

AGENDA
Laurens Central School
Board of Education
FACS Room 115 - 7:30 PM
November 17, 2021

I. OPENING OF MEETING

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

II. ADOPTION OF AGENDA

III. MINUTES

1. Minutes- Regular Meeting – 10/20/21*
2. Minutes- Special Meeting – 11/9/21*

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. Report from Supervisor Transportation – M. Pernat
4. Report from Supervisor 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. Treasurer's Report Repair Reserve
8. Treasurer's Report Capital Reserve
9. Treasurer's Report Workers Comp, ERS, Unemployment Reserve
10. NYLAF Investment Account
11. Transfers Over \$1000

B. Other Reports (No Approval Required)

1. Warrants
Warrant #16 A Fund \$135,138.08 (General)*
Warrant #6 C Fund \$9,524.29 (Cafeteria)*

Warrant #8	F Fund \$32,016.65 (Special)*
Warrant #6	T Fund \$250.47 (Trust & Agency)*
Warrant #	H Fund \$0 (Capital Fund)
Warrant #6	TE Fund \$100.00 (Trust-Scholarship)*
Warrant #	L Fund \$0 (Library)
Warrant #15	P Fund \$151,923.33 (Payroll)*
Warrant #14	A Fund \$144,139.96 (General)*
Warrant #5	C Fund \$8,006.20 (Cafeteria)*
Warrant #7	F Fund \$22,906.27 (Special)*
Warrant #5	T Fund \$350.54 (Trust & Agency)
Warrant #5	H Fund \$62,200.00 (Capital Fund)*
Warrant #5	TE Fund \$1,500.00 (Trust-Scholarship)*
Warrant #	L Fund \$0 (Library)
Warrant #	P Fund \$0 (Payroll)
Warrant #	A Fund \$0 (General)
Warrant #	C Fund \$0 (Cafeteria)
Warrant #	F Fund \$0 (Special)
Warrant #	T Fund \$0 (Trust & Agency)
Warrant #	H Fund \$0 (Capital Fund)
Warrant #	TE Fund \$0 (Trust-Scholarship)
Warrant #	L Fund \$0 (Library)
Warrant #17	P Fund \$173,125.19 (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 10/31/21*

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 appointment of Trinity Beasley as a CROP Peer Tutor for the 2021-2022 school year. Her salary will be \$12.50 per hour, increased to \$13.20 on 1/1/2022, paid by the CROP Grant.
2. The probationary appointment of Jessica Stahl as a Teacher Aide effective December 1, 2021 and continuing until November 30, 2022. Her annual salary will be \$15,064 prorated, as per the CSEA Contract.
3. The appointment of Jessica Stahl as a CROP Activity Leader for the 2021-2022 school year. Her salary will be \$18.00 per hour paid by the CROP Grant.
4. The appointment of Chase McCauley as a Long-Term Non-Certified Substitute 2nd grade Teacher for the 2021-2022 school year, starting November 15, 2021. Her salary will be as per Board Policy.

B. NEW BUSINESS

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

1. The Laurens Central School multi-year reserve plan.*
2. The attached Letter of Intent for the purchase of a school bus from Leonard Bus Sales. This purchase is pending voter approval on May 17, 2022.*
3. To place and/or move the following dollar amounts in the reserves as indicated:

Unemployment Reserve	\$0.00
Workers Compensation Reserve	\$0.00
ERS Reserve	\$4,355.00
TRS Reserve	-\$4,355.00
Capital Bus Reserve	\$79,850.00
Capital Building Reserve	\$671,027.00
Repair Reserve	\$0.00
Tax Certiorari Reserve	\$0.00
Total added to Reserves	\$750,877.00

X. COMMITTEE ON SPECIAL EDUCATION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following CSE cases.*

CSE: 10852

CPSE: None

504: 10367

XI. INFORMATION

1. Student Enrollment October 31, 2021*

XII. MEETINGS

1. Faculty/Staff Holiday Celebration- TBD
2. Board of Education Meeting – December 15, 2021

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

XV. FINAL ADJOURNMENT

Draft MINUTES
**Laurens Central School
Board of Education
FACS Room 115 - 7:30 PM
October 20, 2021**

- | | |
|--|---|
| Opening of Meeting | I. OPENING OF MEETING <ol style="list-style-type: none">1. Call to order

<p style="text-align: center;">The meeting was called to order at 7:31 pm by President C. Struckle.</p>2. Roll call and quorum check

<p style="text-align: center;">Board Members Present: C. Struckle, T. Francisco, G. Murello, P. Bush, M. Wikoff</p><p style="text-align: center;">Board Members Absent: None</p><p style="text-align: center;">Others Present: W. Dorritie, Superintendent; J. Mushtare, Building Principal; P. Weir, District Clerk; K. DeGroat, District Treasurer; S. West, B & G; M. Pernat, Head of Transportation; Members of the Staff and Community (see attached sign in sheet).</p> |
| Adoption of Agenda with Addenda | II. ADOPTION OF AGENDA with Addenda

<p style="text-align: center;">Motion made by G. Murello, seconded by T. Francisco to adopt the agenda and addenda. Motion carried 5-0-0.</p> |
| Minutes | III. MINUTES <ol style="list-style-type: none">1. Minutes – 9/15/21

<p style="text-align: center;">Motion made by P. Bush, seconded by M. Wikoff to approve the minutes. Motion carried 5-0-0.</p> |
| Open Comment | IV. INTRODUCTION OF VISITORS/OPEN COMMENT PERIOD <p style="text-align: center;">Jennifer Sander & Jennifer Lewis, members of the LTA, thanked the Board and presented them with gifts for Board Appreciation Week</p> |
| Reports and Discussions | V. REPORTS AND DISCUSSIONS <ol style="list-style-type: none">1. Superintendent's Report – B. Dorritie<ul style="list-style-type: none">-Positive student COVID cases-COVID testing for staff-Virtual Open Houses-Parent/Teacher Conferences-Congratulations to soccer teams-Drama Club production-Trunk or Treat in parking lot-National Honor Society Inductions-School zone on Brook Street-Thank you to Board2. Report from Building Principal – J. Mushtare<ul style="list-style-type: none">-Thank you to Board-PSATs-Academic Help after school-Jazz Band & Chamber Choir practices-Share & Shine-Colorguard starting |

- Peter Pollock “The Science Guy”
- Getting in to the classrooms
- 3. Report from Supervisor Transportation – M. Pernat
 - Thank you
 - New bus back to dealership again
 - Looking for bus drivers
 - P. bush asked if we had busses with the extension arms for crossing students- Matt said that they are optional and we do not have them
- 4. Report from Supervisor Buildings & Ground – S. West
 - Fire Inspection
 - Capital Outlay project moving forward
 - Capital Improvement Project
 - Business as usual
 - Basketball sign-up numbers look good – no boys’ JV team this year

Correspondence

VI. CORRESPONDENCE

Letter from Jason and Heidi Gilmore

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. Treasurer’s Report Repair Reserve
8. Treasurer’s Report Capital Reserve
9. Treasurer’s Report Workers Comp, ERS, Unemployment Reserve
10. NYLAF Investment Account
11. 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 #10	A Fund \$68,688.32 (General)
Warrant #3	C Fund \$3,655.34 (Cafeteria)
Warrant #5	F Fund \$26,044.83(Special)
Warrant #3	T Fund \$22.15 (Trust & Agency)
Warrant #	H Fund \$0 (Capital Fund)
Warrant #	TE Fund \$0 (Trust-Scholarship)
Warrant #	L Fund \$0 (Library)
Warrant #9	P Fund \$43,257.43 (Payroll)
Warrant # 12	A Fund \$119,878.50 (General)
Warrant #4	C Fund \$5,962.11 (Cafeteria)
Warrant #6	F Fund \$12,600.02 (Special)
Warrant #4	T Fund \$1,104.27 (Trust & Agency)
Warrant #	H Fund \$0 (Capital Fund)
Warrant # 4	TE Fund \$3,300.00 (Trust-Scholarship)
Warrant #	L Fund \$0 (Library)
Warrant #11	P Fund \$140,450.95 (Payroll)
Warrant #	A Fund \$0 (General)
Warrant #	C Fund \$0 (Cafeteria)
Warrant #	F Fund \$0(Special)

Warrant # T Fund \$0 (Trust & Agency)
 Warrant # H Fund \$0 (Capital Fund)
 Warrant # TE Fund \$0 (Trust-Scholarship)
 Warrant # L Fund \$0 (Library)
 Warrant #13 P Fund \$164,625.55 (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 9/30/21
10. Extracurricular Report 7/1/21-9/30/21

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:

J. Hendrich, Permanent Appointment

1. The permanent appointment of Josephine Hendrich as a Full Time Teacher Aide retroactive to October 5, 2021.

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

M. Pernat, Permanent Appointment

2. The permanent appointment and Contract for Matthew Pernat as Head Bus Driver retroactive to October 19, 2021 and continuing until June 30, 2024.

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

M. Pernat, Permanent Appointment

3. The permanent appointment of Matthew Pernat as a Bus Driver retroactive to October 19, 2021.

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

T. McMorris, Permanent Appointment

4. The permanent appointment of Tina McMorris as a Teacher's Aide retroactive to October 1, 2021.

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

Rescind Colorguard Appointment

5. To rescind the appointment of Tyler Stables as a Co-Instructor for the Junior and Senior Colorguards for the 2021-2022 school year.

Motion made by G. Murello, seconded by P. Bush to approve the above rescinded appointment. Motion carried 5-0-0.

CROP Peer Tutors

6. The appointment of the following individuals as CROP Peer Tutors for the 2021-2022 school year, their salaries will be \$12.50 per hour, increased to \$13.20 on 1/1/2022, paid by the CROP Grant:

Alesa John
Orion James

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

Certified Substitute Teacher 7. The appointment of Heidi Sider as a Certified Substitute Teacher for the 2021-2022 school year, retroactive to October 6, 2021.

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

A. Gray, Girls' Modified Basketball 8. The appointment of Abigail Gray as the Girls' Modified Basketball Coach for the 2021-2022 school year. Salary will be as per the extracurricular salary schedule.

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

D. Geissinger, Leave of Absence 9. The leave of absence of Danielle Geissinger as a Teacher's Aide retroactive to September 1, 2021 and continuing until August 31, 2022.

Motion made by P. Bush, seconded by M. Wikoff to approve the above leave of absence. Motion carried 5-0-0.

L. Babbage, School Media Specialist 10. The probationary appointment of Linda Babbage, tenure area School Media Specialist. Date of commencement of probationary service to be November 1, 2021. * The potential expiration date of the appointment October 31, 2025, certification status School Media Specialist Permanent. Her annual salary to be \$54,459.

*To the extent required by the applicable provisions of Education Law §§2509, 2573, 3212 and 3014, in order to be granted tenure the classroom teacher or building principal shall have received composite or overall annual professional performance review ratings pursuant to Education Law §3012-c and/or 3012-d of either effective or highly effective in at least three (3) of the four (4) preceding years. If the classroom teacher or building principal receives an ineffective composite or overall rating in the final year of the probationary period he or she shall not be eligible for tenure at that time. For purposes of this subdivision, classroom teachers and building principals mean a classroom teacher or building principal as such terms are defined in Sections 30-2.2 and 30-3.2 of this Part.

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

Non-Certified Substitute Teacher 11. The appointment of Skye Ayala-Zayas as a Non-Certified Substitute Teacher and Aide for the 2021-2022 school year. Her salary will be \$90.00 a day for a Non-Certified Substitute Teacher and \$12.50 per hour for a Substitute Aide (increased to \$13.20 on 1/1/2022).

Motion made by P. Bush, 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:

Surplus

1. To declare the following items as surplus and discard appropriately:

4 Continental tires mounted on wheels, Model HSR, size 225/70R-19.5

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

Bond Resolution

2. The attached Bond Resolution for the capital improvement project, 2021.

Motion made by P. Bush, seconded by T. Francisco to approve the attached Bond Resolution. Motion carried 5-0-0.

Resolution for School Zone

3. The attached resolution regarding an additional school zone on Brook Street.

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

Surplus

4. To declare the following item as surplus and discard appropriately:

Advance Vacuum Cleaner
Serial # 134300172

Motion made by M. Wikoff, seconded by T. Francisco to approve the above surplus. 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 CSE cases.

CSE: 11111

CPSE: None

504: 10367

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

Information

XI. INFORMATION

1. Student Enrollment September 30, 2021

Meetings

XII. MEETINGS

1. CASSC School Board Institute – TBD
2. Board of Education Meeting – November 17, 2021

Open Comment

XIII. OPEN COMMENT PERIOD

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. Personnel
2. Fiscal
3. Litigation

The Board adjourned to executive session at 7:57 pm to discuss Personnel, Fiscal, and Litigation issues. Motion made by T. Francisco, seconded by P. Bush. Motion carried 5-0-0.

Final Adjournment

XV. FINAL ADJOURNMENT

The Board adjourned from executive session at 9:07 pm. Motion made by G. Murello, seconded by T. Francisco. Motion carried 5-0-0.

The Board adjourned, without further discussion at 9:08 pm. Motion made by P. Bush, seconded by M. Wikoff. Motion carried 5-0-0.

**Draft MINUTES
Laurens Central School
Special Meeting of the Board of Education
FACS Room 115 - 7:30 PM
November 9, 2021**

Opening of Meeting

I. OPENING OF MEETING

1. Call to order

The meeting was called to order at 7:30 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; K. DeGroat, District Treasurer; L.
Gifford, Director of Instructional Support Services; Members of the
Staff and Community (see attached sign in sheet).**

Adoption of Agenda

II. ADOPTION OF AGENDA

**Motion made by P. Bush, seconded by T. Francisco 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:

Substitutes

1. The appointment of the following individuals as substitutes for the 2021-2022 school year:

Custodian - \$12.50 per hour (anticipated increase to \$13.20 on 1/1/22)

Dennis Hume

Audie Yager, pending fingerprint clearance

Non-Certified Teacher - \$90.00 per day

Dana Silvestro

**Teacher Aides - \$12.50 per hour (anticipated increase to \$13.20 on
1/1/22)**

Dana Silvestro

**Motion made by G. Murello, seconded by T. Francisco to approve the
above appointments. Motion carried 5-0-0.**

M. Hoose Resignation

2. The resignation of Margaret Hoose from the position of Elementary Teacher, effective November 12, 2021.

**Motion made by T. Francisco, seconded by M. Wikoff to accept the
above resignation. Motion carried 5-0-0.**

D. Dennett Resignation

- 3. The resignation of Danielle Dennett from the position of School Counselor effective November 23, 2021.

Motion made by G. Murello, seconded by P. Bush to accept the above resignation. 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:

2020-2021 Audit

- 1. To accept the 2020-2021 Audit as completed by External Auditor, Cwynar and Company.

Motion was made by P. Bush, seconded by T. Francisco to accept the 2020-2021 Audit. Motion carried 5-0-0.

Corrective Action Plan

- 2. To approve the District's Corrective Action Plan in response to the annual External Audit as set forth in the Management Letter dated October 29, 2021 and as required by the NYSED.

Motion made by T. Francisco, seconded by M. Wikoff to approve the above plan. 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. Personnel
- 2. Parent Request

The Board adjourned to executive session at 7:32 pm by parent request and to discuss Personnel 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 7:53 pm. Motion made by G. Murello, seconded by T. Francisco. Motion carried 5-0-0.

The Board adjourned, without further discussion, at 7:54 pm. Motion made by M. Wikoff, seconded by P. Bush. Motion carried 5-0-0.

Laurens Central School

Multi-Year Reserve Plan

Plan Purpose

The purpose of the Laurens Central School Reserve Plan is twofold:

- * It is the goal of the Board of Education and Administration, to be able to share information to the residents and Taxpayers of the District on the existence of the reserves, why they are needed and how each is being both funded and expended.
- * It is the goal of the Board of Education and Administration, to show transparency and appropriateness of all District reserve funds.

Table of Contents

Pages 1-3	Laurens Central School District Reserves:	Purpose, Authorizations, Source of Funds, Use of Expended Balances
Pages 4-6	Laurens Central School District Reserves:	Date of Creation, Funding Calculations, Annual Funding and Balances

LCS Reserve	Purpose	Legal Citation	Establishment and Use	Source of Funds	Duration	Expenditure	Additional Information
Capital Reserve (A878)	to pay the cost of any object or purpose for which bonds may be issued. (Capital Projects)	Ed Law, Section § 3651	Creation of a Capital Reserve is by voter approval only. The Laurens Central School District separates our Capital Reserve into two accounts. The District primarily uses this account to offset the cost of any large building/construction project that requires voter approval.	Fund balance: At the completion of the Annual External Audit the Board will approve the amount of excess fund balance to be placed in the reserve.	No Limit on the Reserve for Capital Projects	Voter approval is required to spend from the reserve	A 5 year projection of all facility needs is updated annually in an effort to anticipate future projects. This 5 year plan is used when considering capital projects with a cost greater than \$100,000.00
Capital Reserve (A878.1)	to pay the cost of any object or purpose for which bonds may be issued. (Capital Projects)	Ed Law, Section § 3651	Creation of a Capital Reserve is by voter approval only. The Laurens Central School District separates our Capital Reserve into two accounts. The District primarily uses this account to offset the cost of all bus and vehicle purchases.	Fund balance: At the completion of the Annual External Audit the Board will approve the amount of excess fund balance to be placed in the reserve. The District makes every attempt to fund this reserve first in an effort to keep our bus/vehicle purchases on a 7-8 year cycle.	The limit on this reserve is for 10 years. The amount to be placed in the reserve is determined by the anticipated cost of buses and/or vehicles purchased during that time frame.	Voter approval is required to spend from the reserve	As of the 2017-2018 school year, the District has generally been able to maintain a 7-8 year purchase cycle for all bus and vehicle purchases. However, there have been some vehicles that have been kept as long as 10 years. A five year projection of all transportation needs is updated annually in an effort to anticipate future needs. It is the District's goal to fund this reserve to approximately \$500,000.00 annually.

LCS Reserve	Purpose	Legal Citation	Establishment and Use	Source of Funds	Duration	Expenditure	Additional Information
EBLAR (A 867)	To pay accrued benefits due employees upon termination of service	GML § 6-p	Established by BOE Resolution, this reserve is to be used to help offset the cost of post-employment benefits. The total amount that is needed in the reserve is determined through an Actuarial Study as require by SED.	Fund Balance: At this time this reserve is not funded.	No Limit	Separate BOE authorization not required to spend from this reserve.	The District is not required to fund any incurred or accrued liabilities as determined by the required Actuarial Study. Should the District choose to begin funding the reserve, the funds may be used to pay accrued benefits due to employees upon termination of service for vacation or sick leave. Funds may not be used to fund health or any other post-retirement benefits. At the present time, the district does not fund this reserve as it simply does not have the fund balance needed annually to do so. The District's goal would be to fund this reserve at 100% of the actuarial determined level.
Repair Reserve (A 882)	To pay the cost of repairs that do not recur annually to capital improvements and equipment	Ed Law, Section § 3651 (1-a)	BOE Resolution The District has used this reserve to cover the cost of unbudgeted emergency repairs.	Voter approval required to fund this reserve. Once established Fund Balance may be used to increase the amount of funding in the reserve.	No Limit	Expenditures may be made only after a public hearing has been held except in emergency situation. *	The district goal is to fund the reserve at a level that would cover the cost of an emergency boiler replaycemnt. The estimated need would be \$500,000.00 * if no hearing is held, the amount must be repaid over the next two years.
NYS ERS Reserve (A 825)	To fund required employer contributions to the retirement cost of member of NYS ERS.	GML § 6-r	BOE Resolution The District has used this reserve to cover/reduce ERS costs that are otherwise paid for through the General Budget, Fund A.	Fund Balance	No Limit	Authorized by BOE resolution	The district goal is to fund the reserve at a level that would cover the total cost of the ERS required payment in the event of a budget shortfall or difficult budgeting year. In looking at the required contributions for the past five years, the goal would be to fund this reserve to approximately \$200,000.00.
NYS TRS Reserve (A 825.1)	To fund required employer contributions to the retirement cost of member of NYS TRS.	GML § 6-r	BOE Resolution The District has used this reserve to cover/reduce TRS costs that are otherwise paid for through the General Budget, Fund A.	Fund Balance	Funding amounts for this reserve are limited to 2% of the prior year TRS salaries annually.	Authorized by BOE resolution	The district goal is to fund the reserve to the allowable maximum level of 2% of the prior year TRS salaries.

LCS Reserve	Purpose	Legal Citation	Establishment and Use	Source of Funds	Duration	Expenditure	Additional Information
Workers Compensation Reserve (A 814)	To fund workers compensation expenses, related medical expenses and insurance administrative costs.	GML § 6-j	BOE Resolution The District has used this reserve to cover/reduce WC costs that are otherwise paid for through the General Budget, Fund A.	Fund Balance	No Limit	Separate BOE authorization not required to spend from this reserve.	The district goal is to fund the reserve at a level that would cover the total cost of the WC required payment in the event of a budget shortfall or difficult budgeting year. The District belongs to a consortium of schools that work together to keep WC costs at a minimum. Presently, through the consortium a total of \$350,000.00 for one claim is attributed to this District. This impacts our experience rating within the consortium. Therefore, given the present situation, it is the Districts goal to maintain a reserve lever of at least \$100,000.00
Unemployment Reserve (A 815)	To fund required employer contributions to the NYS Unemployment Insurance Fund on an annual basis.	GML § 6-m	BOE Resolution The District has used this reserve to cover/reduce Unemployment costs that are otherwise paid for through the General Budget, Fund A.	Fund Balance	No Limit	Separate BOE authorization not required to spend from this reserve.	The District goal is to fund the reserve at a level that would cover the total cost of the required unemployment payment in the event of a budget shortfall or difficult budgeting year using projections based on a five year cost analysis. Given the present situation, it is the Districts goal to maintain a reserve level of at least \$25,000.00 per quarter for a total of \$100,000.00.
Tax Certiorari Reserve (A 864)	To pay judgments and claims in Tax Certiorari proceedings per Real Property Tax Law, Article 7.	Ed Law, Section § 3651 (1-a)	BOE Resolution The District has established this reserve for the purpose of offsetting the costs of a pending assessment review case.	Fund Balance	No Limit	Separate BOE authorization not required to spend from this reserve.	The pending assessment review cases are analyzed every year to estimate the possible loss of tax revenue. The District estimated the need of funding this reserve to cover the potential loss in revenue for a minimum of five years going forward, a minimum of five additional prior years for the potential of past assessment, and estimated legal costs, for a total of \$250,000.00.

Reserve	2013-2014 Reserve Balance	2014-2015 Increase - Decrease	2014-2015 Reserve Balance	2015-2016 Increase - Decrease	2015-2016 Reserve Balance	2016-2017 Increase - Decrease	2016-2017 Reserve Balance	2017-2018 Increase - Decrease	2017-2018 Reserve Balance
Capital Reserve	\$900,000	\$0	\$900,000	\$275,000	\$1,175,000	(\$306,822)	\$868,178	\$200,000	\$1,068,178
Capital Reserve	\$421,983	\$0	\$421,983	(\$99,255)	\$322,728	\$121,763	\$444,491	\$18,291	\$462,782
EBLAR	\$444,154	\$0	\$444,154	\$0	\$444,154	\$0	\$444,154	\$0	\$444,154
Repair Reserve	\$289,975	\$0	\$289,975	\$0	\$289,975	\$0	\$289,975	\$100,000	\$389,975
ERS Reserve	\$150,041	\$0	\$150,041	\$5,000	\$155,041	\$25,000	\$180,041	(\$25,000)	\$155,041
TRS Reserve Workers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Compensation	\$125,036	\$0	\$125,036	\$5,000	\$130,036	\$20,000	\$150,036	(\$25,000)	\$125,036
Unemployment Insurance	\$142,852	\$0	\$142,852	\$2,668	\$146,520	\$1,000	\$147,520	(\$65)	\$147,455
Tax Certiorari	\$0	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$50,000	\$57,500

Reserve	2017-2018 Reserve Balance	2018-2019 Increase - Decrease	2018-2019 Reserve Balance	2019-2020 Increase - Decrease	2019-2020 Reserve Balance	2020-2021 Increase - Decrease	2020-2021 Reserve Balance	2021-2022 Increase - Decrease	2021-2022 Reserve Balance
Capital Reserve	\$1,068,178	\$407,523	\$1,475,701	(\$224,848)	\$1,250,853	\$0	\$1,250,853		
Capital Reserve	\$462,782	\$37,465	\$425,317	\$4,329	\$429,646	\$0	\$429,646		
EBLAR	\$444,154	\$0	\$444,154	\$0	\$444,154	\$0	\$444,154		
Repair Reserve	\$389,975	(\$8,267)	\$381,708	\$5,259	\$386,967	\$121	\$387,088		
ERS Reserve	\$155,041	(\$22,883)	\$132,158	(\$22,909)	\$109,249	(\$24,966)	\$84,283		
TRS Reserve	\$0	\$0	\$0	\$47,674	\$47,674	\$4	\$47,678		
Workers Compensation	\$125,036	(\$23,289)	\$101,747	(\$23,314)	\$78,433	(\$24,975)	\$53,458		
Unemployment Insurance	\$147,455	(\$23,362)	\$124,093	\$1,061	\$125,154	\$40	\$125,194		
Tax Certiorari	\$57,500	\$50,772	\$108,272	(\$6,947)	\$101,325	(\$22,653)	\$78,672		

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

November 18, 2021

Mr. Frank Continetti
Director of Sales
Leonard Bus Sales, Inc.
4 Leonard Way
Deposit, NY 13754

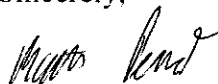
Dear Mr. Continetti:

It is the intent of our school district to purchase a quantity of one (1) Item #4-D, sixty-five (65) passenger conventional front-engine school bus from Leonard Bus Sales, Inc. using the current NYS OGS Centralized Contract for the Acquisition of School Buses.

This bus will be presented for voter approval on May 17, 2022. It is understood that this letter in no way binds the District to purchase this vehicle in the event the voters do not approve this expenditure. I will contact you as soon as I have the results of this vote.

If you have any questions or concerns, please feel free to contact me at your earliest convenience.

Sincerely,



Matthew Pernat
Head Bus Driver

Cc: LCS Board of Education
William F. Dorritie, Superintendent
Kristyn DeGroat, District Treasurer