



Long Lake
CENTRAL SCHOOL DISTRICT

BOARD OF EDUCATION MEETING
Thursday, March 10, 2022
6:00 p.m. Regular Meeting, LLCS Cafeteria

- I. Call to Order – President of the Board
 - a. Pledge of Allegiance
 - b. *Minutes of the February 10, 2022 Meeting
 - c. Next Regular Meeting Tuesday, April 12, 2022
- II. Public Participation
- III. Presentations
 - a. Tamara Combs, English Curriculum
- IV. Superintendent's Update
- V. Business Affairs
 - a. *January 2022 Treasurer Reports
 - b. Comprehensive Budget and Revenue Status Reports
 - c. Warrants
 - d. *Budget Transfers
- VI. Recommendations for Approval
 - a. *Kathryn Connell as Girls' Modified Softball Coach
 - b. *James Piraino as Boys' Modified Baseball Coach
 - c. *Recognize Ray Hoag as Boys' Varsity Basketball Coach
 - d. *CSE/504 Recommendations for Student #s 202732, 202402, 202720, 202302, 202805, 202301, 202749, 202309, 202755, 202753, 202204
 - e. *Snow Day, if Unused, Friday, May 27, 2022
 - f. *NYS Comptroller Audit of Capital Project
 - g. *Kevin Willette as School Bus Driver
 - h. *2022-2023 School Calendar
 - i. *2022-2023 Sports Merger Application
- VII. General Discussion
 - a. 2022-2023 Budget
 - b. FEH BOCES Board Vacancy
- VIII. Policy 1st Readings

- a. #5130 Budget Adoption, #5150 Contingency Budget, #5230 Acceptance of Gifts, Grants and Bequests to the District, #5683 Fire and Emergency Drills, Bomb Threats, and Bus Emergency Drills, #5730 School Bus Safety, #5731 Idling School Buses on School Grounds, #5740 Qualifications of Bus Drivers, #6140 Employee Medical Examinations

IX. 2nd Public Participation

X. Executive Session

XI. Adjourn

**LONG LAKE CENTRAL SCHOOL DISTRICT
DRAFT BOARD MEETING MINUTES**

Date: February 10, 2022
Time: 6:00 p.m.
Type of Meeting: Regular Meeting
Place: LLCS Gymnasium
Members Present: Michael Farrell
Alexandria Harris
Trisha Hosley (arrived 6:11 p.m.)
Joan Paula
Brian Penrose

Others Present: Noelle Short-Principal/Superintendent, Victoria Snide-Clerk of the Board, Sean O'Shell

Call to Order: The President called the meeting to order at 6:00 p.m. and followed with the Pledge of Allegiance.

Approved: On Motion by Michael Farrell, seconded by Alexandria Harris, with all in favor, **minutes of the January 13, 2022 regular meeting.**

The next meeting date is **Thursday, March 10, 2022** at 6 p.m.

Public Participation: None

Presentations: None

Superintendent's Update: 3rd Quarter has started and **report cards** were just mailed.

February break is February 21, 2022 through February 25, 2022. At home COVID test kits will be sent home before break and parents will be encouraged to use them before students come back.

Currently we must continue to wear masks but we are planning for **future COVID changes to mask wearing**. We will emphasize parents screening their children for symptoms and emphasize a culture that works for them whether wearing or not wearing masks. We will keep

testing supplies up to date and encourage vaccinations and boosters. We have surgical and KN95 masks but will be ordering KN94 masks for children.

Our girls' varsity **basketball** team will compete in sectionals and they won the MVAC Division III title. Elementary basketball has started.

Trisha Hosley arrived at 6:11 p.m.

We are preparing for **softball/baseball season**. Currently we both boys' modified and girls' modified teams. We are working on a boys' varsity team with some varsity girls' playing on the boys' team.

We plan to **appoint a full-time bus driver** at the March board meeting to replace Jerome Flanagan who is retiring. We are still advertising for the business office administrator position.

Kathryn Connell will be teaching grades 3/4 in the 2022-2023 school year. We will advertise to fill her grades 3-6 elementary math position.

Elisha Cohen will be returning March 7.

Superintendent's Conference Day is scheduled for March 18.

The Shared Decision Making Committee is looking to send out a **survey on Diversity, Equity and Inclusion**.

CSEA Negotiations Team will have meeting dates scheduled soon.

Exterior entrance doors should be installed February break.

Business Affairs:

Approved: On Motion by Alexandria Harris, seconded by Michael Farrell, with all in favor, the December 2021 **Treasurer Reports**.

Comprehensive **Budget and Revenue Status** Reports for the General and Lunch Funds and Warrants #A-20, A-21, C-7, CM-2 and H-7 and Budget Transfer Schedule A-6 were reviewed.

Recommendations for Approval:

Approved: On Motion by Michael Farrell, seconded by Alexandria Harris, with all in favor, an **ACE Funds request** for Bryon Bozak to attend HOBY.

Approved: On Motion by Alexandria Harris, seconded by Michael Farrell, with all in favor, the following Resolution:

The Board of Education authorizes and approves the President of the School District's Board of Education and/or its **Superintendent of Schools to approve changes to the**

contractual amounts owed to prime contractors for alterations, deletions or additions to their work in connection with the School District's Reconstruction Work Capital Project No. 1750.2 and the Board of Education further authorizes the President of the Board of Education and/or the Superintendent of Schools to execute such documents as are necessary to effectuate such changes in accordance with the provisions of the School District's contracts with its prime contractors.

Approved: On Motion by Trisha Hosley, seconded by Michael Farrell, with all in favor, the **textbook Esperanza** by author Carol Gaab for use in Spanish class.

Approved: On Motion by Michael Farrell, seconded by Alexandria Harris, with all in favor, **John Mahoney, as a substitute.**

Approved, with regrets: On Motion by Alexandria Harris, seconded by Trisha Hosley, with all in favor, the **resignation of board of education member Alexandria Harris** effective June 30, 2022.

General Discussion

The Board reviewed the **2022-2023 budget** details and tax cap levy.

The Board reviewed the **2022-2023 draft school calendar.**

The NYS **Comptroller's Office has sent us a preliminary draft of its audit** of the Capital Project. The audit is clean with no findings. The final version of the audit will be released soon.

Policy 1st Readings: None

2nd Public Participation: The Board spoke regarding sports programs and high school activities.

Executive Session: On Motion by Trisha Hosley, seconded by Michael Farrell, with all in favor to enter Executive Session at 7:41 p.m. to discuss the employment history of one particular person.

Approved: On Motion by Michael Farrell, seconded by Alexandria Harris, with all in favor, to leave Executive Session at 8:19 p.m.

Adjournment: On Motion by Michael Farrell, seconded by Alexandria Harris, with all in favor, the Board adjourned at 8:20 p.m.

Clerk of the Board

Victoria J. Snide

Va

TREASURER'S MONTHLY REPORTFUND: SCHOLARSHIP FUND

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 4,416.49

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ -
	Interest	\$ 0.04

Total Receipts \$ 0.04

Total receipts, including balance \$ 4,416.53

Disbursements made during the month:

By Check-from Check # 1420,1422,1423,1427(voided) \$ 650.00

EFT Transfers -

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records

\$ 5,066.53

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 5,066.53

less outstanding checks \$ -

see attached \$ -

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

\$ 5,066.53

Amount of receipts undeposited (See attached schedules)

-

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

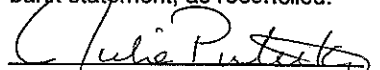
\$ 5,066.53

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

20

Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.


 Deputy Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: EXTRACURRICULAR ACCT.

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 7,480.39

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ -
	Interest	\$ 0.06

Total Receipts \$ 0.06

Total receipts, including balance \$ 7,480.45

Disbursements made during the month:

By Check-From Check :#1335	\$ -
EFT Transfers	\$ 599.00
By Debit Charge	\$ -

Total amount of checks issued and debit charges \$ 599.00

Cash balance as shown by records \$ 6,881.45

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 6,881.45

Less outstanding checks

See attached

\$ -

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

\$ 6,881.45

Amount of receipts undeposited (See attached schedules)

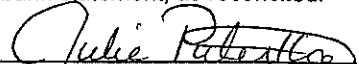
Total available balance (must agree with Cash Balance above if there is a true reconciliation)

\$ 6,881.45

Received by the Board of Education and entered
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20

Clerk of the Board of Education

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Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: CAPITAL FUND**

For the Period from January 1, 2022 thru January 31 , 2022

Total available balance as reported at the end of preceding period \$543,674.59

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	-
	Interest	\$ 4.59

Total Receipts \$ 4.59

Total receipts, including balance \$ 543,679.18

Disbursements made during the month:

By Check: 11 1038-1040	\$ 18,427.60
EFT Transfers	\$ -
By Debit Charge	\$ -

Total amount of checks issued and debit charges: \$ 18,427.60

Cash balance as shown by records \$ 525,251.58

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$528,229.58

Less total of outstanding checks

2,978.00

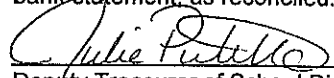
Net balance in bank (Should agree with Cash Balance above unless \$ 525,251.58

There are undeposited funds in treasurer's hands)

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$525,251.58Received by the Board of Education and entered
as a part of the minutes of the Board meeting held20

Clerk of the Board of Education

This is to certify that the
above cash balance is
in agreement with my
bank statement, as reconciled.
Deputy Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: GENERAL FUND

For Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 38,434.86

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ 414,792.44
	Interest	0.85

Total Receipts \$ 414,793.29

Total receipts, including balance \$ 453,228.15

Disbursements made during the month:

By Check-From Check #17160-17245	\$ 254,996.10
EFT Transfers	160,116.75
	\$ -

Total amount of checks issued and debit charges \$ 415,112.85

Cash balance as shown by records \$ 38,115.30

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 76,033.42

Less outstanding checks see attached \$ 37,918.12

Net balance in bank (Should agree with Cash Balance above unless there are undeposited funds in treasurer's hands) \$ 38,115.30

Amount of receipts undeposited(See attached schedules) \$ -


Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 38,115.30

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

_____, 20____

Clerk of the Board of Education

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Deputy Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: MONEY MARKET ACCOUNT

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 2,503,529.92

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ 63,929.43
	Interest	\$ 39.04
	Total Receipts	<u>\$ 63,968.47</u>
	Total receipts, including balance	<u>\$ 2,567,498.39</u>

Disbursements made during the month:

By Check:	
EFT Transfers	\$ 434,114.84
By Debit	\$ -

Total amount of checks issued and debit charges \$ 434,114.84Cash balance as shown by records \$ 2,133,383.55RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 2,133,383.55

Less outstanding checks

Net balance in bank (Should agree with Cash Balance above unless there are undeposited funds in treasurer's hands) \$ 2,133,383.55

Amount of receipts undeposited \$ -

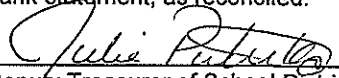
Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 2,133,383.55

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

20

Clerk of the Board of Education

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Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: LUNCH FUND**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 12,294.60

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ 25,220.20
	Interest	<u>0.14</u>

Total Receipts \$ 25,220.34

Total receipts, including balance \$ 37,514.94

Disbursements made during the month:

By Check-From Check #2371-2373	\$ 8,242.77
EFT Transfers	<u>-</u>

Total amount of checks issued and debit charges \$ 8,242.77

Cash balance as shown by records \$ 29,272.17**RECONCILIATION WITH BANK STATEMENT**

Balance as given on bank statement, end of month \$ 29,304.34

Less outstanding checks see attached \$ 32.17

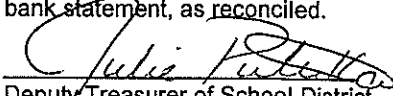
Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

\$ 29,272.17

Amount of receipts undeposited -

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

\$ 29,272.17Received by the Board of Education and entered
as a part of the minutes of the Board meeting held_____
20_________
Clerk of the Board of EducationThis is to certify that the
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bank statement, as reconciled.
Deputy Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: PAYROLL FUND

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 1,000.00

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	104,979.77

Total Receipts \$ 104,979.77

Total receipts, including balance \$ 105,979.77

Disbursements made during the month:

By Check: #	\$ -
EFT Transfers/Direct Deposit	\$ -
	\$ -

Total amount of checks issued and debit charges: \$ 104,979.77

Cash balance as shown by records \$ 1,000.00

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 1,000.00

Less Outstanding Checks - See Attached \$ -

\$ 1,000.00

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

Amount of receipts undeposited-

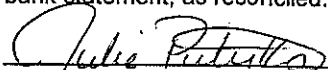
Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 1,000.00

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

_____, 20____

Clerk of the Board of Education

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Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: MONEY MARKET-NY CLASS**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 960,865.26

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ -
	Interest	\$ 28.58
	Total Receipts	\$ 28.58
	Total receipts, including balance	\$ 960,893.84

Disbursements made during the month:

By Check:	
EFT Transfers	\$ -
By Debit	\$ -

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 960,893.84

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 960,893.84

Less outstanding checks

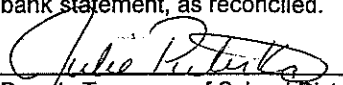
Net balance in bank (Should agree with Cash Balance above unless there are undeposited funds in treasurer's hands) \$ 960,893.84

Amount of receipts undeposited \$ -

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 960,893.84

Received by the Board of Education and entered
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_____, 20____

Clerk of the Board of EducationThis is to certify that the
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bank statement, as reconciled.

Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: COURTNEY SCHOLARSHIP-NY CLASS**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 2,080.84

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ -
	Interest	\$ 0.04

Total Receipts \$ 0.04

Total receipts, including balance \$ 2,080.88

Disbursements made during the month:

By Check-from Check #	\$ -
EFT Transfers	-
	-

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 2,080.88

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 2,080.88

less outstanding checks \$ -

see attached \$ -

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

\$ 2,080.88

Amount of receipts undeposited (See attached schedules)

-

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

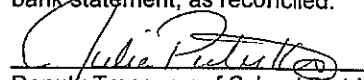
\$ 2,080.88

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.



Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: VARTULI SCHOLARSHIP-NY CLASS**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 6,776.25

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ -
	Interest	\$ 0.26

Total Receipts \$ 0.26

Total receipts, including balance \$ 6,776.51

Disbursements made during the month:

By Check-from Check #	\$ -
EFT Transfers	-

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 6,776.51

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 6,776.51

less outstanding checks \$ -

see attached \$ -

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands) \$ 6,776.51

Amount of receipts undeposited (See attached schedules)

-

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

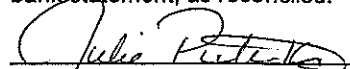
\$ 6,776.51

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.



Deputy Treasurer of School District

FUND: TED ABER SCHOLARSHIP-NY CLASS


Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: SCHOLARSHIP FUND-NY CLASS**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 72,321.04

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	\$ -
	Interest	\$ 2.17

Total Receipts \$ 2.17

Total receipts, including balance \$ 72,323.21

Disbursements made during the month:

By Check-from Check #	\$ -
EFT Transfers	-
	-

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 72,323.21

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 72,323.21

less outstanding checks \$ -

see attached \$ -

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

\$ 72,323.21

Amount of receipts undeposited (See attached schedules)

-

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

\$ 72,323.21

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_____ 20____

Clerk of the Board of Education

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above cash balance is
in agreement with my
bank statement, as reconciled.

Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT **FUND: BUS RESERVE-NY CLASS**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 56,246.37

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	-
	Interest	\$ 1.61

Total Receipts \$ 1.61

Total receipts, including balance \$ 56,247.98

Disbursements made during the month:

By Check-from check #	\$ -
EFT Transfers	-
By Debit Charge	-

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 56,247.98

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 56,247.98

less outstanding checks

see attached \$ -
\$ -

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

\$ 56,247.98

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a true reconciliation)


\$ 56,247.98

Received by the Board of Education and entered
as a part of the minutes of the Board meeting held

_____ 20____

Clerk of the Board of Education

This is to certify that the
above cash balance is
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bank statement, as reconciled.


Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: TAX RESERVE-NY CLASS**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 10,001.57

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	-
	Interest	\$ 0.31
Total Receipts		\$ 0.31
Total receipts, including balance		\$ 10,001.88

Disbursements made during the month:

By Check-from check #	\$ -
EFT Transfers	-
By Debit Charge	-

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 10,001.88

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 10,001.88

less outstanding checks

see attached	\$ -
	\$ -

Net balance in bank (Should agree with Cash Balance above unless There are undeposited funds in treasurer's hands)

\$ 10,001.88

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

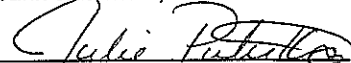
\$ 10,001.88

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.


Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: REPAIR RESERVE-NY CLASS**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 53,580.54

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
January	Deposits	-
	Interest	\$ 1.56

Total Receipts \$ 1.56

Total receipts, including balance \$ 53,582.10

Disbursements made during the month:

By Check-from check #	\$ -
EFT Transfers	-
By Debit Charge	-

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 53,582.10

RECONCILIATION WITH BANK STATEMENTBalance as given on bank statement, end of month \$ 53,582.10
less outstanding checkssee attached \$ -
\$ -Net balance in bank (Should agree with Cash Balance above unless
There are undeposited funds in treasurer's hands)

\$ 53,582.10

Amount of receipts undeposited (See attached schedules)

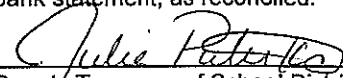
Total available balance (must agree with Cash Balance above if there is a
true reconciliation)

\$ 53,582.10

Received by the Board of Education and entered
as a part of the minutes of the Board meeting held

_____ 20 _____

Clerk of the Board of Education

This is to certify that the
above cash balance is
in agreement with my
bank statement, as reconciled.
Deputy Treasurer of School District

TREASURER'S MONTHLY REPORT**FUND: CAPITAL RESERVE-NY CLASS**

For the Period from January 1, 2022 thru January 31, 2022

Total available balance as reported at the end of preceding period \$ 39,275.59

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

Date	Source
January	Deposits
	Interest

-
\$ 1.20

Total Receipts \$ 1.20

Total receipts, including balance \$ 39,276.79

Disbursements made during the month:

By Check-from check #	\$ -
EFT Transfers	-
By Debit Charge	-

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 39,276.79

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 39,276.79

less outstanding checks
see attached
\$ -
\$ -

Net balance in bank (Should agree with Cash Balance above unless There are undeposited funds in treasurer's hands)

\$ 39,276.79

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

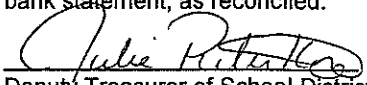
\$ 39,276.79

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

_____ 20 _____

Clerk of the Board of Education

This is to certify that the
above cash balance is
in agreement with my
bank statement, as reconciled.


Deputy Treasurer of School District

LONG LAKE CSD

Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.400-0000	BOE Contractual Expense	10,350.00	-450.00	9,900.00	3,444.00	0.00	6,456.00
A 1010.450-0000	BOE Materials and Supplies	2,800.00	0.00	2,800.00	-19.00	0.00	2,819.00
A 1010.490-0000	BOE BOCES Services	9,527.00	0.00	9,527.00	3,689.60	0.00	5,837.40
1010	BOARD OF EDUCATION						
A 1040.160-0000	BOE District Clerk Salaries	22,677.00	-450.00	22,227.00	7,114.60	0.00	15,112.40
A 1040.400-0000	BOE District Clerk Contractual	2,424.00	0.00	2,424.00	1,678.14	0.00	745.86
		4,500.00	0.00	4,500.00	1,257.87	0.00	3,242.13
1040	DISTRICT CLERK						
10		6,924.00	0.00	6,924.00	2,936.01	0.00	3,987.99
A 1240.160-0000	Support Staff Salaries	29,601.00	-450.00	29,151.00	10,050.61	0.00	19,100.39
A 1240.200-0000	Central Admin Equipment	135,357.00	0.00	135,357.00	91,916.05	0.00	43,440.95
A 1240.400-0000	Central Admin Contractual	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 1240.450-0000	Central Admin Materials & Supplies	11,005.00	330.00	11,335.00	3,866.40	0.00	7,468.60
		2,000.00	52.00	2,052.00	251.43	35.60	1,764.97
1240	CHIEF SCHOOL ADMINISTRATOR						
12		150,362.00	382.00	150,744.00	96,033.88	35.60	54,674.52
A 1310.160-0000	Finance Business Admin Salaries	150,362.00	382.00	150,744.00	96,033.88	35.60	54,674.52
A 1310.490-0000	Finance BOCES Services	103,330.00	0.00	103,330.00	64,496.10	0.00	38,833.90
		28,479.00	0.00	28,479.00	14,999.00	0.00	13,480.00
1310	BUSINESS ADMINISTRATION						
A 1320.160-0000	Finance Auditing Salaries	131,809.00	0.00	131,809.00	79,495.10	0.00	52,313.90
A 1320.400-0000	Finance Auditor Contractual	566.00	0.00	566.00	169.89	0.00	396.11
		8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
1320	AUDITING						
A 1325.160-0000	Finance District Treasurer	8,566.00	0.00	8,566.00	169.89	0.00	8,396.11
A 1325.450-0000	Finance District Treasurer Supplies	21,580.00	0.00	21,580.00	15,388.40	0.00	6,191.60
		250.00	0.00	250.00	159.72	63.97	26.31
1325	TREASURER						
A 1330.160-0000	Finance Tax Collector Salary	21,830.00	0.00	21,830.00	15,548.12	63.97	6,217.91
A 1330.400-0000	Finance Tax Collector Contractual	4,179.00	0.00	4,179.00	4,179.00	0.00	0.00
A 1330.450-0000	Finance Tax Collector Materials & Supplies	1,500.00	0.00	1,500.00	1,217.32	0.00	282.68
		100.00	0.00	100.00	0.00	0.00	100.00
1330	TAX COLLECTOR						
13		5,779.00	0.00	5,779.00	5,396.32	0.00	382.68
A 1420.400-0000	Legal Contractual	167,984.00	0.00	167,984.00	100,609.43	63.97	67,310.60
		14,000.00	0.00	14,000.00	3,750.00	0.00	10,250.00
1420	LEGAL						
A 1430.490-0000	Personnel - BOCES Services	14,000.00	0.00	14,000.00	3,750.00	0.00	10,250.00
		1,950.00	0.00	1,950.00	1,004.40	0.00	945.60
1430	PERSONNEL						
A 1480.450-0000	Public Info/Printing Charges	1,950.00	0.00	1,950.00	1,004.40	0.00	945.60
		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00

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LONG LAKE CSD

Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1480	PUBLIC INFORMATION & SERVICES	*	0.00	1,000.00	0.00	0.00	1,000.00
14		**	0.00	16,950.00	4,754.40	0.00	12,195.60
<u>A 1620.160-0000</u>	Central Services Support Staff Salaries		0.00	97,283.00	69,095.19	0.00	28,187.81
<u>A 1620.200-0000</u>	Central Services Equipment		0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1620.400-0000</u>	Central Services Contractual		0.00	69,450.00	54,602.30	4,965.00	9,882.70
<u>A 1620.410-0000</u>	Central Services Fuel Oil		0.00	85,000.00	24,128.13	60,871.87	0.00
<u>A 1620.420-0000</u>	Central Services Television		0.00	2,000.00	1,220.40	0.00	779.60
<u>A 1620.430-0000</u>	Central Services Electricity		0.00	25,000.00	15,440.92	0.00	9,559.08
<u>A 1620.440-0000</u>	Central Services Water Rent		0.00	1,000.00	1,000.00	0.00	0.00
<u>A 1620.450-0000</u>	Central Services Materials & Supplies		1,068.46	22,068.46	13,134.49	4,080.94	4,853.03
<u>A 1620.451-0000</u>	Custodial Supplies - COVID		0.00	0.00	-10,416.58	3,495.00	6,921.58
<u>A 1620.460-0000</u>	Central Services Telephone		0.00	9,000.00	3,624.81	0.00	5,375.19
<u>A 1620.480-0000</u>	Central Services LP Gas		0.00	100.00	0.00	0.00	100.00
<u>A 1620.490-0000</u>	Central Services BOCES		0.00	1,000.00	430.20	0.00	569.80
1620	OPERATION OF PLANT	*	1,068.46	312,901.46	172,259.86	73,412.81	67,228.79
<u>A 1621.160-0000</u>	Mainten Support Staff Salaries		0.00	15,401.00	10,632.96	0.00	4,768.04
<u>A 1621.400-0000</u>	Maintenance Contractual Exp		3,051.00	23,051.00	3,051.00	9,000.00	11,000.00
1621	MAINTENANCE OF PLANT	*	3,051.00	38,452.00	13,683.96	9,000.00	15,768.04
<u>A 1670.400-0000</u>	Contractual		0.00	825.00	811.80	0.00	13.20
<u>A 1670.450-0000</u>	Postage		0.00	3,000.00	1,589.38	0.00	1,410.62
<u>A 1670.490-0000</u>	Printing - BOCES Services		0.00	1,000.00	198.00	0.00	802.00
1670	CENTRAL PRINTING & MAILING	*	0.00	4,825.00	2,599.18	0.00	2,225.82
<u>A 1680.490-0000</u>	Central DP - BOCES Services		34,850.00	61,850.00	40,431.85	0.00	21,418.15
1680	CENTRAL DATA PROCESSING	*	34,850.00	61,850.00	40,431.85	0.00	21,418.15
16		**	38,969.46	418,028.46	228,974.85	82,412.81	106,640.80
<u>A 1910.400-0000</u>	Unallocated Insurance		0.00	1,000.00	686.80	0.00	313.20
1910	UNALLOCATED INSURANCE	*	0.00	1,000.00	686.80	0.00	313.20
<u>A 1920.400-0000</u>	School Association Dues		470.00	5,020.00	5,020.00	0.00	0.00
1920	SCHOOL ASSOCIATION DUES	*	470.00	5,020.00	5,020.00	0.00	0.00
<u>A 1981.490-0000</u>	BOCES Administrative Costs		0.00	18,500.00	10,842.60	0.00	7,657.40
1981	BOCES ADMINISTRATIVE COSTS	*	0.00	18,500.00	10,842.60	0.00	7,657.40
<u>A 1983.490-0000</u>	BOCES Capital Expenses		0.00	100.00	46.80	0.00	53.20
1983	BOCES CAPITAL EXPENSE	*	0.00	100.00	46.80	0.00	53.20

LONG LAKE CSD

Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
19		24,150.00	470.00	24,620.00	16,596.20	0.00	8,023.80
1		768,106.00	39,371.46	807,477.46	457,019.37	82,512.38	267,945.71
<u>A 2020.150-0000</u>	Supervision Instructional	25,000.00	0.00	25,000.00	17,307.72	0.00	7,692.28
2020	SUPERVISION - REGULAR SCHOOL	25,000.00	0.00	25,000.00	17,307.72	0.00	7,692.28
<u>A 2070.150-0000</u>	Instructional Salaries	17,404.00	0.00	17,404.00	2,805.75	0.00	14,598.25
<u>A 2070.490-0000</u>	Inservices - BOCES Services	22,500.00	960.00	23,460.00	10,452.40	0.00	13,007.60
2070	INSERVICE TRAINING - INSTRUCTION	39,904.00	960.00	40,864.00	13,258.15	0.00	27,605.85
20		64,904.00	960.00	65,864.00	30,565.87	0.00	35,298.13
<u>A 2110.120-0000</u>	Teaching K-6 Salaries	488,646.00	0.00	488,646.00	262,638.26	0.00	226,007.74
<u>A 2110.130-0000</u>	Teaching 7-12 Salaries	488,345.00	0.00	488,345.00	268,505.02	0.00	199,839.98
<u>A 2110.140-0000</u>	Substitute Teachers	18,000.00	0.00	18,000.00	17,642.50	0.00	357.50
<u>A 2110.160-0000</u>	Support Staff Salaries	42,625.00	0.00	42,625.00	20,666.36	0.00	21,958.64
<u>A 2110.170-0000</u>	Payment in Lieu of Health Insurance	17,000.00	0.00	17,000.00	0.00	0.00	17,000.00
<u>A 2110.200-0000</u>	Teaching Equipment	4,000.00	0.00	4,000.00	2,903.47	0.00	1,096.53
<u>A 2110.400-0000</u>	Teaching Contractual	16,726.00	0.00	16,726.00	9,091.38	27.96	7,606.66
<u>A 2110.410-0000</u>	Field Trips	23,000.00	-3,360.00	19,640.00	0.00	0.00	19,640.00
<u>A 2110.411-0000</u>	Conference Attendance	7,500.00	79.00	7,579.00	748.00	0.00	6,831.00
<u>A 2110.412-0000</u>	Mileage Reimbursement	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2110.413-0000</u>	Arts in Education	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
<u>A 2110.450-0000</u>	Teaching Materials & Supplies	9,000.00	-660.98	8,339.02	4,372.76	131.99	3,834.27
<u>A 2110.451-0000</u>	Elementary - Grade 1	1,535.00	0.00	1,535.00	1,285.74	0.00	249.26
<u>A 2110.451-1000</u>	Summer School	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2110.451-2000</u>	Art Program	2,360.00	398.40	2,758.40	2,508.25	0.00	250.15
<u>A 2110.451-4000</u>	Teachers Assistant-Dukett	150.00	0.00	150.00	148.22	0.00	1.78
<u>A 2110.451-5000</u>	English	350.00	10.00	360.00	358.42	0.00	1.58
<u>A 2110.451-6000</u>	Spanish	835.00	0.00	835.00	687.27	0.00	147.73
<u>A 2110.451-8000</u>	Health Education	230.00	0.00	230.00	13.08	0.00	216.92
<u>A 2110.451-9000</u>	Math	380.00	0.00	380.00	65.35	147.98	166.67
<u>A 2110.452-1000</u>	Elementary - Gaffney/SPED	310.00	0.00	310.00	176.83	0.00	133.17
<u>A 2110.452-2000</u>	Music	720.00	144.94	864.94	506.24	0.00	358.70
<u>A 2110.452-3000</u>	Phys Ed	1,680.00	38.00	1,718.00	1,717.12	0.00	0.88
<u>A 2110.452-4000</u>	Science	910.00	0.00	910.00	616.91	62.83	230.26
<u>A 2110.452-5000</u>	Social Studies	150.00	0.00	150.00	126.60	0.00	23.40

LONG LAKE CSD

Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2110.452-6000	Technology	1,650.00	0.00	1,650.00	1,168.19	0.00	481.81
A 2110.452-7000	Elementary - PreK/Teaching Assistant	900.00	0.00	900.00	641.75	0.00	258.25
A 2110.452-9000	Teachers Aide Supplies-Kilpatrick	250.00	0.00	250.00	233.77	0.00	16.23
A 2110.453-0000	Elementary - Connell	1,036.00	0.00	1,036.00	812.11	74.83	149.06
A 2110.454-0000	Elementary - Grade 2	653.00	0.00	653.00	285.71	0.00	367.29
A 2110.455-0000	Elementary - Grade 3/4	650.00	0.00	650.00	502.92	0.00	147.08
A 2110.456-0000	Elementary - Grade 5/6	320.00	0.00	320.00	98.94	0.00	221.06
A 2110.458-0000	Elementary - Grade K	932.00	0.00	932.00	496.06	0.00	435.94
A 2110.459-1000	Ace Committee	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 2110.459-2000	STEM	300.00	0.00	300.00	0.00	0.00	300.00
A 2110.480-0000	Teaching Textbooks	1,500.00	0.00	1,500.00	673.22	0.00	826.78
A 2110.490-0000	Teaching BOCES	10,000.00	5,825.00	15,825.00	3,075.00	0.00	12,750.00
2110	TEACHING - REGULAR SCHOOL	1,129,243.00	2,474.36	1,131,717.36	602,765.45	445.59	528,506.32
21		1,129,243.00	2,474.36	1,131,717.36	602,765.45	445.59	528,506.32
A 2250.150-0000	Instructional Salaries	79,883.00	0.00	79,883.00	25,928.93	0.00	53,954.07
A 2250.160-0000	Non Instructional Salaries	36,023.00	0.00	36,023.00	19,833.45	0.00	16,189.55
A 2250.400-0000	Students w/Disab Contractual	4,600.00	0.00	4,600.00	4,950.35	0.00	-350.35
A 2250.450-0000	Special Ed Materials & Supplies	450.00	0.00	450.00	342.79	0.00	107.21
A 2250.470-0000	Special Tuition	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 2250.490-0000	BOCES Services	91,000.00	-15,375.00	75,625.00	23,442.20	0.00	52,182.80
2250	PROGRAM FOR STUDENTS W/DISABILITIES SCHOOL AGE - SCHOOL YEAR	214,456.00	-15,375.00	199,081.00	74,497.72	0.00	124,583.28
A 2280.490-0000	BOCES Services	40,000.00	0.00	40,000.00	15,600.00	0.00	24,400.00
2280	OCCUPATIONAL EDUCATION (GRADES 9-12)	40,000.00	0.00	40,000.00	15,600.00	0.00	24,400.00
22		254,456.00	-15,375.00	239,081.00	90,097.72	0.00	148,983.28
A 2330.150-0000	Adult Education Salary	11,350.00	0.00	11,350.00	0.00	0.00	11,350.00
A 2330.151-0000	Special Schools Salary	20,952.00	0.00	20,952.00	9,655.20	0.00	11,296.80
A 2330.400-0000	Special Schools Contractual	3,600.00	0.00	3,600.00	1,148.05	0.00	2,451.95
A 2330.450-0000	Special Schools Materials & Supplies	500.00	0.00	500.00	84.81	202.50	212.69
2330	TEACHING - SPECIAL SCHOOLS	36,402.00	0.00	36,402.00	10,888.06	202.50	25,311.44
23		36,402.00	0.00	36,402.00	10,888.06	202.50	25,311.44
A 2610.150-0000	Library Salaries	55,680.00	0.00	55,680.00	28,953.60	0.00	26,726.40

LONG LAKE CSD

Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2610.450-0000	Library Materials & Supplies	660.00	-165.00	495.00	47.41	13.78	433.81
A 2610.451-0000	Library Computers/Media	1,650.00	165.00	1,815.00	1,607.15	203.76	4.09
A 2610.460-0000	Library Books/Magazines/Subscriptions	2,694.00	0.00	2,694.00	1,413.04	43.58	1,237.38
A 2610.490-0000	Library BOCES Services	8,900.00	0.00	8,900.00	5,245.80	0.00	3,654.20
2610	SCHOOL LIBRARY & AUDIOVISUAL	69,584.00	0.00	69,584.00	37,267.00	261.12	32,055.88
A 2630.220-0000	Computer Hardware	25,000.00	-4,950.00	20,050.00	5,104.41	0.00	14,945.59
A 2630.450-0000	Computer Materials & Supplies	1,000.00	0.00	1,000.00	103.44	0.00	896.56
A 2630.460-0000	Computer Software	8,000.00	0.00	8,000.00	3,146.37	0.00	4,853.63
A 2630.490-0000	Computer BOCES	78,500.00	-22,900.00	55,600.00	33,039.10	0.00	22,560.90
2630	COMPUTER ASSISTED INSTRUCTION	112,500.00	-27,850.00	84,650.00	41,393.32	0.00	43,256.68
26		182,084.00	-27,850.00	154,234.00	78,660.32	261.12	75,312.56
A 2805.160-0000	Attendance	4,500.00	0.00	4,500.00	2,785.77	0.00	1,714.23
2805	ATTENDANCE - REGULAR SCHOOL	4,500.00	0.00	4,500.00	2,785.77	0.00	1,714.23
A 2810.150-0000	Guidance Instructional Salaries	65,730.00	0.00	65,730.00	19,032.26	0.00	46,697.74
A 2810.450-0000	Guidance Materials & Supplies	955.00	279.98	1,234.98	486.30	279.98	468.70
A 2810.451-0000	Guidance Testing and Materials	816.00	755.00	1,571.00	229.00	1,248.00	94.00
2810	GUIDANCE - REGULAR SCHOOL	67,501.00	1,034.98	68,535.98	19,747.56	1,527.98	47,260.44
A 2815.160-0000	Support Staff Salaries	36,660.00	0.00	36,660.00	21,425.71	0.00	15,234.29
A 2815.400-0000	Health Contractual	6,500.00	0.00	6,500.00	3,042.00	0.00	3,458.00
A 2815.450-0000	Health Materials & Supplies	1,269.00	0.00	1,269.00	600.42	243.72	424.86
2815	HEALTH SERVICES - REGULAR SCHOOL	44,429.00	0.00	44,429.00	25,068.13	243.72	19,117.15
A 2820.400-0000	Psychologist Contractual	45,000.00	0.00	45,000.00	22,003.33	0.00	22,996.67
A 2820.450-0000	Psychologist Materials & Supplies	330.00	215.00	545.00	544.69	0.00	0.31
A 2820.490-0000	BOCES Psychologist	12,000.00	0.00	12,000.00	6,803.00	0.00	5,197.00
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	57,330.00	215.00	57,545.00	29,351.02	0.00	28,193.98
A 2825.400-0000	Contractual	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
A 2850.150-0000	Co-curricular Salaries	32,159.00	0.00	32,159.00	3,423.50	0.00	28,735.50
A 2850.450-0000	Co-curricular Materials & Supplies	1,000.00	0.00	1,000.00	50.00	0.00	950.00
2850	CO-CURRICULAR ACTIVITIES - REGULAR SCHOOL	33,159.00	0.00	33,159.00	3,473.50	0.00	29,685.50
A 2855.150-0000	Interscholastic Salaries	10,000.00	0.00	10,000.00	6,347.00	0.00	3,653.00

LONG LAKE CSD

Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2855.400-0000	Interscholastic Contractual	20,500.00	0.00	20,500.00	8,824.73	0.00	11,675.27
A 2855.450-0000	Interscholastic Materials & Supplies	2,500.00	0.00	2,500.00	1,800.66	45.00	654.34
A 2855.490-0000	BOCES Interscholastic	2,000.00	0.00	2,000.00	1,194.00	0.00	806.00
2855	INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL	35,000.00	0.00	35,000.00	18,166.39	45.00	16,788.61
28		247,919.00	1,249.98	249,168.98	98,592.37	1,816.70	148,759.91
2		1,915,008.00	-38,540.66	1,876,467.34	911,569.79	2,725.91	962,171.64
A 5510.160-0000	Transportation Salaries	87,479.00	0.00	87,479.00	53,204.44	0.00	34,274.56
A 5510.200-0000	Transportation Equipment	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 5510.210-0000	Purchase of Buses	30,000.00	4,950.00	34,950.00	0.00	34,929.00	21.00
A 5510.400-0000	Transportation Contractual	15,000.00	0.00	15,000.00	5,313.76	0.00	9,686.24
A 5510.450-0000	Transportation Materials & Supplies/Parts	10,500.00	0.00	10,500.00	4,043.28	5,588.39	868.33
A 5510.451-0000	Diesel/Gasoline	18,000.00	0.00	18,000.00	4,993.11	0.00	13,006.89
A 5510.453-0000	Parts	0.00	14.86	14.86	14.86	0.00	0.00
A 5510.454-0000	Labor	13,000.00	0.00	13,000.00	3,472.44	0.00	9,527.56
A 5510.490-0000	BOCES Contractual	1,300.00	0.00	1,300.00	761.10	0.00	538.90
5510	DISTRICT TRANSPORTATION SERVICES	176,279.00	4,964.86	181,243.86	71,802.99	40,517.39	68,923.48
55		176,279.00	4,964.86	181,243.86	71,802.99	40,517.39	68,923.48
5		176,279.00	4,964.86	181,243.86	71,802.99	40,517.39	68,923.48
A 9010.800-0000	NYS Retirement	65,000.00	0.00	65,000.00	48,082.00	0.00	16,918.00
9010	STATE RETIREMENT	65,000.00	0.00	65,000.00	48,082.00	0.00	16,918.00
A 9020.800-0000	Teacher Retirement	142,000.00	0.00	142,000.00	2,228.97	0.00	139,771.03
9020	TEACHERS' RETIREMENT	142,000.00	0.00	142,000.00	2,228.97	0.00	139,771.03
A 9030.800-0000	Social Security	145,116.00	0.00	145,116.00	79,881.49	0.00	65,234.51
9030	SOCIAL SECURITY	145,116.00	0.00	145,116.00	79,881.49	0.00	65,234.51
A 9040.800-0000	Worker Compensation	12,230.00	0.00	12,230.00	12,230.00	0.00	0.00
9040	WORKERS' COMPENSATION	12,230.00	0.00	12,230.00	12,230.00	0.00	0.00
A 9050.800-0000	Unemployment	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
9050	UNEMPLOYMENT INSURANCE	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
A 9055.800-0000	Disability Plan	3,000.00	0.00	3,000.00	2,209.56	0.00	790.44
9055	DISABILITY INSURANCE	3,000.00	0.00	3,000.00	2,209.56	0.00	790.44
A 9060.800-0000	Hospitalization	1,004,000.00	0.00	1,004,000.00	754,089.47	0.00	249,910.53
9060	HOSPITAL, MEDICAL & DENTAL INSURANCE	1,004,000.00	0.00	1,004,000.00	754,089.47	0.00	249,910.53

LONG LAKE CSD

Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 9089.800-0000	Other Employee Benefits	1,700.00	0.00	1,700.00	-149.51	0.00	1,849.51
9089							
90							
A 9711.600-0000	Serial Bonds - Principal	1,700.00	0.00	1,700.00	-149.51	0.00	1,849.51
A 9711.700-0000	Serial Bonds - Interest	1,393,046.00	0.00	1,393,046.00	898,571.98	0.00	494,474.02
		135,000.00	0.00	135,000.00	0.00	0.00	135,000.00
9711		108,150.00	0.00	108,150.00	24,796.67	0.00	83,353.33
97							
A 9901.930-0000	Transfer to School Food Svc Fund	243,150.00	0.00	243,150.00	24,796.67	0.00	218,353.33
		112,431.00	0.00	112,431.00	50,000.00	0.00	62,431.00
9901	TRANSFERS TO FUNDS	112,431.00	0.00	112,431.00	50,000.00	0.00	62,431.00
99		112,431.00	0.00	112,431.00	50,000.00	0.00	62,431.00
9		1,748,627.00	0.00	1,748,627.00	973,368.65	0.00	775,258.35
Fund A Totals:		4,608,020.00	5,795.66	4,613,815.66	2,413,760.80	125,755.68	2,074,299.18
Grand Totals:		4,608,020.00	5,795.66	4,613,815.66	2,413,760.80	125,755.68	2,074,299.18

LONG LAKE CSD

Revenue Status Report From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	Real Property Taxes	3,205,535.66	0.00	3,205,535.66	3,205,535.66	0.00
A 1081	Other Payments in Lieu of Taxes	0.00	0.00	0.00	12,241.46	-12,241.46
A 1085	School Tax Relief Reimb (STAR)	29,464.34	0.00	29,464.34	29,464.34	0.00
A 1090	Penalty on Taxes	3,000.00	0.00	3,000.00	1,660.14	1,339.86
A 1310	Day School Tuition	4,600.00	0.00	4,600.00	4,600.00	0.00
A 1335	Other Student Fees/Charges	1,000.00	0.00	1,000.00	660.00	340.00
A 2401	Interest on Earnings	1,500.00	0.00	1,500.00	389.21	1,110.79
A 2650	Sale of Excess Materials	0.00	0.00	0.00	3,650.00	-3,650.00
A 2701	Refunds of Prior Years Expenditures	0.00	0.00	0.00	3,987.27	-3,987.27
A 2770	Other Unclassified Revenues	0.00	0.00	0.00	26.44	-26.44
A 3101.A	General Aid	480,000.00	0.00	480,000.00	212,886.59	267,113.41
A 3101.B	Excess Cost Aid	0.00	0.00	0.00	8,817.00	-8,817.00
A 3102	VLT Lottery Aid	0.00	0.00	0.00	12,703.59	-12,703.59
A 3103	BOCES Aid	55,000.00	0.00	55,000.00	-449.38	55,449.38
A 3260	Textbook Aid	4,000.00	0.00	4,000.00	855.00	3,145.00
A 3265	Small Government Assistance	0.00	0.00	0.00	158,956.00	-158,956.00
A 4601	Medicaid Assistance, HRSS	10,000.00	0.00	10,000.00	7,657.76	2,342.24
A Totals:		3,794,100.00	0.00	3,794,100.00	3,663,641.08	130,458.92
Grand Totals:		3,794,100.00	0.00	3,794,100.00	3,663,641.08	130,458.92

LONG LAKE CSD

Appropriation Status Detail Report By Function From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
C 2860.160-0000	Cafeteria Salaries	67,980.00	0.00	67,980.00	40,753.96	0.00	27,226.04
C 2860.400-0000	Cafeteria Contractual	3,000.00	0.00	3,000.00	420.00	0.00	2,580.00
C 2860.410-0000	Cafeteria Food	29,300.00	75.00	29,375.00	17,098.46	5,554.15	6,722.39
C 2860.450-0000	Cafeteria Materials & Supplies	2,800.00	222.16	3,022.16	1,541.49	896.85	583.82
2860	SCHOOL FOOD SERVICE	*	297.16	103,377.16	59,813.91	6,451.00	37,112.25
28		**	297.16	103,377.16	59,813.91	6,451.00	37,112.25
2		***	297.16	103,377.16	59,813.91	6,451.00	37,112.25
C 9010.800-0000	Cafeteria Employees Retirement	10,500.00	0.00	10,500.00	-3,100.00	0.00	13,600.00
9010	STATE RETIREMENT	*	0.00	10,500.00	-3,100.00	0.00	13,600.00
C 9030.800-0000	Cafeteria Social Security	5,201.00	0.00	5,201.00	0.00	0.00	5,201.00
9030	SOCIAL SECURITY	*	0.00	5,201.00	0.00	0.00	5,201.00
C 9060.800-0000	Cafeteria Health Insurance	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9060	HOSPITAL, MEDICAL & DENTAL INSURANCE	*	0.00	30,000.00	0.00	0.00	30,000.00
90		**	0.00	45,701.00	-3,100.00	0.00	48,801.00
9		***	0.00	45,701.00	-3,100.00	0.00	48,801.00
Fund CTotals:		148,781.00	297.16	149,078.16	56,713.91	6,451.00	85,913.25
Grand Totals:		148,781.00	297.16	149,078.16	56,713.91	6,451.00	85,913.25

LONG LAKE CSD

Revenue Status Report From 7/1/2021 To 6/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>C 1440.B</u>	Breakfast - Student Sale of Meals	2,500.00	0.00	2,500.00	77.20	2,422.80
<u>C 1440.L</u>	Lunch - Student Sale of Meals	9,500.00	0.00	9,500.00	1,098.25	8,401.75
<u>C 1445.L</u>	A La Carte Sales	750.00	0.00	750.00	45.31	704.69
<u>C 2401</u>	Interest and Earnings	0.00	0.00	0.00	1.15	-1.15
<u>C 3190.FB</u>	Breakfast - Federal Reimbursement	6,000.00	0.00	6,000.00	6,855.00	-855.00
<u>C 3190.FL</u>	Lunch - Federal Reimbursement	14,000.00	0.00	14,000.00	18,580.00	-4,580.00
<u>C 3190.FS</u>	Snack - Federal Reimbursement	550.00	0.00	550.00	399.00	151.00
<u>C 3190.SB</u>	Breakfast - State Reimbursement	300.00	0.00	300.00	218.00	82.00
<u>C 3190.SL</u>	Lunch - State Reimbursement	550.00	0.00	550.00	194.00	356.00
<u>C 4190</u>	USDA Surplus Food	2,200.00	0.00	2,200.00	601.00	1,599.00
<u>C 5031</u>	Interfund Transfer	112,431.00	0.00	112,431.00	50,000.00	62,431.00
C Totals:		148,781.00	0.00	148,781.00	78,068.91	70,712.09
Grand Totals:		148,781.00	0.00	148,781.00	78,068.91	70,712.09

LONG LAKE CSD

Check Warrant Report For A - 23: Payroll Withholdings from General Fund - February 2022 For
Dates 2/1/2022 - 2/28/2022



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
823	02/03/2022	3407	NYS INCOME TAX	Trust & Agency Payment		3,592.22
824	02/03/2022	3411	VOYA INSTITUTIONAL TRUST COMPANY	Trust & Agency Payment		2,500.00
825	02/03/2022	3591	NEW YORK STATE DEFERRED COMP PLAN	Trust & Agency Payment		200.00
826	02/03/2022	4340	LLCS GENERAL FUND	Trust & Agency Payment		58,134.96
827	02/03/2022	4375	EFTPS Enrollment Processing	Trust & Agency Payment		19,969.51
828	02/17/2022	3407	NYS INCOME TAX	Trust & Agency Payment		3,249.34
829	02/17/2022	3411	VOYA INSTITUTIONAL TRUST COMPANY	Trust & Agency Payment		2,300.00
830	02/17/2022	3413	NYS EMPLOYEES RETIREMENT SYSTEM	Trust & Agency Payment		479.41
831	02/17/2022	3591	NEW YORK STATE DEFERRED COMP PLAN	Trust & Agency Payment		200.00
832	02/17/2022	4340	LLCS GENERAL FUND	Trust & Agency Payment		53,840.67
833	02/17/2022	4375	EFTPS Enrollment Processing	Trust & Agency Payment		18,212.03
17246	02/03/2022	3406	C.S.E.A., INC.	Trust & Agency Payment - DUES-CSEA		154.80
17247	02/03/2022	3454	LLCS TEACHERS' ASSOCIATION	Trust & Agency Payment - DUES-FACULTY		993.81
17281	02/17/2022	3406	C.S.E.A., INC.	Trust & Agency Payment - DUES-CSEA		154.80
17282	02/17/2022	3408	C.S.E.A. EMPLOYEE BENEFIT FUND	Trust & Agency Payment - DENTAL/VISION		1,912.20
17283	02/17/2022	3454	LLCS TEACHERS' ASSOCIATION	Trust & Agency Payment - DUES-FACULTY		925.03

Number of Transactions: 16

Warrant Total: 166,818.78

Vendor Portion: 166,818.78

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 16 in number, in the total amount of \$166,818.78. 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.

2/28/22 Date Noelle J. Short Superintendent

LONG LAKE CSD

Check Warrant Report For A - 24: Cash Disbursement - General Fund For Dates 2/1/2022 - 2/28/2022



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
17248	02/14/2022	2279	**CONTINUED** F-E-H BOCES TREASURER	Voided During Printing		0.00
17249	02/14/2022	2279	F-E-H BOCES TREASURER	FEBRUARY CONTRACT BILLING		26,773.23
17250	02/14/2022	4729	CHESTERTOWN TRUCK & AUTO SUPPLIES	BUS REPAIR PARTS	220000	33.00
17251	02/14/2022	2819	MCCLARY MEDIA INC.	HELP WANTED ADS		167.34
17252	02/14/2022	3064	TRI-LAKES 3HREE PRESS CORP.	HELP WANTED ADS		219.42
17253	02/14/2022	2362	RICK CARPENTER	OFFICIAL FEES 1/25, 1/31		315.00
17254	02/14/2022	4462	DEREK BRASSARD	OFFICIAL FEES 1/25, 1/26		238.00
17255	02/14/2022	1502	STEVE STAHL			707.00
17256	02/14/2022	3031	GLENN L RUSSELL	OFFICIAL FEES		196.00
17257	02/14/2022	4815	ADAM LAPIER	OFFICIAL FEES		154.00
17258	02/14/2022	4816	VINH BUI	OFFICIAL FEES		225.10
17259	02/14/2022	4652	WARREN TIRE	TIRES BUS 28		1,002.60
17260	02/14/2022	4525	SLIC NETWORK SOLUTIONS	CABLE TV FEBRUARY		152.55
17261	02/14/2022	4753	FW WEBB	CUSTODIAL PARTS	220178	336.62
17262	02/14/2022	2988	GIRVIN & FERLAZZO, P.C.	JANUARY LEGAL RETAINER		625.00
17263	02/14/2022	3986	OLYMPIC REGIONAL DEV AUTHORITY	GORE SKI PROGRAM		700.00
17264	02/14/2022	4803	SOPHIE E. BLACK	ASP ASST		52.80
17265	02/14/2022	4802	HARRISON HALL	ASP ASST, 1/25/22, 1/27/22		52.80
17266	02/14/2022	4809	ROBCO SPECIALTIES	FILTERS		35.42
17267	02/14/2022	4411	NYSMEC	ELECTRIC INSTALLMENT 5 OF 6		3,860.23
17268	02/14/2022	2004	FORTUNE'S HARDWARE	CUSTODIAL SUPPLIES	220092	86.10
17269	02/14/2022	1360	HAMILTON COUNTY TREASURER	TAX COLLECTING PREP.		1,217.32
17270	02/14/2022	3958	PSAT	PSAT	220079	54.00
17271	02/14/2022	4812	FIRST NATIONAL BANK OF OMAHA	SOFTWARE		19.98
17272	02/14/2022	3217	FRONTIER	TELEPHONE LINES		363.04
17273	02/14/2022	3268	BUREAU OF EDUCATION & RESEARCH	SEMINAR-DUKETT	220174	279.00
17274	02/14/2022	3953	N.A.P.A. AUTO PARTS	CUSTODIAL SUPPLIES	*See Detail Report	160.00
17275	02/14/2022	4813	ASKCO ELECTRIC SUPPLY	CUSTODIAL SUPPLIES	220166	600.00
17276	02/14/2022	4736	BELLE SALES AND SUPPLY, LLC	CUSTODIAL SUPPLIES		676.54
17277	02/14/2022	4819	SEAN O'CONNOR	OFFICAL		244.50
17278	02/14/2022	2879	TOM EDWARDS	OFFICIAL		196.00
17279	02/14/2022	4629	THE POST STAR	HELP WANTED AD-BUS. ADMIN.		522.38
17280	02/14/2022	4199	NYS EMPLOYEES' HEALTH INSURANCE	MARCH HEALTH INSURANCE		88,900.48
17284	02/18/2022	4604	DOCUMENT SOLUTIONS OF THE NORTH COUNTRY	COPIER CHARGES		392.55

LONG LAKE CSD

Check Warrant Report For A - 24: Cash Disbursement - General Fund For Dates 2/1/2022 - 2/28/2022



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
17285	02/18/2022	4456	SPLASHTOP	MIRRORING 360 3/2/22-3/1/24		159.84
17286	02/18/2022	3292	DAY WHOLESALE INC.	WATER	220071	51.00
17287	02/18/2022	3194	REALLY GOOD STUFF	GRADE 2 SUPPLIES	220060	38.99
17288	02/18/2022	1420	TOWN OF LONG LAKE	BUS MTNCE 10/21-12/21		1,383.98
17289	02/18/2022	4675	ALLISON CONBOY	GRADE 3/4 REIMBURSEMENT TPT		68.45
17290	02/18/2022	1709	QUILL	SCIENCE SUPPLIES	220181	110.53
17291	02/18/2022	4807	ORTON	KILN VENT	220136	510.42
17292	02/18/2022	2833	UTICA NATIONAL INSURANCE GROUP	INSURANCE-SOCIAL SERVICE DOG		400.00
17293	02/18/2022	3794	MUSICIAN'S FRIEND INC.	MUSIC SUPPLIES	220188	156.06
17294	02/18/2022	2609	B.J. QUEEN	GYM AIR HANDLER SERVICE		325.50
17295	02/18/2022	4435	HARTSON TOTAL OPENING	DOOR HOLDER	220180	270.00
17296	02/18/2022	4802	HARRISON HALL	ASP ASST, 2/1, 2/8, 2/10		79.20
17297	02/18/2022	4803	SOPHIE E. BLACK	ASP ASST.		26.40
17298	02/18/2022	2302	WARDS	SCIENCE SUPPLIES	220176	147.60
17299	02/18/2022	3825	AMAZON		*See Detail Report	822.67

Number of Transactions: 49

Warrant Total: 134,108.64

Vendor Portion: 134,108.64

*See Detail Report denotes that multiple purchase orders are referenced on this check. Run the Detail report to view the purchase order information

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 49 in number, in the total amount of \$ 134,108.64. 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.

2/28/22 Wendy J. Short
Date Superintendent

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 134,108.64. 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.

3/2/22 Sydney S. Flanagan
Date Claims Auditor

LONG LAKE CSD

Check Warrant Report For C - 8: Cash Disbursement - Lunch Fund For Dates 2/1/2022 - 2/28/2022



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
2374	02/14/2022	4736	BELLE SALES AND SUPPLY, LLC	CAFETERIA SUPPLIES	220088	196.82
2375	02/14/2022	4204	BIMBO FOODS BAKERIES	CAFETERIA FOOD	220087	214.72
2376	02/14/2022	4371	CAPITAL CANDY CO. INC.	CAFETERIA FOOD	220086	1,385.97
2377	02/14/2022	4358	SHAHEEN'S MARKET	CAFETERIA FOOD	220158	69.08
2378	02/14/2022	4817	STEPHANIE BRETON	REIMB. MEAL MONEY-C. TOOHEY		8.75
2379	02/14/2022	2496	SYSCO FOOD SERVICES	CAFETERIA FOOD	220159	1,609.86

Number of Transactions: 6

Warrant Total: 3,485.20

Vendor Portion: 3,485.20

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 \$3,485.20. 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.

2/28/22 Noelle J. Short
Date Superintendent

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$3,485.20. 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.

3/2/22 Jerome F. Flanagan
Date Claims Auditor

LONG LAKE CSD

Check Warrant Report For CM - 3: Cash Disbursement - Scholarship For Dates 2/1/2022 - 2/28/2022



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
1429	02/14/2022	4721	SYANA SANDIFORD	JOE LEBLANC SCHOLARSHIP		100.00
1430	02/14/2022	4407	LILLIAN DECHENE	JOE LEBLANC SCHOLARSHIP		100.00
1431	02/14/2022	4548	KARMEN HOWE	JOE LEBLANC SCHOLARSHIP		100.00
Number of Transactions: 3					Warrant Total:	300.00
					Vendor Portion:	300.00

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 3 in number, in the total amount of \$ 300.00. 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.

2/28/22 Victoria J. Snide
Date Business Manager

LONG LAKE CSD

Check Warrant Report For H - 8: Cash Disbursement - Capital Fund For Dates 2/1/2022 - 2/28/2022



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
1041	02/14/2022	4653	BERNARD P. DONEGAN, INC.	CAPITAL PROJECT FINANCIAL MANAGEMENT		2,159.75
1042	02/14/2022	2988	GIRVIN & FERLAZZO, P.C.	CAPITAL PROJECT		967.50

Number of Transactions: 2

Warrant Total: 3,127.25

Vendor Portion: 3,127.25

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 \$3,127.25. 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.

2/28/22 Noelle J. Short
Date Superintendent

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$3,127.25. 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.

3-2-22 James P. Donagan
Date Claims Auditor

LONG LAKE CSD

Budget Transfer Schedule Report For A - 7: Budget Transfer



Ref Number	Account	Date	Budget Transfer Description	Account Description	Detail Description	Approval Status	Transfer Out	Transfer In
148		03/02/2022	TRANSFER FROM BOCES SPECIAL ED TO TEACHING BOCES TO COVER 1ST PAYMENT FOR GUIDANCE LT SUBSTITUTE			Not Required		
	A 2110.490-0000		Teaching BOCES					15,375.00
	A 2250.490-0000		BOCES Services				15,375.00	
149		03/02/2022	TRANSFER TO COVER SHORTAGES			Not Required		
	A 2110.450-0000		Teaching Materials & Supplies				279.98	
	A 2610.450-0000		Library Materials & Supplies				165.00	
	A 2610.451-0000		Library Computers/Media					165.00
	A 2810.450-0000		Guidance Materials & Supplies					279.98

Number of Budget Transfers: 2

Account Distribution Totals				Debits		Credits	
Account	Description						
A 2110.450-0000	Teaching Materials & Supplies			279.98		0.00	
A 2110.490-0000	Teaching BOCES			0.00		15,375.00	
A 2250.490-0000	BOCES Services			15,375.00		0.00	
A 2610.450-0000	Library Materials & Supplies			165.00		0.00	
A 2610.451-0000	Library Computers/Media			0.00		165.00	
A 2810.450-0000	Guidance Materials & Supplies			0.00		279.98	
Fund A Totals:				15,819.98		15,819.98	
Grand Totals:				15,819.98		15,819.98	

Grand Totals: 15,819.98
Net Amount: 0.00

* Needs Approval from BOE - over \$5,000

Long Lake Central School District

Capital Project

FEBRUARY 2022



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Long Lake Central School District

Audit Objective

Determine whether Long Lake Central School District (District) officials properly established, authorized contracts and claims, monitored and accounted for its 2021 capital project (project).

Audit Results

District officials properly established, authorized contracts and claims, monitored and accounted for the project consisting of building improvements, upgrades and tennis court reconstruction during the audit period. There were no recommendations as a result of this audit. Officials:

- Prepared an itemized budget and properly obtained and approved competitive bids.
- Ensured claims totaling \$907,813 were supported by adequate documentation, for appropriate purposes, correctly recorded as project expenditures and audited and approved by the claims auditor before payment.
- Reviewed and approved all eight change orders totaling \$195,718 for appropriate purposes.
- Maintained adequate project records necessary to account for and monitor the project and accurately separated revenue sources in the accounting records during the audit period to ensure unexpended funds are accurately disposed of when the project is complete.

District officials agreed with our findings.

Background

The District serves the Towns of Arietta and Long Lake in Hamilton County.

The five-member elected Board of Education (Board) is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with other administrative staff, for day-to-day management under the Board's direction. The Business Manager oversees business operations and maintains financial records. The Superintendent and Business Manager are responsible for budget development and administration.

The voters approved a \$3.5 million project for tennis court reconstruction and infrastructure upgrades on May 21, 2019. The Business Manager and Superintendent manage the project.

Quick Facts

Project Expenditures During the Audit Period	\$1.3 million
2021-22 Appropriations	\$4.6 million
Employees	35
Enrollment	70

Audit Period

July 1, 2016 – August 31, 2021

Capital Project

How Should District Officials Plan, Authorize and Monitor Capital Projects?

Proper planning of a project requires that the board have a thorough understanding of the project's overall scope and cost before authorizing the project. Estimated costs must be realistic to allow the board to plan sufficient financing for the project. The board should adopt a resolution at the project's inception to identify the project scope, authorize the maximum project cost and establish how the project will be financed.

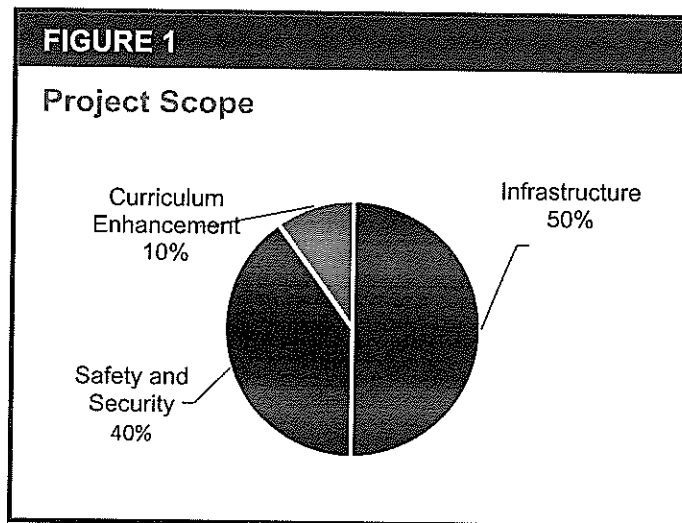
In general, projects involving building improvements require approval by district voters. Taxpayers should be informed of the project's scope and planned financing before the public vote. Additionally, District officials are required to propose all phases of a project, including details of the scope of work to be performed, to the New York State Education Department (NYSED) for approval.

Officials should prepare an itemized budget to be used to monitor project costs and scope. Project records must be maintained in a manner that allows for a ready comparison of the budget to actual financing sources received and expenditures incurred throughout the course of the project. Officials should review and approve any amendments, including change orders, to project plans to confirm that all changes are valid and are within the project scope.

The District should seek requests for proposals or competitive bids for the work to be performed to ensure that contracts provide the best value for the taxpayers. In addition, all claims against the district related to the project should be audited and approved prior to payment. An effective claims audit process helps ensure that every claim is subjected to an independent, thorough and deliberate review in a timely manner prior to authorizing payment and that the claim contains adequate supporting documentation to determine the amount claimed represents an actual and necessary project expenditure.

Officials Properly Planned, Authorized and Monitored the Project

District officials conducted a building conditions survey during the 2016-17 fiscal year and developed plans to address building improvements, upgrades and tennis court reconstruction. In March 2019, the Board adopted a resolution calling for a proposition to be submitted to the voters seeking approval of the project with a maximum cost of \$3.5 million, to be funded with \$300,000 from reserve funds and up to \$3.2 million from debt (Figure 1).



The Board held a public meeting on May 1, 2019 at which the project architect presented the proposed project to the taxpayers and the project was approved by the voters on May 21, 2019. In August 2020, District officials requested and received proposals and signed a contract with a clerk of the works.¹ NYSED approved the project before work began in February 2021 and the Board, in conjunction with the architect and clerk of the works, properly obtained and approved competitive bids.

District officials monitored the project through bi-weekly meetings with the architect and clerk of the works and by reviewing work-in-progress, approving change orders and inspecting the work completed. The Superintendent provided the Board with monthly status updates and a timeline for completion and the Business Manager provided the budget status and cash flow projections. This enabled the Board to effectively monitor the project by ensuring financing sources were sufficient to fund expenditures incurred and comparing project expenditures to the estimated costs. District officials provided the public with progress updates and photos on their website.

We reviewed 20 project claims totaling \$907,813 during the audit period and found all claims were supported by adequate documentation, for appropriate purposes, correctly recorded as project expenditures and audited and approved by the claims auditor before payment. As a result, officials fulfilled their responsibility to review and approve claims and had accurate records available to help monitor project progress.

We also reviewed all eight change orders totaling \$195,718 associated with the project and determined they were all for appropriate purposes and were reviewed by the contractor, architect and Superintendent.

¹ The role of clerk of the works is to act as a liaison between the architects, contractors and the District and inspect and monitor capital projects to ensure adherence to architectural specifications and quality.

... [O]fficials fulfilled their responsibility to review and approve claims and had accurate records ...

How Should Capital Projects' Financial Transactions Be Accounted For?

Complete and accurate accounting records for projects are necessary for project management and proper financial reporting. Because projects are budgeted on an individual basis, an individual project fund should be established for each authorized project to document the project's complete financial history, including assets, liabilities, fund equity and results of operations (revenues and expenditures).

With certain exceptions, a separate bank account is required for debt proceeds issued to wholly, or partially, finance a capital project. A separate bank account and individual project accounting records clearly identifying all revenue sources help ensure that proceeds are expended only for the object or purpose for which the obligations are issued and the accurate disposition of unexpended balances when a project is complete.

Officials Properly Accounted for Financial Transactions

District officials maintained adequate project records necessary to account for and monitor the project. We found that project transactions were posted accurately and in a timely manner, furnishing the Board and others with necessary project progress reports. We found that officials deposited project debt proceeds into a separate bank account and accurately accounted for this debt, as well as reserve fund money used to finance the project totaling \$300,000. While the project is ongoing, District officials accurately separated funding sources in the accounting records to ensure any unexpended funds are accurately disposed of when the project is complete. The District anticipates the project will be completed during the summer of 2022.

District
officials
maintained
adequate
project
records
necessary to
account for
and monitor
the project.

Appendix A: Response From District Officials



Long Lake
CENTRAL SCHOOL DISTRICT

Long Lake Central School
20 School Lane
P.O. Box 217
Long Lake, New York 12847

P 518/624-2221

F 518/624-3896

W www.longlakecsd.org

Board of Education
Brian Penrose
President
Michael Farrell
Vice President
Alexandria Harris
Trisha Hosley
Joan Paula

Superintendent/Principal
Noelle J. Short
nshort@longlakecsd.org

Business Manager
Victoria J. Snide
vsnide@longlakecsd.org

School Counselor
Elisha Cohen
ecohen@longlakecsd.org

Mr. Gary G. Gifford, Chief Examiner
Office of the New York State Comptroller
Glens Falls Regional Office
1 Broad Street Plaza
Glens Falls, New York 12801-4396

February 10, 2022

Dear Mr. Gifford:

I am writing on behalf of the Long Lake Central School District. We have received and reviewed the Report of Examination, 2021M-18, Capital Project, issued by the Office of the State Comptroller for the period of July 1, 2016-August 31, 2021. We are pleased and concur with your report.

We would like to express our appreciation for your staff's professionalism and expertise throughout this examination process. We would like to specifically note that [REDACTED] provided our staff with professional and timely insight and was especially accommodating while handling the challenges of our on-site capital project construction.

Thank you for your time and efforts during this examination period. This was a beneficial learning experience for our District and helped us to ensure and solidify that our practices are sound.

Sincerely,

Ms. Noelle J. Short
Superintendent

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and reviewed Board minutes, project documentation and District policies to gain an understanding of the District's project management operations and determine whether the Board adopted a resolution at the inception of the project that identified the project, authorized the maximum estimated cost and established how the project would be financed, and if they prepared an itemized budget for the project.
- We judgmentally selected 20 claims totaling \$907,813 from the 57 claims totaling \$1.3 million during the audit period based on dollar value to determine whether they were supported by adequate documentation, for appropriate purposes, correctly allocated to the project and audited and approved before payment
- We reviewed all eight change orders totaling \$195,718 to determine whether they were for an appropriate purpose, properly reviewed and approved by District officials. We reviewed the total cumulative amount and purpose of the change orders to determine whether the increase in cost was reasonable compared to the approved project total.
- We reviewed the District's accounting records during the audit period to determine whether separate accounting records including assets, liabilities, fund equity, revenues and expenditures were maintained for the project.
- We reviewed claims for all expenditures related to the project during the audit period to determine whether amounts were posted completely and accurately in the accounting records.
- We reviewed all requests for proposals and bid information to determine whether District officials solicited competition for these services and contracts.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236
Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov
www.osc.state.ny.us/local-government
Local Government and School Accountability Help Line: (866) 321-8503

GLENS FALLS REGIONAL OFFICE – Gary G. Gifford, Chief Examiner

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2022-2023 School Calendar

BOE Approved: **DRAFT 2/3/22**

September 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Summary of School Days	
September: 19	February: 15
October: 20	March: 23
November: 18	April: 14
December: 16	May: 22
January: 20	June: 16
Emergency Days: 3 Total Days: 183	

Dates to Remember	
9/5: Labor Day	3/17: Sup't Conference Day
9/6-7: Sup't Conference Day	4/7-14: Spring Recess
9/8: Classes Begin	4/19-26: Grades 3-8 ELA Testing
9/30: Sup't Conference Day	5/2-9: Grades 3-8 Math Testing
10/10: Columbus Day	5/23-6/2: Grade 8 Science Perf Testing
11/11: Veteran's Day	5/29: Memorial Day Recess
11/23-25: Thanksgiving Recess	6/5: Grade 8 Science Written Testing
12/23-1/2: Holiday Recess	6/8-13: Local Exams
1/16: Martin Luther King Jr. Day	6/14-23: Regents Exams
1/24-27: 7-12 Midterms/Finals	6/19: Juneteenth
2/20-24: Winter Recess	6/23: Last Day of School & Graduation

Marking Period Dates
1st Quarter: 9/6/22-11/11/22
Parent Teacher Conf Day: 11/17/22
2nd Quarter: 11/14/22-1/27/23
3rd Quarter: 1/30/22-4/14/22
Parent Teacher Conf Day: 3/16/23
4th Quarter: 4/17/23-6/23/23

Six Day Cycle Rotation	
A Day	D Day
B Day	E Day
C Day	F Day

SECTION VII COMBINING OF TEAMS APPLICATION

- A. Completed by EACH school involved in the sport
- B. Reviewed and approved by the Athletic Conference(s) involved
- C. Submitted for approval to the Section VII Athletic Council after "A" & "B" have been completed and prior to the beginning of that sport season.
- D. Submitted directly to the Section VII Athletic Council only if the activity DOES NOT involve conference play

PART I

School: Long Lake Central

Address: 20 School Lane

Long Lake NY Zip: 12847

Other Schools Involved: Indian Lake Central

Sport to be Combined: All sports/all levels

BEDS ENROLLMENT NUMBER OF THIS SCHOOL: 20

BEDS ENROLLMENT NUMBER OF OTHER SCHOOLS INVOLVED: 24

TOTAL ENROLLMENT: 44

Conditions, which prompted your school to file for a merger (Please do not use continuation as a condition.):

Not enough students to field teams.

List the number of students from your school that participated in this sport. Use zero (0) if your school has not sponsored the activity in the past.

	DATES	GRADES			
		9	10	11	12
LAST SCHOOL YEAR	<u>2020-21</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>0</u>
CURRENT SCHOOL YEAR	<u>2021-22</u>	<u>2</u>	<u>3</u>	<u>3</u>	<u>1</u>

What will be the name of the combined team? The Orange

Where will practices be held? At both schools

Where will home competitions be held? At both schools

Which school will be responsible for administering the program?

Both schools

Name of Athletic Director responsible for administering the program:

Josh Tremblay/Eric McCauliffe

Long Lake/Indian Lake

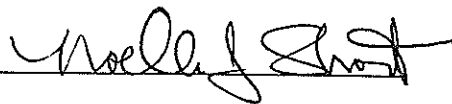
NAME

SCHOOL

Other information, which may assist in reaching a decision on this application:

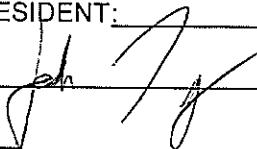
SIGNATURES:

SUPERINTENDENT OF SCHOOLS:



BOARD OF EDUCATION PRESIDENT:

ATHLETIC DIRECTOR:



DATE OF APPLICATION:

3/2/22

PLEASE FORWARD THIS FORM TO THE EXECUTIVE OFFICER OF THE LEAGUE IN WHICH THE PROPOSED MERGER TEAM WILL PARTICIPATE FOR ACTION.

PART II – LEAGUE ACTION

NAME OF LEAGUE

This request for cooperative sponsorship is (approved / not approved).

Vote of member schools: YES: _____ NO : _____ ABSTAIN: _____

SIGNATURE OF EXECUTIVE SECRETARY: _____

DATE: _____

If the request is approved:

LEAGUE EXECUTIVE OFFICER: PLEASE FORWARD THIS FORM TO THE SECTION VII OFFICE

If the request is not approved:

LEAGUE EXECUTIVE OFFICER: PLEASE RETURN THIS FORM TO THE ATHLETIC ADMINISTRATOR OR SUPERINTENDENT OF THE SCHOOL INVOLVED AT THE ADDRESS INDICATED IN PART ONE OF THIS FORM WITH AN ATTACHED LIST OF REASONS . THANK YOU.

PART III – ACTION OF THE SECTION VII ATHLETIC COUNCIL

The above request for cooperative sponsorship is (approved / not approved) for the sport of _____ for the school year of _____.

CLASSIFICATION OF THE MERGED TEAM:

Signature of Section VII President: _____ Date: _____

If not approved, reason (s):

Vlla



Long Lake
CENTRAL SCHOOL DISTRICT

Long Lake Central School
20 School Lane
P.O. Box 217
Long Lake, New York 12847

P 518/624-2221
F 518/624-3896
W www.longlakecsd.org

Board of Education
Brian Penrose
President
Michael Farrell
Vice President
Alexandria Harris
Trisha Hosley
Joan Paula

To: Board of Education Members
From: Vickie Snide *Vickie*
Re: Budget Information Worksheet
Date: March 1, 2022

Superintendent/Principal

Noelle J. Short
nshort@longlakecsd.org

Business Manager

Victoria J. Snide
vsnide@longlakecsd.org

School Counselor

Elisha Cohen
ecohen@longlakecsd.org

Attached is the current 2022-2023 budget. The budget is below the property tax cap, however to keep the budget below the cap means reducing the schools' fund balance.

The Tax Levy Limit Calculation, attached, has been filed with NYS Comptrollers Office by their March 1, 2022 deadline.

Budget Spreadsheet/Appropriated Fund Balance – Appropriated Fund Balance can significantly change month to month, and continues to change until my books are closed for the school year.

I have attached a Budget Percentage Comparison Report for your information.

State Aid Revenues – I am budgeting based upon the Governor's state aid projections. These will be adjusted when the State passes a budget.

Mike Farrell has submitted a petition for his open board seat. I have not received any petitions yet for Alex Harris' open board seat.

**TAX LEVY LIMIT CALCULATION – FINAL For 2022-2023 School Year
V. Snide, 2/28/22**

Prior Year Tax Levy -2021-2022 school year tax levy	\$3,235,000
x 2022 Tax Base Growth Factor -Comes from Office of Real Property Tax Services	<u>x 1.0006</u> \$3,236,941
+ Prior year PILOT's -we currently do not have any of these	-0-
- Prior year exclusions	
-capital local & BOCES expenditures – example is principal and interest payments on debt, equipment expenses for transportation (bus purchases) (buses purchased through reserves does not apply) less aid	215,984
-court orders – we currently do not have any	<u>-0-</u>
Adjusted Prior Year Levy	\$3,020,957
x Allowable Growth Factor -Lesser of CPI or 2%	<u>x 2.00%</u> \$3,081,376
- PILOTS for coming year -we currently do not have any of these	-0-
+ Available Carryover	<u>\$ -0-</u>
TAX LEVY LIMIT - This must be reported to NYS March 1	\$3,081,376 (-\$153,624)
+ 2022-2023 Exclusions	
-capital local & BOCES expenditures – example is principal and interest payments on debt (building and buses) less building aid, BOCES aid and transportation aid	\$210,423
-court orders – we currently do not have any	-0-
-Employees Retirement System costs above 2 percentage points increase, which is 0 for 2022-2023 as the ERS average contribution rate is not 2.0 percentage points higher than '21-'22	-0-
-Teachers Retirement System costs above 2 percentage points increase, which is 0 for 2022-2023 as the TRS rate is not 2.0 percentage points higher than '21-'22	<u>-0-</u>
MAXIMUM ALLOWABLE LEVY – To exceed this, need super majority vote	Final \$3,291,799 (\$56,799 or 1.7558% higher than prior year levy)

NOTES OF INTEREST

- School Districts must submit the Tax Levy Limit (above) by March 1st to the NYS Comptroller.
- Districts are NOT required to have proposed budgets available by March 1st.
- If the budget proposal is not approved by the voters (2 votes allowed), the Board of Education must adopt a budget that levies a tax no greater than that of the prior year (0% increase in the tax levy).

ITEMS THAT MUST BE COMMUNICATED TO THE PUBLIC

- NYS has a property tax cap, not a "2% cap".
- The property tax cap limits the school district levy, not the individual tax bill of resident taxpayers.
- The actual allowable tax levy increase will vary by district.
- The formula allows for certain expenses to be exempt from the cap, therefore allowing the total tax levy increase to be greater or lesser than the "perceived" cap.
- Board of Education's can present a budget that overrides the cap, but will need 60% voter approval.
- Voters are still approving the budget, not the tax levy.

BUDGET SPREADSHEET

		Proposed	
	2020-2021	2021-2022	2022-2023
Budget Summary			
General Support	748,461	768,106	810,323
Instruction	1,911,110	1,915,008	1,934,871
Pupil Transportation	143,864	176,279	143,491
Undistributed	1,577,429	1,748,627	1,845,169
General Fund Budget Total	4,380,864	4,608,020	4,733,854
Projected Revenues			
State Aid	484,000	484,000	494,000
BOCES	55,000	55,000	65,000
Interest on Deposits	15,000	1,500	550
Miscellaneous	12,600	18,600	16,850
Total External Revenues	566,600	559,100	576,400
Appropriated Fund Balance	725,264	813,920	865,754
Total Revenues & Appropriated Fund Balance	1,291,864	1,373,020	1,442,154
Planned Balance	285,000	285,000	285,000
Tax Levy Summary			
General Fund Appropriation	4,380,864	4,608,020	4,733,854
Less Projected Revenues & Approp. Fund Bal.	1,291,864	1,373,020	1,442,154
Tax Levy Summary	3,089,000	3,235,000	3,291,700
Tax Rate Summary-Long Lake			
(Per \$1,000 A/V)	\$5.1061	\$5.3548	\$5.4486
Tentative, March 2022			

TAX RATE PROJECTION

SCHOOL YEAR 2022-2023

The tax rate is determined annually and is based on taxable assessed property values and the tax levy required to support the General Fund Budget. Our district has two geographic components: state lands in Arietta and taxable assessed property in the Town of Long Lake. The state establishes Arietta's assessed value and the Town of Long Lake's assessed values are established by the assessor. Both assessments are estimated at full market value (100%). The combination of these two property values equals the district's total value. The tax levy is then apportioned between Arietta and Long Lake based on their respective percentage of the district's total assessed value. The separate tax levies are then calculated by dividing the apportioned levy by the associated assessed value. The resulting figure is the tax rate per \$1,000 of assessed value. The tax levy calculations for school year 2022-2023 are estimated below.

	ARIETTA	LONG LAKE
Taxable assessed value:	\$26,569,118	\$577,565,740
Total district value:	\$604,134,858	
Proportion of district value:	4.3979%	95.6021%
School tax levy:	\$3,291,700	
Levy Apportioned by Municipality:	\$144,765.67	\$3,146,934.33
Tax rate per \$1,000 of assessed value 2022-2023:	\$ 5.4486	\$ 5.4486

Tax Rate Comparison:

2021-2022	\$5.354765	\$5.354765
2020-2021	5.106079	5.106079
2019-2020	4.796276	4.796276
2018-2019	4.673761	4.673761
2017-2018	4.572867	4.572867
2016-2017	4.486221	4.486221
2015-2016	4.471709	4.471709
2014-2015	4.304469	4.304469
2013-2014	4.159804	4.159804
2012-2013	3.75275	3.75275
2011-2012	3.65934	3.65934
2010-2011	3.46705	3.46398
2009-2010	3.94173	3.93757
2008-2009	4.66889	5.60146
2007-2008	5.74916	6.56517
2006-2007	6.4191	6.9555

(Tentative, March 2022)

Budget Percentage Comparisons

SCHOOL YEAR	TOTAL BUDGET	% OF INCREASE IN BUDGET OVER PRIOR YEAR	TAX LEVY	% OF INCREASE IN TAX LEVY OVER PRIOR YEAR	TAX RATE	% OF INCREASE IN TAX RATE
2022-2023	\$4,733,854	2.73%	\$3,291,700	1.75%	\$ 5.44860	1.75%
2021-2022	\$4,608,020	5.19%	\$3,235,000	4.73%	\$ 5.35480	4.87%
2020-2021	\$4,380,864	4.66%	\$3,089,000	5.86%	\$ 5.10608	6.46%
2019-2020	\$4,185,640	2.90%	\$2,918,000	2.42%	\$ 4.79628	2.62%
2018-2019	\$4,067,872	1.95%	\$2,849,000	2.15%	\$ 4.67376	2.21%
2017-2018	\$3,990,242	2.45%	\$2,788,942	1.54%	\$ 4.57287	1.93%
2016-2017	\$3,894,743	-0.74%	\$2,746,561	-0.67%	\$ 4.48622	0.32%
2015-2016	\$3,923,935	2.74%	\$2,765,000	2.83%	\$ 4.47171	3.88%
2014-2015	\$3,819,403	3.67%	\$2,688,896	3.36%	\$ 4.30450	3.48%
2013-2014	\$3,684,259	1.91%	\$2,601,546	3.31%	\$ 4.15980	10.85%
2012-2013	\$3,615,151	-1.91%	\$2,518,214	2.32%	\$ 3.75275	2.55%
2011-2012	\$3,685,596	1.52%	\$2,461,129	5.04%	\$ 3.65934	5.64%
2010-2011	\$3,630,301	-4.35%	\$2,343,078	-13.26%	\$ 3.46400	-12.03%
2009-2010	\$3,795,355	-0.01%	\$2,701,318	9.40%	\$ 3.93760	-29.70%
2008-2009	\$3,795,660	-2.30%	\$2,469,136	-14.42%	\$ 5.60150	-14.68%
2007-2008	\$3,884,926	1.41%	\$2,885,158	-4.46%	\$ 6.56520	-5.61%
2006-2007	\$3,831,090	4.41%	\$3,019,840	7.35%	\$ 6.95550	9.46%
2005-2006	\$3,669,112	4.35%	\$2,812,952	-0.45%	\$ 6.35410	-18.57%
2004-2005	\$3,516,062	0.95%	\$2,825,775	1.59%	\$ 7.80330	1.19%
2003-2004	\$3,483,018	4.20%	\$2,781,593	7.30%	\$ 7.71130	-4.18%
2002-2003	\$3,342,538	2.90%	\$2,592,288	3.07%	\$ 8.04730	1.63%
2001-2002	\$3,248,335	3.93%	\$2,515,085	3.95%	\$ 7.91840	-2.09%
2000-2001	\$3,125,606	4.20%	\$2,419,437	3.37%	\$ 8.08780	3.56%

Tax Rate: 2005-2006 school year - Revaluation? Or Tax Roll Maintenance?
2009-2010 school year - Revaluation - TownWide
2013-2014 school year - Roll Maintenance - Waterfront Properties Adjusted
2016-2017 school year - Roll Maintenance - Off Water Properties Adjusted

Tentative, March 2022

LONG LAKE CSD

Budgeting Appropriation Status Report For 2022-2023 GENERAL FUND EXPENSES BUDGET (Detail)



Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
A 1010.400-0000	BOE Contractual Expense	7,100.00	10,350.00
	No 5 Year Plan or Building Condition Survey Needed		
A 1010.450-0000	BOE Materials and Supplies	1,800.00	2,800.00
	Committee Budget Moved to Separate Expenditure Account		
A 1010.490-0000	BOE BOCES Services	7,687.00	9,527.00
	No Triennial Asbestos Survey, No Pinpoint App.		
1010	BOARD OF EDUCATION *	16,587.00	22,677.00
A 1040.160-0000	BOE District Clerk Salaries	2,496.00	2,424.00
A 1040.400-0000	BOE District Clerk Contractual	4,500.00	4,500.00
1040	DISTRICT CLERK *	6,996.00	6,924.00
10	**	23,583.00	29,601.00
A 1240.160-0000	Support Staff Salaries	140,175.00	135,357.00
A 1240.200-0000	Central Admin Equipment	1,000.00	2,000.00
A 1240.400-0000	Central Admin Contractual	15,805.00	11,005.00
	Includes B. Donegan Financial Mgmt Fees		
A 1240.450-0000	Central Admin Materials & Supplies	2,000.00	2,000.00
1240	CHIEF SCHOOL ADMINISTRATOR *	158,980.00	150,362.00
12	**	158,980.00	150,362.00
A 1310.160-0000	Finance Business Admin Salaries	78,669.00	103,330.00
	Change in personnel		
A 1310.490-0000	Finance BOCES Services	24,370.00	28,479.00
	GASB Interim Year so less expensive		
1310	BUSINESS ADMINISTRATION *	103,039.00	131,809.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
A 1320.160-0000	Finance Auditing Salaries	583.00	566.00
A 1320.400-0000	Finance Auditor Contractual	8,000.00	8,000.00
1320	AUDITING	8,583.00	8,566.00
A 1325.160-0000	Finance District Treasurer	19,282.00	21,580.00
A 1325.450-0000	Finance District Treasurer Supplies	250.00	250.00
1325	TREASURER	19,532.00	21,830.00
A 1330.160-0000	Finance Tax Collector Salary	4,304.00	4,179.00
A 1330.400-0000	Finance Tax Collector Contractual	1,500.00	1,500.00
A 1330.450-0000	Finance Tax Collector Materials & Supplies	100.00	100.00
1330	TAX COLLECTOR	5,904.00	5,779.00
13		137,058.00	167,984.00
A 1420.400-0000	Legal Contractual	14,000.00	14,000.00
1420	LEGAL	14,000.00	14,000.00
A 1430.490-0000	Personnel - BOCES Services	1,957.00	1,950.00
1430	PERSONNEL	1,957.00	1,950.00
A 1480.400-0000	Public Info Contractual	400.00	
A 1480.450-0000	Public Info/Printing Charges	1,000.00	1,000.00
1480	PUBLIC INFORMATION & SERVICES	1,400.00	1,000.00
14		17,357.00	16,950.00
A 1620.160-0000	Central Services Support Staff Salaries	100,829.00	97,283.00
A 1620.200-0000	Central Services Equipment	0.00	1,000.00
A 1620.400-0000	Central Services	72,166.00	69,450.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
Contractual			
New Stage Curtains			
A 1620.410-0000	Central Services Fuel Oil	85,000.00	85,000.00
A 1620.420-0000	Central Services Television	2,000.00	2,000.00
A 1620.430-0000	Central Services Electricity	25,000.00	25,000.00
A 1620.440-0000	Central Services Water Rent	1,000.00	1,000.00
A 1620.450-0000	Central Services Materials & Supplies	25,000.00	21,000.00
A 1620.460-0000	Central Services Telephone	9,000.00	9,000.00
A 1620.480-0000	Central Services LP Gas	100.00	100.00
A 1620.490-0000	Central Services BOCES	9,000.00	1,000.00
New VOIP phones (voice over internet) service/maintenance			
1620	OPERATION OF PLANT *	329,095.00	311,833.00
A 1621.160-0000	Mainten Support Staff Salaries	15,856.00	15,401.00
A 1621.400-0000	Maintenance Contractual Exp	27,500.00	20,000.00
New Boiler Burner & elementary library flooring replacement			
1621	MAINTENANCE OF PLANT *	43,356.00	35,401.00
A 1670.400-0000	Contractual	825.00	825.00
A 1670.450-0000	Postage	3,000.00	3,000.00
A 1670.490-0000	Printing - BOCES Services	1,000.00	1,000.00
1670	CENTRAL PRINTING & MAILING *	4,825.00	4,825.00
A 1680.490-0000	Central DP - BOCES Services	61,719.00	27,000.00
Increase due to reclassification of BOCES expenditures			
1680	CENTRAL DATA PROCESSING *	61,719.00	27,000.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
16	**	438,995.00	379,059.00
A 1910.400-0000	Unallocated Insurance	1,000.00	1,000.00
1910	UNALLOCATED INSURANCE	1,000.00	1,000.00
A 1920.400-0000	School Association Dues	5,450.00	4,550.00
	Includes Rural Schools Assoc.		
1920	SCHOOL ASSOCIATION * DUES	5,450.00	4,550.00
A 1981.490-0000	BOCES Administrative Costs	25,000.00	18,500.00
	BOCES Admin Budget Increase		
1981	BOCES ADMINISTRATIVE * COSTS	25,000.00	18,500.00
A 1983.490-0000	BOCES Capital Expenses	2,900.00	100.00
	BOCES Capital Budget Increase		
1983	BOCES CAPITAL * EXPENSE	2,900.00	100.00
19	**	34,350.00	24,150.00
1	***	810,323.00	768,106.00
A 2020.150-0000	Supervision Instructional	25,000.00	25,000.00
2020	SUPERVISION - * REGULAR SCHOOL	25,000.00	25,000.00
A 2070.150-0000	Instructional Salaries	14,154.00	17,404.00
	Less new teacher/mentor stipends		
A 2070.490-0000	Inservices - BOCES Services	20,000.00	22,500.00
	Decreased due to reclassification of BOCES expenditures		

LONG LAKE CSD

Budgeting Appropriation Status Report For 2022-2023 GENERAL FUND EXPENSES BUDGET (Detail)



Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
2070	INSERVICE TRAINING - INSTRUCTION	34,154.00	39,904.00
20	**	59,154.00	64,904.00
A 2110.120-0000	Teaching K-6 Salaries	506,315.00	488,646.00
A 2110.130-0000	Teaching 7-12 Salaries	483,211.00	468,345.00
A 2110.140-0000	Substitute Teachers	20,000.00	18,000.00
A 2110.160-0000	Support Staff Salaries	44,259.00	42,625.00
A 2110.170-0000	Payment in Lieu of Health Insurance	20,000.00	17,000.00
A 2110.200-0000	Teaching Equipment	2,000.00	4,000.00
A 2110.400-0000	Teaching Contractual	16,058.00	16,726.00
A 2110.410-0000	Field Trips	23,000.00	23,000.00
A 2110.411-0000	Conference Attendance	7,000.00	7,500.00
A 2110.412-0000	Mileage Reimbursement	2,000.00	2,000.00
A 2110.413-0000	Arts in Education	3,000.00	3,000.00
A 2110.450-0000	Teaching Materials & Supplies	8,000.00	9,000.00
A 2110.451-0000	Elementary - Grade 1	2,265.00	1,535.00
A 2110.451-1000	Summer School	100.00	100.00
A 2110.451-2000	Art Program	2,360.00	2,360.00
A 2110.451-4000	Teachers Assistant-Dukett	200.00	150.00
A 2110.451-5000	English	574.00	350.00
A 2110.451-6000	Spanish	500.00	835.00
A 2110.451-8000	Health Education	100.00	230.00
A 2110.451-9000	Math	311.00	380.00
A 2110.452-1000	Elementary - Gaffney/SPED	300.00	310.00
A 2110.452-2000	Music	1,162.00	720.00
A 2110.452-3000	Phys Ed	1,715.00	1,680.00
A 2110.452-4000	Science	1,080.00	910.00
A 2110.452-5000	Social Studies	150.00	150.00
A 2110.452-6000	Technology	1,650.00	1,650.00
A 2110.452-7000	Elementary - PreK/Teaching Assistant	900.00	900.00

Budgeting Appropriation Status Report For 2022-2023 GENERAL FUND EXPENSES BUDGET (Detail)

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
A 2110.452-9000	Teachers Aide Supplies- Kilpatrick	250.00	250.00
A 2110.453-0000	Elementary - Connell	416.00	1,036.00
A 2110.454-0000	Elementary - Grade 2	650.00	653.00
A 2110.455-0000	Elementary - Grade 3/4	600.00	650.00
A 2110.456-0000	Elementary - Grade 5/6	250.00	320.00
A 2110.458-0000	Elementary - Grade K	500.00	932.00
A 2110.459-1000	Ace Committee	1,500.00	1,500.00
A 2110.459-2000	STEM	1,160.00	300.00
A 2110.459-3000	Committees	1,500.00	
A 2110.480-0000	Teaching Textbooks	7,550.00	1,500.00
Elementary Math Program			
A 2110.490-0000	Teaching BOCES	0.00	10,000.00
Decrease due to reclassification of BOCES expenditures			
2110	TEACHING - REGULAR * SCHOOL	1,162,586.00	1,129,243.00
21	**	1,162,586.00	1,129,243.00
A 2250.150-0000	Instructional Salaries	82,878.00	79,883.00
A 2250.160-0000	Non Instructional Salaries	37,347.00	36,023.00
A 2250.400-0000	Students w/Disab Contractual	4,750.00	4,600.00
A 2250.450-0000	Special Ed Materials & Supplies	175.00	450.00
A 2250.470-0000	Special Tuition	2,500.00	2,500.00
A 2250.490-0000	BOCES Services	92,000.00	91,000.00
2250	PROGRAM FOR * STUDENTS W/DISABILITIES SCHOOL AGE - SCHOOL YEAR	219,650.00	214,456.00
A 2280.490-0000	BOCES Services	40,500.00	40,000.00
2280	OCCUPATIONAL * EDUCATION (GRADES 9 -12)	40,500.00	40,000.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
22	**	260,150.00	254,456.00
A 2330.150-0000	Adult Education Salary	11,976.00	11,350.00
A 2330.151-0000	Special Schools Salary	21,240.00	20,952.00
A 2330.400-0000	Special Schools Contractual	3,802.00	3,600.00
A 2330.450-0000	Special Schools Materials & Supplies	500.00	500.00
2330	TEACHING - SPECIAL SCHOOLS * *	37,518.00	36,402.00
23	**	37,518.00	36,402.00
A 2610.150-0000	Library Salaries	57,768.00	55,680.00
A 2610.450-0000	Library Materials & Supplies	1,150.00	660.00
A 2610.451-0000	Library Computers/Media	1,365.00	1,650.00
A 2610.460-0000	Library Books/Magazines/Subscript ions	3,280.00	2,694.00
A 2610.490-0000	Library BOCES Services	9,100.00	8,900.00
2610	SCHOOL LIBRARY & * AUDIOVISUAL	72,663.00	69,584.00
A 2630.220-0000	Computer Hardware	25,000.00	25,000.00
A 2630.450-0000	Computer Materials & Supplies	1,870.00	1,000.00
A 2630.460-0000	Computer Software	8,000.00	8,000.00
A 2630.490-0000	Computer BOCES	56,000.00	78,500.00
	Decrease due to reclassification of BOCES expenditures		
2630	COMPUTER ASSISTED * INSTRUCTION	90,870.00	112,500.00
26	**	163,533.00	182,084.00
A 2805.160-0000	Attendance	4,500.00	4,500.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
2805	ATTENDANCE - REGULAR SCHOOL	4,500.00	4,500.00
A 2810.150-0000	Guidance Instructional Salaries	68,195.00	65,730.00
A 2810.450-0000	Guidance Materials & Supplies	660.00	955.00
A 2810.451-0000	Guidance Testing and Materials	1,220.00	816.00
2810	GUIDANCE - REGULAR SCHOOL	70,075.00	67,501.00
A 2815.160-0000	Support Staff Salaries	38,340.00	36,660.00
A 2815.400-0000	Health Contractual	6,500.00	6,500.00
A 2815.450-0000	Health Materials & Supplies	1,400.00	1,269.00
2815	HEALTH SERVICES - REGULAR SCHOOL	46,240.00	44,429.00
A 2820.400-0000	Psychologist Contractual	45,000.00	45,000.00
A 2820.450-0000	Psychologist Materials & Supplies	700.00	330.00
A 2820.490-0000	BOCES Psychologist	12,000.00	12,000.00
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	57,700.00	57,330.00
A 2825.400-0000	Contractual	6,000.00	6,000.00
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	6,000.00	6,000.00
A 2850.150-0000	Co-curricular Salaries	31,815.00	32,159.00
A 2850.450-0000	Co-curricular Materials & Supplies	500.00	1,000.00
2850	CO-CURRICULAR ACTIVITIES - REGULAR SCHOOL	32,315.00	33,159.00
A 2855.150-0000	Interscholastic Salaries	10,000.00	10,000.00
A 2855.400-0000	Interscholastic Contractual	20,500.00	20,500.00

LONG LAKE CSD

Budgeting Appropriation Status Report For 2022-2023 GENERAL FUND EXPENSES BUDGET (Detail)



Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
A 2855.450-0000	Interscholastic Materials & Supplies	2,500.00	2,500.00
A 2855.490-0000	BOCES Interscholastic	2,100.00	2,000.00
2855	INTERSCHOLASTIC * ATHLETICS - REGULAR SCHOOL	35,100.00	35,000.00
28	**	251,930.00	247,919.00
2	***	1,934,871.00	1,915,008.00
A 5510.160-0000	Transportation Salaries	84,591.00	87,479.00
A 5510.200-0000	Transportation Equipment	1,000.00	1,000.00
A 5510.210-0000	Purchase of Buses		30,000.00
	School van budgeted in 21-22 s/y		
A 5510.400-0000	Transportation Contractual	15,000.00	15,000.00
A 5510.450-0000	Transportation Materials & Supplies/Parts	10,500.00	10,500.00
A 5510.451-0000	Diesel/Gasoline	18,000.00	18,000.00
A 5510.454-0000	Labor	13,000.00	13,000.00
A 5510.490-0000	BOCES Contractual	1,400.00	1,300.00
5510	DISTRICT * TRANSPORTATION SERVICES	143,491.00	176,279.00
55	**	143,491.00	176,279.00
5	***	143,491.00	176,279.00
A 9010.800-0000	NYS Retirement	45,000.00	65,000.00
9010	STATE RETIREMENT *	45,000.00	65,000.00
A 9020.800-0000	Teacher Retirement	156,000.00	142,000.00
9020	TEACHERS' * RETIREMENT	156,000.00	142,000.00

LONG LAKE CSD

Budgeting Appropriation Status Report For 2022-2023 GENERAL FUND EXPENSES BUDGET (Detail)



Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
A 9030.800-0000	Social Security	146,940.00	145,116.00
9030	SOCIAL SECURITY	146,940.00	145,116.00
A 9040.800-0000	Worker Compensation	12,633.00	12,230.00
9040	WORKERS' COMPENSATION	12,633.00	12,230.00
A 9050.800-0000	Unemployment	20,000.00	20,000.00
9050	UNEMPLOYMENT INSURANCE	20,000.00	20,000.00
A 9055.800-0000	Disability Plan	3,300.00	3,000.00
9055	DISABILITY INSURANCE	3,300.00	3,000.00
A 9060.800-0000	Hospitalization	1,055,000.00	1,004,000.00
9060	HOSPITAL, MEDICAL & DENTAL INSURANCE	1,055,000.00	1,004,000.00
A 9089.800-0000	Other Employee Benefits	1,700.00	1,700.00
9089		1,700.00	1,700.00
90		1,440,573.00	1,393,046.00
A 9711.600-0000	Serial Bonds - Principal	195,000.00	135,000.00
A 9711.700-0000	Serial Bonds - Interest	48,100.00	108,150.00
9711		243,100.00	243,150.00
A 9731.700-0000	Bond Anticipation Notes - Interest	12,500.00	
9731		12,500.00	0.00
97		255,600.00	243,150.00
A 9901.930-0000	Transfer to School Food Svc Fund	148,996.00	112,431.00
9901	TRANSFERS TO FUNDS	148,996.00	112,431.00

LONG LAKE CSD

Budgeting Appropriation Status Report For 2022-2023 GENERAL FUND EXPENSES BUDGET (Detail)



Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
99		** 148,996.00	112,431.00
9		*** 1,845,169.00	1,748,627.00
Grand Totals:		4,733,854.00	4,608,020.00

LONG LAKE CSD

Revenue Status Report For 2022-2023 GENERAL FUND REVENUE BUDGET



Account	Description	2022 - 23		2021 - 22	
		Proposed Budget		Budget	
A 1001	Real Property Taxes				3,205,535.66
A 1040	Appropriation of Planned Balance				
A 1080	Federal Payment in Lieu of Taxes				
A 1081	Other Payments in Lieu of Taxes				0.00
A 1085	School Tax Relief Reimb (STAR)				29,464.34
A 1090	Penalty on Taxes	3,000.00			3,000.00
A 1310	Day School Tuition	2,850.00			4,600.00
A 1315	CONTINUING EDUCATION				
A 1335	Other Student Fees/Charges	1,000.00			1,000.00
A 2350	Youth Services, Other Governments				
A 2401	Interest on Earnings	550.00			1,500.00
A 2650	Sale of Excess Materials				0.00
A 2680	Insurance Recoveries				
A 2701	Refunds of Prior Years Expenditures				0.00
A 2770	Other Unclassified Revenues				0.00
A 3040	State Aid Other - STAR Admin				
A 3101.A	General Aid	490,000.00			480,000.00
A 3101.B	Excess Cost Aid				0.00
A 3102	VLT Lottery Aid				0.00
A 3103	BOCES Aid	65,000.00			55,000.00
A 3106	Sound Basic Education Aid				
A 3260	Textbook Aid	4,000.00			4,000.00
A 3262	Computer Software Aid				
A 3263	Library Material Aid				
A 3265	Small Government Assistance				0.00
A 3289	Other State Aid				
A 4285	Deficit Reduction Assessment Rest				
A 4289	Other Federal Educational Aid				
A 4601	Medicaid Assistance, HRSS	10,000.00			10,000.00
A 5031	Interfund Transfer				

LONG LAKE CSD

Revenue Status Report For 2022-2023 GENERAL FUND REVENUE BUDGET



Account	Description	2022 - 23	2021 - 22
		Proposed Budget	Budget
Grand Totals:		576,400.00	3,794,100.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget
C 2860.160-0000	Cafeteria Salaries	70,841.00	67,980.00
C 2860.400-0000	Cafeteria Contractual	3,000.00	3,000.00
C 2860.410-0000	Cafeteria Food	30,300.00	29,300.00
C 2860.450-0000	Cafeteria Materials & Supplies	2,750.00	2,800.00
2860	SCHOOL FOOD SERVICE *	106,891.00	103,080.00
28	**	106,891.00	103,080.00
2	***	106,891.00	103,080.00
C 9010.800-0000	Cafeteria Employees Retirement	9,500.00	10,500.00
9010	STATE RETIREMENT *	9,500.00	10,500.00
C 9030.800-0000	Cafeteria Social Security	5,573.00	5,201.00
9030	SOCIAL SECURITY *	5,573.00	5,201.00
C 9060.800-0000	Cafeteria Health Insurance	62,682.00	30,000.00
9060	HOSPITAL, MEDICAL & DENTAL INSURANCE *	62,682.00	30,000.00
90	**	77,755.00	45,701.00
9	***	77,755.00	45,701.00
Grand Totals:		184,646.00	148,781.00

LONG LAKE CSD

Revenue Status Report For 2022-2023 LUNCH FUND REVENUE BUDGET



Account	Description	2022 - 23	2021 - 22
		Proposed Budget	Budget
C 1440.B	Breakfast - Student Sale of Meals	2,500.00	2,500.00
C 1440.L	Lunch - Student Sale of Meals	9,500.00	9,500.00
C 1445.B	A La Carte Sales		
C 1445.L	A La Carte Sales	750.00	750.00
C 2401	Interest and Earnings		0.00
C 2665	Sale of Equipment		
C 2770	Misc. Revenues		
C 3190.FB	Breakfast - Federal Reimbursement	6,000.00	6,000.00
C 3190.FL	Lunch - Federal Reimbursement	14,000.00	14,000.00
C 3190.FS	Snack - Federal Reimbursement	550.00	550.00
C 3190.SB	Breakfast - State Reimbursement	300.00	300.00
C 3190.SL	Lunch - State Reimbursement	550.00	550.00
C 3190.SS	Snack - State Reimbursement		
C 4190	USDA Surplus Food	1,500.00	2,200.00
C 5031	Interfund Transfer	148,996.00	112,431.00
Grand Totals:		184,646.00	148,781.00

BOCES

DATE: February 28, 2022

TO: Component School District Clerks
Component District Board of Education Members and Trustees

FROM: Lisa Mastry, Clerk of the BOCES

SUBJECT: Nominating Procedure and Minimum Qualifications of Nominees for Individuals Interested in Running for Membership on the Franklin-Essex-Hamilton Board of Cooperative Educational Services

You are hereby notified that the BOCES will accept nominations until March 25, 2022 for the following vacancies:

Three (3) vacancies each for a three-year term of office from July 1, 2022 to June 30, 2025: The present incumbents whose terms will expire on June 30, 2022 are:

Christine Crossman-Dumas, Malone, New York
Elizabeth Forsell, Raquette Lake, New York
Thomas O'Bryan, Nicholville, New York

One (1) vacancy for a one-year term of office from July 1, 2022 to June 20, 2023
Lake Placid or Long Lake

- There is currently a vacant seat on the BOCES Board and we are soliciting nominations for a one-year term. Currently Lake Placid and Long Lake do not have representation on the BOCES Board so we strongly encourage those districts to make a nomination. All other school districts are able to make a nomination to fill the empty seat and that nomination will be considered if Lake Placid and/or Long Lake fail to make a nomination.

The election will occur on April 26, 2022, as component district boards of education and trustees vote at meetings held in their individual districts.

Eligibility Criteria for Nomination of Candidates for Election to the Franklin-Essex-Hamilton Board of Cooperative Educational Services:

- No nomination of a person to be elected to a board of cooperative educational services from a component district which currently has a resident serving on such board shall be accepted unless such board exceeds the number of component school districts or unless an unrepresented district declines to make a nomination. Education Law §1950, Subdivision 2-a(b))
- No person shall be eligible to hold the office of member of a board of cooperative educational services who does not reside within the boundaries of a component school district of any such board. (Education Law §1950, Subdivision 9-a)

A certified copy of a resolution nominating a person to the BOCES must be transmitted to the District Clerk of the BOCES by March 25, 2022.

LMM

Enclosure (Current Members of BOCES and Districts of Residence)

cc: Component School Superintendents
Members, Board of Cooperative Educational Services

Dale L. Breaugh Jr.
District Superintendent

Lori L. Tourville
Assistant Superintendent for
Instruction and Instructional
Support

Stacy M. Vincent
Assistant Superintendent for
Operations

Dennis J. Egan
Board President

P.O. Box 28
23 Husky Lane
Malone, NY 12953

518-483-6420

www.fehb.org

**Franklin-Essex-Hamilton
Board of Cooperative Educational Services
2021-2022**

Current Board Members

School District of Residence

Dennis J. Egan - *President*
490 County Rt. 16
North Bangor, New York 12966
TERM EXPIRES: 2024

Brushton-Moira Central

Thomas O'Bryan - *Vice-President*
P.O. Box 109
Nicholville, New York 12965
TERM EXPIRES: 2022

St. Regis Falls Central

Jason C. Brockway
290 Frye Rd.
Ft. Covington, New York 12937
TERM EXPIRES: 2023

Salmon River Central

Christine Crossman-Dumas
19 Charles Street
Malone, New York 12953
TERM EXPIRES: 2022

Malone Central

Elizabeth R. Forsell
291 Poplar Pt. Road
P.O. Box 12
Raquette Lake, New York 13436
TERM EXPIRES: 2022

Raquette Lake Union Free

Courtney Leonard
PO Box 843
Chateaugay, NY 12920
TERM EXPIRES: 2024

Chateaugay Central

Richard A. Retrosi
417 Lake Street
Saranac Lake, New York 12983
TERM EXPIRES: 2024

Saranac Lake Central

Donald A. Whitmore, III
1565 St. Route 30
Tupper Lake, New York 12986
TERM EXPIRES: 2023

Tupper Lake Central

Vacant Seat
TERM EXPIRES; 2023

Lake Placid Central
or
Long Lake Central

Non-Instructional/Business
Operations**SUBJECT: BUDGET ADOPTION**

The Board will review the recommended budget of the Superintendent and seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven nor more than 14 days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.

The District budget for any school year, or any part of such the budget, or any proposition(s) involving the expenditure of money for that school year, will not be submitted for a vote of the qualified District voters more than twice.

The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.

Contingency Budget

In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. If the voters fail to approve the second budget submittal, or budget proposition(s), or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget with a tax levy that is no greater than the prior year's levy (i.e., 0% levy growth).

The administrative component of the contingency budget is capped at the lesser of:

- a) The percent of the administrative component to the total budget in the prior year's budget, not including the capital component; or
- b) The percent that the administrative component comprised in the last proposed defeated budget for the subsequent year, not including, the capital component.

~~The District budget for any school year, or any part of such budget, or any proposition(s) involving the expenditure of money for that school year, will not be submitted for a vote of the qualified District voters more than twice.~~

~~The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.~~

NOTE: Refer also to Policy #5110 -- Budget Planning and Development

Adoption Date

SUBJECT: ~~CONTINGENCY BUDGET~~

~~—— If the original proposed budget is not approved by District voters at the Annual District Meeting and Election, the Board has the option of either resubmitting the original or revised budget for voter approval at a special meeting held at a later date; or the Board may, at that point, adopt a contingency budget. If the Board decides to submit either the original or a revised budget to the voters for a second time, and the voters do not approve the second budget submittal, the Board must adopt a contingency budget. The tax levy in the contingency budget cannot exceed the total tax levy of the prior year (i.e., there should be 0% levy growth).~~

~~—— The administrative component of the contingency budget is capped at the lesser of:~~

- ~~a) The percent of the administrative component to the total budget in the prior year's budget, not including the capital component; or~~
- ~~b) The percent that the administrative component comprised in the last proposed defeated budget for the subsequent year, not including, the capital component.~~

~~Education Law §§ 2002, 2023, 2023-a, 2024 and 2601-a~~

Adoption Date

Non-Instructional/Business
Operations**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT**

The Board may accept gifts, donations, grants, or bequests (collectively "gifts") of money, real property, or personal property, as well as other merchandise, that add to the overall welfare of the District, provided that acceptance is in accordance with existing laws and regulations. Donations to the school District are fully tax deductible so long as the gift is used exclusively for public purposes in accordance with USC Section 170(e). The Board may refuse any gift that constitutes a conflict of interest, gives an appearance of impropriety, or is not in its best interests. The Board will safeguard the District, the staff, and students from commercial exploitation, from special interest groups, and the like.

The Board will not accept any gifts which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities, or any item that requires upkeep and maintenance include funds to carry out maintenance for the foreseeable life of the donation.

The Board will not formally consider the acceptance of gifts until and unless it receives the offer in writing from the donor or grantor or their attorney or financial advisor. Any gifts donated to the Board and accepted on behalf of the District must be by official action and resolution passed by Board majority. ~~The Board would prefer the gift to be a general offer rather than a specific one. Consequently, the Board would suggest that the donors or grantors work first with the school administrators in determining the nature of their gift prior to formal consideration for acceptance by the Board. However, the Board, in its discretion, may direct the Superintendent to apply the gift for the benefit of a specific school or school program.~~

The Board is prohibited, in accordance with the New York State Constitution, from making gifts or charitable contributions with District funds.

~~Gifts of money to the District will be annually accounted for under the trust and agency account in the bank designated by the Board.~~ Gifts to the District will be annually accounted for as required by Generally Accepted Accounting Principles (GAAP).

All gifts become District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to a donors or grantors in recognition of his or her their contribution to the District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.

New York State Constitution Article 8, § 1
Education Law §§ 404(1), 1604(44), 1709(12), 1709(12-a), 1709(12-b), ~~and~~ 1718(2), 3701, and 3703
Real Property Tax Law 980-a(3)
~~General Municipal Law § 805-a(1)~~

Adoption Date

**SUBJECT: FIRE AND EMERGENCY DRILLS, BOMB THREATS, AND BUS
EMERGENCY DRILLS****Fire and Emergency Drills**

The administration of each school building will instruct and train students on appropriate emergency responses, through fire and emergency drills, in the event of a sudden emergency.

Fire and emergency drills will be held at least 12 times in each school year; eight of these will be completed by December 31. Eight of all drills will be evacuation drills, four will be through use of the fire escapes on buildings where fire escapes are provided or identified secondary exits. The other four drills will be lock-down drills. Drills will be conducted at different times of the school day. Students will also be instructed in the procedures to be followed in the event that a fire occurs during the regular school lunch period or assembly, however, this additional instruction may be waived if a drill is held during the regular lunch period or assembly.

Summer School

At least two additional drills will be held during summer school in buildings where summer school is held, and one of these drills will be held during the first week of summer school.

After-School Programs, Events, or Performances

The building principal or designee will require those in charge of after-school programs, events, or performances attended by any individuals unfamiliar with that school building, to announce at the beginning of these programs the procedures to be followed in the event of an emergency.

Bomb ThreatsSchool Bomb Threats

A bomb threat, even if later determined to be a hoax, is a criminal act. No bomb threat should be treated as a hoax when it is first received. Upon receiving any bomb threat, the school has an obligation and responsibility to ensure the safety and protection of the students and other occupants of the school. This obligation takes precedence over a search for a suspect object. Prudent action is dependent upon known information about the bomb threat-location, if any; time of detonation; etc. Specific procedures as to appropriate responses as a result of a bomb threat can be located in the building-level emergency response plan, as required by relevant law and regulation.

(Continued)

**SUBJECT: FIRE AND EMERGENCY DRILLS, BOMB THREATS, AND BUS
EMERGENCY DRILLS (Cont'd.)****Police Notification and Investigation**

Appropriate law enforcement agencies must be notified by the building administrator or designee of any bomb threat as soon as possible after receiving the threat. Law enforcement officials will contact, as the situation requires, fire and/or county emergency coordinators according to the county emergency plan.

Implementation

The Superintendent or designee will develop written procedures to implement the terms of this policy. Additionally, these procedures will be incorporated in the District-wide school safety plan and the building-level emergency response plan, with provisions to provide written information to all staff and students regarding emergency procedures by October 1 of each school year, an annual drill to test the emergency response procedures under each of its building-level emergency response plans; and the annual review of the District-wide and building-level emergency response plans, along with updates as necessary, by September 1, as mandated by law or regulation.

Bus Emergency Drills

The administration will conduct a minimum of three emergency drills to be held on each school bus during the school year. The first drill will be conducted during the first seven days of school, the second drill between November 1 and December 31, and the third drill between March 1 and April 30. No drills will be conducted when buses are on routes.

Students who ordinarily walk to school will also be included in the drills. Students attending public and nonpublic schools who do not participate in regularly scheduled drills will also be provided drills on school buses, or as an alternative, will be provided classroom instruction covering the content of these drills.

Each drill will include practice and instruction in the location, use, and operation of the emergency exits, fire extinguishers, first-aid equipment, and windows as a means of escape in the event of fire or accident. Similarly, students will be instructed on all topics mandated by relevant sections of the Education Law and Commissioner's regulations, including, but not limited to, the following:

- a) Safe boarding and exiting procedures with specific emphasis on when and how to approach, board, disembark, and move away from the bus after disembarking;
- b) Advancing at least ten—15 feet in front of the bus before crossing the highway after disembarking; and

(Continued)

**SUBJECT: FIRE AND EMERGENCY DRILLS, BOMB THREATS, AND BUS
EMERGENCY DRILLS (Cont'd.)**

- c) Specific hazards encountered during snow, ice, rain, and other inclement weather, including, but not necessarily limited to, poor driver visibility, reduced vehicular control, and reduced hearing; and
- ed) Orderly conduct as bus passengers.

The administration of the drills will be in accordance with the New York State Education Department's Bus Safety Drill Guide and Compliance Form.

Instruction on Use of Seat Belts

When students are transported on school buses ~~equipped with seat safety belts~~, the District will ensure that all students who are transported on any school bus owned, leased, or contracted for by the District will receive instruction on the use of seat safety belts. This instruction will be provided at least three times each year to both public and nonpublic school students who are so transported and will include, but not be limited to:

- a) Proper fastening and release of seat safety belts;
- b) Acceptable adjustment and placement of seat safety belts on students;
- c) Times at which the seat safety belts should be fastened and released; and
- d) Acceptable placement of the seat safety belts when not in use.

Education Law §§ 807, 2801-a, ~~and 3623~~, and 3635-a
Penal Law §§ ~~240.55, 240.60, and 240.62~~ Article 240
8 NYCRR §§ 100.2(c), 155.17, and 156.3(f), ~~156.3(g), and 156.3(h)(2)~~

NOTE: Refer also to Policy #5681 -- School Safety Plans

Adoption Date

SUBJECT: SCHOOL BUS SAFETY

The safe transportation of students to and from school is of primary concern in the administration of the school bus program. All state laws and regulations pertaining to the safe use of school buses will be observed by drivers, students, and school personnel.

Use of Portable Electronic Devices Prohibited

For purposes of this policy, and in accordance with applicable law, the terms below will be defined as follows:

- a) "Portable electronic device" means any mobile telephone (hand-held or "hands-free"), personal digital assistant (PDA), portable device with mobile data access, laptop computer, pager, broadband personal communication device, two-way messaging device, electronic game, or portable computing device, or any other electronic device when used to input, write, send, receive, or read text for present or future communication.
- b) "Using" means holding a portable electronic device while viewing, taking or transmitting images, playing games, or for the purpose of present or future communication: performing a command or request to access a world wide web page, composing, sending, reading, viewing, accessing, browsing, transmitting, saving, or retrieving email, text messages, instant messages, or other electronic data.
- c) "In operation" means that the bus engine is running, whether in motion or not.

The use of portable electronic devices by a school bus driver at times the vehicle is in operation on the roadway poses a potential safety risk. All school bus drivers are prohibited from using portable electronic devices while the bus is in operation.

All school bus drivers' personal portable electronic devices must be placed in the "off" position when in the possession of the school bus driver while the bus is in operation. Portable electronic devices, including cell phones, may be used in case of emergency.

Safety Rules and Inspections

The Transportation Supervisor, in cooperation with the principals, has the responsibility of developing and publishing safety rules to be followed by drivers and passengers, including rules of student conduct. In order to ensure maximum safety to those riding school buses, it is necessary that students and drivers cooperate in this effort. ~~There is no substitute for training to develop safe habits in pedestrian and vehicular traffic.~~

(Continued)

SUBJECT: SCHOOL BUS SAFETY (Cont'd.)

*If District owns the buses (insert these two paragraphs):

All buses and other vehicles owned and operated by the District will have frequent safety inspections, and will be serviced regularly. The Transportation Supervisor will maintain a comprehensive record of all maintenance performed on each vehicle.

Every bus driver is required to report promptly to the Transportation Supervisor any school bus accident, regardless of the severity, involving death, injury, or property damage.

~~*If District contracts out for buses (insert these two paragraphs):~~

~~All buses and other vehicles owned by vendors/contract bus companies with whom the District contracts will have frequent safety inspections and be serviced regularly. The Transportation Supervisor will maintain a comprehensive record of all maintenance performed on each vehicle.~~

~~Every bus driver is required to report promptly to the Transportation Supervisor any school bus accident, regardless of the severity, involving death, injury, or property damage.~~

Education Law § 3623

Vehicle and Traffic Law §§ 509-a(7), 509-ii(1-b), 1174(a), 1174(b), and, 1225-c, and 1125-d

8 NYCRR § 156.3

17 NYCRR §§ 720.2, 721.1, and 721.2

NOTE: Refer also to Policies #5683 -- Fire and Emergency Drills, Bomb Threats, and Bus
Emergency Drills
#5741 -- Drug and Alcohol Testing for School Bus Drivers

**Customize to District*
Adoption Date

Non-Instructional/Business
Operations**SUBJECT: IDLING SCHOOL BUSES ON SCHOOL GROUNDS**

The Board-District recognizes the need to promote the health and safety of District students and staff and to protect the environment from harmful emissions found in bus and vehicle exhaust. The District will ensure that each driver of a school bus or other vehicle owned, leased, or contracted for by the District turns off the engine of the bus or vehicle while waiting for passengers to load or off load on school grounds, or while the vehicle is parked or standing on school grounds or in front of or adjacent to any school. Rather than waiting for all buses to arrive before loading or unloading, individual buses will be promptly loaded and unloaded to minimize idling.

Exceptions

Unless otherwise required by state or local law, the idling of a school bus or vehicle engine may be permitted to the extent necessary to achieve the following purposes:

- a) For mechanical work; or
- b) To maintain an appropriate temperature for passenger comfort and/or safety; or
- c) In emergency evacuations and/or where necessary to operate wheelchair lifts.

Private Vendor Transportation Contracts

All contracts for pupil transportation services between the District and a private vendor will include a provision requiring the vendor's compliance with the provisions of reducing idling in accordance with Commissioner's regulations.

Education Law § 3637
Vehicle and Traffic Law § 142
8 NYCRR § 156.3(h)

Adoption Date

SUBJECT: QUALIFICATIONS OF BUS DRIVERS

A person will be qualified to operate a bus only if that person:

- a) Is at least 21 years of age;
- b) Has been issued ~~a currently valid operator's or commercial~~ an appropriate driver's license which is valid for the operation of a bus in New York State;
- c) Has passed the annual bus driver physical examination administered in accordance with Commissioner of Education and Commissioner of Motor Vehicles regulations. In no case will the interval between physical examinations exceed a 13-month period;
- d) Is not disqualified to drive a motor vehicle under ~~Vehicle and Traffic Law Sections 509-e and 509-ee and any other provisions of Article 19~~ Any provision of law or regulation;
- e) Has on file at least three statements from three different persons who are not related by either blood or marriage to the driver or applicant pertaining to the moral character and to the reliability of the driver or applicant;
- f) Has completed, or is scheduled to complete, required New York State Education Department safety programs ~~as required by law~~;
- g) Is in compliance with federal law and regulations, as well as District policy and/or regulations, as it pertains to meeting the standards governing alcohol and controlled substance testing of bus drivers if and when applicable;
- h) Has taken and passed a physical performance test approved by the Commissioner of Education at least once every two years and/or following ~~an absence from service of a period of being unavailable for service for 60 or more consecutive days from his or her~~ their scheduled work duties. In no case will the interval between physical performance tests exceed 25 months; and
- i) Is in compliance with all other laws and regulations for operating a school bus, including licensing and training requirements.

Special Requirements for New Bus Drivers

*If District owns buses (use this sentence with list a) through f) on page 2):

Before employing a new bus driver, the Superintendent or designee will:

**Customize to District*

(Continued)

Non-Instructional/Business
Operations**SUBJECT: QUALIFICATIONS OF BUS DRIVERS (Cont'd.)**

*If District contracts out for buses (use this sentence with list a) through f) on page 2):

Before a vendor or contract bus company employs a new bus driver, the Superintendent or designee will be entitled to:

- a) Require the person to pass a physical examination within four-eight weeks prior to the beginning of service;
- b) Obtain a driving record from the appropriate agency in every state in which the person resided, worked, and/or held a driver's license or learner's permit during the preceding three years;
- c) Investigate the person's employment record during the preceding three years;
- d) Require the person to submit to the mandated fingerprinting procedures and criminal history background check;
- e) Request the Department of Motor Vehicles to initiate a driving record abstract check; and
- f) Require that newly hired bus drivers take and pass the physical performance test, as mandated by Commissioner's regulations, before they transport students.

Occasional Drivers

Under Commissioner's regulations, an occasional driver is defined as a certified teacher who is employed by a school district or Board of Cooperative Educational Services (BOCES) ~~who is not primarily employed as a~~ whose employment does not include serving as either a regular or substitute school bus driver ~~or substitute bus driver on either a full-time or part-time basis~~. Occasional drivers used for other than regular routes are not required to fulfill the training required for regular school bus drivers.

Omnibus Transportation Employee Testing Act of 1991, (Public Law 102-143)

49 USC § 521(b)

~~49 CFR Parts 40, 382, 391, 392, and 395~~

Education Law § 3624

Vehicle and Traffic Law §§ 509-e, 509-ee, and Article 19-A

8 NYCRR § 156.3

15 NYCRR Part 6 and § 3.2

NOTE: Refer also to Policy #5741 -- Drug and Alcohol Testing for School Bus Drivers

**Customize to District*

Adoption Date

Personnel

SUBJECT: EMPLOYEE MEDICAL EXAMINATIONS**Pre-employment Medical Examinations**

In accordance with the Americans with Disabilities Act, as amended, ~~†~~The District will not require applicants for positions to undergo a medical examination prior to an offer of employment. Further, the District will not make inquiries of a job applicant as to whether the applicant is an individual with a disability or as to the nature or severity of a disability. However, the District may make pre-employment inquiries into the ability of an applicant to perform job-related functions.

Employment Entrance Examinations

~~*All entering employees are required to obtain a medical examination after an offer of employment has been made and prior to the commencement of his or her their employment. The District may condition an offer of employment on the results of the examination in accordance with law.~~

~~When the examination is made by the school physician or nurse practitioner, the cost of the examination will be borne by the District. A staff member, however, may elect to have a medical examination at his or her their own expense by a physician of his or her their own choice.~~

Examinations During Employment

The Board reserves the right to request a medical examination at any time during employment, at District expense, in order to determine whether an employee can perform the essential functions of the position with or without reasonable accommodation or for other valid employment reasons.

~~— Annual or more frequent examinations of any employee may be required, when, in the judgment of the school physician or nurse practitioner and the Superintendent, the procedure is deemed necessary.~~

~~**All (Each vendor or contract bus company will ensure that its) bus drivers and substitute bus drivers must have yearly physical examinations. Each bus driver initially employed by the District (vendor or contract bus company) will have a physical examination within the four-eight weeks prior to the beginning of service. In no case will the interval between physical examinations exceed a 13-month period.~~

~~— The final acceptance or rejection of a medical report with reference to the health of an employee lies within the discretion of the Board. The decision of the physician designated by the Board as the determining physician will take precedence over all other medical advice.~~

All medical and health related information will be kept in accordance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

**Customize to District -- Per law, District may not "single out" one particular group of employees - if District does not require medical examinations for all staff after an offer of employment has been made, remove first and second paragraphs.*

***Customize to District*

(Continued)

Personnel

SUBJECT: EMPLOYEE MEDICAL EXAMINATIONS (Cont'd.)**Examinations and Inquiries**

The District will may conduct voluntary medical examinations, including voluntary medical histories, which are part of an employee health program available to employees at that work site. The District may make inquiries into the ability of an employee to perform job-related functions.

The District, however, will not require a medical examination and will not make inquiries as to whether the employee is an individual with a disability or as to the nature or severity of the disability, unless the examination or inquiry is shown to be job related and consistent with business necessity.

~~Americans with Disabilities Act Amendments Act (ADAAA) of 2008, Public Law 110-325)~~

Americans with Disabilities Act (ADA), 42 USC § 12101 et seq.

Section 504 of the Rehabilitation Act of 1973, 29 USC § 790 et seq.

Health Insurance Portability and Accountability Act of 1996 (HIPAA), Public Law 104-191

~~45 CFR Parts 160 and 164~~

28 CFR §§ 41.55 and 42.513

29 CFR §§ 1630.13 and 1630.14

34 CFR § 104.14

Civil Service Law § 72

Education Law §§ 913 and 3624

Vehicle and Traffic Law §§ 509-b, 509-d, and 509-g

8 NYCRR §§ 136.3 and 156.3(2)

~~10 NYCRR Part 14~~

15 NYCRR Part 6

Adoption Date