73	
300756	09/30/2022	28 NYS Income Taxes		Chook Totali	00,000.10	
			TA 21		9,268.21	
				Check Total:	9,268.21	
600757	09/30/2022	628 NYS Local Empl. Retirement Sys			0,200.21	
			TA 18		1,321.59	
			TA 1801		2,116.00	
				Check Total:	3,437.59	
600758	09/30/2022	1548 Omni Group			0,107100	
			TA 29		2,495.69	
			TA 29		150.00	
			TA 29		1,642.30	
			TA 29		590.00	
			TA 29		50.00	
10/05/2022 03::						



heck#	Check Date Vendor ID Vendor Name	Account	PO Number	Check Amount	Liquidated
		Account	Check Total:	4,927.99	Liquidated
600759	09/30/2022 3410 NBT Bank		Ollook Totali	1,011100	
	The second secon	TA 10		160,593.71	
			Check Total:	160,593.71	
Numb	per of Transactions: 9		Warrant Total:	233,094.80	
(4,2	33. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		Vendor Portion:	233,094.80	
		Certification of Warrant			
	To The District Treasurer: I hereby certify that I have verify hereby authorized and directed to pay to the claimants of fund.	fied the above claims, 9 in number, in the to ertified above the amount of each claim allo	otal amount of \$ 233,094.80. You wed and charge each to the p	oroper	
		- Court of the second			

#### **Certification of Warrant**

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$233,094.80. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

Date	Auditor's Signature	Title
	Approval of Officer Giving Rise to Cla	ims
I hereby certify that each claim number contract, agreement, or accepted estil	ered, to, inclusive, has been mate and that the work has been completed and/o	rendered in accordance with the respective or the materials delivered satisfactorily in each
case.		
	/	
10/5/22	Lety L Denly	Trusticer
Date	Øfficer's Signature ✓	Title