

AGENDA
Laurens Central School
Board of Education
FACS Room 115 – 7:30 PM
March 15, 2023

I. OPENING OF MEETING

1. Call to order
2. Roll call and quorum check

II. ADOPTION OF AGENDA

III. MINUTES

1. Minutes – Regular Meeting – 2/15/23*
2. Minutes – Special Meeting – 2/27/23*

IV. INTRODUCTION OF VISITORS/OPEN COMMENT PERIOD

(The purpose of the Open Comment Period is to allow residents to share concerns with the Board of Education without having to be on the agenda. Comments are to be brief, as this section of the meeting will be limited to 10 minutes. Please state your name and issue of concern prior to addressing the board. Comments about Personnel, positive or negative, are not allowed during the Open Comment Period.)

V. REPORTS AND DISCUSSIONS

1. Superintendent's Report – B. Dorritie
2. Report from Building Principal – J. Mushtare
3. Transportation – J. Kessler
4. Buildings & Ground – S. West

VI. CORRESPONDENCE

VII. FISCAL REPORTS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

A. Treasurer's Report:

1. Treasurer's Report A Fund (General)*
2. Treasurer's Report C Fund (Cafeteria)*
3. Treasurer's Report F Fund (Special)*
4. Treasurer's Report T Fund (Trust & Agency)*
5. Treasurer's Report L Fund (Library)*
6. Treasurer's Report H Fund (Checking) (Capital Project)*
Treasurer's Report H Fund (Savings) (Capital Project)*
7. NYLAF Investment Account *
8. Transfers Over \$1000*

B. Other Reports (No Approval Required)

1. Warrants
Warrant #36 A Fund \$167,390.18 (General)*
Warrant #14 C Fund \$8,412.31 (Cafeteria)*
Warrant #16 F Fund \$7,264.89 (Special)*
Warrant # T Fund \$0 (Trust & Agency)*
Warrant #13 H Fund \$328.80 (Capital Fund)*

Warrant #	TE Fund \$0 (Trust-Scholarship)
Warrant #	L Fund \$0 (Library)
Warrant #35	P Fund \$155,846.81 (Payroll)*
Warrant #38	A Fund \$152,019.21 (General)*
Warrant #15	C Fund \$6,516.47 (Cafeteria)*
Warrant #17	F Fund \$6,603.03 (Special)*
Warrant #14	T Fund \$126.80 (Trust & Agency)*
Warrant #14	H Fund \$191,008.00 (Capital Fund)*
Warrant #	TE Fund \$0 (Trust-Scholarship)
Warrant #	L Fund \$0 (Library)
Warrant #37	P Fund \$172,795.57 (Payroll)*

2. Transfers Under \$1000*
3. Cafeteria Report Current Month*
4. Cafeteria Report Year to Date*
5. Internal Claims Auditor's Reports*
6. Budget Status Report - Fund A*
7. Revenue Status Report - Fund A*
8. Cash Flow Analysis*
9. Extracurricular Reconciliation Report*

VIII. OLD BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

IX. PERSONNEL - NEW BUSINESS

A. PERSONNEL

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

1. The resignation of Ken Olsen from the position of Teacher Aide, effective March 31, 2023.*

B. NEW BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

1. The attached 2023-2024 School Calendar.*
2. The attached Legal Notice for the Annual Meeting, Budget Vote, Board Election, and Bus Purchase and direct the District Clerk to advertise as required by the State of New York.*
3. The Otsego Northern Catskills BOCES Administrative Budget as presented for the 2023-2024 school year effective April 17, 2023.*
4. To declare the attached list of library books as surplus and discard appropriately.*
5. The attached resolution authorizing the partial settlement of vaping litigation.*
6. The district's revised Corrective Action Plan in response to the annual External Audit as set forth in the Management Letter dated December 31, 2022 and as required by the NYSED.*

X. COMMITTEE ON SPECIAL EDUCATION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following CSE, CPSE and 504 cases:

CSE
11176

CPSE
11085, 11177

504
None

XI. INFORMATION

1. LCS Enrollment – February 28, 2023*
2. BOCES Annual Meeting Notice*
3. NYSIR News – February 2023*
4. Settlement Offer for Claims Against JUUL Labs, Inc.*

XII. MEETINGS

1. BOCES Annual Meeting – April 12, 2023, 6:30 pm
2. BOCES Annual Budget Vote – April 17, 2023
3. Community Budget Meeting – April 18, 2023, 7:00 pm
4. Board of Education Meeting – April 19, 2023, 7:30 pm
5. Budget Hearing – May 2, 2023, 7:00 pm
6. Annual Budget Vote – May 16, 2023, 12:00 – 8:00 pm, Laurens Central School

XIII. OPEN COMMENT PERIOD

(The purpose of the Open Comment Period is to allow residents to share concerns with the Board of Education without having to be on the agenda. Comments are to be brief, as this section of the meeting will be limited to 10 minutes. Please state your name and issue of concern prior to addressing the board. Comments about Personnel, positive or negative, are not allowed during the Open Comment Period.)

XIV. EXECUTIVE SESSION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, enter executive session for the following reasons:

1. Personnel
2. Negotiations

XV. FINAL ADJOURNMENT

Draft MINUTES
**Laurens Central School
Board of Education
FACS Room 115 – 7:30 PM
February 15, 2023**

Opening of Meeting

I. OPENING OF MEETING

1. Call to order

The meeting was called to order at 7:31 pm by President C. Struckle.

2. Roll call and quorum check

Board Members Present: C. Struckle, T. Francisco, G. Murello, P. Bush, M. Wikoff

Board Members Absent: None

Others Present: W. Dorritie, Superintendent; J. Mushtare, Building Principal; P. Weir, District Clerk; A. Schlee, District Treasurer; J. Kessler, Head of Transportation; Members of the Staff and Community (see attached sign in sheet).

**Adoption of Agenda
With Addenda**

II. ADOPTION OF AGENDA with Addenda

Motion made by G. Murello, seconded by P. Bush to adopt the agenda and addenda. Motion carried 5-0-0.

Minutes

III. MINUTES

1. Minutes – Regular Meeting – 1/18/23

Motion made by M. Wikoff, seconded by T. Francisco to approve the minutes. Motion carried 5-0-0.

Open Comment

IV. INTRODUCTION OF VISITORS/OPEN COMMENT PERIOD

Reports and Discussions

V. REPORTS AND DISCUSSIONS

1. Senior Trip- Class Officers & Advisors
 - Senior Class President, Sierra Rondeau presented information for where the seniors would like to go on an overnight trip. They would like to go to Woodloch, an all-inclusive resort in Pennsylvania with many activities for the class to participate in. Several previous classes have gone there. Most of the class has shown interest in participating in the trip.
2. Superintendent's Report – B. Dorritie
 - All-County held at LCS on February 4
 - Girls' Varsity Basketball made it to the Tri-Valley Championship game
 - Boys' Varsity Basketball won their 2nd playoff game
 - Both basketball teams are going to Sectionals
 - Congratulations to Gabby Andrades for being the first female basketball player in school history to hit 1,000 career points
 - JED Project update
 - Curriculum ARP Funding from COVID
 - Looking to upgrade our PA system
 - Budget – in process
 - Superintendent's Conference Day on March 17th
 - Pre-K update

3. Report from Building Principal – J. Mushtare
 - Today was the 100th Day of School
 - JED Project student surveys starting 3/14
 - Student suspension workshop attended
 - Movie showing of “Till” for 7-12th grades
 - Dr. Brooks Gibbs – video presentations on student resiliency
4. Report from Supervisor Transportation – J. Kessler
 - 2nd Inspection complete – received 100%
 - one wheelchair bus is in Binghamton for warranty work
 - working on budget
5. Report from Supervisor Buildings & Grounds – S. West - absent

Correspondence

VI. CORRESPONDENCE

Fiscal Reports

VII. FISCAL REPORTS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

A. Treasurer's Report:

1. Treasurer's Report A Fund (General)
2. Treasurer's Report C Fund (Cafeteria)
3. Treasurer's Report F Fund (Special)
4. Treasurer's Report T Fund (Trust & Agency)
5. Treasurer's Report L Fund (Library)
6. Treasurer's Report H Fund (Checking) (Capital Project)
Treasurer's Report H Fund (Savings) (Capital Project)
7. NYLAF Investment Account
8. Transfers Over \$1000

Motion made by P. Bush, seconded by G. Murello to approve the Treasurer's Reports. Motion carried 5-0-0.

B. Other Reports (No Approval Required)

1. Warrants

Warrant #30	A Fund \$141,093.82 (General)
Warrant #12	C Fund \$8,957.82 (Cafeteria)
Warrant #14	F Fund \$4,832.84 (Special)
Warrant #12	T Fund \$1,473.38 (Trust & Agency)
Warrant #11	H Fund \$55,397.50 (Capital Fund)
Warrant #	TE Fund \$0 (Trust-Scholarship)
Warrant #1	L Fund \$149.59 (Library)
Warrant #29	P Fund \$151,385.56 (Payroll)
Warrant #33	A Fund \$148,805.51 (General)
Warrant #13	C Fund \$7,467.38 (Cafeteria)
Warrant #15	F Fund \$89.00 (Special)
Warrant #13	T Fund \$425.81 (Trust & Agency)
Warrant #12	H Fund \$195,590.56 (Capital Fund)
Warrant #	TE Fund \$0 (Trust-Scholarship)
Warrant #	L Fund \$0 (Library)
Warrant #32	P Fund \$168,896.09 (Payroll)
2. Transfers Under \$1000
3. Cafeteria Report Current Month
4. Cafeteria Report Year to Date
5. Internal Claims Auditor's Reports
6. Budget Status Report - Fund A
7. Revenue Status Report - Fund A
8. Cash Flow Analysis
9. Extracurricular Reconciliation Report

Old Business

VIII. OLD BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

Personnel

IX. PERSONNEL - NEW BUSINESS

A. PERSONNEL

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

M. Djurdevich Permanent Bus Driver

1. The permanent appointment of Milan Djurdevich as a Bus Driver effective March 1, 2023.

Motion made by M. Wikoff, seconded by G. Murello to approve the above appointment. Motion carried 5-0-0.

New Business

B. NEW BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

Change Job Title

1. To change the job title of Board Policy – Job Description #9240 from Assistant Building Maintenance Mechanic to Maintenance Worker to align with the Civil Service job title.

Motion made by T. Francisco, seconded by M. Wikoff to approve the above job title change. Motion carried 5-0-0.

SEQR Capital Outlay 23-24

2. The attached State Environmental Quality Review Type II Action for the proposed 2023-24 Capital Outlay Project.

Motion made by G. Murello, seconded by P. Bush to approve the attached SEQR. Motion carried 5-0-0.

MOA C. Conklin

3. The attached Memorandum of Agreement between Laurens Central School and Charles Conklin.

Motion made by T. Francisco, seconded by M. Wikoff to approve the attached MOA. Motion carried 5-0-0.

Surplus

4. To declare the attached list of items as surplus and discard appropriately.

Motion made by P. Bush, seconded by G. Murello to approve the attached surplus. Motion carried 5-0-0.

Contract School Psychologist

5. The attached contract with Bonnie Georgi, a Certified School Psychologist, retroactive to February 3, 2023.

Motion made by T. Francisco, seconded by M. Wikoff to approve the attached contract. Motion carried 5-0-0.

Senior Trip

6. The overnight trip of the Senior Class to Woodloch Resort. They will be leaving on Friday, May 19, 2023, and returning on Sunday, May 21, 2023, noting that the Laurens Central School Board of Education has the right to rescind their decision at any time.

Motion made by T. Francisco, seconded by M. Wikoff to approve the above senior trip. Motion carried 5-0-0.

CSE

X. COMMITTEE ON SPECIAL EDUCATION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following CPSE, CSE and 504 cases:*

CSE
10922

CPSE
None

504
None

Motion made by T. Francisco, seconded by P. Bush to approve the above CSE cases. Motion carried 5-0-0.

Information

XI. INFORMATION

1. Student Enrollment Report – January 31, 2023
2. Fuel Bid Chart – February 15, 2023

Meetings

XII. MEETINGS

1. Board of Education Meeting – March 15, 2023 7:30 pm

Open Comment

XIII. OPEN COMMENT PERIOD

-Teacher and parent J. Mann asked about a softball merger with Milford. B. Dorritie responded that it has been discussed but has not been approved yet.

Executive Session

XIV. EXECUTIVE SESSION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, enter executive session for the following reasons:

1. Negotiations
2. Student

The Board adjourned to executive session at 7:52 pm to discuss Negotiations and Student issues. Motion made by P. Bush, seconded by M. Wikoff. Motion carried 5-0-0.

Final Adjournment

XV. FINAL ADJOURNMENT

The Board adjourned from executive session at 8:22 pm. Motion made by P. Bush, seconded by G. Murello. Motion carried 5-0-0.

The Board adjourned, without further discussion at 8:23 pm. Motion made by T. Francisco, seconded by M. Wikoff. Motion carried 5-0-0.

PLEASE PRINT YOUR NAME BELOW

February 15, 2023

PLEASE NOTE: IF YOU SPEAK AT A BOARD MEETING DURING PUBLIC COMMENT, YOUR NAME WILL APPEAR IN THE BOARD MINUTES. PLEASE UNDERSTAND THAT OUR MINUTES ARE PLACED ON OUR WEBSITE AND YOUR NAME WILL APPEAR ON THE INTERNET.

- | | |
|-----------------------------|-----|
| 1. Annemarie Winchester | 13. |
| 2. Jennifer Sander | 14. |
| 3. Sierra Rondeau | 15. |
| 4. Jennifer Mann | 16. |
| 5. Jen Lewis | 17. |
| 6. Brent & Allison Williams | 18. |
| 7. Cindy McCarthy | 19. |
| 8. Brandi Pepper | 20. |
| 9. Ted Cular | 21. |
| 10. | 22. |
| 11. | 23. |
| 12. | 24. |

**Draft MINUTES
Laurens Central School
Special Meeting of the Board of Education
FACS Room 115 - 7:00 PM
February 27, 2023**

Opening of Meeting

I. OPENING OF MEETING

1. Call to order

The meeting was called to order at 7:07 pm by President C. Struckle.

2. Roll call and quorum check

Board Members Present: C. Struckle, G. Murello, P. Bush, M. Wikoff, T. Francisco

Board Members Absent: None

Others Present: W. Dorritie, Superintendent; P. Weir, District Clerk; S. West, B & G; Members of the Staff and Community (see attached sign in sheet).

Adoption of Agenda

II. ADOPTION OF AGENDA

Motion made by M. Wikoff, seconded by G. Murello to adopt the agenda. Motion carried 5-0-0.

Personnel

III. PERSONNEL – NEW BUSINESS

A. PERSONNEL

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

L. Laing Asst. Coach

1. The appointment of Lindsey Laing as an Assistant Modified Softball Coach for the 2022-2023 school year.

Motion made by P. Bush, seconded by T. Francisco to approve the above appointment. Motion carried 5-0-0.

E. Bouton Teacher Aide

2. The one year probationary appointment of Erica Bouton to the position of Teacher Aide, pending fingerprint clearance. Her salary will be \$16,614, prorated for the 2022-2023 school year.

Motion made by T. Francisco, seconded by M. Wikoff to approve the above appointment. Motion carried 5-0-0.

New Business

B. NEW BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

Merger Girls' Varsity Softball

1. To approve the merger of Girls' Varsity Softball with Milford Central School for the spring 2023 season.

Motion made by G. Murello, seconded by T. Francisco to approve the Above merger. Motion carried 5-0-0.

- Merger Varsity & Modified Baseball** 2. To approve the merger of Boys' Varsity and Modified Baseball with Milford Central School for the spring 2023 season.
- Motion made by P. Bush, seconded by G. Murello to approve the above mergers. Motion carried 5-0-0.**

Executive Session

IV. EXECUTIVE SESSION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, enter executive session for the following reasons:

1. Financial

The Board adjourned to executive session at 7:08 pm to discuss Financial issues. Motion made by M. Wikoff, seconded by T. Francisco. Motion carried 5-0-0.

Final Adjournment

V. FINAL ADJOURNMENT

The Board adjourned from executive session at 8:25 pm. Motion made by P. Bush, seconded by T. Francisco. Motion carried 5-0-0.

The Board adjourned, without further discussion at 8:27 pm. Motion made by M. Wikoff, seconded by G. Murello. Motion carried 5-0-0.

PLEASE PRINT YOUR NAME BELOW

**Special Meeting
February 27, 2023**

**PLEASE NOTE: IF YOU SPEAK AT A BOARD MEETING DURING PUBLIC COMMENT,
YOUR NAME WILL APPEAR IN THE BOARD MINUTES. PLEASE UNDERSTAND
THAT OUR MINUTES ARE PLACED ON OUR WEBSITE AND YOUR NAME WILL
APPEAR ON THE INTERNET.**

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LAURENS CENTRAL SCHOOL DISTRICT

NOTICE OF ANNUAL MEETING, BUDGET VOTE, BOARD ELECTION, BUS/VEHICLE PURCHASE

NOTICE is hereby given that a public hearing of the qualified voters of the Laurens Central School District, Otsego County, Laurens, NY, will be held in the Laurens Central School Building in said District on May 2, 2023 at 7:00 p.m.

NOTICE is hereby given, that the annual meeting of the qualified voters of the Laurens Central School District, towns of Laurens, et al, Otsego County, NY, will be held at the Laurens Central School, in the said District on Tuesday, May 16, 2023. Voting will take place between the hours of 12:00 and 8:00 p.m. at which time the polls will be opened to vote by ballot (either machine or paper) on the following Propositions:

1. To adopt the annual budget of the School District for the fiscal year 2023-2024, and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the District.
2. To elect One (1) member of the Board for a five year term commencing July, 1 2023, and expiring on June 30, 2028, Incumbent, Thomas Francisco.
4. To authorize the Laurens Central School District to undertake the acquisition of one (1) sixty-five (65) passenger bus for the purpose of transporting students to both regular and special programs.

AND FURTHER NOTICE is hereby given that a copy of the statement of the amount of money which will be required to fund the School District's budget for 2023-2024, exclusive of public monies, may be obtained by any resident of the District during business hours beginning May 2, 2023 at the Laurens Central School main office or district office (except Saturday, Sunday, or holidays).

AND FURTHER NOTICE is hereby given that petitions nominating candidates for the office of member of the Board of Education shall be filed with the Clerk of said School District at her office in the Laurens Central School, not later than Monday, April 17, 2023, between 7:30 a.m. and 3:30 p.m. Each petition shall be directed to the Clerk of the District, and shall be signed by at least 25 voters of the District, and must state the name and residence of the candidate. The petition must also identify the specific seat for which the candidate is running, including the name of the incumbent, and the length of the term of office to be filled. Candidates may be nominated for only one vacancy.

AND FURTHER NOTICE is hereby given that the applications for absentee ballots will be obtainable between the hours of 7:30 a.m. and 3:30 p.m. Monday through Friday, except holidays, from the District Clerk. Completed applications must be received by the District Clerk at least (7) days before the election if the ballot is to be mailed to the voter, or the day before the election if the ballot is to be picked up personally by the voter at the District Office. Absentee ballots must be received by the District Clerk not later than 5:00 p.m. on Tuesday, May 16, 2023.

A list of persons to whom absentee ballots are issued will be available for inspection to qualified voters of the District in the office of the District clerk between the hours of 7:30 a.m. and 3:30 p.m., on weekdays prior to the date set for the annual election and on May 16, 2023, the day set for the election, and said list will be posted at the polling place at

the election. Any qualified voter present in the polling place may object to the voting of the ballot upon appropriate grounds for making his/her challenge and reason therefore known to the Inspector of Election before the close of the polls.

AND FURTHER NOTICE is hereby given, that the qualified voters of the School District shall be entitled to vote in said annual vote and election. A qualified voter is one who is (1) a citizen of the United States of America, (2) eighteen years of age or older, and (3) resident within the School District for a period of thirty (30) days preceding the annual vote and election. The School District may require all persons offering to vote at the budget vote and election to provide one form of proof of residency pursuant to Education Law 2018-c. Such form may include a driver's license, a non-driver's identification card, a utility bill, or a voter registration card. Upon offering proof of residency, the School District may require all persons offering to vote to provide their signature, printed name and address.

AND FURTHER NOTICE that military voters who are qualified voters of the School District may apply for a military ballot by requesting an application from the District Clerk at (607) 432-2050, or pweir@laurencs.org. For a military voter to be issued a military ballot, the District Clerk must have received a valid ballot application no later than 5:00 pm on April 21, 2023. In a request for a military ballot application or ballot, the military voter may indicate their preference for receiving the application or ballot by mail, facsimile transmission or electronic mail.

AND FURTHER NOTICE is hereby given, that any proposition that is required to be included for vote shall be submitted in writing by means of a petition signed by at least 25 qualified voters, stating the residence of each signer, which proposition shall be filed with the Clerk not later than April 17, 2023, unless a greater number of days is required by statute. Any proposition shall be rejected by the Board of Education if the purpose of the proposition is not within the powers of the voters or where the expenditure of monies is required for the proposition, and such proposition fails to include the necessary specific appropriation.

Pamela J. Weir, District Clerk
Laurens Central School
March 16, 2023

PLEASE PUBLISH ABOVE LEGAL NOTICE ON THE FOLLOWING DATES:

MARCH 28, 2023

APRIL 11, 2023

APRIL 25, 2023

MAY 9, 2023



Administrative Budget 2023-24 Three Year Comparison

2/10/2023 15:37

Administrative Budget	2021-22			2022-23			2022-23			2023-24		
	Actual	FTE		Adopted	FTE		Revised	FTE		Proposed	FTE	
	Expenditures			Budget			Budget			Budget		
Salaries												
Chief Executive Officer	\$	146,751	1.00	\$	164,751	1.00	\$	164,751	1.00	\$	164,751	1.00
Administrative Staff	\$	308,485	2.43	\$	323,471	2.43	\$	323,471	2.43	\$	246,862	1.53
Central Office Staff	\$	330,437	7.40	\$	344,093	7.40	\$	344,093	7.40	\$	432,993	8.21
Equipment	\$	12,500		\$	12,500		\$	12,500		\$	13,000	
Supplies	\$	47,200		\$	47,300		\$	47,300		\$	47,050	
Contractual	\$	339,848		\$	298,902		\$	298,902		\$	337,677	
Professional Services	\$	88,700		\$	100,700		\$	100,700		\$	105,570	
Services from Other BOCES	\$	57,600		\$	60,100		\$	60,100		\$	63,230	
Chief Executive Officer Benefits:												
Teachers' Retirement System	\$	19,025		\$	21,867		\$	21,867		\$	20,825	
Workers Compensation	\$	1,174		\$	1,648		\$	1,648		\$	1,648	
Health, Dental & Disability Insurance	\$	24,174		\$	24,948		\$	24,948		\$	27,036	
Staff Benefits	\$	430,295		\$	445,287		\$	445,287		\$	487,090	
Retiree Benefits	\$	1,519,798		\$	1,606,113		\$	1,606,113		\$	1,709,607	
Interfund Transfer Charges	\$	113,636		\$	121,886		\$	121,886		\$	125,773	
Interest on Borrowed Funds	\$	-		\$	-		\$	-		\$	-	
Total Appropriation.....	\$	3,439,623	10.83	\$	3,573,566	10.83	\$	3,573,566	10.83	\$	3,783,112	10.74
	adopted budget to proposed budget change:									\$	209,546	5.86%
	adopted budget to proposed budget change: (without Retiree Health)									\$	106,052	2.97%
Less: Transfer from Accruals	\$	722,467		\$	793,896		\$	793,896		\$	809,774	
Interest and Earnings	\$	4,181		\$	1,500		\$	1,500		\$	2,000	
CASEBP Refund	\$	114,191		\$	111,702		\$	111,702		\$	111,702	* for capital
Carry Over Encumbrances												
Miscellaneous Revenue		\$0		\$	250		\$	250			\$0	
Net Allocation to Component Schools for Admin			\$	2,666,218		\$	2,666,218		\$	2,859,636	\$	193,418

Capital Budget	2021-22	2022-23	2022-23	2023-24
	Actual	Adopted	Revised	Proposed
	Expenditures		Budget	
Rental of School District Space	\$90,550	\$94,024	\$94,024	\$98,368
Capital Projects	\$564,191	\$561,702	\$561,702	\$561,702
Total Appropriation....	\$654,741	\$655,726	\$655,726	\$660,070
		Budget to Budget change		\$4,344 0.66%

Total Allocation to Component Schools

For Administration and Rental Budgets	\$ 3,321,944	\$ 3,519,706
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Increase to Component Schools	\$ 197,762
Percent Increase	5.95%

Increase to Component Schools without Retiree Health	\$ 94,268
Percent Increase	2.84%

ONC BOCES

**Administrative Budget 2023-24
Overview and Summary of Changes from Adopted Budget**

Expense Changes:

Salaries & Personnel	Adjustment to salaries and FTE: One administrative position was replaced with a civil service title - shifting salaries from 150 to 160 Minor staffing adjustments in FTE to reflect time spent in program budgets Salaries increased by a minimum of 3.35%																		
Active Staff Benefits	Active Staff benefit cost include a 6% increase in Health, a 5% increase in Dental, TRS rate at 10% and ERS rate at 14.8%																		
Equipment	Equipment purchases are planned to keep office computers and printers on a 3 to 5 year replacement schedule.																		
Supplies	Covers all meeting costs for Cabinet, BOE, Regional Forums, SBO meetings, as well as paper, postage, and office supplies.																		
Contractual	Covers all costs of professional memberships, software contracts, phones, copiers, postage, advertising, training and travel. This includes the contract for Frontline/Forecast5 - 5Sight. Other products can still be purchased by districts in an aidable CoSer. This year, we have also added the full cost of ThoughtExchange to allow all districts access to the software.																		
Professional Services	Includes professional services in a number of areas: <table> <tr> <td></td><td align="right"><i>Budget Amount</i></td></tr> <tr> <td>Annual External Audit and Preparation of Financial Statements</td><td align="right">\$ 27,500</td></tr> <tr> <td>Internal Audit Function</td><td align="right">\$ 11,570</td></tr> <tr> <td>Board of Education Legal Fees</td><td align="right">\$ 35,000</td></tr> <tr> <td>Architectural Fees-capital asset planning</td><td align="right">\$ 20,000</td></tr> <tr> <td>Fiscal Advisor</td><td align="right">\$ 5,000</td></tr> <tr> <td>Emmerson Testing - New Requirement</td><td align="right">\$ 1,500</td></tr> <tr> <td>Consultants - Cabinet and BOE</td><td align="right">\$ 5,000</td></tr> <tr> <td></td><td align="right"><u>\$ 105,570</u></td></tr> </table>		<i>Budget Amount</i>	Annual External Audit and Preparation of Financial Statements	\$ 27,500	Internal Audit Function	\$ 11,570	Board of Education Legal Fees	\$ 35,000	Architectural Fees-capital asset planning	\$ 20,000	Fiscal Advisor	\$ 5,000	Emmerson Testing - New Requirement	\$ 1,500	Consultants - Cabinet and BOE	\$ 5,000		<u>\$ 105,570</u>
	<i>Budget Amount</i>																		
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	<u>\$ 105,570</u>																		
Other BOCES	Paid to participate in services provided by other BOCES <table> <tr> <td>Capital Region - Grant Writing</td><td align="right">\$ 38,430</td></tr> <tr> <td>Capital Region - GASB OPEB Valuation</td><td align="right">\$ 7,000</td></tr> <tr> <td>Questar III: State Aid Planning and GASB 34 - fixed assets</td><td align="right">\$ 7,800</td></tr> <tr> <td>Erie 1 Public Relations - BOCES Statewide Group</td><td align="right">\$ 2,000</td></tr> <tr> <td>DCMO - Cooperative Bidding and Print Shop</td><td align="right">\$ 8,000</td></tr> <tr> <td></td><td align="right"><u>\$ 63,230</u></td></tr> </table>	Capital Region - Grant Writing	\$ 38,430	Capital Region - GASB OPEB Valuation	\$ 7,000	Questar III: State Aid Planning and GASB 34 - fixed assets	\$ 7,800	Erie 1 Public Relations - BOCES Statewide Group	\$ 2,000	DCMO - Cooperative Bidding and Print Shop	\$ 8,000		<u>\$ 63,230</u>						
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DCMO - Cooperative Bidding and Print Shop	\$ 8,000																		
	<u>\$ 63,230</u>																		
Retiree Health Insurance	Education Law 1950 requires the Administrative Budget to include the cost of health benefits for ALL Retirees Currently there are 151 retirees and 54 spouses taking insurance. We are anticipating that there will be thirteen (13) new retirees, with a 6% premium increase this equates to a total of: \$1,709,607 161 of the 183 eligible participants are in the CASEBP medigap plan - 87%																		
Interfund Transfer Charges	Transfer of Costs from other Budgets <table> <tr> <td></td><td align="right">Cost</td></tr> <tr> <td>O&M</td><td align="right">\$56,722</td></tr> <tr> <td>Records Management</td><td align="right">\$0</td></tr> <tr> <td>Employee Relations</td><td align="right">\$18,411</td></tr> <tr> <td>Tech Support</td><td align="right">\$47,169</td></tr> <tr> <td>Distance Learning (video conf.)</td><td align="right">\$1,338</td></tr> <tr> <td>Van Mail</td><td align="right">\$2,133</td></tr> <tr> <td>Total</td><td align="right"><u>\$ 125,773</u></td></tr> </table>		Cost	O&M	\$56,722	Records Management	\$0	Employee Relations	\$18,411	Tech Support	\$47,169	Distance Learning (video conf.)	\$1,338	Van Mail	\$2,133	Total	<u>\$ 125,773</u>		
	Cost																		
O&M	\$56,722																		
Records Management	\$0																		
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Tech Support	\$47,169																		
Distance Learning (video conf.)	\$1,338																		
Van Mail	\$2,133																		
Total	<u>\$ 125,773</u>																		
Interest on Borrowed Funds	The BOCES no longer budgets for a potential RAN \$ -																		

Revenue Change:

Transfer from Accrual	The 2023-24 budget includes a transfer from an accrual of expense from program budgets, established in 2005-06, for the purpose of offsetting the cost of previously unfunded post retirement benefits (retiree health insurance). This is equal to 8% of total salaries (in 05-06 we used 3%) <div style="text-align: right;"><i>use of accrual.....</i> \$ 809,774</div>						
Revenues	<table> <tr> <td>Interest</td><td align="right">\$2,000</td></tr> <tr> <td>Other unanticipated revenues</td><td align="right">\$0</td></tr> <tr> <td>CASEBP Refund - used towards capital improvements</td><td align="right"><u>\$111,702</u></td></tr> </table>	Interest	\$2,000	Other unanticipated revenues	\$0	CASEBP Refund - used towards capital improvements	<u>\$111,702</u>
Interest	\$2,000						
Other unanticipated revenues	\$0						
CASEBP Refund - used towards capital improvements	<u>\$111,702</u>						

Retiree Health Cost

Ten Year Projection

	1	2	3	4	5	6	7	8	9	10
Cost of Retirees in Administrative Budget										
Year	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
percent increase in premium	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%
number of retirees added	13	9	7	7	7	10	10	9	9	8
Retiree Cost	\$1,709,607	\$1,876,753	\$2,128,007	\$2,364,381	\$2,648,090	\$3,012,236	\$3,423,065	\$3,838,365	\$4,280,660	\$4,738,236
\$ increase in cost	\$103,494	\$167,146	\$251,254	\$236,374	\$283,709	\$364,146	\$410,829	\$415,300	\$442,295	\$457,576
% increase in cost	6.44%	9.78%	13.39%	11.11%	12.00%	13.75%	13.64%	12.13%	11.52%	10.69%

Estimated Number of Retirees Added Each Year										
Year	2022-23	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
number of eligible retirees	38	24	24	24	33	35	30	29	26	30
plan to retire this year	13	7	7	7	10	10	9	9	8	9
retirees remaining	25	17	17	17	23	24	21	20	19	21

Post Employment Accrual Estimate										
Year	2022-23	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
percent of salary accrued	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Estimated payroll	\$9,923,700	\$10,476,450	\$10,843,126	\$11,276,851	\$11,727,925	\$12,197,042	\$12,684,924	\$13,192,321	\$13,720,013	\$14,268,814
Amount raised for accrual	\$793,896	\$838,116	\$867,450	\$902,148	\$938,234	\$975,763	\$1,014,794	\$1,055,386	\$1,097,601	\$1,141,505
\$ change	\$15,878	\$28,342	\$29,334	\$34,698	\$36,086	\$37,529	\$39,031	\$40,592	\$42,215	\$43,904
% change	2.00%	3.50%	3.50%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

Net Cost to Components										
Year	2022-23	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Retiree Budget	\$1,606,113	\$1,876,753	\$2,128,007	\$2,364,381	\$2,648,090	\$3,012,236	\$3,423,065	\$3,838,365	\$4,280,660	\$4,738,236
estimated use of accrual	\$793,896	\$838,116	\$867,450	\$902,148	\$938,234	\$975,763	\$1,014,794	\$1,055,386	\$1,097,601	\$1,141,505
Net Cost to Admin. Budget	\$812,217	\$1,038,637	\$1,260,557	\$1,462,232	\$1,709,856	\$2,036,472	\$2,408,271	\$2,782,979	\$3,183,059	\$3,596,731
\$ increase to components	\$87,616	\$138,804	\$221,920	\$201,676	\$247,623	\$326,617	\$371,799	\$374,708	\$400,080	\$413,672
% increase to components	5%	8%	12%	9%	10%	12%	12%	11%	10%	10%

	ONC BOCES		
2023-24 Budget	RENTAL; OPERATIONS & MAINTENANCE; ANCILLARY FEE SCHEDULE		
as of:			
12/28/2022		FOOT	\$10.48
	ANCILLARY FEES -	(204)	\$500.00
	INNOVATIVE PROGRAMS ONLY		
		TRUST (210) &	
		(212)	\$1,000.00
DISTRICT/LOCATION	PROGRAM USE	SQ. FOOT	ADMIN RENT
ELEM	LPN Program	3000	\$31,440.00
	HSE & ESL Classrooms	733	\$7,681.84
	Total Center Street Rental for Federal Fund		\$39,121.84
	Employee Relations Secretary	300	\$3,144.00
	Employee Relations Director	700	\$7,336.00
	Special Education Classroom (205)	877	\$9,190.96
	Special Education Classroom (Previous Faculty Room)	457	\$4,789.36
	Total Center Street Rental for General Fund		\$24,460.32
TEMA Enterprises, Inc./ISSC	Instructional Support Services Center in Oneonta	3200	\$34,608.00
Projected:	New Classrooms as needed (up to 5)	3750	\$39,300.00
	TOTAL RENTAL		\$137,490.16
	Less: Adult		\$39,121.84
	Total Rental Budget		\$98,368.32

ONC BOCES
Current RWADA Changes

School	17-18 RWADA for 19-20 Bgt	RWADA %	18-19 RWADA for 20-21 Bgt	RWADA %	19-20 RWADA for 21-22 Bgt	RWADA %	20-21 RWADA for 22-23 Bgt	RWADA %	21-22 RWADA for 23-24 Bgt	RWADA %	RWADA % Change	Percent Change
Andes	88	1.03%	83	1.00%	73	0.90%	71	0.92%	59	0.77%	(12)	-14.46%
Charlotte Valley	403	4.71%	398	4.80%	374	4.59%	377	4.89%	382	4.96%	5	1.26%
Cherry Valley	472	5.52%	475	5.73%	472	5.80%	440	5.71%	442	5.73%	2	0.42%
Coopersstown	925	10.81%	898	10.83%	880	10.81%	802	10.40%	827	10.73%	25	2.78%
Edmeston	403	4.71%	378	4.56%	365	4.48%	356	4.62%	368	4.77%	12	3.17%
Gilboa-Conesville	327	3.82%	304	3.67%	319	3.92%	277	3.59%	289	3.75%	12	3.95%
Hunter-Tannersvill	367	4.29%	419	5.05%	356	4.37%	349	4.53%	331	4.29%	(18)	-4.30%
Jefferson	270	3.15%	218	2.63%	214	2.63%	196	2.54%	160	2.08%	(36)	-16.51%
Laurens	317	3.70%	326	3.93%	325	3.99%	310	4.02%	305	3.96%	(5)	-1.53%
Margaretville	387	4.52%	358	4.32%	364	4.47%	344	4.46%	330	4.28%	(14)	-3.91%
Milford	387	4.52%	373	4.50%	365	4.48%	366	4.75%	375	4.86%	9	2.41%
Morris	365	4.27%	345	4.16%	332	4.08%	326	4.23%	304	3.94%	(22)	-6.38%
Oneonta	1793	20.95%	1781	21.49%	1808	22.21%	1741	22.58%	1610	20.88%	(131)	-7.36%
Roxbury	303	3.54%	279	3.37%	269	3.30%	267	3.46%	248	3.22%	(19)	-6.81%
Schenevus	379	4.43%	367	4.43%	347	4.26%	314	4.07%	304	3.94%	(10)	-2.72%
South Kortright	356	4.16%	320	3.86%	339	4.16%	290	3.76%	288	3.74%	(2)	-0.63%
Stamford	290	3.39%	306	3.69%	294	3.61%	270	3.50%	239	3.10%	(31)	-10.13%
Windham-AJ	328	3.83%	315	3.80%	316	3.88%	319	4.14%	287	3.72%	(32)	-10.16%
Worcester	398	4.65%	346	4.17%	330	4.05%	294	3.81%	299	3.88%	5	1.45%
Total	8,558		8,289		8,142		7,709		7,447		(262)	-3.22%

ONC BOCES
Total Cost to Components

School	Admin Actual 2022-23	Capital Actual 2022-23	Total Actual 2022-23	Admin Proposed 2023-24	Capital Proposed 2023-24	Total Admin & Capital Proposed 2023-24	Total Inc/(Decr) 2023-24	Percent Change
Andes	\$ 24,585	\$6,046	\$30,631	\$ 22,656	\$ 5,230	\$27,885	(\$2,746)	-8.96%
Charlotte Valley	\$ 130,541	\$32,105	\$162,646	\$ 146,687	\$ 33,859	\$180,546	\$17,900	11.01%
Cherry Valley	\$ 152,355	\$37,470	\$189,825	\$ 169,727	\$ 39,177	\$208,904	\$19,079	10.05%
Cooperstown	\$ 277,702	\$68,298	\$346,000	\$ 317,567	\$ 73,302	\$390,868	\$44,868	12.97%
Edmeston	\$ 123,269	\$30,317	\$153,586	\$ 141,311	\$ 32,618	\$173,929	\$20,343	13.25%
Gilboa-Conesville	\$ 95,915	\$23,589	\$119,504	\$ 110,976	\$ 25,616	\$136,591	\$17,087	14.30%
Hunter-Tannersville	\$ 120,845	\$29,721	\$150,566	\$ 127,103	\$ 29,338	\$156,442	\$5,876	3.90%
Jefferson	\$ 67,867	\$16,691	\$84,558	\$ 61,440	\$ 14,182	\$75,621	(\$8,937)	-10.57%
Laurens	\$ 107,341	\$26,399	\$133,740	\$ 117,120	\$ 27,034	\$144,153	\$10,413	7.79%
Margaretville	\$ 119,114	\$29,295	\$148,409	\$ 126,719	\$ 29,250	\$155,969	\$7,560	5.09%
Milford	\$ 126,732	\$31,168	\$157,900	\$ 143,999	\$ 33,238	\$177,238	\$19,338	12.25%
Morris	\$ 109,765	\$26,995	\$136,760	\$ 116,736	\$ 26,945	\$143,681	\$6,921	5.06%
Oneonta	\$ 602,842	\$148,262	\$751,104	\$ 618,237	\$ 142,703	\$760,941	\$9,837	1.31%
Roxbury	\$ 92,452	\$22,738	\$115,190	\$ 95,232	\$ 21,982	\$117,213	\$2,023	1.76%
Schenevus	\$ 108,726	\$26,740	\$135,466	\$ 116,736	\$ 26,945	\$143,681	\$8,215	6.06%
South Kortright	\$ 100,416	\$24,696	\$125,112	\$ 110,592	\$ 25,527	\$136,119	\$11,007	8.80%
Stamford	\$ 93,491	\$22,993	\$116,484	\$ 91,776	\$ 21,184	\$112,960	(\$3,524)	-3.03%
Windham-AJ	\$ 110,458	\$27,166	\$137,624	\$ 110,208	\$ 25,438	\$135,646	(\$1,978)	-1.44%
Worcester	\$ 101,801	\$25,037	\$126,838	\$ 114,816	\$ 26,502	\$141,318	\$14,480	11.42%
	\$ 2,666,218	\$655,726	\$3,321,944	\$ 2,859,636	\$660,070	\$3,519,706	\$197,763	5.95%

Author	Title	ISBN	Pub. Date	Barcode
Horowitz, Anthony	Point Blank	9780400000000.00	2002	1LA00090601
Kibuishi, Kazu	Amulet.	9780550000000.00	2012	1LA00090814
Hunter, Erin	The Empty City	9780060000000.00	[2012]	1LA00082040
Kibuishi, Kazu	Amulet.	9780550000000.00	2011	1LA00090155
Barshaw, Ruth McNally	Ellie McDoodle : have pen, will travel	9781580000000.00	2007	1LA00036216
Pilkey, Dav	Lord of the fleas	9780550000000.00	2018	1LA00091105
Herbst, Judith	Ufos	082250961X	[2005]	1LA00027264
Holm, Jennifer L.	Babymouse.	375839887.00	[2007]	1LA00032810
Pilkey, Dav	Grime and punishment	9781340000000.00	2020	1LA00091703
Parr, Todd	Otto Goes To Bed	316738735.00	2003	1LA00021929
Morrison, Marion	Costa Rica : Enchantment of the world	516248847.00	2007	1LA00028918
Rogers, Lura	Dominican Republic : Enchantment Of The World : Second Series	9780530000000.00	[2009]	1LA00032421
Milivojevic, Joann	Ecuador	531206513.00	2010	1LA00032422
Sonneborn, Liz	Yemen	516252968.00	2008	1LA00028912
Heinrichs, Ann	Australia : Enchantment of the world	516248731.00	2007	1LA00028917
Lepthien, Emilie U.	The Seminole.	516019414.00	1985	1LA00012026
Petersen, David	The Anasazi	516411217.00	1991	1LA00012004
Mckissack, Pat	The Inca.	051641268X	1985	1LA00012020
Lepthien, Emilie U.	The Choctaw.	516012401.00	1987	1LA00012018
Duvall, Jill D.	The Cayuga.	516011235.00	1991	1LA00012005
Phillips, Charles	Countries Of The World : Japan	9781430000000.00	[2007]	1LA00032155
Lepthien, Emilie U.	The Seminole	516019414.00	[1985]	1LA00016714
Lepthien, Emilie U.	The Cherokee.	516019384.00	1985	1LA00012025
Osinski, Alice	The Navajo.	516412361.00	1987	1LA00012017
Osinski, Alice	The Tlingit.	516411896.00	1990	1LA00012013
Lepthien, Emilie U.	The Mandans.	516411802.00	1989	1LA00012012
Mckissack, Pat	The Inca	516012681.00	[1985]	1LA00004069
Mckissack, Pat	The Apache	516019252.00	1984	1LA00012022
Brown, Jonatha A.	Montana	9780840000000.00	2007	1LA00029730
Richardson, Adele	Canada		2007	1LA00033637
Burgan, Michael	Japan : a question and answer book	736824782.00	[2005]	1LA00027687
Hamilton, Janice	Canada	822571285.00	[2008]	1LA00030124
Williams, Brian	Canada	1426305737.00	[2009]	1LA00032979
Richardson, Adele	Mexico	9781580000000.00	2007	1LA00033660
Adil, Janeen R.	The Northeast Indians : daily life in the 1500s	736843140.00	[2006]	1LA00027266
Duvall, Jill D.	The Seneca.	516011197.00	1991	1LA00012003
Duvall, Jill D.	The Oneida.	516011251.00	1991	1LA00012006
Duvall, Jill D.	The Mohawk.	516411152.00	1991	1LA00012002

Tomchek, Ann Heinrichs	The Hopi.		516412345.00	1987	1LA00012016
Duvall, Jill D.	The Tuscarora.		516411284.00	1991	1LA00012008
Duvall, Jill D.	The Onondaga.		516411268.00	1991	1LA00012007
Blashfield, Jean F.	Argentina		9780530000000.00	[2015]	1LA00036060
Heinrichs, Ann	Brazil		516250140.00	2008	1LA00033427
Morrison, Marion	Colombia		516259474.00	2008	1LA00028923
Kummer, Patricia K.	Jordan		516248707.00	2007	1LA00028920
Nardo, Don	France		516259482.00	2008	1LA00028925
Augustin, Byron	Iraq		516248529.00	2006	1LA00027685
Hintz, Martin	Israel		516248545.00	2006	1LA00028922
Murphy, Patricia J.	Telling Time With Puppies And Kittens		766027287.00	2007	1LA00034504
Sobey, Edwin J. C.	Radio-Controlled Car Experiments		076603304X	[2011]	1LA00034007
Sabuda, Robert	Encyclopedia Prehistorica : dinosaurs		763622281.00	2005	1LA00033056
Woog, Adam	Youtube		1599531984.00	[2009]	1LA00030060
Steer, Dugald.	Dr. Ernest Drake's Dragonology handbook: a practical course in dragons		076362814X	2005	1LA00026313
Armentrout, David;	Tony Hawk : Discover the Life of a Sports Star		159515129X	2005	1LA00025021
Armentrout, Patricia					
Telgemeier, Raina	Kristy's Great Idea		9780550000000.00	2015	1LA00090162
Lobel, Arnold	Owl At Home		60239484.00	[1975]	1LA00004982
Kinney, Jeff	Diary Of A Wimpy Kid : cabin fever		1451737416.00	2011	1LA00033138
Kinney, Jeff	The Third Wheel		9781420000000.00	2012	1LA00034740
Kibuishi, Kazu	Amulet.		9780550000000.00	2011	1LA00090543
Addison, D. R.	Tractors at work		9781440000000.00	2009	1LA00091888
Drake, Ernest	Dr. Ernest Drake's Monsterology : the complete book of monstrous beasts, ill.		9780760000000.00	2008	1LA00035774
Marzollo, Jean And	I Spy Spooky Night : A book of picture riddles		590481371.00	1996	1LA00018300
Wick, Walter					
Wick, Walter	I Spy : Extreme Challenger!		043919900X	2000	1LA00017526
Parish, Herman	Amelia Bedelia Chalks One Up		9780060000000.00	[2014]	1LA00035707
Sonneborn, Liz	United Arab Emirates		531184870.00	2008	1LA00029118
Clark, Geri	Finland		531120988.00	2008	1LA00032423
Morrison, Marion	Guatemala		516236741.00	2005	1LA00027680
Blashfield, Jean F.	Haiti		516259490.00	2008	1LA00028924
Milivojevic, Joann	Iran		531184846.00	2008	1LA00029122
Willis, Terri	Kuwait : Enchantment of the world		516249029.00	2007	1LA00028919
Lassieur, Allison	Mongolia		516249037.00	2007	1LA00028914
Kummer, Patricia K.	South Korea		531184862.00	2008	1LA00029114
Heinrichs, Ann	Egypt : enchantment of the world, revised edition		9780520000000.00	2006	1LA00028915
Blashfield, Jean F.	Italy : Enchantment Of The World : Second Series		9780530000000.00	2008	1LA00032439

Morrison, Marion	Peru		531206548.00	2010	1LA00032425
King, David C.	Taiwan		516248561.00	2006	1LA00028916
Blauer, Ettagale	Uganda		531206556.00	2010	1LA00032424
Kummer, Patricia K.	North Korea		531184854.00	2008	1LA00029030
	John Deere classics		1412716039.00	2008	1LA00029674
Kras, Sara Louise	Honduras : Enchantment of the world		9780520000000.00	2006	1LA00028911
Osinski, Alice	The Chippewa.		516012304.00	1987	1LA00012015
Fradin, Dennis B.	The Pawnee.		516411551.00	1988	1LA00012010
Hagman, Ruth	The Crow.		516411039.00	1990	1LA00012001
Osinski, Alice	The Sioux.		516419293.00	1984	1LA00012023
Fradin, Dennis B.	The Shoshoni.		516011561.00	1988	1LA00012011
Osinski, Alice	The Nez Perce.		516011545.00	1988	1LA00012009
Dolbear, Emily	The World Almanac For Kids, 2014		9781600000000.00	[2014]	1LA00035139
	National Geographic Kids Almanac 2014.		9781430000000.00	[2013]	1LA00035005
	Wedster's Dictionary & Thesaurus With Computer Reference Section.		157122145X	1996	1LA00016209
Agnes, Michael	Webster's New World dictionary and thesaurus		9780030000000.00	1996	1LA00017590
Suplicki, Carol	Webster's dictionary and thesaurus : with United States & World Atlas		157755017X	1997	1LA00022234
Thorndike, Edward L.	Thorndike Barnhart intermediate dictionary			1971	1LA00022304
Barrett, Tracy	Virginia		761417346.00	2006	1LA00027305
Steffoff, Rebecca	Washington		761425616.00	2008	1LA00030734
Elish, Dan	Washington, D.C.		761423524.00	2007	1LA00027698
Hoffman, Nancy	West Virginia		761425624.00	2008	1LA00032426
Zeinert, Karen	Wisconsin		9780760000000.00	1998	1LA00027304
Baldwin, Guy	Wyoming		761425632.00	2008	1LA00030733
Mcdaniel, Melissa	South Dakota		761421564.00	[2006]	1LA00027300
Barrett, Tracy	Tennessee		9780760000000.00	1998	1LA00027272
Bredeson, Carmen	Texas		761417362.00	2006	1LA00027274
Steffoff, Rebecca	Utah		761440356.00	[2010]	1LA00032427
Elish, Dan	Vermont		761420185.00	2006	1LA00027306
Klein, Ted	Rhode Island		761425608.00	2008	1LA00032430
Schomp, Virginia	New York		761417389.00	2006	1LA00027303
Shirley, David	North Carolina		761447296.00	[2010]	1LA00032428
Mcdaniel, Melissa	North Dakota		761447334.00	2010	1LA00032429
Steffoff, Rebecca	Oregon		761420223.00	2006	1LA00027297
Schwabacher, Martin	Puerto Rico		761447342.00	2010	1LA00032431
Levert, Suzanne	Louisiana		761420215.00	2006	1LA00027273
Dornfeld, Margaret	Maine		761447261.00	2010	1LA00032435
Brill, Marlene Targ	Michigan		761423516.00	[2007]	1LA00027414
Bennett, Michelle	Missouri		076144727X	2010	1LA00032436

Goldberg, Jake	Hawai'i		761423494.00	[2007]	1LA00027413
Sherrow, Victoria	Connecticut		9780760000000.00	1998	1LA00027344
Brill, Marlene Targ	Illinois		761417354.00	2006	1LA00027302
Brill, Marlene Targ	Indiana		761420207.00	2006	1LA00027307
Morrice, Polly	Iowa		761423508.00	2007	1LA00027469
Altman, Linda Jacobs	Arkansas		761430016.00	[2009]	1LA00030704
Mcdaniel, Melissa	Arizona		761433988.00	[2009]	1LA00030662
Steffoff, Rebecca	Alaska		9780760000000.00	1998	1LA00027314
Shirley, David	Alabama		9780760000000.00	[2009]	1LA00030670
Steffoff, Rebecca	Idaho		9780760000000.00	2008	1LA00030669
Chang, Perry	Florida		761423486.00	2007	1LA00029448
Altman, Linda Jacobs	California		761417370.00	2006	1LA00027275
Chang, Perry	Florida		761423486.00	2007	1LA00027470
Bennett, Clayton	Montana		761447318.00	2010	1LA00034502
Ayer, Eleanor	Colorado		761420193.00	2006	1LA00027298
Otfinoski, Steve	New Hampshire		076142718X	2008	1LA00032440
Lobel, Arnold	Frog And Toad Are Friends.			[1970]	1LA00004976
Lobel, Arnold	Frog and Toad together		9780690000000.00	1972	1LA00016188
Abramson, Andra Serlin	Inside Dinosaurs		978140000000.00	[2010]	1LA00035045
Telgemeier, Raina	Drama		9780550000000.00	2012	1LA00090821
Thompson, Lisa	Cover Story : have you got what it takes to be a magazine editor?		756540801.00	2009	1LA00030201
Long, Lynette	Great Graphs And Sensational Statistics :		471210609.00	[2004]	1LA00025325
	games and activities that make math easy and fun				
Park, Barbara	Junie B. Jones Is Not A Crook.		679883428.00	[1997]	1LA00029067
Park, Barbara\	Junie B. Jones Is Not A Crook.		043917452X	1997	1LA00029070
Brunkus, Denise					
Park, Barbara	Junie B. Jones Is A Graduation Girl		375802924.00	[2001]	1LA00029068
Park, Barbara	Junie B. Jones And Her Big Fat Mouth		9780680000000.00	[1993]	1LA00028513
Miles, Ellen	Boomer		9780550000000.00	[2015]	1LA00090629
Hale, Shannon	Real Friends		9781630000000.00	2017	1LA00090604
Pilkey, Dav	Dog Man and Cat Kid		9780550000000.00	2016	1LA00091099
Wilder, Laura Ingalls	Farmer Boy		60581824.00	2004	1LA00032332

LAURENS CENTRAL SCHOOL

"WHERE COMMUNITY AND SCHOOL CREATE SUCCESS."

P.O. BOX 301
LAURENS, NEW YORK 13796
TELEPHONE (607) 432-2050
FAX (607) 432-4388

WILLIAM F. DORRITIE
Superintendent

JOHN MUSHTARE
Building Principal

March 9, 2023

NYS Education Department
Office of Audit Services
89 Washington Ave., Room 524 EB
Albany, NY 12234

Dear Sir or Madam:

The purpose of this correspondence is to provide your office with the revised version of Laurens Central School District's response to the management letter as written by district auditors, Cwynar and Company.

Comment #1: Fund Balance Management (LCSD-22.01)

The Auditor recommends that the District take the excess fund balance into consideration when preparing future budgets.

District Response:

School District management will ensure the excess fund balance is considered when preparing next year's budget. Additionally, the School District plans to be proactive and use excess fund balance to help provide additional funding to reserves as well as mitigate the increase in net debt service payments that will be coming in future years. The District reviews fund balance annually and makes every effort to stay within the fund balance limit. For the 2021-2022 school year the district made the decision to keep excess fund balance. This decision was due to the financial effects of the Corona virus pandemic. The anticipated loss of revenue and additional expenses incurred due to the pandemic will have lasting financial effects on the district. The excess fund balance will help the District's future budgets.

Comment #2: GASB 84 and Extracurricular Fund Accounting (LCSD-22.02)

The Auditor recommends District management revise financial closing procedures to include recording revenues and expenditures from extraclassroom activities in governmental funds. Balances should be reported as restricted fund balance.

District Response:

School District management has changed and the District Treasurer has registered for courses that will assist with understanding of government accounting practices. Estimated timeline for implementation is 6/30/2023.

Comment #3: BAN Accounting (LCSD-22.03)

The Auditor recommends that management scrutinize BAN and bond accounting more closely and reference accounting resources for proper recording of transactions. These transactions are infrequent and accounting treatment should be re-visited prior to recording.

District Response:

School District management has changed and the District Treasurer has registered for courses that will assist with understanding of government accounting practices. Estimated timeline for implementation is 6/30/2023.

Comment #4: Presentation of Overdraft of Cash Account Balances (LCSD-22.04)

The Auditor recommends that District management avoid overdrawing accounts by making transfers prior to issuing payments. If an account is overdrawn at year-end, it should be reclassified as Other Liabilities – Overdraft.

District Response:

School District management will ensure that in the event that an account is overdrawn at year-end it will be reclassified as Other Liabilities-Overdraft. Implementation will be completed with reconciliation of 2022-2023 accounts on 07/01/2023.

Comment #5: Reconciliations of All Material Balance Sheet Accounts (LCSD-22.05)

The Auditor recommends that management continue to perform reconciliations and follow up by investigating differences and making adjustments in the accounting records.

District Response:

School District management will review current processes and make necessary adjustments in the upcoming year. Reconciliations will be performed and accounting balances will be adjusted accordingly. Implementation will begin by 4/1/2023.

Comment #6: Documentation of Appropriated Fund Balance (LCSD-21.01)

The Auditor recommends that the District in its yearend procedures include a reconciliation of appropriated fund balance to the voter approved budget for the upcoming year.

District Response:

The Auditor recorded reclassification entries of fund balance at year-end to properly reflect non-spendable, assigned appropriated, assigned unappropriated and unassigned fund balance. The District will implement year-end financial closing procedures during the 2023 fiscal year to address this comment.

Comment #8: Documentation for Extracurricular Fundraising (LCSD-19.06)

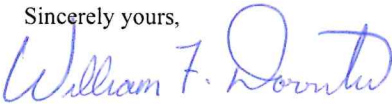
The Auditor recommends that cash collection reports should be accompanied by a source of revenues report. This could include a list of funds collected by name, ticket sales, fundraising profit and loss reports, etc.

District Response:

The district continues to require clubs to submit source of funds. We review this procedure every year with our club advisors. This procedure was reiterated with all extracurricular advisors and implemented by the Extracurricular Treasurer on August 30, 2022.

Please contact my office at (607) 432-2050 Ext. 1120 or 1141 should you have any questions about the information provided.

Sincerely yours,



William F. Dorritie
Superintendent