

# 2023-2024 SENECA FALLS CENTRAL SCHOOL DISTRICT

## Mission Statement

The mission of the Seneca Falls Central School District is to provide quality educational opportunities and experiences for all students in a safe and positive environment that promotes academic excellence.

Vision

Pride & Opportunity

OCTOBER 12, 2023 Board Meeting  
6:00 PM  
Public Meeting #8  
Robert McKeveny Training Room  
2 Butler Avenue

## MEMBERS OF THE BOARD OF EDUCATION

Deborah Corsner  
Anthony Ferrara  
Cara Lajewski  
Matthew Lando  
Denise Lorenzetti  
Joseph McNamara  
Michael Mirras  
Erica Sinicropi

Dr. Michelle Reed, Superintendent  
James Bruni, Business Administrator

SENECA FALLS CENTRAL SCHOOL DISTRICT  
Board of Education Meeting  
October 12, 2023-6:00 PM  
Robert McKeveny Board/Training Room

**I. Meeting called to order**

**II. Quorum Check**

**III. Pledge of Allegiance**

**IV. Approval of Agenda**

**MOTION: to approve the agenda as listed.**

**V. Approve or Amend**

A. Board of Education Minutes- September 21, 2023

**MOTION: to approve the Board of Education minutes dated September 21, 2023**

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B. Treasurer's Report

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C. Extra-Curricular Treasurer's Report

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**VI. Recognitions, Celebrations and Presentations**

A. Matthew Mahoney-National Rural & Small Town Award (NRSTA)-academic honor from College Board's National Recognition Program.

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**VII. Public Comment**

**The Seneca Falls Board of Education welcomes public comment. Speakers may comment on matters related to agenda items specifically or district matters generally. No speaker will be permitted to speak for longer than three (3) minutes. Public comments will be limited to thirty (30) minutes. All speakers and observers are to conduct themselves in a civil manner. Obscene language, defamatory statements, threats of violence, statements advocating racial, religious, or other forms of prejudice will not be tolerated. In the unlikely event the meeting becomes unruly, the board will recess the meeting and return once order has been restored.**

**Persons addressing the Board of Education during public comment should not expect to engage in discussion with the Board. The Board will not permit any comments involving specific individual personnel or students.**

**Questions and comments from the public concerning matters which are not on the agenda will be referred to the Superintendent. Persons wishing to have matters included on the agenda shall contact the Superintendent in accordance with Policy 2342, Agenda Preparation.**

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**VIII. Committee Reports**

A. Audit Committee

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**IX. Information**

A. Warrants

07/01/2023 – 07/31/2023

Warrant #3 (A)     \$    9,723.38

Warrant #4 (A)     \$   16,111.00

Warrant #5 (A)     \$   24,402.27

Warrant #6 (A) \$ 4,102.68  
Warrant #7 (A) \$ 422,153.04  
Warrant #8 (A) \$ 650.00  
Warrant #2 (C) \$ 259.14  
Warrant #3 (C) \$ 68,785.24  
Warrant #4 (C) \$ 525.84  
Warrant #1 (F) \$ 6,270.60  
Warrant #2 (F) \$ 3,971.32  
Warrant #3 (F) \$ 19,859.00  
Warrant #1 (H) \$ 474,260.54

08/01/2023 – 08/31/2023

Warrant #11 (A) \$ 72,011.33  
Warrant #12 (A) \$ 189,795.57  
Warrant #15 (A) \$ 433,264.79  
Warrant #18 (A) \$ 3,891.24  
Warrant #5 (C) \$ 1,305.99  
Warrant #8 (C) \$ 1,413.99  
Warrant #4 (F) \$ 7,392.00  
Warrant #5 (F) \$ 1,365.00  
Warrant #6 (F) \$ 468.13  
Warrant #7 (F) \$ 1,269.92  
Warrant #8 (F) \$ 43,547.10  
Warrant #1(CM) \$ 200.00

09/01/2023 – 09/30/2023

Warrant #19 (A) \$ 44,349.18  
Warrant #20 (A) \$ 49,253.11  
Warrant #22 (A) \$ 466,904.51  
Warrant #7 (C) \$ 5,794.99  
Warrant #8 (C) \$ 36.96  
Warrant #9 (C) \$ 18,514.68  
Warrant #9 (F) \$ 21,074.32  
Warrant #5 (F) \$ 9,920.00

- B. Business Administrator
- C. Superintendent Report
- D. BOE President Report
- E. BOE Member Comments

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**X. Consent Agenda**

A. Retirements/Resignations/Terminations

1. SFEA-None at this time
2. SFSSA-Resignation  
Upon the recommendation of the Superintendent, the Board of Education accepts the following resignation(s).
  - a. Name: Kathy Arsenault  
Position: Cashier/FSH  
Effective: 09/27/2023
  - b. Name: Sonia Rivera  
Position: Cleaner  
Effective: 09/27/2023

B. Appointments

1. Professional Appointments-None at this time

2. Civil Service Appointments

Upon the recommendation of the Superintendent, the Board of Education approves the following civil service position(s) (All appointments are conditional until paperwork is completed and fingerprints are cleared).

- a. Name: Meaghan Hagadorn  
Civil Service Position: Teacher Aide  
Effective: 09/25/2023  
Probationary Period: 09/25/2023 – 09/24/2024  
Hours/day: 6.0  
Hourly Rate: \$16.00
- b. Name: Katie L. Terry  
Civil Service Position: Teacher Aide  
Effective: 10/23/2023  
Probationary Period: 10/23/2023-10/22/2024  
Hours/day: 6.0  
Hourly Rate: \$16.00
- c. Name: Nona Stymus  
Civil Service Position: Cashier/FSH  
Effective: 10/16/2023  
Probationary Period: 10/16/2023 – 10/15/2024  
Hours/day: 3.75  
Hourly Rate: \$16.00
- d. Name: Jacob Kuhlmann  
Civil Service Position: Cleaner (12 month)  
Effective: 10/13/2023  
Probationary Period: 10/13/2023 – 10/12/2024  
Hours/day: 8.0  
Hourly Rate: \$15.25
- e. Name: Brandon Naylor  
Civil Service Position: Cleaner (12 month)  
Effective: 10/13/2023  
Probationary Period: 10/13/2023 – 10/12/2024  
Hours/day: 8.0  
Hourly Rate: \$15.25

3. Substitute Appointments

Upon the recommendation of the Superintendent, the Board of Education approve the following substitute position(s) (All appointments are conditional until paperwork is completed and fingerprints are cleared).

- a. Name: Guyette Dougherty  
Position: Substitute Teacher (Tutor)  
NYSED Certification: Uncertified  
Effective: 10/13/2023
- b. Name: Maria Gallina  
Position: Substitute Teacher  
NYSED Certification: Uncertified  
Effective: 10/13/2023

4. Probationary to Permanent-None at this time

C. CSE Minutes

Upon the recommendation of the Superintendent, the Board of Education approves the following CSE minutes:

08/31/2023, 09/11/2023 (1), 09/11/2023 (2), 09/14/2023 (1), 09/14/2023 (2), 09/15/2023, 09/19/2023, 09/20/2023, 09/22/2023 (1), 09/22/2023 (2), 09/22/2023 (3), 09/25/2023, 09/26/2023 (1), 09/26/2023 (1).

D. Gifts and Donations-None at this time

E. Transportation Requests-None at this time

**MOTION: to approve the consent agenda as listed.**

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**XI. Old Business**

A. Correction

**MOTION: to correct the following effective date that was approved at the Aug. 31, 2023 board meeting as presented.**

**XI. Consent Agenda**

**B. Appointments**

**3. Civil Service Appointments**

- i. Name: Stephen Tillinghast  
Civil Service Position: *Bus Monitor*  
Effective: ~~09/05/2023~~ **09/01/2023**  
Probationary Period: 09/01/2023 through 08/31/2024  
Hours/day: 2.0  
Hourly Rate: \$15.38

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**XII. New Business**

A. RESOLUTION OF THE BOARD OF EDUCATION OF THE SENECA FALLS CENTRAL SCHOOL DISTRICT, SENECA COUNTY, NEW YORK (THE "DISTRICT") AUTHORIZING THE SUBMISSION OF A PROPOSITION TO BE VOTED UPON BY THE QUALIFIED VOTERS OF SAID DISTRICT AT A SPECIAL MEETING THEREOF TO BE HELD ON DECEMBER 12, 2023

**MOTION: WHEREAS, the Board of Education of the Seneca Falls Central School District, Seneca County, New York (the "District") proposes to have the District undertake a capital improvement project consisting of additions, alterations, renovations and improvements to the District's school buildings and associated facilities, including improvements to the District's Elizabeth Cady Stanton Elementary School, Frank Knight Elementary School and the Middle School, to enhance the safety, efficiency, and functionality of its schools and facilities, including site improvements for various school purposes, athletic complex improvements and other appurtenant and related improvements, and the acquisition and installation in and around the foregoing improvements of original furnishings, equipment, machinery, apparatus and technology improvements, and preliminary and incidental costs related thereto (collectively, the "Project"), all at a total estimated cost not to exceed \$24,750,000, with such cost being raised by the expenditure of \$4,250,000 from the District's existing "General Capital Reserve Fund" (said fund being established pursuant to a proposition approved by the qualified voters of the District on May 17, 2022), and with the balance thereof, not to exceed \$20,500,000, being raised by a tax upon the taxable property of the District to be levied and collected in annual installments as provided in Section 416 of the Education Law, with such tax to be offset by New York State aid available therefore, and in anticipation of such tax, by obligations of the District as may be necessary; and**

WHEREAS, the Board, acting as lead agency under the State Environmental Quality Review Act and the regulations thereunder (6 NYCRR Part 617) (collectively, "SEQRA"), by resolution adopted on August 31, 2023, determined that (i) the actions to be undertaken as part of the Project constitutes a "Type II" action within the meaning of SEQRA and, as such, (ii) no further actions under SEQRA need be undertaken; and

WHEREAS, the Board of Education now intends to schedule a special meeting of the qualified voters of the District to be held on December 12, 2023 for the purpose of voting on a proposition on whether to authorize the District to undertake the Project.

NOW THEREFORE, BE IT RESOLVED BY THIS BOARD OF EDUCATION OF THE SENECA FALLS CENTRAL SCHOOL DISTRICT, SENECA COUNTY, NEW YORK, AS FOLLOWS:

SECTION 1. A special meeting of the qualified voters of the Seneca Falls Central School District, Seneca County, State of New York (the "District"), shall be held in the District's Operations Center, 2 Butler Avenue, Seneca Falls, New York 13148, on December 12, 2023, at 12:00 p.m. (noon), with polls to be open between the hours of 12:00 p.m. (noon) and 8:00 p.m. for the purpose of voting upon the following proposition:

**PROPOSITION NO. 1**

Shall the Board of Education of the Seneca Falls Central School District, Seneca County, New York (the "District") be authorized to undertake a capital improvement project consisting of additions, alterations, renovations and improvements to the District's school buildings and associated facilities, including improvements to the District's Elizabeth Cady Stanton Elementary School, Frank Knight Elementary School and the Middle School, to enhance the safety, efficiency, and functionality of its schools and facilities, including site improvements for various school purposes, athletic complex improvements and other appurtenant and related improvements, and the acquisition and installation in and around the foregoing improvements of original furnishings, equipment, machinery, apparatus and technology improvements, and preliminary and incidental costs related thereto; for a total aggregate maximum cost of \$24,750,000, with such cost being raised by the expenditure of \$4,250,000 from the District's existing "General Capital Reserve Fund" (said fund being established pursuant to a proposition approved by the qualified voters of the District on May 17, 2022), and with the balance thereof, not to exceed \$20,500,000, being raised by a tax upon the taxable property of the District to be levied and collected in annual installments as provided in Section 416 of the Education Law, with such tax to be offset by State aid available therefore, and in anticipation of such tax, by obligations of the District as may be necessary; and

SECTION 2. Said special meeting shall be called by the publication of a notice of special meeting substantially in the form attached to this resolution as Exhibit A. The District Clerk is hereby authorized and directed to publish said notice of special meeting, in the manner required by law, in the *Finger Lakes Times* and the *Auburn Citizen*, each a newspaper of general circulation within the District.

SECTION 3. Voting on the above referenced proposition shall be by ballot with the full text of such proposition appearing thereon.

SECTION 4. This resolution shall take effect immediately upon its adoption.

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B. Capital Project Referendum-December 12, 2023

**MOTION:** to set the following date, time and location for the Special Meeting of the 2023 Capital Project Referendum:

Tuesday, December 12, 2023  
Operations Center, 2 Butler Avenue  
12:00 pm to 8:00 p.m.

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C. Set Date, Time and Location of Public Hearing for the 2023 Capital Project Referendum

**MOTION:** to set the following date, time and location for a public hearing on the Capital Project  
**Vote:**

Thursday, November 30, 2023  
Robert McKeveny Training Room  
Operations Center, 2 Butler Avenue  
6:00 pm

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D. Policy- 2nd Reading

**MOTION:** upon the recommendation of the Superintendent, the Board of Education approves the 2<sup>nd</sup> final reading of the following policies:

Policy 0100- NON-DISCRIMINATION AND EQUAL OPPORTUNITY  
Policy 0110.2- SEXUAL HARASSMENT IN THE WORKPLACE  
Policy 4321 PROGRAMS FOR STUDENTS WITH DISABILITIES UNDER THE IDEA AND NEW YORK'S  
EDUCATION LAW ARTICLE 89  
Policy 8414.5- ALCOHOL AND DRUG TESTING OF DRIVERS

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E. Overnight Requests

**MOTION:** to approve the overnight conference request for Carleen Mull, Jaclyn Barker and Catherine Sargent to attend the National K-8 Litcon Literacy & RR Conference in Columbus Ohio from Jan. 27 to Jan. 30, 2024 pending compliance with Policy 6740.

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F. Agreements

1. Agri-Business Child Development (Seneca Falls Head Start)

**MOTION:** upon the recommendation of the Superintendent, the Board of Education approves the agreement between the Seneca Falls Central School District and Agri-Business Child Development at Seneca Falls Head Start.

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2. Kara James- 2023-2024 Agreement

**MOTION:** upon the recommendation of the Superintendent, the Board of Education approves the 2023-2024 agreement between the Seneca Falls Central School District and Kara James, NYS Certified School Psychologist, for the purpose of Psychological Testing Services.

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3. 2023-24 Seneca County Cooperative Counseling Agreement

**MOTION:** upon the recommendation of the Superintendent, the Board of Education approves the 2023-2024 agreement between the Seneca Falls Central School District and Seneca County Cooperative Counseling.

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4. Family Counseling Service of the Finger Lakes Agreement

**MOTION:** upon the recommendation of the Superintendent, the Board of Education approves the Therapist Service Agreement between the Seneca Falls Central School District/ Wayne-Finger Lakes BOCES and the Family Counseling Service of the Finger Lakes, Inc., for services provided to Seneca Fall Central School District from January 1, 2024 through June 30, 2024.

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G. External Audit Ending June 30, 2023

**MOTION:** to accept the External Audit Report and Management Letter of the Seneca Falls Central School District's Basic Financial Statements for the fiscal year ended June 30, 2023 completed by Mengel, Metzger, Barr & Co. LLP and that the Business Administrator, in conjunction with the Audit Committee, respond to such audit.

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H. Section V Combined Team-Geneva Ice Hockey Merger

**MOTION:** Whereas the Seneca Falls Central School District and Geneva City School District have met to ascertain the advantages of combining sports teams; and

Whereas Seneca Falls Central School District and Geneva City School District have agreed on terms for combining Varsity Ice Hockey;

Be it therefore resolved, upon the recommendation of the Superintendent of Schools that the Board of Education approve up to five (5) Seneca Falls Central School District students participate in the Geneva City School District Varsity Ice Hockey program;

Be it further resolved that the Geneva City School District will be the host school, following the Geneva City School District coach's salary schedule and coaches handbook; and

Be it further resolved, that the students from each district will follow their own schools' code of conduct; and

Be it further resolved, that all of the costs associated with the Varsity Ice Hockey program for the 2023-2024 school year (such as supplies, officials, salaries, and transportation) will be based on a percentage of the athletes that participate from Seneca Falls CSD and Geneva CSD, and will be billed to Seneca Falls Central School District.

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**XIII. Executive Session-** (Contingent upon adoption of a motion during the public portion of the meeting in accordance with Section 105 of the Public Officers Law).

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**XIV. Adjourn**

**MOTION:** to adjourn the meeting.



SENECA FALLS CENTRAL SCHOOL DISTRICT

Board of Education Meeting

September 21, 2023-6:00 PM

Robert McKeveny Board/Training Room

BOE Present

Deborah Corsner, Anthony Ferrara, Cara Lajewski, Matthew Lando, Denise Lorenzetti, Joseph McNamara, Erica Sinicropi

BOE Absent

Michael Mirras (arrived at 6:15 pm)

Others Present

Dr. Michelle Reed, James Bruni, Jodie Verkey, Karissa Blamble, Stephanie Moll, Faith Lewis, Breana Mullen, Kevin Rhinehart, Amy Hibbard, Morgan D'Eredita, Bethany Boyes, Stacey Bogart Katie Spahn, Lindsay Stelljes, Michelle Bonanno. Amy Torruella, Miranda Tyler, Mariah Gaither, Deena Swenson, Sara Hammond (student teacher from Hobart & William Smith College) as well as family and friends.

Joseph McNamara called the meeting to order at 6:00 pm. A quorum of the Board of Education was present; the Pledge of Allegiance was said.

Approval of Agenda

Joseph McNamara asked for a motion to approve the agenda with the addendum as listed.

**ADD** under VIII. Committee Reports

**B. Policy Committee**

**ADD** under X. Consent Agenda

**A. Retirements/Resignations/Terminations**

3. SFSSA-Termination

b. Name: Paul Moulton

Position: Cleaner

Effective: 09/18/2023

**B. Appointments**

2. Annual Appointment

2023-2024 Annual Appointments

Position	Employee	Stipend
Career Coordinator	<u>Amanda Lowden-Fleig</u>	\$3,100

4. Civil Service Appointments

b. Name: Tiana Biery

Civil Service Position: Cashier/FSH

**ADD** under XII. New Business

**A. Surplus**

2. Science Department

Bausch and Lomb Microscopes (26)

Denise Lorenzetti made the motion, seconded by Matthew Lando.

Yes 7 No 0 Abstain 0 Motion carried

Board of Education Minutes

August 31, 2023

Joseph McNamara asked for a motion to approve the Board of Education minutes dated August 31, 2023

Anthony Ferrara made the motion, seconded by Matthew Lando.

Yes 7 No 0 Abstain 0 Motion carried

Treasurer's Report

None at this time

Extra-Curricular Treasurer's Report

July 2023

Joseph McNamara asked for a motion to approve the Extra-Curricular Treasurer's Report for July 2023

Matthew Lando made the motion, seconded by Cara Lajewski.

Yes 7 No 0 Abstain 0 Motion carried

August 2023

Joseph McNamara asked for a motion to approve the Extra-Curricular Treasurer's Report for August 2023

Denise Lorenzetti made the motion, seconded by Cara Lajewski.

Yes 7 No 0 Abstain 0 Motion carried

### Recognitions, Celebrations and Presentations

#### Tenure Recognition

The following teachers were recognized for attaining tenure in their certification.

Morgan D'Eredita (Elementary Education), Bethany Boyes (Special Education), Stacey Bogart (School Social Worker) Nathan Rarick (Physical Education) Katie Cedenro (Foreign Language) and Ryan Major (Elementary Education).

#### New Employees

The following new employees were present and introduced to the Board of Education:

Katie Spahn (Kindergarten). Amberlynn Jones (Gr. 2 LTS), Lindsay Stelljes (Grade 5), Miranda Tyler (ENL Teacher), Mariah Gaither (Grade 7 Science), Amy Torruella (Social Studies), Michelle Bonanno (ENL-LTS), Virginia Brady (Teacher Aide),

The following new employees were not present:

Sara Layton (Grade 2), Tarryn Gould-Hebert (School Psychologist), Bailey Crook (Physical Therapist), Amberlynn Jones (Gr. 2 LTS), Christine Petrocci (Math AIS), Megan Bentley (Music-LTS), Holly Stackus (Teaching Assistant), Amy Jennings (Teacher Aide), Nicole Luckinbill (Health Aide), Robert Terwilliger (Building Maintenance Mechanic), Timothy O'Connor (Building Maintenance Mechanic), Itasha William (Cleaner), Alateishia J. Johnson (Teacher Aide), Deborah Beeching (Teacher Aide), Ashley Granger (Teacher Aide), Sharon McBride (Teacher Aide), Sarah Salerno (Teacher Aide), Lora Bennett (Teacher Aide), Ashley Bergin (Teacher Aide), Stephen Tillinghast (Teacher Aide & Bus Monitor), Danielle Harko (Teacher Aide & Bus Monitor), Samantha Jesmer (Bus Monitor) and Rachel Wagner-Killen (Cashier/FSH).

#### Interns

Karissa Blamble introduced the interns. Sarah Parish was present. Meg Bellone and Nicole Urban were unable to attend.

Michael Mirras arrived at 6:15 pm.

#### Jamie Oberdorf

#### Panorama SEL Survey Presentation

Jamie Oberdorf, Coordinator of Intervention and Student Services, presented on Panorama SEL Survey. Social-emotional learning (SEL) describes the mindsets, skills, attitudes, and feelings that help students succeed in school, career, and life. NYS identifies SEL benchmark or core competencies that are prerequisites for learning.

- Self-Awareness
- Self-Management
- Social Awareness
- Relationship Skills
- Responsible Decision Making

The Panorama SEL Survey helps educators measure and improve SEL in 3 areas:

- Student: Skills and Competencies
- Student: Supports and Environment
- Student: Well-Being

In each of these areas, Panorama offers measures across an array of SEL topics. Schools and districts can select the topics that align with their strategic priorities, goals, or SEL framework. Our schools chose:

- Frank Knight (Teacher Perception)- Emotion Regulation, Self-Management, Grit and Social Awareness
- Cady Stanton (Student Survey and Teacher Perception) Emotion Regulation and Self-Management
- SFMS/MA (Student Survey)- Emotion Regulation, Self-Management, Grit and Social Awareness

How does the district survey?

Frank Knight School -2x a year (fall & spring)

- 5 questions teacher perception survey.
- Survey administered in homerooms.

Cady Stanton School-3x a year (fall, winter & spring)

- 15 questions student survey and 2 question teacher perception survey.
- Survey administered in homerooms.

SF Middle School and Mynderse Academy-2x a year (fall & spring)

- 29 questions student survey.
- Survey in SF Middle School administered in Social Studies classes.
- Survey in Mynderse Academy administered in Physical Education classes.

Student level SEL data is used to identify students who need more SEL support, target interventions and measure growth.

Student, school and district level data is used to improve interventions and effectiveness of MTSS at large. Teams determine how to best meet the needs of students flagged as “Critical” or “At Risk” based on survey results:

Tier 1:

- Classroom Community
- SEL Lessons
- PBIS Initiatives
- Targeted Lesson

Tier 2:

- Check In- Check Out
- Group Counseling
- Social Skills Groups
- Mentors

Tier 3:

- Individual Counseling
- Community Services
- Function Based Thinking

Erica Sinicropi asked what year was the first Panorama Survey done. Jamie stated that 202 was the first year the survey was done.

Administrator Reports  
Curriculum & Instruction

### Literacy

Deep dive of your student's benchmark data to help drive targeted instruction for each student  
Literacy Team will meet throughout this year to evaluate writing practices, rubrics, and materials  
Standards-based curriculum mapping & report card alignment  
Comprehension Conversation professional development  
Assessment

iReady- Diagnostic preparation & assessment K-8 (Reading & Math)

Social/Emotional Learning student surveys through Panorama K-8

Professional Development

Summer Work- Standards-based curriculum mapping K-12 & development/adjustments to standards-based report cards, writing portfolios  
Superintendent's Conference Days

Theme- Connections

District wide Restorative Circle, DEI, MTSS, literacy work, Team meetings, and Faculty meetings

### After School PD Sessions- Leading & Learning Sessions

- 12 Teacher-Led Sessions on a variety of teacher determined topics  
Mindfulness Strategies, Make & Take Guided Reading Word Work, Number Talks Math Skill Development; Self-Care and Positive Thinking; Using Whole & Small Group Instruction to Move Students to Mastery, Understanding Student Behavior & Implementing Targeted Interventions; ELL Strategies in the Classroom, Project-based Learning, Esti-Mysteries; Building & Sustaining Positive Relationships with Students; Creating a Welcoming & Affirming Classroom Environment Through Self-Acceptance & Gratitude; Mindfulness & Meditation

### 9 Session Series on Literacy Instruction

- Applying Multi-tiered Systems of Support to promote Reading Outcomes; Word Recognition- Phonological Awareness; Phonics Instruction; Sight Word Recognition & Orthographic Mapping; Fluency; Language Comprehension; Vocabulary; Lang. Comprehension- Syntax, Text Structure & Genre; Putting It All Together- Designing Effective Instruction to Meet the Needs of All Students

### 3 Session Series on Instructional Technology

- Artificial Intelligence for Educators, Canva & Google Tools for Student Creation and Canva Design School

### 1 Session Series on Effective Ways to Enhance Classroom Management

- Better Lessons (Virtual, instructional one on one coaching)

### Teen Mental Health First Aid

- Training for grade 10 students in Health class
- Provided by, L. Anderson, L. Willson; school counselors
- Promote peer support, empathy, and student leadership
- Learning Groups

### MTSS

Jamie Oberdorf supported teams this summer

K-5- Interventions and process enhancements

9-12 – PBIS Rewards; Scheduling student meetings

6-8- Focusing on growth mindset & chronic absenteeism

### Mentor Program

District has 12 mentees this year. Karissa is mentoring the ELL teachers.

### District Curriculum Council

Instructional Technology Integration support

MTSS- Updates & Impacts

Development of department/team goals

Artificial Intelligence Awareness

### Literacy Team

Writing focus

Evaluation of practices, materials, rubrics

### Mynderse Academy

Faith Lewis and Breana Mullen reported on the following:

Enrollment: 371 students

*(Entered District: 13 Left District: 16 → since July 1, 2023)*

9th grade: 95                      10th grade: 86                      11th grade: 92                      12th grade: 98

Entered: 6                      Entered: 1                      Entered: 1                      Entered: 5

Left: 5                      Left: 5                      Left: 2                      Left: 4

Thanked teachers, counselors, custodians, food service workers, aides, teacher assistance, bus drivers, maintenance crew, technology department and office staff for their hard work in opening this school year!

Mynderse Academy had a different start to the year and it was a team effort to make it happen!

### Freshmen and New Student Orientation

- 4 station rotation to provide a smaller group and a better possibility of the adults to make connections with the Freshmen
  - Counselors & Upperclassmen - talked about credits, community service, extracurricular, etc.,
  - Teachers - talked about checking their email and grades, expectations, advice and ways to be successful, etc.
  - Library - to get acquainted with the space: the innovation table, coloring wall, guessing jar, books, etc.
  - Cafeteria - procedures, expectations, and composting
- Parents then came in for an informational meeting while students had time to set-up their lockers and got tours of the building.
- Thank you to Mrs. Taylor, Mrs. Stevers, Mr. Pawlak, Mr. Bienvenue, Mrs. Swenson, Mrs. Korba, Mrs. Fleig, Mr. Green, Mrs. Reese, Mrs. Willson, and Mrs. Lyon-Lawrence, as well as to our student volunteers who came in to help!

### Senior Activities

- Day 1 Donuts provided by the Class Advisors

- CIA New York City Trip - 50 students attended the trip
- Senior parking spot painting - beautiful job done by everyone.

#### Opening days for Staff

- School improvement team presented the plan to the staff and rolled out the BLUE framework
- Expectations and changes were rolled out
- DASA training was completed
- Tier 1 MTSS Work
  - Roll out of BLUE expectations to teachers and students
- Seniors painted their parking spots - thank you to Mrs. Crawford and Mrs. Schantz as well as our Maintenance crew for getting the spots ready.

#### 1st Day of School with Students

- Different format than what we have done in the past - students did not follow their “normal” schedule
- SIP Team and MTSS Coaches worked hard this summer to develop an 8 period rotation where students had the opportunity to learn the expectations of the building, build relationships with teaching, staff, and peers, and have fun while making connections.
- It was a successful day and the consensus is to keep the opening day format in the future
- We gathered feedback at the end of the day from students and adults in order to make next year even better.
- Rotations included:
  - Started the day with attendance and a building wide picture on the turf - Thank you to Kelli Ward
  - BLUE Expectations - teachers walked students through the BLUE expectations in the different areas of the building
  - Team Building - games and challenges outside run by a variety of teachers and staff
  - Meeting w/ counselors to talk about getting involved and extracurricular opportunities
  - Meeting with Mrs. Lewis & Dr. Mullen - general building wide expectations, E-Hall Pass, questions, etc.
  - Meeting with Class Advisors - grade level specific information and grade level picture
  - Library - students got their Chromebooks, talkies about email/Google Drive, Student Square, School Tool, Paper, and BLUE Technology expectations
  - Kahoot - general quiz questions - fun competition - team with the highest score at the end of the day won a prize
  - Lunch as a grade level
  - Ended the day with a survey about how the day went and students thoughts

#### Open House

- Wednesday, September 20th @ 5:30-6:30
- Classes open for families to visit
- Meeting for parents for 12th grade students
- Community organizations had tables set up in the main lobby
  - Glove House
  - Safe Harbors
  - Seneca County Public Health
- School Clubs will had tables set up in the main lobby as well
  - Sources of Strength
  - Seneca Green

Seneca Falls Middle School

Kevin Rhinehart reported on the following:

- Enrollment:

◦ Grade 6	82
◦ Grade 7	92
◦ Grade 8	98
◦ Total	272
- Superintendent Conference Days—SFMS Spent the conference days presenting our school improvement goals for this year, our MTSS systems of support, and school tool training. Thank you to the SFMS Blue coaches and Mrs. Oberdorf for presenting to the faculty and staff.

- MS school custodians and maintenance were recognized for preparing the building for the start of the school year.
- 6th Grade and new student orientation took place on August 24. Over 60 families attended orientation. Mrs. Doell shared with families an overview of MS and what to expect. After meeting with parents and students, they had the opportunity to tour the school and work on their locker combinations
- iReady Reading and Math—Students in grades 6-8 were administered the iReady reading diagnostic on Friday, September 8 and the iReady math diagnostic on Friday, September 15.
- Open House—Wednesday, September 20 from 6pm - 7pm. Open House is designed as a meet and greet for families. Parents will be able to meet and introduce themselves to their child's teachers.
- Fun Night and Social—Our first event will be held on Friday, September 29 from 7pm - 9pm. This event is for 6th grade students only. Students will be able to play games and dance. A concession stand will be available.
- 8Th Grade field trip—On Friday, September 29, the 8th grade class will be traveling to Rose Hill Mansion where students will learn more about the Civil War.

Elizabeth Cady Stanton

Amy Hibbard reported on the following:

- Summer Programming  
This year the school hosted 3<sup>rd</sup> and 4<sup>th</sup> graders for a 4-week summer learning camp. Unfortunately, there was not enough interest from families to host a class for 5<sup>th</sup> graders.
- Grade 3 Learning Camp: 9 students signed up, 1 never showed up and another only attended 1 week. Of the 7 who regularly attended, there was an 88% attendance rate. 4th grade students reviewed different math topics. Some of the topics covered were place value, multi digit addition and subtraction, fractions, and multiplication and division. In ELA, the reviewed were main idea, theme, and nonfiction text features. Students used their guided reading books (fiction and nonfiction) to reinforce these important skills during reading groups.
- Grade 4 Learning Camp: 10 students signed up but one never attended. Of the nine remaining students, the attendance rate was 84%. ELA time focused on reviewing and practicing comprehension strategies for both fiction and nonfiction. This included work on theme, main idea, making inferences, and comparing and contrasting multiple texts. Students each received their own copy of the chapter book *Class Dismissed* that was read during our time together, as well as their own copy of a non-fiction book. Math time focused on reviewing math topics, with a specific focus each week. These topics included place value, adding and subtracting multi-digit numbers, multiplication and division, as well as fractions.
- Third Grade Parent Orientation & Open House Night on August 30 was a great success. 77% of students attended with a family member and older students welcomed and helped families find their way at Stanton. Administrators spoke to families in the gym while students read a book and did an activity with their teacher in the classroom. Feedback from parents was overwhelmingly positive.
- Opening days.
- In addition to district events, teams shared at Cady Stanton meetings:
  - Theme for the year: SFCSD Connections: The Perfect Mix
  - Core Values: We built on district work to start to write the core values of what we believe at Cady Stanton. This will be something we work on all year.
  - PBIS updates: The PBIS team shared their work from the summer including expanding our matrix to include assemblies, updating & improving lessons and reviewing data.
- Staff received DASA and mandated reporter training by school social worker Susan Moulton.
- F&P Practice was facilitated by Stephanie from BOCES.
- It has been a great start to the school year for our students thanks to the support and hard work of faculty, staff, administration, technology, food service, custodial & maintenance staff. Enrollment
  - Number of new students: 14 students
  - Number of student withdrawals: 15 students
  - 3<sup>rd</sup> grade: 101 students
  - 4<sup>th</sup> grade: 83 students
  - 5<sup>th</sup> grade: 90 students
  - Total: 274 students

- Amy Hibbard thanked the United Way and our SFCSD volunteers for the “Fill the Bus Project”. This project once again supported many of our students and families. She also thanked the Seneca Falls Backpack Program who continues to provide classroom snacks for each homeroom every month.
- PBIS Kickoff: BLUE expectations were reviewed and students get excited about the year ahead. A level 2 BLUE booth prize was added where students can cash in their points for a bigger prize by waiting until they earn 50 (instead of 35). Students united in a game of caterpillar relay and winners earned the right to “super soak” Mr. Sciera!
- Upcoming Events:
- Cady Stanton completed two fire drills and will continue with safety drills throughout the month.
- Benchmarking in reading and math started this week and grade-level data meetings will take place next week so that interventions can begin by October 2.
- School-based dental services by Finger Lakes Community Health will be offered at Cady Stanton on September 25 to all families who signed up.
- PTO sponsors the annual Scholastic Book Fair October 2-5.
- October 5 is the fourth & fifth grade open house. The gym will be open from 6-8 pm with the book fair and community organizations. Classrooms will be open from 6:30-7:30.
- We had our first PTO meeting last week and it was the largest turnout in many years! We are so excited to welcome many 3<sup>rd</sup> grade families to our very active PTO team. They are planning for school pictures (October 12) and our annual Pumpkin Walk (October 20). The PTOs annual fundraiser has already started and goes through September 26. Lastly, monthly roller-skating parties will kick off on October 4.
- We are looking forward to our Superintendent’s Conference Day on October 6. Instructional staff will receive training on data collection and progress monitoring from our MTSS team, work on some DEI topics provided by the district committee and more.

#### Frank Knight Elementary School

Janet Clendenin was not present for the meeting but shared a Frank Knight report.

- Thank you to Kevin Caraccilo, Mike Morganti, Gail McMillian-Thompson and Lisa Lawler for all of their hard work over the summer to get the building ready for the 23-24 school year.
- Summer Learning Camp: Frank Knight School was pleased to offer a Kindergarten Summer Learning Camp opportunity. The program dates were July 11-August 3. This was a two hour per day camp for 3 days per week. We had 11 students participate. Transportation and meals were provided. The goal and purpose of the camp was to assist students with retaining what was learned during the 22-23 school year to reduce the summer slide.
- Summer Reading Program: Frank Knight School also offered our Summer Reading Program for students in grades 1 and 2. The program dates were July 11-August 10. These were one hour small group sessions. The capacity cap of 6 students for each session (6 in 1st grade and 6 in 2nd grade)
- Pre-K Informational Meeting: In an effort to provide our Pre-Kindergarten families with information about our Pre-Kindergarten program, we hosted an Informational Meeting on Wednesday, August 23. We had 34 parents attend. They represented 26/36 of our Pre-K students. Parents learned about the building procedures, schedules, expectations, and the Pre-K curriculum.
- Pre-K Meet and Greet: Pre-K students and their families were invited to meet their teacher, see their classroom and meet their classmates at our Pre-K Meet and Greet on Monday, August 28. We had 86% (31/36) of our Pre-K students attend this special event. Thank you to our Pre-K Team (Mrs. Morrell, Mrs. Shumway, Mrs. Allen and Ms. Stackus) for providing this unique and beneficial opportunity for our students and families.
- Kindergarten Orientation: Our Kindergarten Orientation took place on Tuesday, August 29. We adjusted orientation to include two groups at two times to provide a smaller teacher/student ratio. Students were also able to get on a bus and learn about bus safety at the end of their orientation. We had 87% (67/77) of our kindergarten students attend orientation.
- Superintendent Conference Days: Superintendent Conference Days were completely full. Building information pertaining to PBIS and MTSS was shared with faculty/staff. Homeroom and reading teachers received Professional Development related to comprehension strategies and using the rubrics on the Fountas and Pinnel Benchmarking System.
- Student Enrollment: We currently have 267 students enrolled. Pre-K=36 K=77 1=70 2=84

- BLUE Updates: Our PBIS Team presented BLUE information at grade level meetings during our first week of school. Teachers were also busy teaching Blue lessons throughout the first week of school. We also introduced our Little Blues at our building assemblies.
- School Supply Donations: Thank you again to “Fill the Bus” for the generous donation of school supplies.
- Curriculum Night for 1st & 2nd Grades: Frank Knight hosted Curriculum Night for families of 1st and 2nd graders on Thursday, September 15. 48% (38% at grade 1, 48% at grade 2) of students were represented. Families learned about grade level curricula and expectations.
- Literacy Professional Development: Our Frank Knight reading team provided our newest teachers with PD focused on the administration of the F&P Benchmarking System. Thank you to Mrs. Mull, Mrs. Barker, and Mrs. Sargent for providing this well planned PD.
- Jack and Annie Reading Project: This year all students will receive a book for their birthday-compliments of the PTO.
- PTO News: Lizzy Miller will serving as president of the PTO. The PTO has been busy organizing the Scholastic Book Fair and other upcoming events such as skating parties and a Trunk or Treat. The PTO is currently planning a Trunk or Treat event for Frank Knight students and their siblings on Saturday, October We look forward to another great year full of fun activities and events.
- Looking Ahead in October: Picture Day, Fire Prevention Week, Halloween Sing Along, Skating Parties, Field Trips, Trunk or Treat

### Special Education

- Extended School Year (ESY):
- 37 students participated in special education programming this summer. BOCES – 24 Preschoolers - 13
- Special Education Reports and Grants:
  - Grants: Section 611 & 619 grants have been completed and approved.
  - Special Education Data Reporting of the following have been completed: PD8, VR-11, 13, 14, 16
  - This year the district’s State Performance Indicator is 12 (Early Childhood Transition): Percent of children referred by Early Intervention prior to age 3, who are found eligible for CPSE, and who have an IEP developed and implemented by their third birthdays.
- Professional Growth:
- Updating handbook.
- All staff were invited to attend a professional development on how data is collected and recorded as it relates to student plans and programming. Focused on student/parent voice and use of alternative ways to elicit this information. Subgroup meetings of the ELL teachers, school psychologists, department chairs, and our Special Education Handbook Committee. This work will continue this year through our subgroup and department meetings.
- CSE/CPSE/504 Meeting Parent Participation:  
The CSE office will be holding in-person meetings this year. Parents/guardians will have the option to join virtually if they choose. CSE office will be monitoring parent participation and adjusting their efforts throughout the year.
- Title III Consortium and Grant Update:  
The district will continue to work with a consortium (Midlakes CSD, Newark CSD, Canandaigua CSD) to access Title III funds which are used to fund supplemental support and materials for the district ELL students and their families.  
Students who have reached a commanding level of skills are no longer designated as ELLs and will now be considered former ELLs.

### Public Comment

The Seneca Falls Board of Education welcomes public comment. Speakers may comment on matters related to agenda items specifically or district matters generally. No speaker will be permitted to speak for longer than three (3) minutes. Public comments will be limited to thirty (30) minutes. All speakers and observers are to conduct themselves in a civil manner. Obscene language, defamatory statements, threats of violence, statements advocating racial, religious, or other forms of prejudice will not be tolerated. In the unlikely event the meeting becomes unruly, the board will recess the meeting and return once order has been restored.



Persons addressing the Board of Education during public comment should not expect to engage in discussion with the Board. The Board will not permit any comments involving specific individual personnel or students.

Questions and comments from the public concerning matters which are not on the agenda will be referred to the Superintendent. Persons wishing to have matters included on the agenda shall contact the Superintendent in accordance with Policy 2342, Agenda Preparation.

Committee Reports  
Facilities Committee

Michael Mirras reported on the following for the facilities committee:

- The committee met Sept. 16, 2023 to review the master schedule and design phase.
- The next scheduled facilities committee meeting is October 3, 2023.
- The Board will be voting on the referendum resolution at the Oct. 12, 2023 meeting.
- 

Policy Committee

Cara Lajewski reported on the following for the policy committee:

The committee met today (Sept. 12)

There is a one and only reading for Policy 8413 - TRANSPORTATION FOR NONPUBLIC SCHOOL STUDENTS - Transportation of nonpublic students - additional language clarifies the district's responsibilities with respect to nonpublic students and eliminates need to transport when it is a financial burden to the district.

Policy 4772 - Graduation requirements- is going to be pulled after the first reading to re-write and make the options for students with disabilities clearer.

Information  
Business Administrator

James Bruni, Administrator of Business and Operations, reported the following:

A draft 2024-2024 budget calendar will be presented and discussed at the Oct. 12 board meeting.

He will be reaching out to the Audit committee to set up a meeting prior to the first meeting in October.

The Community School Coordinator appointment is on the agenda to be voted on. The position continues to be fully supported by a grant.

Superintendent Report

Dr Reed reported on the following:

The district had a successful opening day for all employees and students

The Backpack Food Program Pantry is awaiting their first shipment of food. A big thank you to Mr. David Reed for setting up the shelving for the pantry.

Thank you to the transportation, maintenance and cafeteria staff. There was a water main break in town that affected Cady Stanton school. Elementary students from Cady Stanton were transported to the high school where they were safe and taken care of.

BOE President Report

Joseph McNamara inquired if there was a staff shortage in the transportation department. The business administrator explained that there is just enough bus drivers and bus monitors but with employees out on medical, there leaves a shortage filled by any current employee with a CDL license or substitutes. The President stated that he knows they are doing the best they can.

BOE Member Comments

The Board members discussed the board vacancy. The board members were provided with a list of write-ins from the May 2023 budget/election vote. The District Clerk will notify top three write-ins of the vacancy, ask them to write a biography and the Board will review them once they are received.

Consent Agenda  
Retirements/Resignations/Terminations  
SFEA

None at this time

SFSSA

Resignation

Upon the recommendation of the Superintendent, the Board of Education accepts the following resignation.

Name: Sylvia Morgan

Position: Teacher Aide  
Effective: 09/07/2023

SFSSA  
Resignation

Upon the recommendation of the Superintendent, the Board of Education terminates the following employee.

Name: Paul Moulton  
Position: Cleaner  
Effective: 09/18/2023

Appointments  
Professional Appointments

None at this time  
2023-2024 Annual Appointments

Upon the recommendation of the Superintendent, the Board of Education approves following annual appointments for the 2023-2024 school year.

Position	Employee	Stipend
Junior Class Advisor	Heather Schantz	\$619.00
Performing Arts Business Advisor	Amanda Ashley	\$658.00
Career Coordinator	Amanda Lowden-Fleig	\$3,100

2023-2024 Bus Driver/Monitor Bidding

Upon the recommendation of the Superintendent, the Board of Education does hereby approve the following bus driver and bus monitor hours for the 2022-2023 school year.

Bus Drivers	Hours
Mabel Roffe	5.25
Mary Ridley	5.0
Linda Bush	5.0
Jim Fairbanks	5.5
Judy Fairbanks	5.75
Mary True	7.5 (M-Th.) & 7.0 (Fri.)
Gerald Know	6.25
Jeff DeLong	5.5 (M-Th.) & 5.0 (Fri.)
Shawn Burns	5.5
Molly Burnham	6.0
James Marley	5.0
Pete Eisenberg	5.5
Robert Wood	5.0
Tonja Ticconi	5.0
James Clark	6.0 (M-Th.) & 5.25 (Fri.)
Carolyn Breese	6.75 (M-Th.) & 5.75 (Fri.)
Ron Donk	5.0
Bus Monitors	Hours
Sonya Jesmer	5.25
Deanna Monaghan	5.0
Kathy Arsenault	5.25
Jeaneth Dellefave	5.25
Dustin Bennett	4.5
Jada Buck	4.5
Samantha Jesmer	4.5
Stephen Tillinghast	2.0
Danielle Harko	2.0

### Civil Service Appointments

Upon the recommendation of the Superintendent, the Board of Education approves the following civil service position(s) (All appointments are conditional until paperwork is completed and fingerprints are cleared).

#### Anna Ireland

Civil Service Position: Teacher Aide

Effective: 09/08/2023

Probationary Period: 09/08/2023 through 09/07/2024

Hours/day: 6.0

Hourly Rate: \$16.00

#### Tiana Biery

Civil Service Position: Cashier/FSH

Effective: 09/22/2023

Probationary Period: 09/22/2023 through 09/21/2024

Hours/day: 3.75

Hourly Rate: \$16.00

#### Tiana Biery

Civil Service Position: Bus Monitor

Effective: 09/22/2023

Probationary Period: 09/22/2023 through 09/21/2024

Hours/day: 2.25

Hourly Rate: \$15.38

#### Sonia Rivera

Civil Service Position: Cleaner

Effective: 09/27/2023

Probationary Period: 09/27/2023 through 09/26/2024

Hours/day: 4.0

Hourly Rate: \$15.38

### Substitute Appointments

Upon the recommendation of the Superintendent, the Board of Education approve the following substitute position(s) (All appointments are conditional until paperwork is completed and fingerprints are cleared):

#### Lily Redding

Position: Substitute Teacher (Grades Pre-K-12)

NYSED: Uncertified

Effective: 09/22/2023

#### Caitlyn Korzeniewski

Position: Substitute Teacher (Grades Pre-K-12)

NYSED: Uncertified

Effective: 09/22/2023

#### Ananda Dumas

Position: Substitute Teaching Assistant

Substitute Teacher Aide

NYSED: Uncertified

Effective: 09/22/2023

### Probationary to Permanent

None at this time.

Upon the recommendation of the Superintendent, the Board of Education approves the following CSE minutes:

08/17/2023, 08/22/2023 (2), 08/22/2023 (3). 08/22/2023, 08/24/2023 (1), 08/24/2023 (2), 08/24/2023 (3), 08/28/2023 (1), 08/28/2023 (2). 08/29/2023 (2), 08/29/2023 (3), 08/29/2023 (4), 08/29/2023, 08/30/2023 (2), 08/30/2023, 08/31/2023, 09/05/2023 (1), 09/06/2023 (1), 09/07/2023 (2), 09/07/2023, 09/08/2023

Gifts and Donations

None at this time.

Transportation Requests

Upon the recommendation of the Superintendent, the Board of Education approves the following transportation request(s):

Student	Transportation Request
Jubilee Bellow	Finger Lakes Christian School, 2291 Route 89, Seneca Falls, NY

Establish Bank Account for the Class of 2030

Upon the recommendation of the Superintendent, the Board of Education approves establishing a bank account for the Class of 2030.

Joseph McNamara asked for a motion to approve the consent agenda as listed.

Anthony Ferrara made the motion, seconded by Cara Lajewski.

Yes 8 No 0 Abstain 0 Motion carried

Old Business

None at this time.

New Business

Community School Coordinator

Joseph McNamara asked for a motion to appoint Stephanie Betts to the position of Community School Coordinator, effective October 1, 2023 through September 30, 2025.

Cara Lajewski made the motion, seconded by Matthew Lando.

Yes 8 No 0 Abstain 0 Motion carried

SFEA MOA Revision

Joseph McNamara asked for a motion to upon the recommendation of the Superintendent, the Board of Education approves the following revised SFEA Memorandum of Agreement as presented.

SFEA MOA- 2023-24 CSE Chair TOSA

Cara Lajewski made the motion, seconded by Matthew Lando.

Yes 8 No 0 Abstain 0 Motion carried

Surplus

Joseph McNamara asked for a motion to dispose of following surplus items as listed through sale, donation, disposal or auction according to Board Policy #6900:

1. Technology Department  
KB 300 Keyboard Amplification System (2)
2. Science Department  
Bausch and Lomb Microscopes (26)

Deborah Corsner made the motion, seconded by Michael Mirras.

Yes 8 No 0 Abstain 0 Motion carried

2024 Senior Class Trip

Joseph McNamara asked for a motion to approve the 2024 Senior Class trip (April 19, 2024-April 21, 2024) as presented pending compliance with Board of Education Policy #8460.

Michael Mirras made the motion, seconded by Denise Lorenzetti.

Yes 8 No 0 Abstain 0 Motion carried

2024 Drama Club Trip

Joseph McNamara asked for a motion to approve the 2024 Drama Club trip (Jan. 5, 2024-Jan. 7, 2024) as presented pending compliance with Board of Education Policy #8460.

Deborah Corsner made the motion, seconded by Michael Mirras.

Yes 8 No 0 Abstain 0 Motion carried

Policy-1<sup>st</sup> Reading

Joseph McNamara asked for a motion that upon the recommendation of the Superintendent, the Board of Education approve the 1<sup>st</sup> reading of the following policies:

Policy 0100- NON-DISCRIMINATION AND EQUAL OPPORTUNITY

Policy 0110.2- SEXUAL HARASSMENT IN THE WORKPLACE

Policy 4321 PROGRAMS FOR STUDENTS WITH DISABILITIES UNDER THE IDEA AND NEW YORK'S  
EDUCATION LAW ARTICLE 89

Policy 8414.5- ALCOHOL AND DRUG TESTING OF DRIVERS

Cara Lajewski made the motion, seconded by Matthew Lando.

Yes 8 No 0 Abstain 0 Motion carried

Policy-1<sup>st</sup> Reading and only Reading

Joseph McNamara asked for a motion that upon the recommendation of the Superintendent, the Board of Education approves the 1<sup>st</sup> and only reading of the following policy as allowed by Policy 2410:

Policy 8413-TRANSPORTATION FOR NONPUBLIC SCHOOL STUDENTS

Denise Lorenzetti made the motion, seconded by Cara Lajewski.

Yes 8 No 0 Abstain 0 Motion carried

2023-2024 Cayuga Community College Agreement

Joseph McNamara asked for a motion that upon the recommendation of the Superintendent, the Board of Education approve the 2023-2024 Cayuga Community College Agreement.

Anthony Ferrara made the motion, seconded by Matthew Lando.

Yes 8 No 0 Abstain 0 Motion carried

Executive Session

Joseph McNamara asked for a motion to enter into executive session at 8:00 pm to discuss the 2023-2024 Seneca Falls Central School District Emergency Response Plan and the details of a proposed, current or pending litigation.

Anthony Ferrara made the motion, seconded by Cara Lajewski.

Yes 8 No 0 Abstain 0 Motion carried

Monica Kuney, District Clerk

Regular meeting resumed at 8:12 pm.

2023-2024 Seneca Falls Central School District Emergency Response Plan

Joseph McNamara asked for a motion to accept the 2023-2024 Seneca Falls Central School District Emergency Response Plan.

Cara Lajewski made the motion, seconded by Anthony Ferrara.

Yes 8 No 0 Abstain 0 Motion carried

Adjourn

Joseph McNamara asked for a motion to adjourn the meeting at 8:14 pm.

Matthew Lando made the motion, seconded by Michael Mirras.

Yes 8 No 0 Abstain 0 Motion carried

Joseph McNamara, Board President

# SENECA FALLS CSD

Check Warrant Report For A - 3: GENERAL A/P 07/13/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606491	07/13/2023	8830	AMANDA ASHLEY	A 600		35.37	
					<b>Check Total:</b>	<b>35.37</b>	
606492	07/13/2023	7405	FRANCES M. CUTILLO	A 600		175.00	
					<b>Check Total:</b>	<b>175.00</b>	
606493	07/13/2023	3238	EMPIRE NATURAL GAS CORP	A 600		140.42	
				A 600		114.89	
					<b>Check Total:</b>	<b>255.31</b>	
606494	07/13/2023	7012	**CONTINUED** ENERGY CO-OP OF AMERICA, INC.				
					<b>Check Total:</b>	<b>0.00</b>	
606495	07/13/2023	7012	ENERGY CO-OP OF AMERICA, INC.	A 600		663.98	
				A 600		786.04	
				A 600		46.83	
				A 600		24.52	
				A 600		30.81	
				A 600		22.02	
				A 600		-52.21	
				A 600		26.73	
				A 600		12.56	
				A 600		14.66	
				A 600		-106.54	
				A 600		99.44	
				A 600		-99.44	
					<b>Check Total:</b>	<b>1,469.40</b>	
606496	07/13/2023	687	FINGER LAKES TIMES	A 600		385.00	
					<b>Check Total:</b>	<b>385.00</b>	
606497	07/13/2023	7179	AMY HIBBARD	A 600		240.00	

# SENECA FALLS CSD

Check Warrant Report For A - 3: GENERAL A/P 07/13/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
						<b>Check Total:</b>	<b>240.00</b>
606498	07/13/2023	1110	LAKESHORE LEARNING MATERIALS	A 600		3,390.00	
						<b>Check Total:</b>	<b>3,390.00</b>
606499	07/13/2023	6319	BREANA MULLEN	A 600		497.54	
						<b>Check Total:</b>	<b>497.54</b>
606500	07/13/2023	1459	NYS ELECTRIC & GAS	A 600		201.60	
						<b>Check Total:</b>	<b>1,243.27</b>
606501	07/13/2023	1772	ROCHESTER CITY SCHOOL DISTRICT	A 600		283.73	
						<b>Check Total:</b>	<b>283.73</b>
606502	07/13/2023	8714	SCHOOL SPECIALTY LLC	A 600		1,178.76	
						<b>Check Total:</b>	<b>1,178.76</b>
606503	07/13/2023	4172	WEST FIRE SYSTEMS INC	A 600		570.00	
						<b>Check Total:</b>	<b>570.00</b>

# SENECA FALLS CSD

Check Warrant Report For A - 3: GENERAL A/P 07/13/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 13					Warrant Total:	9,723.38	
					Vendor Portion:	9,723.38	

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

7-14-23	Cathy Rose	_____
Date	Auditor's Signature	Title



# SENECA FALLS CSD

Check Warrant Report For A - 4: GENERAL 07/13/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606504	07/13/2023	8460	BETTERLESSON INC	A 2070.400-00-0000	240344	12,000.00	12,000.00
						<b>Check Total:</b>	<b>12,000.00</b>
606505	07/13/2023	1468	NYS THRUWAY AUTHORITY	A 5510.400-00-0000	240303	2,300.00	2,300.00
						<b>Check Total:</b>	<b>2,300.00</b>
606506	07/13/2023	6856	RURAL SCHOOLS ASSOCIATION	A 1010.400-00-0000	240315	850.00	850.00
						<b>Check Total:</b>	<b>850.00</b>
606507	07/13/2023	8892	SENIOR WOOLY	A 2630.460-00-0000	240334	285.00	285.00
						<b>Check Total:</b>	<b>285.00</b>
606508	07/13/2023	2117	TEACHER'S DISCOVERY	A 2630.460-00-0000	240342	676.00	676.00
						<b>Check Total:</b>	<b>676.00</b>
						<b>Warrant Total:</b>	<b>16,111.00</b>
						<b>Vendor Portion:</b>	<b>16,111.00</b>

Number of Transactions: 5

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

7-14-23 Cathy Rose \_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For A - 5: GENERAL 07/20/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606511	07/20/2023	108	ASCD	A 2110.400-01-0000	240358	59.00	59.00
					<b>Check Total:</b>	<b>59.00</b>	
606512	07/20/2023	144	BAUDVILLE	A 2810.450-00-0000	240346	474.20	474.20
					<b>Check Total:</b>	<b>474.20</b>	
606513	07/20/2023	1199	CDW GOVERNMENT INC.	A 2630.450-00-0000	240332	2,696.90	2,696.90
					<b>Check Total:</b>	<b>2,696.90</b>	
606514	07/20/2023	6488	CINTAS CORPORATION #2	A 5510.400-00-0000	240298	152.20	152.20
				A 5510.400-00-0000	240298	152.20	152.20
					<b>Check Total:</b>	<b>304.40</b>	
606515	07/20/2023	8132	EDUCAIDE SOFTWARE	A 2630.460-00-0000	240330	695.00	695.00
					<b>Check Total:</b>	<b>695.00</b>	
606516	07/20/2023	4308	EDUCATIONAL DATA SERVICES, INC	A 1310.400-00-0000	240409	966.25	966.25
					<b>Check Total:</b>	<b>966.25</b>	
606517	07/20/2023	3238	EMPIRE NATURAL GAS CORP	A 1620.400-07-4020	240339	0.27	0.27
					<b>Check Total:</b>	<b>0.27</b>	
606518	07/20/2023	2478	FEDERAL EXPRESS	A 1310.400-00-0000	230394	255.31	255.31
					<b>Check Total:</b>	<b>255.31</b>	
606519	07/20/2023	660	FERRARA LUMBER	A 1621.450-00-0000	240255	32.42	32.42
				A 1621.450-00-0000	240255	18.88	18.88
					<b>Check Total:</b>	<b>51.30</b>	
606520	07/20/2023	6972	K & D DISPOSAL INC.	A 1620.400-00-0000	240261	1,026.10	1,026.10
					<b>Check Total:</b>	<b>1,026.10</b>	
606521	07/20/2023	6381	LICENSE MONITOR, INC.				

# SENECA FALLS CSD

Check Warrant Report For A - 5: GENERAL 07/20/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 5510.400-00-0000	240300	78.90	78.90
					Check Total:	78.90	
606522	07/20/2023	1459	NYS ELECTRIC & GAS				
				A 1620.400-07-4030	240338	89.62	89.62
					Check Total:	89.62	
606523	07/20/2023	1464	NYSSBA				
				A 1010.400-00-0000	240325	260.00	260.00
					Check Total:	260.00	
606524	07/20/2023	4431	NYSSMA				
				A 2850.400-00-0900	240363	800.00	800.00
					Check Total:	800.00	
606525	07/20/2023	1623	PIONEER ATHLETICS				
				A 1621.450-00-0000	231028	5,602.00	5,602.00
					Check Total:	5,602.00	
606526	07/20/2023	1909	POSTMASTER				
				A 1670.400-00-0000	240401	300.00	300.00
					Check Total:	300.00	
606527	07/20/2023	8098	RAPTOR TECHNOLOGIES LLC				
				A 2630.450-00-0000	240331	110.00	110.00
					Check Total:	110.00	
606528	07/20/2023	1920	SENECA OFFICE PRODUCTS				
				A 1310.450-00-0000	240345	55.44	55.44
				A 1010.450-00-0000	231021	15.00	15.00
					Check Total:	70.44	
606529	07/20/2023	6289	SURVEILLANCE247 LLC				
				A 5510.400-00-0000	240329	4,320.00	4,320.00
					Check Total:	4,320.00	
606530	07/20/2023	5597	U.S. OMNI				
				A 1310.400-00-0000	240400	1,500.00	1,500.00
					Check Total:	1,500.00	
606531	07/20/2023	7170	UNITED STATES TREASURY-				
				A 9060.800-00-0000		816.08	
					Check Total:	816.08	

# SENECA FALLS CSD

Check Warrant Report For A - 5: GENERAL 07/20/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606532	07/20/2023	2276	VASCO BRANDS INC	A 1620.450-00-0000	240276	416.98	416.98
						<b>Check Total:</b>	<b>416.98</b>
606533	07/20/2023	2392	WILSON PRESS	A 1480.400-00-0000	240413	2,236.00	2,236.00
				A 1670.400-00-0000	240413	544.52	544.52
						<b>Check Total:</b>	<b>2,780.52</b>
606534	07/20/2023	8455	ZONAR SYSTEMS INC	A 5510.400-00-0000	240296	729.00	729.00
						<b>Check Total:</b>	<b>729.00</b>
						<b>Warrant Total:</b>	<b>24,402.27</b>
						<b>Vendor Portion:</b>	<b>24,402.27</b>

Number of Transactions: 24

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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

7-21-23

\_\_\_\_\_  
Date

Cathy Ross  
\_\_\_\_\_  
Auditor's Signature

\_\_\_\_\_  
Title

# SENECA FALLS CSD

Check Warrant Report For A - 6: GENERAL A/P 07/20/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606535	07/20/2023	6518	SENECA FALLS DEPT. OF	A 600		862.00	
				A 600		862.00	
				A 600		862.00	
				A 600		862.00	
				A 600		442.66	
				A 600		212.02	
Check Total:						4,102.68	
Warrant Total:						4,102.68	
Vendor Portion:						4,102.68	

Number of Transactions: 1

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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7-21-23  
Date

Cathy Rose  
Auditor's Signature

\_\_\_\_\_  
Title

# SENECA FALLS CSD

Check Warrant Report For A - 7: GENERAL 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606524	07/26/2023	4431	**VOID** NYSSMA	A 2850.400-00-0900	240363	-800.00	-800.00
					<b>Check Total:</b>	<b>-800.00</b>	
606525	07/26/2023	1623	**VOID** PIONEER ATHLETICS	A 1621.450-00-0000	231028	-5,602.00	-5,602.00
					<b>Check Total:</b>	<b>-5,602.00</b>	
606536	07/27/2023	30	ADVANTAGE AUTO STORES	A 5510.450-00-0000	240295	8.65	8.65
					<b>Check Total:</b>	<b>8.65</b>	
606537	07/27/2023	144	BAUDVILLE	A 2020.450-05-0000	240383	100.31	100.31
					<b>Check Total:</b>	<b>100.31</b>	
606538	07/27/2023	524	BLICK ART MATERIALS	A 2110.450-02-0400	240131	431.10	431.10
				A 2110.450-05-0400	240149	177.30	177.30
				A 2110.450-04-0400	240142	2,704.78	2,704.78
				A 2110.450-01-0400	240124	421.80	421.80
				A 2110.450-01-0400	240124	-9.92	0.00
				A 2110.450-01-0400	240124	9.92	0.00
					<b>Check Total:</b>	<b>3,734.98</b>	
606539	07/27/2023	4960	BLUUM USA INC	A 2110.450-05-0000	240118	15.20	15.20
					<b>Check Total:</b>	<b>15.20</b>	
606540	07/27/2023	9142	CAROL BREESE	A 5510.400-00-4300		10.00	
					<b>Check Total:</b>	<b>10.00</b>	
606541	07/27/2023	4443	BSN SPORTS LLC	A 2855.450-00-0000	231035	1,236.50	1,236.50
				A 2855.450-00-0000	231035	1,158.50	1,158.50
					<b>Check Total:</b>	<b>2,395.00</b>	
606542	07/27/2023	8883	BUELL FUEL LLC	A 5510.450-00-5710	240299	971.92	971.92
				A 5510.450-00-5710	240299	2,072.96	2,072.96

# SENECA FALLS CSD

Check Warrant Report For A - 7: GENERAL 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Check Total:						3,044.88	
606543	07/27/2023	8092	MOLLY BURHAM	A 5510.400-00-4300		10.00	
Check Total:						10.00	
606544	07/27/2023	2298	CARDMEMBER SERVICE	A 600		200.00	
				A 5510.400-00-0000		30.00	
				A 2020.450-04-0000	240326	24.03	24.03
				A 1240.400-00-0000	240419	121.50	121.50
Check Total:						375.53	
606545	07/27/2023	6488	CINTAS CORPORATION #2	A 5510.400-00-0000	240298	152.20	152.20
Check Total:						152.20	
606546	07/27/2023	422	CORR DISTRIBUTORS, INC.	A 1620.450-00-0000	240269	2,939.68	2,939.68
Check Total:						2,939.68	
606547	07/27/2023	6801	RONALD DONK	A 5510.400-00-4300		10.00	
Check Total:						10.00	
606548	07/27/2023	5406	EAI EDUCATION	A 2110.450-05-0800	240172	70.32	70.32
				A 2110.450-04-0800	240169	53.58	53.58
				A 2250.450-04-0000	240168	39.95	39.95
				A 2110.450-01-0003	240163	30.72	30.72
Check Total:						194.57	
606549	07/27/2023	7638	PETER EISENBERG	A 5510.400-00-4300		10.00	
Check Total:						10.00	
606550	07/27/2023	3238	EMPIRE NATURAL GAS CORP	A 1620.400-01-4020	240339	55.02	55.02
				A 1620.400-02-4020	240339	54.62	54.62
Check Total:						109.64	
606551	07/27/2023	6263	EXCELLUS BC/BS -GROUP				

# SENECA FALLS CSD

Check Warrant Report For A - 7: GENERAL 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 9060.800-00-8010	240435	13,845.99	13,845.99
				A 9060.800-00-8030	240435	308,167.25	308,167.25
				A 9060.800-00-8040	240435	41,991.71	41,991.71
				A 9060.800-00-8040	240435	6,500.79	6,500.79
				A 9060.800-00-8040	240435	17,059.51	17,059.51
				A 9060.800-00-8040	240435	7,901.95	7,901.95
					Check Total:	395,467.20	
606552	07/27/2023	660	FERRARA LUMBER				
				A 1621.450-00-0000	240255	5.93	5.93
				A 1621.450-00-0000	240255	11.69	11.69
				A 1621.450-00-0000	240255	5.93	5.93
				A 1621.450-00-0000	240255	79.18	79.18
					Check Total:	102.73	
606553	07/27/2023	687	FINGER LAKES TIMES				
				A 1310.400-00-0000	240414	242.35	242.35
					Check Total:	242.35	
606554	07/27/2023	701	FLINN SCIENTIFIC, INC.				
				A 2110.450-05-1100	240192	17.56	17.56
					Check Total:	17.56	
606555	07/27/2023	8828	BRIAN M HEITMANN				
				A 1620.400-00-0000		156.68	
					Check Total:	156.68	
606556	07/27/2023	1035	JONES SCHOOL SUPPLY CO., INC.				
				A 2020.450-05-0000	240381	61.60	61.60
					Check Total:	61.60	
606557	07/27/2023	1110	LAKESHORE LEARNING MATERIALS				
				A 2110.450-02-0002	240236	83.22	83.22
				A 2250.450-02-0000	240223	67.96	67.96
				A 2250.450-00-0ESL	240218	110.97	110.97
				A 2110.450-01-0004	240207	20.11	20.11
					Check Total:	282.26	
606558	07/27/2023	8133	LANDPRO EQUIPMENT LLC				
				A 1621.450-00-0000	240286	58.82	58.82



# SENECA FALLS CSD

Check Warrant Report For A - 7: GENERAL 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606559	07/27/2023	4009	LEONARD BUS SALES, INC.		Check Total:	58.82	
				A 5510.450-00-0000	240328	457.65	457.65
					Check Total:	457.65	
606560	07/27/2023	8089	JAMES MARLEY				
				A 5510.400-00-4300		10.00	
					Check Total:	10.00	
606561	07/27/2023	1357	NASSP/NHS				
				A 2020.400-04-0000	240423	385.00	385.00
					Check Total:	385.00	
606562	07/27/2023	6951	NOCO ENERGY CORP.-FUELS				
				A 5510.450-00-5720	240327	69.58	69.58
					Check Total:	69.58	
606563	07/27/2023	1459	NYS ELECTRIC & GAS				
				A 1620.400-01-4020	240340	47.14	47.14
				A 1620.400-02-4030	240338	1,066.19	1,066.19
				A 1620.400-02-4020	240340	45.79	45.79
				A 1620.400-04-4030	240338	2,195.57	2,195.57
				A 1620.400-05-4030	240338	1,349.94	1,349.94
				A 1620.400-07-4030	240338	20.70	20.70
					Check Total:	4,725.33	
606564	07/27/2023	4431	NYSSMA				
				A 2850.400-00-0900	240363	800.00	800.00
					Check Total:	800.00	
606565	07/27/2023	1569	PAXTON/PATTERSON LLC				
				A 2110.450-05-0400	240245	303.10	303.10
					Check Total:	303.10	
606566	07/27/2023	8838	PITSCO EDUCATION LLC				
				A 2110.450-05-1100	240194	19.10	19.10
				A 2110.450-05-0400	240246	267.10	267.10
					Check Total:	286.20	
606567	07/27/2023	7664	PRESENTATION CONCEPTS CORP,				
				A 2630.400-00-0000	231027	3,940.00	3,940.00

# SENECA FALLS CSD

Check Warrant Report For A - 7: GENERAL 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606568	07/27/2023	9007	PROJECT LEAD THE WAY	A 2630.450-00-0000	231027	1,662.00	1,662.00
					Check Total:	5,602.00	
606569	07/27/2023	1722	REALLY GOOD STUFF INC	A 2110.400-04-0410	240422	3,200.00	3,200.00
					Check Total:	3,200.00	
606570	07/27/2023	5732	S & S WORLDWIDE, INC.	A 2110.450-02-0002	240234	36.63	36.63
				A 2110.450-02-0010	240232	26.07	26.07
				A 2110.450-02-0002	240222	110.22	110.22
				A 2110.450-02-0002	240216	76.57	76.57
				A 2110.450-01-0003	240214	43.74	43.74
				A 2110.450-01-0004	240208	8.58	8.58
				A 2110.450-01-0003	240201	8.68	8.68
				A 2110.450-01-0003	240199	36.44	36.44
				A 2110.450-02-0010	240230	105.29	105.29
				A 2250.450-02-0000	240224	43.47	43.47
					Check Total:	495.69	
606571	07/27/2023	1825	S.A.N.E.	A 2110.450-02-0010	240231	6.09	6.09
				A 2110.450-01-0004	240210	5.04	5.04
					Check Total:	11.13	
606572	07/27/2023	7077	SCHOOL DATEBOOKS, INC.	A 2110.450-04-0600	240122	48.35	48.35
					Check Total:	48.35	
606573	07/27/2023	1857	SCHOOL HEALTH CORPORATION	A 2020.450-01-0000	240356	120.66	120.66
				A 2110.450-01-0000	240356	862.75	862.75
					Check Total:	983.41	
606573	07/27/2023	1857	SCHOOL HEALTH CORPORATION	A 2815.450-00-0000	240350	111.94	111.94
				A 2250.450-02-0000	240197	43.34	43.34
				A 2815.450-00-0000	240352	48.90	48.90
					Check Total:	204.18	

# SENECA FALLS CSD

Check Warrant Report For A - 7: GENERAL 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606574	07/27/2023	8714	SCHOOL SPECIALTY LLC	A 2110.450-02-0010	240351	215.94	215.94
					<b>Check Total:</b>	<b>215.94</b>	
606575	07/27/2023	2080	SUPER DUPER PUBLICATIONS	A 2250.450-02-0000	240198	56.94	56.94
					<b>Check Total:</b>	<b>56.94</b>	
606576	07/27/2023	2117	TEACHER'S DISCOVERY	A 2110.450-04-0700	240250	45.98	45.98
				A 2110.450-05-0700	240252	111.50	111.50
					<b>Check Total:</b>	<b>157.48</b>	
606577	07/27/2023	9028	TONJA TICCONI	A 5510.400-00-4300		10.00	
					<b>Check Total:</b>	<b>10.00</b>	
606578	07/27/2023	2259	USI INC	A 2020.450-01-0000	240357	489.87	489.60
					<b>Check Total:</b>	<b>489.87</b>	
606579	07/27/2023	3624	VERIZON WIRELESS	A 2630.400-00-0000	240406	471.09	471.09
					<b>Check Total:</b>	<b>471.09</b>	
606580	07/27/2023	7726	JODIE VERKEY	A 2070.400-00-0000		60.00	
					<b>Check Total:</b>	<b>60.00</b>	
606581	07/27/2023	2320	WARD'S SCIENCE	A 2110.450-04-1100	240186	12.26	12.26
					<b>Check Total:</b>	<b>12.26</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 7: GENERAL 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 48					Warrant Total:	422,153.04	
					Vendor Portion:	422,153.04	

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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

7-28-23

\_\_\_\_\_  
Date

Cathy Ross

\_\_\_\_\_  
Auditor's Signature

\_\_\_\_\_  
Title

# SENECA FALLS CSD

Check Warrant Report For A - 8: GENERAL A/P 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606582	07/27/2023	8826	FLH MEDICAL PC	A 600		650.00	
						<b>Check Total:</b>	<b>650.00</b>
						<b>Warrant Total:</b>	<b>650.00</b>
						<b>Vendor Portion:</b>	<b>650.00</b>

Number of Transactions: 1

## Certification of Warrant

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\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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7-28-23  
Date

Cathy Rose  
Auditor's Signature

\_\_\_\_\_  
Title

# SENECA FALLS CSD

Check Warrant Report For C - 2: CAFETERIA A/P 07/13/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
207266	07/13/2023	2253	UPSTATE NIAGARA COOPERATIVE, I	C 600		259.14	

Number of Transactions: 1

Check Total: 259.14  
Warrant Total: 259.14  
Vendor Portion: 259.14

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

7-14-23 \_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For C - 3: CAFETERIA 07/20/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
207267	07/20/2023	8929	B & G FOOD SERVICE EQUIPMENT LLC				
				C 2860.200-00-0000	230936	4,199.00	4,199.00
				C 2860.200-00-0000	230936	11,798.00	11,898.00
					<b>Check Total:</b>	<b>15,997.00</b>	
207268	07/20/2023	9118	DOUGLAS EQUIPMENT				
				C 2860.200-00-0000	230963	53,319.84	53,319.84
					<b>Check Total:</b>	<b>53,319.84</b>	
207269	07/20/2023	766	GENECCO PRODUCE, INC.				
				C 2860.450-00-0001	240253	115.40	115.40
				C 2860.450-00-0001	240253	80.50	80.50
				C 2860.450-00-0001	240253	158.65	158.65
				C 2860.450-00-0001	240253	113.85	113.85
					<b>Check Total:</b>	<b>468.40</b>	
					<b>Warrant Total:</b>	<b>69,785.24</b>	
					<b>Vendor Portion:</b>	<b>69,785.24</b>	

Number of Transactions: 3

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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

7-21-23  
Date

Cathy Rose  
Auditors Signature

\_\_\_\_\_  
Title

# SENECA FALLS CSD

Check Warrant Report For C - 4: CAFETERIA 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
207270	07/27/2023	4017	BIMBO FOODS, INC.	C 2860.450-00-0001	240420	45.96	45.96
						<b>Check Total:</b>	<b>45.96</b>
207271	07/27/2023	2253	UPSTATE NIAGARA COOPERATIVE, I	C 2860.450-00-0001	240254	255.27	255.27
						C 2860.450-00-0001	224.61
						<b>Check Total:</b>	<b>479.88</b>
						<b>Warrant Total:</b>	<b>525.84</b>
						<b>Vendor Portion:</b>	<b>525.84</b>

Number of Transactions: 2

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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

7-28-23  
Date

Cathy Ross  
Auditor's Signature

\_\_\_\_\_  
Title



# SENECA FALLS CSD

Check Warrant Report For F - 1: FEDERAL A/P 07/13/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303739	07/13/2023	7900	JOSEPH D FANTIGROSSI	FQ22 600		681.60	
					<b>Check Total:</b>	<b>681.60</b>	
303740	07/13/2023	9082	GLOVE HOUSE INC	FN523 2820.400-00-00		5,589.00	
					<b>Check Total:</b>	<b>5,589.00</b>	
					<b>Warrant Total:</b>	<b>6,270.60</b>	
					<b>Vendor Portion:</b>	<b>6,270.60</b>	

Number of Transactions: 2

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

7-14-23 Cathy Rose \_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For F - 2: FEDERAL 07/13/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303741	07/13/2023	8954	TEACHING STRATEGIES LLC				
				FS24 2253.400-00-0000	240336	249.00	249.00
				FS24 2253.450-00-0000	240336	3,722.32	3,722.32
						<b>Check Total:</b>	<b>3,971.32</b>
						<b>Warrant Total:</b>	<b>3,971.32</b>
						<b>Vendor Portion:</b>	<b>3,971.32</b>

Number of Transactions: 1

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

<u>7-14-23</u>	<u>Cathy Ross</u>	_____
Date	Auditor's Signature	Title

# SENECA FALLS CSD

Check Warrant Report For F - 3: FEDERAL A/P 07/27/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303742	07/27/2023	2638 FL	UNITED CEREBRAL PALSY, INC.	FN523 600		15,026.00	
				FN623 600		4,833.00	
						<b>Check Total:</b>	<b>19,859.00</b>
						<b>Warrant Total:</b>	<b>19,859.00</b>
						<b>Vendor Portion:</b>	<b>19,859.00</b>

Number of Transactions: 1

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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

*7-28-23*  
Date

*Cathy Ross*  
Auditor's Signature

\_\_\_\_\_  
Title

# SENECA FALLS CSD

Check Warrant Report For H - 1: CAPITAL 07/03/23 For Dates 7/1/2023 - 7/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
102109	07/03/2023	4009	LEONARD BUS SALES, INC.	H 5510.210-01-0000	231050	474,260.64	474,260.64
						<b>Check Total:</b>	<b>474,260.64</b>
						<b>Warrant Total:</b>	<b>474,260.64</b>
						<b>Vendor Portion:</b>	<b>474,260.64</b>

Number of Transactions: 1

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

6-30-23 Cathy Rose \_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For A - 11: GENERAL 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606585	08/03/2023	30	ADVANTAGE AUTO STORES	A 5510.450-00-0000	240295	75.00	75.00
					<b>Check Total:</b>	<b>75.00</b>	
606586	08/03/2023	6061	BARNES & NOBLE - ITHACA	A 2110.480-10-0000	240437	447.17	447.17
					<b>Check Total:</b>	<b>447.17</b>	
606587	08/03/2023	5339	BENEFIT RESOURCE LLC	A 9060.800-00-8030	240434	1,926.25	1,926.25
					<b>Check Total:</b>	<b>1,926.25</b>	
606588	08/03/2023	8696	BLUEINK	A 2250.400-00-0000	240452	496.00	496.00
					<b>Check Total:</b>	<b>496.00</b>	
606589	08/03/2023	8883	BUELL FUEL LLC	A 5510.450-00-5710	240299	1,490.87	1,490.87
					<b>Check Total:</b>	<b>1,490.87</b>	
606590	08/03/2023	1199	CDW GOVERNMENT INC.	A 2020.450-05-0000	240385	360.00	360.00
					<b>Check Total:</b>	<b>360.00</b>	
606591	08/03/2023	6488	CINTAS CORPORATION #2	A 5510.400-00-0000	240298	152.20	152.20
					<b>Check Total:</b>	<b>152.20</b>	
606592	08/03/2023	505	DEMCO INC	A 2610.450-05-0000	240160	124.23	124.23
				A 2610.450-04-0000	240156	35.83	35.83
				A 2610.450-02-0000	240153	68.91	68.91
					<b>Check Total:</b>	<b>228.97</b>	
606593	08/03/2023	7012	ENERGY CO-OP OF AMERICA, INC.	A 1620.400-02-4030	240337	1,008.67	1,008.67
				A 1620.400-02-4030	240337	10.92	10.92
				A 1620.400-04-4030	240337	3,910.56	3,910.56
				A 1620.400-04-4030	240337	5.44	5.44
				A 1620.400-05-4030	240337	1,542.54	1,542.54
					<b>Check Total:</b>	<b>6,478.13</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 11: GENERAL 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606594	08/03/2023	5406	ERIC ARMIN INC	A 2250.450-00-0ESL	240219	61.46	61.46
					<b>Check Total:</b>	<b>61.46</b>	
606595	08/03/2023	660	FERRARA LUMBER	A 1621.450-00-0000	240255	53.22	53.22
				A 1621.450-00-0000	240255	15.68	15.68
				A 1621.450-00-0000	240255	10.86	10.86
				A 1621.450-00-0000	240255	33.73	33.73
				A 1621.450-00-0000	240255	23.83	23.83
				A 1621.450-00-0000	240255	4.28	4.28
				A 1621.450-00-0000	240255	43.36	43.36
					<b>Check Total:</b>	<b>184.96</b>	
606596	08/03/2023	687	FINGER LAKES TIMES	A 1010.400-00-0000	240312	29.09	29.09
				A 1010.400-00-0000	240312	30.34	30.34
					<b>Check Total:</b>	<b>59.43</b>	
606597	08/03/2023	9207	RYAN FURLETTI	A 1620.400-00-0000		50.00	
					<b>Check Total:</b>	<b>50.00</b>	
606598	08/03/2023	770	GENEVA ELECTRICAL SUPPLY	A 1621.450-00-0000	240256	216.50	216.50
					<b>Check Total:</b>	<b>216.50</b>	
606599	08/03/2023	805	GRAINGER	A 1621.450-00-0000	240257	187.20	187.20
					<b>Check Total:</b>	<b>187.20</b>	
606600	08/03/2023	926	HMH RECEIVABLES CO LLC	A 2110.480-10-0000	240390	183.05	173.80
					<b>Check Total:</b>	<b>183.05</b>	
606601	08/03/2023	7477	KEVIN KORZENIEWSKI	A 2855.400-00-0000		62.75	
					<b>Check Total:</b>	<b>62.75</b>	
606602	08/03/2023	8974	WILLIAM KORZENIEWSKI	A 1620.400-00-0000		50.00	

# SENECA FALLS CSD

Check Warrant Report For A - 11: GENERAL 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
					<b>Check Total:</b>	<b>50.00</b>	
606603	08/03/2023	1110	LAKESHORE LEARNING MATERIALS	A 2110.450-01-0003	240200	37.91	37.91
					<b>Check Total:</b>	<b>37.91</b>	
606604	08/03/2023	4009	LEONARD BUS SALES, INC.	A 5510.450-00-0000	240328	111.18	111.18
					<b>Check Total:</b>	<b>111.18</b>	
606605	08/03/2023	9202	LMC INDUSTRIAL CONTRACTORS INC	A 1621.400-00-0000	231054	923.00	923.00
					<b>Check Total:</b>	<b>923.00</b>	
606606	08/03/2023	9208	PAUL MOULTON JR	A 1620.400-00-0000		50.00	
					<b>Check Total:</b>	<b>50.00</b>	
606607	08/03/2023	1459	NYS ELECTRIC & GAS	A 1620.400-01-4030	240338	978.07	978.07
					<b>Check Total:</b>	<b>978.07</b>	
606608	08/03/2023	5679	NYSPHSAA INC	A 2855.400-00-0000	240465	1,254.00	1,254.00
					<b>Check Total:</b>	<b>1,254.00</b>	
606609	08/03/2023	1464	NYSSBA	A 1010.400-00-0000	240451	900.00	900.00
					<b>Check Total:</b>	<b>900.00</b>	
606610	08/03/2023	9209	TIMOTHY O'CONNOR	A 1620.400-00-0000		50.00	
					<b>Check Total:</b>	<b>50.00</b>	
606611	08/03/2023	6674	ONONDAGA COACH	A 2850.400-00-1200	240467	4,322.00	4,322.00
					<b>Check Total:</b>	<b>4,322.00</b>	
606612	08/03/2023	4538	OTIS ELEVATOR CO	A 1621.400-00-0000	240263	826.29	826.29
					<b>Check Total:</b>	<b>826.29</b>	
606613	08/03/2023	2809	PARMENTER INC	A 5510.450-00-5750	240297	497.65	497.65

# SENECA FALLS CSD

Check Warrant Report For A - 11: GENERAL 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
						<b>Check Total:</b>	<b>497.65</b>
606614	08/03/2023	1569	PAXTON/PATTERSON LLC	A 2110.450-05-0400	240248	177.51	177.51
						<b>Check Total:</b>	<b>177.51</b>
606615	08/03/2023	4761	PRESTWICK HOUSE INC	A 2110.480-10-0000	240389	96.90	96.90
						<b>Check Total:</b>	<b>96.90</b>
606616	08/03/2023	6508	KEVIN RHINEHART	A 2110.400-00-0000		34.20	
						<b>Check Total:</b>	<b>34.20</b>
606617	08/03/2023	1772	ROCHESTER CITY SCHOOL DISTRICT	A 600		4,504.08	
						<b>Check Total:</b>	<b>4,504.08</b>
606618	08/03/2023	8663	CATHY A ROSS	A 1320.400-00-0000	240404	265.24	265.24
						<b>Check Total:</b>	<b>265.24</b>
606619	08/03/2023	6915	MORGAN SANDLAS	A 1620.400-00-0000		50.00	
						<b>Check Total:</b>	<b>50.00</b>
606620	08/03/2023	1849	SCHOLASTIC INC	A 2020.450-01-0000	240364	57.50	57.50
				A 2110.450-01-0000	240374	56.79	56.79
				A 2110.450-01-0000	240364	41.26	41.26
						<b>Check Total:</b>	<b>155.55</b>
606621	08/03/2023	1857	SCHOOL HEALTH CORPORATION	A 2815.450-00-0000	240368	72.64	72.64
				A 2110.450-02-0010	240195	26.68	13.73
						<b>Check Total:</b>	<b>99.32</b>
606622	08/03/2023	8714	SCHOOL SPECIALTY LLC	A 2020.450-05-0000	240382	227.09	227.09
						<b>Check Total:</b>	<b>227.09</b>
606623	08/03/2023	8424	SCHOOLOUTLET.COM	A 2110.400-05-0000	231042	953.75	953.75



# SENECA FALLS CSD

Check Warrant Report For A - 11: GENERAL 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 2110.450-05-0000	231042	7,823.25	7,823.25
					<b>Check Total:</b>	<b>8,777.00</b>	
606624	08/03/2023	9205	SECURLY INC	A 2630.460-00-0000	240436	1,295.00	1,295.00
					<b>Check Total:</b>	<b>1,295.00</b>	
606625	08/03/2023	1906	SENECA FALLS HISTORICAL SOCIET	A 2110.400-00-0000	240450	2,928.00	2,928.00
					<b>Check Total:</b>	<b>2,928.00</b>	
606626	08/03/2023	1920	SENECA OFFICE PRODUCTS	A 1240.450-00-0000	240348	847.00	847.00
					<b>Check Total:</b>	<b>847.00</b>	
606627	08/03/2023	7068	STAPLES CONTRACT & COMMERCIAL	A 2110.450-05-1200	240180	48.60	48.60
				A 2110.450-05-1200	240180	1.08	1.08
					<b>Check Total:</b>	<b>49.68</b>	
606628	08/03/2023	8459	TEXTHELP INC	A 2630.460-00-0000	231013	2,457.00	2,457.00
					<b>Check Total:</b>	<b>2,457.00</b>	
606629	08/03/2023	8053	US TICKET	A 2110.450-05-0000	240395	360.35	360.35
					<b>Check Total:</b>	<b>360.35</b>	
606630	08/03/2023	6815	W. B. MASON CO., INC.	A 2110.450-05-0000	231041	3,490.20	3,490.20
					<b>Check Total:</b>	<b>3,490.20</b>	
606631	08/03/2023	2344	WAYNE-FINGER LAKES BOCES	A 600		27,213.42	
				A 600		-608.21	
				A 600		58,780.17	
				A 600		-62,219.86	
					<b>Check Total:</b>	<b>23,165.52</b>	
606632	08/03/2023	8455	ZONAR SYSTEMS INC	A 5510.400-00-0000	240296	371.65	371.65

# SENECA FALLS CSD

Check Warrant Report For A - 11: GENERAL 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
						Check Total:	371.65
						Warrant Total:	72,011.33
						Vendor Portion:	72,011.33

Number of Transactions: 48

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

8-4-23	Cathy Rose	_____
Date	Auditor's Signature	Title

# SENECA FALLS CSD

Check Warrant Report For A - 12: GENERAL 08/09/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606633	08/09/2023	30	ADVANTAGE AUTO STORES	A 5510.450-00-0000	240295	14.18	14.18
					<b>Check Total:</b>	<b>14.18</b>	
606634	08/09/2023	524	BLICK ART MATERIALS	A 2110.450-01-0400	240124	95.93	95.93
					<b>Check Total:</b>	<b>95.93</b>	
606635	08/09/2023	8883	BUJELL FUEL LLC	A 5510.450-00-5710	240299	1,094.95	1,094.95
					<b>Check Total:</b>	<b>1,094.95</b>	
606636	08/09/2023	8128	CHAD BURNHAM	A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>45.00</b>	
606637	08/09/2023	8092	MOLLY BURNHAM	A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>15.00</b>	
606638	08/09/2023	7858	SHAWN BURNS	A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>15.00</b>	
606639	08/09/2023	7272	CHRISTOPHER BUTLER	A 5510.400-00-4300		6.64	
				A 5510.400-00-4300		12.00	
				A 5510.400-00-4300		10.00	
				A 5510.400-00-4300		10.00	
				A 5510.400-00-4300		10.00	
					<b>Check Total:</b>	<b>48.64</b>	
606640	08/09/2023	6488	CINTAS CORPORATION #2	A 5510.400-00-0000	240298	152.20	152.20
					<b>Check Total:</b>	<b>152.20</b>	
606641	08/09/2023	422	CORR DISTRIBUTORS, INC.	A 1620.450-00-0000	240269	594.48	594.48
					<b>Check Total:</b>	<b>594.48</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 12: GENERAL 08/09/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606642	08/09/2023	7286	JEFFREY DE LONG	A 5510.400-00-4300		10.00	
					<b>Check Total:</b>	<b>10.00</b>	
606643	08/09/2023	5230	DISCOUNT SCHOOL SUPPLY	A 2110.450-02-0002	240235	8.13	8.13
					<b>Check Total:</b>	<b>8.13</b>	
606644	08/09/2023	6801	RONALD DONK	A 5510.400-00-4300		10.00	
					<b>Check Total:</b>	<b>10.00</b>	
606645	08/09/2023	7638	PETER EISENBERG	A 5510.400-00-4300		10.00	
					<b>Check Total:</b>	<b>10.00</b>	
606646	08/09/2023	3238	EMPIRE NATURAL GAS CORP	A 1620.400-04-4020	240339	124.78	124.78
				A 1620.400-05-4020	240339	102.09	102.09
					<b>Check Total:</b>	<b>226.87</b>	
606647	08/09/2023	7012	ENERGY CO-OP OF AMERICA, INC.	A 1620.400-01-4030	240337	772.56	772.56
					<b>Check Total:</b>	<b>772.56</b>	
606648	08/09/2023	3030	JIM FAIRBANKS	A 5510.400-00-4300		10.00	
				A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>40.00</b>	
606649	08/09/2023	3345	JUDY FAIRBANKS	A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>15.00</b>	
606650	08/09/2023	660	FERRARA LUMBER	A 1621.450-00-0000	240255	10.34	10.34
				A 1621.450-00-0000	240255	96.42	96.42
				A 1621.450-00-0000	240255	5.84	5.84
					<b>Check Total:</b>	<b>112.60</b>	
606651	08/09/2023	736	GARY FRENCH				

# SENECA FALLS CSD

Check Warrant Report For A - 12: GENERAL 08/09/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>15.00</b>	
606652	08/09/2023	770	GENEVA ELECTRICAL SUPPLY	A 1621.450-00-0000	240256	297.00	297.00
					<b>Check Total:</b>	<b>297.00</b>	
606653	08/09/2023	772	GENEVA GLASS CENTER	A 1621.400-00-0000	240266	2,158.20	2,158.20
					<b>Check Total:</b>	<b>2,158.20</b>	
606654	08/09/2023	805	GRAINGER	A 1621.450-00-0000	240257	637.02	637.02
					<b>Check Total:</b>	<b>637.02</b>	
606655	08/09/2023	1736	J.C.EHRLICH., INC.	A 1620.400-00-0000	240262	72.08	72.08
				A 1620.400-00-0000	240262	59.36	59.36
				A 1620.400-00-0000	240262	72.08	72.08
				A 1620.400-00-0000	240262	59.36	59.36
					<b>Check Total:</b>	<b>262.88</b>	
606656	08/09/2023	6277	GERALD KNOX	A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>15.00</b>	
606657	08/09/2023	6566	KURTZ BROTHERS, INC	A 2110.450-02-0001	240225	4.73	4.73
				A 2250.450-00-0ESL	240217	13.95	13.95
					<b>Check Total:</b>	<b>18.68</b>	
606658	08/09/2023	4009	LEONARD BUS SALES, INC.	A 5510.450-00-0000	240328	-46.23	0.00
				A 5510.450-00-0000	240328	177.44	131.21
					<b>Check Total:</b>	<b>131.21</b>	
606659	08/09/2023	6381	LICENSE MONITOR, INC.	A 5510.400-00-0000	240300	78.90	78.90
					<b>Check Total:</b>	<b>78.90</b>	
606660	08/09/2023	5280	LINEAGE	A 1310.400-00-0000	240427	1,555.20	1,555.20

**Check Warrant Report For A - 12: GENERAL 08/09/23 For Dates 8/1/2023 - 8/31/2023**



08/09/2023 01:15 PM

# SENECA FALLS CSD

Check Warrant Report For A - 12: GENERAL 08/09/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
						<b>Check Total:</b>	<b>533.46</b>
606670	08/09/2023	4201	SENECA FALLS LIBRARY	A 631		176,000.00	
						<b>Check Total:</b>	<b>176,000.00</b>
606671	08/09/2023	2146	THE LIBRARY STORE INC	A 2610.450-02-0000	240154	-83.23	0.00
						107.01	19.80
						<b>Check Total:</b>	<b>23.78</b>
606672	08/09/2023	9028	TONJA TICCONI	A 5510.400-00-4300		10.00	
						<b>Check Total:</b>	<b>10.00</b>
606673	08/09/2023	6815	W. B. MASON CO., INC.	A 2110.450-05-1200	231043	1,652.16	1,652.16
						<b>Check Total:</b>	<b>1,652.16</b>
606674	08/09/2023	2383	WILLIAM V. MACGILL & CO.	A 2815.450-00-0000	240369	428.63	451.20
						176.94	176.94
						<b>Check Total:</b>	<b>605.57</b>
606675	08/09/2023	3584	ZOETEK MEDICAL SALES & SERVICE INC	A 2815.400-00-0000	240365	316.50	316.50
						<b>Check Total:</b>	<b>316.50</b>
606676	08/09/2023	8455	ZONAR SYSTEMS INC	A 5510.400-00-0000	240296	729.00	729.00
						<b>Check Total:</b>	<b>729.00</b>

# SENECA FALLS CSD

Check Warrant Report For A - 12: GENERAL 08/09/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 44					Warrant Total:	189,795.57	
					Vendor Portion:	189,795.57	

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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

8-11-23

\_\_\_\_\_  
Date

Cathy Rose  
\_\_\_\_\_  
Auditor's Signature

\_\_\_\_\_  
Title



# SENECA FALLS CSD

Check Warrant Report For A - 14: GENERAL 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606674	08/16/2023	2383	**VOID** WILLIAM V. MACGILL & CO.				
				A 2815.450-00-0000	240369	-428.63	-451.20
				A 2815.450-00-0000	240355	-176.94	-176.94
					<b>Check Total:</b>	<b>-605.57</b>	
606679	08/17/2023	3006	ARBOR SCIENTIFIC				
				A 2110.450-04-1100	240188	48.60	48.60
					<b>Check Total:</b>	<b>48.60</b>	
606680	08/17/2023	6061	BARNES & NOBLE - ITHACA				
				A 2110.480-04-0300	240362	1,041.90	1,041.90
					<b>Check Total:</b>	<b>1,041.90</b>	
606681	08/17/2023	8478	KARISSA BLAMBLE				
				A 210		100.00	
					<b>Check Total:</b>	<b>100.00</b>	
606682	08/17/2023	524	BLICK ART MATERIALS				
				A 2110.450-01-0400	240124	12.12	12.12
				A 2110.450-04-0400	240136	2,396.51	2,396.51
				A 2110.450-04-0400	240136	24.24	24.24
					<b>Check Total:</b>	<b>2,432.87</b>	
606683	08/17/2023	4443	BSN SPORTS LLC				
				A 2855.450-00-0000	240454	745.00	745.00
				A 2855.450-00-0000	240457	47.97	47.97
				A 2855.450-00-0000	240458	158.76	158.76
				A 2855.450-00-0000	240459	97.78	97.78
					<b>Check Total:</b>	<b>1,049.51</b>	
606684	08/17/2023	6002	JANET CLENDENEN				
				A 210		100.00	
					<b>Check Total:</b>	<b>100.00</b>	
606685	08/17/2023	3395	JANET CLENDENEN				
				A 2110.400-02-0000		93.15	
					<b>Check Total:</b>	<b>93.15</b>	
606686	08/17/2023	563	MICHELLE DYSON				
				A 210		100.00	
					<b>Check Total:</b>	<b>100.00</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 14: GENERAL 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606687	08/17/2023	6909	TERESA & CHARLES EHRESMAN	A 2110.470-00-0000		48.00	
					<b>Check Total:</b>	<b>48.00</b>	
606688	08/17/2023	3238	EMPIRE NATURAL GAS CORP	A 1620.400-07-4020	240339	0.31	0.31
					<b>Check Total:</b>	<b>0.31</b>	
606689	08/17/2023	660	FERRARA LUMBER	A 1621.450-00-0000	240255	26.09	26.09
				A 1621.450-00-0000	240255	39.59	39.59
				A 1621.450-00-0000	240255	140.97	140.97
				A 1621.450-00-0000	240255	4.48	4.48
				A 1621.450-00-0000	240255	11.76	11.76
					<b>Check Total:</b>	<b>222.89</b>	
606690	08/17/2023	8828	BRIAN M HEITMANN	A 2110.470-00-0000		40.00	
					<b>Check Total:</b>	<b>40.00</b>	
606691	08/17/2023	7173	AMY HIBBARD	A 210		100.00	
					<b>Check Total:</b>	<b>100.00</b>	
606692	08/17/2023	6270	INTEGRATED FACILITY SYSTEMS INC	A 1621.400-00-0000	240265	1,000.00	1,000.00
					<b>Check Total:</b>	<b>1,000.00</b>	
606693	08/17/2023	2586	J.W. PEPPER AND SON, INC.	A 2110.450-05-0900	240393	627.69	617.70
					<b>Check Total:</b>	<b>627.69</b>	
606694	08/17/2023	6944	AMY JACUZZO	A 210		100.00	
					<b>Check Total:</b>	<b>100.00</b>	
606695	08/17/2023	7477	KEVIN KORZENIEWSKI	A 210		100.00	
					<b>Check Total:</b>	<b>100.00</b>	
606696	08/17/2023	6604	MONICA KUNEY	A 210		100.00	
					<b>Check Total:</b>	<b>100.00</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 14: GENERAL 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
						<b>Check Total:</b>	<b>100.00</b>
606697	08/17/2023	8133	LANDPRO EQUIPMENT LLC	A 1621.450-00-0000	240286	177.11	177.11
						<b>Check Total:</b>	<b>177.11</b>
606698	08/17/2023	7863	FAITH LEWIS	A 210		100.00	
						<b>Check Total:</b>	<b>100.00</b>
606699	08/17/2023	8667	MAP OF THE MONTH	A 2110.480-10-0000	240391	25.00	22.99
						<b>Check Total:</b>	<b>25.00</b>
606700	08/17/2023	1234	LAURAL MARTIN-TANNER	A 2110.470-00-0000		48.00	
						<b>Check Total:</b>	<b>48.00</b>
606701	08/17/2023	3103	MATRIX COMMUNICATIONS	A 1620.400-00-0000	240260	1,361.35	1,361.35
						<b>Check Total:</b>	<b>1,361.35</b>
606702	08/17/2023	9211	CHRISTINE MC DERMOTT	A 2770		125.00	
						<b>Check Total:</b>	<b>125.00</b>
606703	08/17/2023	1270	MC GRAW-HILL LLC	A 2110.480-10-0000	240387	239.21	239.21
						<b>Check Total:</b>	<b>239.21</b>
606704	08/17/2023	1356	**CONTINUED** NASCO				
						<b>Check Total:</b>	<b>0.00</b>
606705	08/17/2023	1356	NASCO	A 2110.450-01-0400	240126	51.60	51.60
				A 2110.450-04-0400	240138	12.00	12.00
				A 2110.450-02-0010	240229	19.20	19.20
				A 2110.450-04-0600	240121	521.35	521.35
				A 2110.450-05-0600	240123	250.86	250.86
				A 2250.450-04-0000	240167	9.29	9.29
				A 2110.450-01-0003	240166	53.43	53.43

# SENECA FALLS CSD

Check Warrant Report For A - 14: GENERAL 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 2110.450-05-1100	240191	3.81	3.81
				A 2110.450-04-1100	240184	28.00	28.00
				A 2110.450-01-0004	240206	2.64	2.64
				A 2110.450-02-0400	240133	120.40	120.40
				A 2110.450-02-0400	240133	77.40	77.40
606706	08/17/2023	1459	NYS ELECTRIC & GAS		Check Total:	1,149.98	
				A 1620.400-07-4020	240340	26.51	26.51
				A 1620.400-07-4030	240338	69.24	69.24
				A 5530.400-00-4020	240340	0.00	0.00
606707	08/17/2023	6655	NYS OFC. OF PARKS, REC & HIST PRESERV		Check Total:	95.75	
				A 2855.400-00-0000	240506	100.00	150.00
					Check Total:	100.00	
606708	08/17/2023	6363	PARCO SCIENTIFIC COMPANY				
				A 2110.450-05-1100	240193	27.15	27.15
					Check Total:	27.15	
606709	08/17/2023	1623	PIONEER ATHLETICS				
				A 1621.450-00-0000	240273	1,335.00	1,335.00
					Check Total:	1,335.00	
606710	08/17/2023	5523	PIONEER VALLEY BOOKS				
				A 2110.480-02-0000	240474	165.00	165.00
				A 2110.480-02-0000	240475	55.00	55.00
				A 2110.480-02-0000	240478	275.00	275.00
606711	08/17/2023	4853	QUADIENT LEASING USA INC		Check Total:	495.00	
				A 600		889.14	
					Check Total:	889.14	
606712	08/17/2023	9210	RAINBOW RESOURCE CENTER INC				
				A 2110.480-10-0000	240503	127.58	127.98
					Check Total:	127.58	
606713	08/17/2023	1722	REALLY GOOD STUFF INC				
				A 2110.450-01-0003	240486	292.19	292.19

# SENECA FALLS CSD

Check Warrant Report For A - 14: GENERAL 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 2110.450-02-0010	240230	15.16	15.16
				A 2250.450-02-0000	240224	12.02	12.02
					<b>Check Total:</b>	<b>319.37</b>	
606714	08/17/2023	6508	KEVIN RHINEHART	A 2110.400-05-0000		29.74	
					<b>Check Total:</b>	<b>29.74</b>	
606715	08/17/2023	5729	KEVIN RHINEHART	A 210		100.00	
					<b>Check Total:</b>	<b>100.00</b>	
606716	08/17/2023	8827	SAFE PLAYING SURFACES LLC	A 1621.400-00-0000	240492	900.00	900.00
					<b>Check Total:</b>	<b>900.00</b>	
606717	08/17/2023	7078	SCHOLASTIC, INC. EDUCATION	A 2110.480-02-0000	240480	431.64	431.64
				A 2110.480-02-0000	240481	571.16	571.16
					<b>Check Total:</b>	<b>1,002.80</b>	
606718	08/17/2023	8714	SCHOOL SPECIALTY LLC	A 2110.480-02-0000	240476	113.51	108.57
				A 2110.450-05-0300	240113	67.38	67.38
				A 2110.450-01-0004	240204	2.02	2.02
					<b>Check Total:</b>	<b>182.91</b>	
606719	08/17/2023	4086	SCOTT ELECTRIC	A 2110.450-05-0000	240119	19.85	19.85
					<b>Check Total:</b>	<b>19.85</b>	
606720	08/17/2023	1984	SMILE MAKERS	A 2110.450-02-0001	240495	126.04	115.93
					<b>Check Total:</b>	<b>126.04</b>	
606721	08/17/2023	7068	**CONTINUED** STAPLES CONTRACT & COMMERCIAL				
					<b>Check Total:</b>	<b>0.00</b>	
606722	08/17/2023	7068	STAPLES CONTRACT & COMMERCIAL	A 2110.450-01-0003	240175	13.14	13.14

# SENECA FALLS CSD

Check Warrant Report For A - 14: GENERAL 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated				
				A 2020.450-01-0000	240176	228.93	228.93				
				A 2110.450-01-0003	240177	1.33	1.33				
				A 2110.450-04-1100	240178	179.02	179.02				
				A 2110.450-05-0000	240179	5.00	5.00				
				A 5510.450-00-0000	240174	178.67	178.67				
				A 2110.450-01-0003	240175	1.33	1.33				
				A 2020.450-01-0000	240176	55.34	55.34				
				A 2110.450-04-1100	240178	6.91	6.91				
				A 2110.450-05-0000	240179	16.80	16.80				
				A 5510.450-00-0000	240174	37.08	37.08				
				A 2020.450-01-0000	240176	93.40	93.40				
				A 2110.450-04-1100	240178	15.26	15.26				
				A 5510.450-00-0000	240174	14.82	14.82				
				A 2020.450-01-0000	240176	8.60	8.60				
				A 2110.450-04-1100	240178	8.76	8.76				
				A 2020.450-01-0000	240176	5.12	5.12				
				A 2110.450-04-1100	240178	64.60	64.60				
				A 2020.450-01-0000	240176	2.13	2.13				
				Check Total:						936.24	
				606723	08/17/2023	2383	WILLIAM V. MACGILL & CO.	A 2855.450-00-0000	240441	282.40	282.40
				A 2815.450-00-0000	240355	176.64	176.94				
				A 2815.450-00-0000	240369	428.63	451.20				
				Check Total:		887.67					
606724	08/17/2023	2426	ZANER BLOSER, INC.	A 2110.480-02-0000	240472	927.30	918.87				
Check Total:						927.30					
606725	08/17/2023	8127	VIRGINIA LOTT	A 1010.400-00-0000	240321	283.20	283.20				
Check Total:						283.20					

# SENECA FALLS CSD

Check Warrant Report For A - 14: GENERAL 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 48					Warrant Total:	18,709.74	
					Vendor Portion:	18,709.74	

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

8-18-23	Cathy Ross	_____
Date	Auditor's Signature	Title

# SENECA FALLS CSD

Check Warrant Report For A - 15: GENERAL 08/24/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606718	08/24/2023	8714 **VOID**	SCHOOL SPECIALTY LLC	A 2110.480-02-0000	240476	-113.51	-108.57
				A 2110.450-05-0300	240113	-67.38	-67.38
				A 2110.450-01-0004	240204	-2.02	-2.02
				Check Total:		-182.91	
606726	08/24/2023	6 A-VERDI COS LLC		A 1621.400-00-0000	240271	366.00	366.00
				Check Total:		366.00	
606727	08/24/2023	4780 ACUITY SPECIALTY PRODUCTS, INC		A 1620.450-00-0000	240291	792.33	792.33
				Check Total:		792.33	
606728	08/24/2023	6061 BARNES & NOBLE - ITHACA		A 2110.480-05-0000	240491	1,012.69	1,012.69
				Check Total:		1,012.69	
606729	08/24/2023	4443 BSN SPORTS LLC		A 2855.450-00-0000	240460	1,764.32	1,764.32
				Check Total:		1,764.32	
606730	08/24/2023	8474 CUSTOMLANYARD		A 2020.450-04-0000	240343	253.49	253.49
				Check Total:		253.49	
606731	08/24/2023	6854 DAY AUTOMATION SYSTEMS, INC.		A 1621.400-00-0000	240268	345.00	345.00
				Check Total:		345.00	
606732	08/24/2023	2880 DAWN DONK		A 2110.400-02-0000		10.09	
				A 2110.400-02-0000		11.01	
				Check Total:		21.10	
606733	08/24/2023	7633 ECONOMY PRODUCTS & SOLUTIONS		A 2110.450-00-0000	240504	8,995.20	8,995.20
				Check Total:		8,995.20	
606734	08/24/2023	7012 ENERGY CO-OP OF AMERICA, INC.		A 1620.400-07-4030	240337	40.04	40.04



# SENECA FALLS CSD

Check Warrant Report For A - 15: GENERAL 08/24/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				<b>Check Total:</b>		<b>40.04</b>	
606735	08/24/2023	6263	EXCELLUS BC/BS -GROUP	A 9060.800-00-8010	240435	14,213.57	14,213.57
				A 9060.800-00-8030	240435	314,734.98	314,734.98
				A 9060.800-00-8040	240435	41,657.27	41,657.27
				A 9060.800-00-8040	240435	6,500.79	6,500.79
				A 9060.800-00-8040	240435	17,059.51	17,059.51
				A 9060.800-00-8040	240435	7,901.95	7,901.95
				<b>Check Total:</b>		<b>402,068.07</b>	
606736	08/24/2023	660	FERRARA LUMBER	A 1621.450-00-0000	240255	8.08	8.08
				A 1621.450-00-0000	240255	8.99	8.99
				A 1621.450-00-0000	240255	4.48	4.48
				A 1621.450-00-0000	240255	9.99	9.99
				A 1621.450-00-0000	240255	6.29	6.29
				<b>Check Total:</b>		<b>37.83</b>	
606737	08/24/2023	1916	FINGER LAKES DAIRY SVCS., INC.	A 1621.450-00-0000	240275	3.90	3.90
				<b>Check Total:</b>		<b>3.90</b>	
606738	08/24/2023	1287	HENRY SCHEIN INC	A 2815.450-00-0000	240367	129.70	129.70
				A 2815.450-00-0000	240349	-48.40	0.00
				A 2815.450-00-0000	240349	-104.00	0.00
				A 2815.450-00-0000	240349	802.25	1,047.94
				<b>Check Total:</b>		<b>779.55</b>	
606739	08/24/2023	2971	JONES, DOUGLAS	A 2850.400-00-1200	240516	1,528.00	1,528.00
				<b>Check Total:</b>		<b>1,528.00</b>	
606740	08/24/2023	6972	K & D DISPOSAL INC.	A 1620.400-00-0000	240261	1,026.10	1,026.10
				<b>Check Total:</b>		<b>1,026.10</b>	
606741	08/24/2023	6566	KURTZ BROTHERS, INC	A 2110.450-01-0004	240205	28.71	28.71

# SENECA FALLS CSD

Check Warrant Report For A - 15: GENERAL 08/24/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606742	08/24/2023	8049 JESSICA LORENZETTI		A 2110.450-04-1100	240241	116.59	116.59
				A 2110.450-04-1100	240241	46.00	46.00
				<b>Check Total:</b>		<b>191.30</b>	
606743	08/24/2023	1356 NASCO		A 710		12.26	
				<b>Check Total:</b>		<b>12.26</b>	
606744	08/24/2023	1459 NYS ELECTRIC & GAS		A 2110.450-05-0800	240171	36.00	36.00
				A 2110.450-05-0800	240171	14.03	14.03
				<b>Check Total:</b>		<b>50.03</b>	
606745	08/24/2023	1671 PRO-ED INC		A 1620.400-04-4030	240338	1,820.00	1,820.00
				A 1620.400-02-4020	240340	44.79	44.79
				A 1620.400-07-4030	240338	20.70	20.70
				<b>Check Total:</b>		<b>1,885.49</b>	
606746	08/24/2023	7811 QUADIENT FINANCE USA INC		A 2250.450-02-0000	240392	132.00	132.00
				<b>Check Total:</b>		<b>132.00</b>	
606747	08/24/2023	1748 RIDDELL/ALL AMERICAN SPORTS CORP		A 1670.400-00-0000	240347	4,000.00	4,000.00
				<b>Check Total:</b>		<b>4,000.00</b>	
606748	08/24/2023	1849 SCHOLASTIC INC		A 2855.450-00-0000	230986	2,032.45	2,032.45
				<b>Check Total:</b>		<b>2,032.45</b>	
606749	08/24/2023	6966 SCHOOL OUTFITTERS		A 2110.480-02-0000	240473	593.04	593.01
				<b>Check Total:</b>		<b>593.04</b>	
606750	08/24/2023	8714 SCHOOL SPECIALTY LLC		A 2110.450-01-0000	240484	144.40	144.40
				<b>Check Total:</b>		<b>144.40</b>	
				A 2110.450-01-1300	240181	56.32	56.32
				A 2110.450-05-1100	240190	5.70	5.70

# SENECA FALLS CSD

Check Warrant Report For A - 15: GENERAL 08/24/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606751	08/24/2023	6518 SENECA FALLS DEPT. OF		A 2110.450-01-0004	240203	18.16	18.16
				A 2110.450-05-0300	240113	67.38	67.38
				A 2110.450-01-0004	240204	2.02	2.02
				<b>Check Total:</b>		<b>149.58</b>	
606752	08/24/2023	1920 SENECA OFFICE PRODUCTS		A 1620.400-01-4040	240341	862.00	862.00
				A 1620.400-02-4040	240341	862.00	862.00
				A 1620.400-04-4040	240341	862.00	862.00
				A 1620.400-05-4040	240341	862.00	862.00
				A 1620.400-07-4040	240341	442.66	442.66
				A 5530.400-00-4040	240341	212.02	212.02
				<b>Check Total:</b>		<b>4,102.68</b>	
606753	08/24/2023	3624 VERIZON WIRELESS		A 1310.450-00-0000	240502	129.20	129.20
				<b>Check Total:</b>		<b>129.20</b>	
606754	08/24/2023	2383 WILLIAM V. MACGILL & CO.		A 2630.400-00-0000	240406	471.09	471.09
				<b>Check Total:</b>		<b>471.09</b>	
				A 2815.450-00-0000	240464	520.56	520.56
				<b>Check Total:</b>		<b>520.56</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 15: GENERAL 08/24/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 30					Warrant Total:	433,264.79	
					Vendor Portion:	433,264.79	

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

8-25-23 Cathy Ross \_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For A - 18: GENERAL 08/31/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606757	08/31/2023	2298	CARDMEMBER SERVICE	A 5510.450-00-0000	240490	261.62	261.62
				A 2020.450-01-0000	240499	137.64	137.64
				A 1621.450-00-0000	240507	66.16	66.16
				A 2020.450-01-0000	240370	100.63	100.63
				A 1010.450-00-0000	240514	52.48	52.48
				<b>Check Total:</b>		<b>618.53</b>	
606758	08/31/2023	3238	EMPIRE NATURAL GAS CORP	A 1620.400-02-4020	240339	54.45	54.45
				<b>Check Total:</b>		<b>54.45</b>	
606759	08/31/2023	7012	ENERGY CO-OP OF AMERICA, INC.	A 1620.400-02-4030	240337	10.92	10.92
				A 1620.400-04-4030	240337	5.45	5.45
				A 1620.400-04-4030	240337	2,396.61	2,396.61
				<b>Check Total:</b>		<b>2,412.98</b>	
606760	08/31/2023	1459	NYS ELECTRIC & GAS	A 1620.400-01-4030	240338	762.72	762.72
				A 1620.400-01-4020	240340	42.56	42.56
				<b>Check Total:</b>		<b>805.28</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 18: GENERAL 08/31/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 4					Warrant Total:	3,891.24	
					Vendor Portion:	3,891.24	

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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

9-8-2023

\_\_\_\_\_  
Date

Cathy Ross  
\_\_\_\_\_  
Auditor's Signature

\_\_\_\_\_  
Title

# SENECA FALLS CSD

Check Warrant Report For C - 5: CAFETERIA 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
207272	08/03/2023	6760	STEPHANIE LYON-LAWRENCE	C 2860 400-00-0000	240440	1,305.99	1,305.99
						<b>Check Total:</b>	<b>1,305.99</b>
						<b>Warrant Total:</b>	<b>1,305.99</b>
						<b>Vendor Portion:</b>	<b>1,305.99</b>

Number of Transactions: 1

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

8-4-23	Cathy Ross	_____
Date	Auditor's Signature	Title

# SENECA FALLS CSD

Check Warrant Report For C - 6: CAFETERIA 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
207273	08/17/2023	6003	STEPHANIE LYON-LAWRENCE	C 210		200.00	
					<b>Check Total:</b>	<b>200.00</b>	
207274	08/17/2023	2253	UPSTATE NIAGARA COOPERATIVE, I	C 2860.450-00-0001	240254	-0.26	0.00
				C 2860.450-00-0000		1,005.31	
				C 2860.450-00-0001	240254	66.28	66.02
				C 2860.450-00-0001	240254	142.66	142.66
					<b>Check Total:</b>	<b>1,213.99</b>	
					<b>Warrant Total:</b>	<b>1,413.99</b>	
					<b>Vendor Portion:</b>	<b>1,413.99</b>	

Number of Transactions: 2

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

8-18-23	Cathy Rose	_____
Date	Auditor's Signature	Title



# SENECA FALLS CSD

Check Warrant Report For F - 4: FEDERAL 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303743	08/03/2023	2638	FL UNITED CEREBRAL PALSY, INC.	FN523 2820.400-00-00		3,970.00	
				FN623 2820.400-00-00		3,422.00	
						<b>Check Total:</b>	<b>7,392.00</b>
						<b>Warrant Total:</b>	<b>7,392.00</b>
						<b>Vendor Portion:</b>	<b>7,392.00</b>

Number of Transactions: 1

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

<u>8-4-23</u>	<u>Cathy Ross</u>	_____
Date	Auditor's Signature	Title

# SENECA FALLS CSD

Check Warrant Report For F - 5: FEDERAL 08/09/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303744	08/09/2023	1199	CDW GOVERNMENT INC.	FA23 2110.450-05-00	240471	1,365.00	1,365.00
						<b>Check Total:</b>	<b>1,365.00</b>
						<b>Warrant Total:</b>	<b>1,365.00</b>
						<b>Vendor Portion:</b>	<b>1,365.00</b>

Number of Transactions: 1

## Certification of Warrant

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Certification of Warrant

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

8-11-23  
Date

Cathy Ross  
Auditor's Signature

\_\_\_\_\_  
Title

# SENECA FALLS CSD

Check Warrant Report For F - 6: FEDERAL 08/17/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303745	08/17/2023	7900	JOSEPH D FANTIGROSSI	FQ22 2110.400-00-00		468.13	
						<b>Check Total:</b>	<b>468.13</b>
						<b>Warrant Total:</b>	<b>468.13</b>
						<b>Vendor Portion:</b>	<b>468.13</b>

Number of Transactions: 1

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

8-18-23  
Date  
Cathy Ross  
Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For F - 7: FEDERAL 08/24/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303746	08/24/2023	9214	HENNESSEY LUSTICA	FQ223 2820.460-00-00		335.36	
				FQ223 2820.460-00-00		390.38	
				FQ223 2820.460-00-00		544.18	
						<b>Check Total:</b>	<b>1,269.92</b>
						<b>Warrant Total:</b>	<b>1,269.92</b>
						<b>Vendor Portion:</b>	<b>1,269.92</b>

Number of Transactions: 1

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

<u>8-25-23</u>	<u>Cathy Ross</u>	_____
Date	Auditor's Signature	Title

# SENECA FALLS CSD

Check Warrant Report For F - 8: FEDERAL 08/31/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303747	08/31/2023	5524	FINGER LAKES CHRISTIAN SCHOOL	FN523 2820.400-00-00		20,047.10	
					<b>Check Total:</b>	<b>20,047.10</b>	
303748	08/31/2023	9082	GLOVE HOUSE INC	FN523 2820.400-00-00		19,562.00	
				FN523 2820.400-00-00		5,589.00	
				FN623 2820.400-00-00		3,938.00	
					<b>Check Total:</b>	<b>29,089.00</b>	
303748	08/31/2023	9082	**VOID** GLOVE HOUSE INC	FN523 2820.400-00-00		-19,562.00	
				FN523 2820.400-00-00		-5,589.00	
				FN623 2820.400-00-00		-3,938.00	
					<b>Check Total:</b>	<b>-29,089.00</b>	
303749	08/31/2023	9082	GLOVE HOUSE INC	FN523 2820.400-00-00		19,562.00	
				FN623 2820.400-00-00		3,938.00	
					<b>Check Total:</b>	<b>23,500.00</b>	



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
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Number of Transactions: 4

Warrant Total: 43,547.10  
Vendor Portion: 43,547.10

Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

Certification of Warrant

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

9-8-23 \_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For CM - 1: SCHOLARSHIP 08/03/23 For Dates 8/1/2023 - 8/31/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
12138	08/03/2023	9171	**VOID** TAYLOR BROWN	CM 2989.400-00-0000		-200.00	
				CM 2989.400-00-0000		0.00	
					<b>Check Total:</b>	<b>-200.00</b>	
12186	08/03/2023	9171	MELISSA BROWN	CM 2989.400-00-0000		200.00	
				CM 2989.400-00-0000		0.00	
					<b>Check Total:</b>	<b>200.00</b>	
					<b>Warrant Total:</b>	<b>0.00</b>	
					<b>Vendor Portion:</b>	<b>0.00</b>	

Number of Transactions: 2

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

8-4-23 Cathy Rose \_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD



Check Warrant Report For A - 19: GENERAL 09/07/23 For Dates 9/1/2023 - 9/30/2023

Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606761	09/07/2023	4679	JANE ATKACHONIS	A 2810.450-00-0000	240518	655.00	655.00
					<b>Check Total:</b>	<b>655.00</b>	
606762	09/07/2023	5339	BENEFIT RESOURCE LLC	A 9060.800-00-8030	240434	1,401.25	1,401.25
					<b>Check Total:</b>	<b>1,401.25</b>	
606763	09/07/2023	8883	BUELL FUEL LLC	A 5510.450-00-5710	240299	1,352.57	1,352.57
				A 5510.450-00-5710	240299	2,162.46	2,162.46
					<b>Check Total:</b>	<b>3,515.03</b>	
606764	09/07/2023	1199	CDW GOVERNMENT INC.	A 2630.460-00-0000	240397	800.00	800.00
				A 2630.220-00-0000	240482	5,000.00	5,000.00
					<b>Check Total:</b>	<b>5,800.00</b>	
606765	09/07/2023	6488	CINTAS CORPORATION #2	A 5510.400-00-0000	240298	106.84	106.84
				A 5510.400-00-0000	240298	152.20	152.20
					<b>Check Total:</b>	<b>259.04</b>	
606766	09/07/2023	4038	DOUG COLE	A 2855.400-00-1500		118.70	
					<b>Check Total:</b>	<b>118.70</b>	
606767	09/07/2023	4560	MICHAEL CONNELL	A 2855.400-00-1500		121.00	
					<b>Check Total:</b>	<b>121.00</b>	
606768	09/07/2023	9021	DAVID DAHLBERG	A 2855.400-00-1500		92.55	
					<b>Check Total:</b>	<b>92.55</b>	
606769	09/07/2023	6854	DAY AUTOMATION SYSTEMS, INC.	A 1621.400-00-0000	240268	375.00	375.00
					<b>Check Total:</b>	<b>375.00</b>	
606770	09/07/2023	8858	KEVIN DELEHANTY	A 2855.400-00-1500		100.70	
					<b>Check Total:</b>	<b>100.70</b>	



# SENECA FALLS CSD

Check Warrant Report For A - 19: GENERAL 09/07/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606771	09/07/2023	3686	DANIEL J. DYGERT	A 2855.400-00-1500		92.55	
					<b>Check Total:</b>	<b>92.55</b>	
606772	09/07/2023	3238	EMPIRE NATURAL GAS CORP	A 1620.400-01-4020	240339	52.23	52.23
				A 1620.400-04-4020	240339	116.07	116.07
				A 1620.400-05-4020	240339	94.97	94.97
					<b>Check Total:</b>	<b>263.27</b>	
606773	09/07/2023	7012	ENERGY CO-OP OF AMERICA, INC.	A 1620.400-01-4030	240337	579.77	579.77
					<b>Check Total:</b>	<b>579.77</b>	
606774	09/07/2023	9151	EPS OPERATIONS LLC	A 2110.480-02-0000		113.51	
					<b>Check Total:</b>	<b>113.51</b>	
606775	09/07/2023	660	FERRARA LUMBER	A 1621.450-00-0000	240255	9.89	9.89
				A 1621.450-00-0000	240255	60.37	60.37
				A 1621.450-00-0000	240255	14.38	14.38
				A 1621.450-00-0000	240255	15.74	15.74
				A 1621.450-00-0000	240255	17.09	17.09
				A 1621.450-00-0000	240255	50.24	50.24
				A 1621.450-00-0000	240255	36.70	36.70
					<b>Check Total:</b>	<b>204.41</b>	
606776	09/07/2023	7627	TODD FORSHAY	A 2855.400-00-1500		100.70	
					<b>Check Total:</b>	<b>100.70</b>	
606777	09/07/2023	9218	MARIAH GAITHER	A 1620.400-00-0000		50.00	
					<b>Check Total:</b>	<b>50.00</b>	
606778	09/07/2023	8672	GARBANZO LLC	A 2630.460-00-0000	240333	298.00	298.00
					<b>Check Total:</b>	<b>298.00</b>	
606779	09/07/2023	770	GENEVA ELECTRICAL SUPPLY				

# SENECA FALLS CSD

Check Warrant Report For A - 19: GENERAL 09/07/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606780	09/07/2023	805 GRAINGER		A 1621.450-00-0000	240256	119.50	119.50
					<b>Check Total:</b>	<b>119.50</b>	
				A 1621.450-00-0000	240257	312.16	312.16
606781	09/07/2023	5593 STEVEN HILFIKER		A 1621.450-00-0000	240257	371.30	371.30
					<b>Check Total:</b>	<b>683.46</b>	
				A 2855.400-00-1500		204.40	
606782	09/07/2023	7103 TODD HOSBACH			<b>Check Total:</b>	<b>204.40</b>	
				A 2855.400-00-1500		121.00	
					<b>Check Total:</b>	<b>121.00</b>	
606783	09/07/2023	4855 MARNIE IMPASATO		A 2630.400-00-0000		14.41	
					<b>Check Total:</b>	<b>14.41</b>	
				A 1621.400-00-0000	240265	826.00	826.00
606784	09/07/2023	6270 INTEGRATED FACILITY SYSTEMS INC			<b>Check Total:</b>	<b>826.00</b>	
				A 1240.400-00-0000	240386	749.00	749.00
					<b>Check Total:</b>	<b>749.00</b>	
606785	09/07/2023	7372 LEAF		A 2110.400-04-0000		74.94	
					<b>Check Total:</b>	<b>74.94</b>	
				A 2855.400-00-1500		121.00	
606786	09/07/2023	7863 FAITH LEWIS			<b>Check Total:</b>	<b>121.00</b>	
				A 2630.400-00-0000	230916	827.97	827.97
				A 2630.450-00-0000	230916	2,043.85	2,043.85
606787	09/07/2023	9019 THOMAS LISENO			<b>Check Total:</b>	<b>2,871.82</b>	
				A 2855.400-00-1500		204.40	
606788	09/07/2023	8731 MOON DOG SOUND					
606789	09/07/2023	8864 ROBERT MOORE					

# SENECA FALLS CSD

Check Warrant Report For A - 19: GENERAL 09/07/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606790	09/07/2023	1356	NASCO		Check Total:	204.40	
				A 2110.450-04-0400	240144	28.92	28.92
					Check Total:	28.92	
606791	09/07/2023	9216	NAVIGATE360 LLC				
				A 2630.460-00-0000	240523	1,890.00	1,890.00
					Check Total:	1,890.00	
606792	09/07/2023	1459	NYS ELECTRIC & GAS				
				A 1620.400-02-4030	240338	898.75	898.75
				A 1620.400-04-4020	240340	197.36	197.36
				A 1620.400-05-4030	240338	1,023.02	1,023.02
				A 1620.400-05-4020	240340	161.48	161.48
					Check Total:	2,280.61	
606793	09/07/2023	1453	NYSCOSS				
				A 1240.400-00-0000	240520	765.00	765.00
				A 1240.400-00-0000	240323	1,673.75	1,750.00
					Check Total:	2,438.75	
606794	09/07/2023	1513	OTC BRANDS, INC.				
				A 2110.450-02-0010	240511	5.07	5.07
				A 2110.450-02-0010	240511	41.90	41.90
					Check Total:	46.97	
606795	09/07/2023	1623	PIONEER ATHLETICS				
				A 1621.450-00-0000	231028	12,365.50	12,365.50
					Check Total:	12,365.50	
606796	09/07/2023	5523	PIONEER VALLEY BOOKS				
				A 2110.450-02-0010	240512	55.00	55.00
					Check Total:	55.00	
606797	09/07/2023	5084	REGIONAL DISTRIBUTORS INC				
				A 1620.450-00-0000	240283	663.30	663.30
					Check Total:	663.30	
606798	09/07/2023	8663	CATHY A ROSS				
				A 1320.400-00-0000	240404	265.24	265.24
					Check Total:	265.24	

# SENECA FALLS CSD

Check Warrant Report For A - 19: GENERAL 09/07/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606799	09/07/2023	7520	MARK T. SANTORO	A 2855.400-00-1500		121.00	
					<b>Check Total:</b>	<b>121.00</b>	
606800	09/07/2023	4461	FRANK E. SCHMITTER	A 2855.400-00-1500		100.70	
					<b>Check Total:</b>	<b>100.70</b>	
606801	09/07/2023	6966	SCHOOL OUTFITTERS	A 2110.450-01-0000	240484	259.99	202.88
					<b>Check Total:</b>	<b>259.99</b>	
606802	09/07/2023	8714	SCHOOL SPECIALTY LLC	A 2110.450-01-0003	240017	88.71	88.71
					<b>Check Total:</b>	<b>88.71</b>	
606803	09/07/2023	1920	SENECA OFFICE PRODUCTS	A 2250.450-00-0000		519.00	
					<b>Check Total:</b>	<b>519.00</b>	
606804	09/07/2023	7245	MARK A. SIMONS	A 2855.400-00-1500		118.70	
					<b>Check Total:</b>	<b>118.70</b>	
606805	09/07/2023	2827	STAPLES BUSINESS CREDIT	A 2110.450-05-0000		7.68	
					<b>Check Total:</b>	<b>7.68</b>	
606806	09/07/2023	2392	WILSON PRESS	A 2110.450-00-0000	240500	1,945.00	1,945.00
				A 2110.450-00-0000	240505	923.00	923.00
					<b>Check Total:</b>	<b>2,868.00</b>	
606807	09/07/2023	5446	MIKE WINTER	A 2855.400-00-1500		100.70	
					<b>Check Total:</b>	<b>100.70</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 19: GENERAL 09/07/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 47					Warrant Total:	44,349.18	
					Vendor Portion:	44,349.18	

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

9-8-23 Cathy Ross  
\_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For A - 20: GENERAL 09/14/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606809	09/14/2023	8729	AMAZON CAPITAL SERVICES INC	A 2855.450-00-0000	240576	218.21	207.89
				A 2020.450-04-0000	240577	244.37	244.37
				Check Total:		462.58	
606810	09/14/2023	6240	JORDAN ANGIE	A 2855.400-00-1500		100.70	
				Check Total:		100.70	
606811	09/14/2023	5757	BALDWINSVILLE HARRIERS BOOSTER CLUB INC.	A 2855.400-00-0000	240571	200.00	200.00
				Check Total:		200.00	
606812	09/14/2023	7626	DEAN BARKLEY	A 2855.400-00-1500		118.70	
				Check Total:		118.70	
606813	09/14/2023	3850	CASCADE SCHOOL SUPPLIES INC	A 2610.450-04-0000	240155	26.70	26.70
				A 2110.450-04-0400	240135	129.34	129.34
				A 2110.450-04-1100	240239	149.01	149.01
				A 2110.450-02-0001	240128	3.67	3.67
				A 2110.450-04-0400	240141	295.23	295.23
				A 2110.450-05-0400	240148	57.12	57.12
				A 2610.450-02-0000	240152	13.84	13.84
				A 2610.450-05-0000	240159	19.08	19.08
				A 2110.450-01-0004	240202	54.41	54.41
				Check Total:		748.40	
606814	09/14/2023	6952	SCOTT CHAMBERLAIN	A 2855.400-00-1500		92.55	
				Check Total:		92.55	
606815	09/14/2023	9092	CLYDE-SAVANNAH CENTRAL SCHOOL DISTRICT	A 2250.470-00-0000	230817	9,979.12	10,250.00
				Check Total:		9,979.12	
606816	09/14/2023	4511	DANA M. COLVIN	A 2110.400-05-0000	240542	260.00	260.00

# SENECA FALLS CSD

Check Warrant Report For A - 20: GENERAL 09/14/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606817	09/14/2023	8873 JAMES CONDELLO			Check Total:	260.00	
				A 2855.400-00-1500		81.00	
				A 2855.400-00-1500		40.50	
606818	09/14/2023	422 CORR DISTRIBUTORS, INC.			Check Total:	121.50	
				A 1620.450-00-0000	240269	133.16	133.16
				A 1620.450-00-0000	240269	1,036.80	1,036.80
606819	09/14/2023	3686 DANIEL J. DYGERT			Check Total:	1,169.96	
				A 2855.400-00-1500		100.70	
					Check Total:	100.70	
606820	09/14/2023	4308 EDUCATIONAL DATA SERVICES, INC					
				A 1310.400-00-0000	240409	966.25	966.25
					Check Total:	966.25	
606821	09/14/2023	3238 EMPIRE NATURAL GAS CORP					
				A 1620.400-07-4020	240339	0.59	0.59
					Check Total:	0.59	
606822	09/14/2023	7012 ENERGY CO-OP OF AMERICA, INC.					
				A 1620.400-02-4030	240337	744.18	744.18
				A 1620.400-05-4030	240337	1,094.68	1,094.68
				A 5530.400-00-4030	240337	948.05	948.05
				A 1620.400-07-4030	240337	50.80	50.80
606823	09/14/2023	660 FERRARA LUMBER			Check Total:	2,837.71	
				A 1621.450-00-0000	240255	8.88	8.88
				A 1621.450-00-0000	240255	11.92	11.92
606824	09/14/2023	700 FLHSAA		A 1621.450-00-0000	240255	30.93	30.93
				A 1621.450-00-0000	240255	5.39	5.39
				A 1621.450-00-0000	240255	17.99	17.99
					Check Total:	75.11	
				A 2855.400-00-0000	240526	4,738.00	4,738.00

# SENECA FALLS CSD

Check Warrant Report For A - 20: GENERAL 09/14/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606825	09/14/2023	7070	FOLLETT CONTENT SOLUTIONS LLC		Check Total:	4,738.00	
				A 2610.460-04-0000	240515	168.07	168.07
					Check Total:	168.07	
606826	09/14/2023	770	GENEVA ELECTRICAL SUPPLY				
				A 1621.450-00-0000	240256	47.70	47.70
					Check Total:	47.70	
606827	09/14/2023	772	GENEVA GLASS CENTER				
				A 1621.400-00-0000	240266	339.00	339.00
					Check Total:	339.00	
606828	09/14/2023	805	GRAINGER				
				A 1621.450-00-0000	240257	77.08	77.08
				A 1621.450-00-0000	240257	197.70	197.70
					Check Total:	274.78	
606829	09/14/2023	5605	MARK GRIFFIN JR.				
				A 2855.400-00-1500		100.70	
					Check Total:	100.70	
606830	09/14/2023	7395	DAVID HARTNEY				
				A 2855.400-00-1500		100.70	
					Check Total:	100.70	
606831	09/14/2023	6704	HAYLOR, FREYER & COON, INC.				
				A 1910.400-00-0000	240582	13,555.44	13,555.44
					Check Total:	13,555.44	
606832	09/14/2023	6993	STACIE A. HIRSH				
				A 2855.400-00-1500		204.40	
					Check Total:	204.40	
606833	09/14/2023	1736	J.C.EHRLICH., INC.				
				A 1620.400-00-0000	240262	59.36	59.36
				A 1620.400-00-0000	240262	59.36	59.36
				A 1620.400-00-0000	240262	72.08	72.08
				A 1620.400-00-0000	240262	72.08	72.08
					Check Total:	262.88	
606834	09/14/2023	9020	AARON LEFEVER				



# SENECA FALLS CSD

Check Warrant Report For A - 20: GENERAL 09/14/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606835	09/14/2023	9223	TIM LINCOLN	A 2855.400-00-1500		190.40	
					Check Total:	190.40	
606836	09/14/2023	7639	M.A.S.L.A.	A 2855.400-00-1500		190.40	
					Check Total:	190.40	
606837	09/14/2023	1269	MC QUAID JESUIT HIGH SCHOOL	A 2070.400-00-0000	240508	45.00	45.00
				A 2070.400-00-0000	240508	45.00	45.00
				A 2070.400-00-0000	240508	45.00	45.00
					Check Total:	135.00	
606838	09/14/2023	7101	JOHN MELE	A 2855.400-00-0000	240573	350.00	350.00
					Check Total:	350.00	
606839	09/14/2023	1459	NYS ELECTRIC & GAS	A 2855.400-00-1500		204.40	
					Check Total:	204.40	
606840	09/14/2023	7823	ROBERT OUIMET	A 1620.400-07-4030	240338	97.28	97.28
				A 1620.400-07-4020	240340	26.51	26.51
				A 5530.400-00-4030	240338	855.78	855.78
				A 5530.400-00-4020	240340	0.00	0.00
					Check Total:	979.57	
606841	09/14/2023	2809	PARMENTER INC	A 2855.400-00-1500		100.70	
					Check Total:	100.70	
606842	09/14/2023	4461	FRANK E. SCHMITTER	A 5510.450-00-5750	240297	-29.95	0.00
				A 5510.450-00-5750	240297	548.04	548.04
					Check Total:	518.09	
				A 2855.400-00-1500		92.55	
				A 2855.400-00-1500		46.28	
					Check Total:	138.83	

# SENECA FALLS CSD

Check Warrant Report For A - 20: GENERAL 09/14/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606843	09/14/2023	8424	SCHOOLOUTLET.COM	A 1621.450-00-0000	231033	5,070.10	5,070.10
					<b>Check Total:</b>	<b>5,070.10</b>	
606844	09/14/2023	1858	SENECA FALLS SCHOOL LUNCH PROG	A 1310.400-00-0000	240531	991.95	991.95
					<b>Check Total:</b>	<b>991.95</b>	
606845	09/14/2023	5110	KEVIN SHOEMAKER	A 2855.400-00-1500		118.70	
					<b>Check Total:</b>	<b>118.70</b>	
606846	09/14/2023	4172	WEST FIRE SYSTEMS INC	A 1620.400-00-0000	240259	1,296.00	1,296.00
				A 1620.400-00-0000	240259	1,200.00	1,200.00
					<b>Check Total:</b>	<b>2,496.00</b>	
606847	09/14/2023	2392	WILSON PRESS	A 1480.400-00-0000	240413	204.00	204.00
				A 1670.400-00-0000	240413	539.43	539.43
					<b>Check Total:</b>	<b>743.43</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 20: GENERAL 09/14/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 39					Warrant Total:	49,253.11	
					Vendor Portion:	49,253.11	

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

9-15-23 Cathy Ross \_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606853	09/21/2023	4780	ACUITY SPECIALTY PRODUCTS, INC	A 1620.450-00-0000	240291	729.00	729.00
					<b>Check Total:</b>	<b>729.00</b>	
606854	09/21/2023	30	ADVANTAGE AUTO STORES	A 5510.450-00-0000	240295	6.03	6.03
					<b>Check Total:</b>	<b>6.03</b>	
606855	09/21/2023	9254	DEBORAH BEECHING	A 1620.400-00-0000		50.00	
					<b>Check Total:</b>	<b>50.00</b>	
606856	09/21/2023	9255	ASHLEY BERGIN	A 1620.400-00-0000		50.00	
					<b>Check Total:</b>	<b>50.00</b>	
606857	09/21/2023	6148	KENNETH L. BROWN	A 2855.400-00-1500		84.70	
					<b>Check Total:</b>	<b>84.70</b>	
606858	09/21/2023	8883	BUELL FUEL LLC	A 5510.450-00-5710	240299	1,374.52	1,374.52
				A 5510.450-00-5710	240299	366.75	366.75
				A 5510.450-00-5710	240299	335.02	335.02
				A 5510.450-00-5710	240299	2,555.46	2,555.46
				A 5510.450-00-5710	240299	2,055.96	2,055.96
					<b>Check Total:</b>	<b>6,687.71</b>	
606859	09/21/2023	239	BILL BULMAN	A 2855.400-00-1500		121.00	
					<b>Check Total:</b>	<b>121.00</b>	
606860	09/21/2023	8128	CHAD BURNHAM	A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>30.00</b>	
606861	09/21/2023	8092	MOLLY BURNHAM	A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>30.00</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606862	09/21/2023	7858	SHAWN BURNS	A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>30.00</b>	
606863	09/21/2023	7272	CHRISTOPHER BUTLER	A 5510.400-00-4300		8.00	
					<b>Check Total:</b>	<b>8.00</b>	
606864	09/21/2023	6952	SCOTT CHAMBERLAIN	A 2855.400-00-1500		100.70	
					<b>Check Total:</b>	<b>100.70</b>	
606865	09/21/2023	6488	CINTAS CORPORATION #2	A 5510.400-00-0000	240298	152.20	152.20
				A 5510.400-00-0000	240298	152.20	152.20
					<b>Check Total:</b>	<b>304.40</b>	
606866	09/21/2023	9095	JAMES CLARK	A 5510.400-00-4300		5.00	
					<b>Check Total:</b>	<b>5.00</b>	
606867	09/21/2023	8695	ANDREW CLAS	A 2855.400-00-1500		81.00	
				A 2855.400-00-1500		40.50	
					<b>Check Total:</b>	<b>121.50</b>	
606868	09/21/2023	8847	CORTLAND PUMP LLC	A 5510.450-00-0000	240493	424.52	424.52
					<b>Check Total:</b>	<b>424.52</b>	
606869	09/21/2023	9021	DAVID DAHLBERG	A 2855.400-00-1500		118.70	
					<b>Check Total:</b>	<b>118.70</b>	
606870	09/21/2023	478	CARL DAVIS	A 2855.400-00-1500		204.40	
					<b>Check Total:</b>	<b>204.40</b>	
606871	09/21/2023	6854	DAY AUTOMATION SYSTEMS, INC.	A 1621.400-00-0000	240268	312.50	312.50
					<b>Check Total:</b>	<b>312.50</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606872	09/21/2023	8858	KEVIN DELEHANTY	A 2855.400-00-1500		118.70	
				A 2855.400-00-1500		100.70	
					<b>Check Total:</b>	<b>219.40</b>	
606873	09/21/2023	3686	DANIEL J. DYGERT	A 2855.400-00-1500		92.55	
					<b>Check Total:</b>	<b>92.55</b>	
606874	09/21/2023	7638	PETER EISENBERG	A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>30.00</b>	
606875	09/21/2023	7012	ENERGY CO-OP OF AMERICA, INC.	A 1620.400-02-4030	240337	907.55	907.55
				A 1620.400-02-4030	240337	11.88	11.88
				A 1620.400-04-4030	240337	2,819.50	2,819.50
				A 1620.400-04-4030	240337	5.94	5.94
				A 1620.400-05-4030	240337	1,449.76	1,449.76
					<b>Check Total:</b>	<b>5,194.63</b>	
606876	09/21/2023	6263	EXCELLUS BC/BS -GROUP	A 9060.800-00-8010	240435	14,602.48	14,602.48
				A 9060.800-00-8030	240435	307,564.74	307,564.74
				A 9060.800-00-8040	240435	40,208.65	40,208.65
				A 9060.800-00-8040	240435	6,500.79	6,500.79
				A 9060.800-00-8040	240435	17,206.97	17,206.97
				A 9060.800-00-8040	240435	7,901.95	7,901.95
					<b>Check Total:</b>	<b>393,985.58</b>	
606877	09/21/2023	3030	JIM FAIRBANKS	A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		15.00	
					<b>Check Total:</b>	<b>30.00</b>	
606878	09/21/2023	660	FERRARA LUMBER	A 1621.450-00-0000	240255	36.50	36.50
				A 1621.450-00-0000	240255	16.16	16.16

# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 1621.450-00-0000	240255	8.08	8.08
				A 1621.450-00-0000	240255	3.59	3.59
				A 1621.450-00-0000	240255	21.02	21.02
				A 1621.450-00-0000	240255	4.41	4.41
				A 1621.450-00-0000	240255	3.78	3.78
				A 1621.450-00-0000	240255	3.50	3.50
				A 1621.450-00-0000	240255	8.08	8.08
				A 1621.450-00-0000	240255	23.46	23.46
				<b>Check Total:</b>		<b>128.58</b>	
606879	09/21/2023	670	FILTREC CORPORATION	A 5510.400-00-0000	240305	260.00	260.00
				<b>Check Total:</b>		<b>260.00</b>	
606880	09/21/2023	3396	GREG FIORILLA	A 2855.400-00-1500		84.70	
				<b>Check Total:</b>		<b>84.70</b>	
606881	09/21/2023	4303	MARTHA FLOWER	A 2855.400-00-1500		81.00	
				A 2855.400-00-1500		40.50	
				<b>Check Total:</b>		<b>121.50</b>	
606882	09/21/2023	9018	FRIENDLY CDJR OF GENEVA	A 5510.400-00-0000	240449	894.00	894.00
				<b>Check Total:</b>		<b>894.00</b>	
606883	09/21/2023	772	GENEVA GLASS CENTER	A 5510.450-00-0000	240487	270.00	270.00
				<b>Check Total:</b>		<b>270.00</b>	
606884	09/21/2023	5521	GLOBAL FIRE PROTECTION	A 1620.400-00-0000	240258	2,909.60	2,909.60
				<b>Check Total:</b>		<b>2,909.60</b>	
606885	09/21/2023	5953	ASHLEY M GRANGER	A 1620.400-00-0000		50.00	
				<b>Check Total:</b>		<b>50.00</b>	
606886	09/21/2023	7490	ERICH HAESCHE	A 5510.450-00-0000	240307	1,909.00	1,909.00

# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
					Check Total:	1,909.00	
606887	09/21/2023	9250	DANIELLE HARKO	A 1620.400-00-0000		50.00	
					Check Total:	50.00	
606888	09/21/2023	5083	HOME DEPOT CREDIT SERVICES	A 1621.450-00-0000	240279	90.97	90.97
				A 1621.450-00-0000	240279	401.00	401.00
					Check Total:	491.97	
606889	09/21/2023	4159	IDVILLE INC	A 1621.450-00-0000	240575	692.00	692.00
				A 1621.450-00-0000	240575	218.76	218.76
					Check Total:	910.76	
606890	09/21/2023	9251	ANNA IRELAND	A 1620.400-00-0000		50.00	
					Check Total:	50.00	
606891	09/21/2023	6972	K & D DISPOSAL INC.	A 1620.400-00-0000	240261	1,026.10	1,026.10
					Check Total:	1,026.10	
606892	09/21/2023	6277	GERALD KNOX	A 5510.400-00-4300		10.00	
					Check Total:	10.00	
606893	09/21/2023	9217	D'ALLAH LAFFOON	A 5510.400-00-0000	240570	1,000.00	1,000.00
					Check Total:	1,000.00	
606894	09/21/2023	9016	SCOTT LAMBERT	A 2855.400-00-1500		92.55	
					Check Total:	92.55	
606895	09/21/2023	8591	LANGUAGE LINE SERVICES INC	A 2250.400-00-0000		24.00	
					Check Total:	24.00	
606896	09/21/2023	9022	NOEL LAZENBY	A 2855.400-00-1500		100.70	
					Check Total:	100.70	



# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
606897	09/21/2023	4009	LEONARD BUS SALES, INC.	A 5510.450-00-0000	240328	170.50	170.50
				A 5510.450-00-0000	240328	97.90	97.90
				A 5510.450-00-0000	240328	293.70	293.70
					<b>Check Total:</b>	<b>562.10</b>	
606898	09/21/2023	6381	LICENSE MONITOR, INC.	A 5510.400-00-0000	240300	78.90	78.90
					<b>Check Total:</b>	<b>78.90</b>	
606899	09/21/2023	6755	LIGHT'S AUTO PARTS, INC.	A 5510.450-00-0000	240294	39.96	39.96
				A 5510.450-00-0000	240294	8.88	8.88
					<b>Check Total:</b>	<b>48.84</b>	
606900	09/21/2023	9019	THOMAS LISENO	A 2855.400-00-1500		84.70	
					<b>Check Total:</b>	<b>84.70</b>	
606901	09/21/2023	9202	LMC INDUSTRIAL CONTRACTORS INC	A 1621.400-00-0000	231055	26,789.00	26,789.00
					<b>Check Total:</b>	<b>26,789.00</b>	
606902	09/21/2023	8089	JAMES MARLEY	A 5510.400-00-4300		15.00	
				A 5510.400-00-4300		5.00	
				A 5510.400-00-4300		10.00	
					<b>Check Total:</b>	<b>30.00</b>	
606903	09/21/2023	3103	MATRIX COMMUNICATIONS	A 1620.400-00-0000	240260	175.00	175.00
					<b>Check Total:</b>	<b>175.00</b>	
606904	09/21/2023	8067	MONTEZUMA AUDUBON CENTER	A 2110.400-02-0000	240581	1,275.00	1,275.00
					<b>Check Total:</b>	<b>1,275.00</b>	
606905	09/21/2023	6951	NOCO ENERGY CORP.-FUELS	A 5510.450-00-5720	240327	500.81	500.81
					<b>Check Total:</b>	<b>500.81</b>	
606906	09/21/2023	1459	NYS ELECTRIC & GAS				

# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				A 1620.400-02-4030	240338	1,163.23	1,163.23
				A 1620.400-04-4030	240338	3,278.43	3,278.43
				A 1620.400-05-4030	240338	1,658.00	1,658.00
				A 1620.400-07-4030	240338	20.70	20.70
				Check Total:		6,120.36	
606907	09/21/2023	7823	ROBERT OUIMET				
				A 2855.400-00-1500		100.70	
				Check Total:		100.70	
606908	09/21/2023	2809	PARMENTER INC				
				A 5510.450-00-5750	240297	77.95	77.95
				A 5510.450-00-5750	240297	1,050.10	1,050.10
				A 5510.450-00-5750	240297	1,858.57	1,858.57
				Check Total:		2,986.62	
606909	09/21/2023	9252	SARAH SALERNO				
				A 1620.400-00-0000		50.00	
				Check Total:		50.00	
606910	09/21/2023	2655	SCHOLASTIC				
				A 2110.480-01-0000	240361	350.30	350.30
				Check Total:		350.30	
606911	09/21/2023	6966	SCHOOL OUTFITTERS				
				A 1621.450-00-0000	240521	2,587.76	2,587.76
				Check Total:		2,587.76	
606912	09/21/2023	8714	SCHOOL SPECIALTY LLC				
				A 2110.450-02-0010	240045	205.95	205.95
				A 2110.450-02-0010	240045	3.67	3.67
				Check Total:		209.62	
606913	09/21/2023	6518	SENECA FALLS DEPT. OF				
				A 1620.400-01-4040	240341	862.00	862.00
				A 1620.400-02-4040	240341	862.00	862.00
				A 1620.400-04-4040	240341	862.00	862.00
				A 1620.400-05-4040	240341	862.00	862.00
				A 1620.400-07-4040	240341	442.66	442.66
				A 5530.400-00-4040	240341	212.02	212.02

# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
					<b>Check Total:</b>	<b>4,102.68</b>	
606914	09/21/2023	2080	SUPER DUPER PUBLICATIONS	A 2250.450-00-0000	240539	204.60	184.60
				A 2250.450-04-0000	240537	162.85	162.85
					<b>Check Total:</b>	<b>367.45</b>	
606915	09/21/2023	9029	THE READING LEAGUE INC	A 2070.150-05-1000	230997	200.00	200.00
					<b>Check Total:</b>	<b>200.00</b>	
606916	09/21/2023	9253	STEPHEN J TILLINGHAST	A 1620.400-00-0000		50.00	
					<b>Check Total:</b>	<b>50.00</b>	
606917	09/21/2023	3624	VERIZON WIRELESS	A 2630.400-00-0000	240406	471.09	471.09
					<b>Check Total:</b>	<b>471.09</b>	
606918	09/21/2023	5446	MIKE WINTER	A 2855.400-00-1500		118.70	
					<b>Check Total:</b>	<b>118.70</b>	
606919	09/21/2023	9248	EILEEN WUNDER	A 2855.400-00-1500		190.40	
					<b>Check Total:</b>	<b>190.40</b>	
606920	09/21/2023	4500	ROB YARROW	A 2855.400-00-1500		100.70	
					<b>Check Total:</b>	<b>100.70</b>	

# SENECA FALLS CSD

Check Warrant Report For A - 22: GENERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 68					Warrant Total:	466,904.51	
					Vendor Portion:	466,904.51	

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

9-22-23 Cathy Rose  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For C - 7: CAFETERIA 09/07/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
207275	09/07/2023	6760	STEPHANIE LYON-LAWRENCE	C 2860.400-00-0000	240440	1,305.99	1,305.99
						<b>Check Total:</b>	<b>1,305.99</b>
207276	09/07/2023	8160	RENZI FOOD SERVICE	C 2860.450-00-0000	240522	2,816.70	2,816.70
						<b>Check Total:</b>	<b>2,816.70</b>
207277	09/07/2023	8314	Ronald R Reynolds	C 691		39.00	
						<b>Check Total:</b>	<b>39.00</b>
207278	09/07/2023	2100	SYSCO FOOD SERVICE	C 2860.450-00-0000	240509	1,633.30	1,633.30
						<b>Check Total:</b>	<b>1,633.30</b>
						<b>Warrant Total:</b>	<b>5,794.99</b>
						<b>Vendor Portion:</b>	<b>5,794.99</b>

Number of Transactions: 4

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

9-8-23 Cathy Ross  
\_\_\_\_\_  
Date Auditor's Signature Title

# SENECA FALLS CSD

Check Warrant Report For C - 8: CAFETERIA 09/14/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
207279	09/14/2023	9221	SHARLENE DRAKE	C 691		18.51	
				C 691		18.45	
						<b>Check Total:</b>	<b>36.96</b>
						<b>Warrant Total:</b>	<b>36.96</b>
						<b>Vendor Portion:</b>	<b>36.96</b>

Number of Transactions: 1

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

<u>9-15-23</u>	<u>Cathy Ross</u>	_____
Date	Auditor's Signature	Title

# SENECA FALLS CSD

Check Warrant Report For C - 9: CAFETERIA 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
207280	09/21/2023	8929	B & G FOOD SERVICE EQUIPMENT LLC	C 2860.200-00-0000	231015	4,299.00	4,199.00
					<b>Check Total:</b>	<b>4,299.00</b>	
207281	09/21/2023	4017	BIMBO FOODS, INC.	C 2860.450-00-0000	240543	89.18	89.18
				C 2860.450-00-0000	240543	91.16	91.16
				C 2860.450-00-0000	240543	97.44	97.44
				C 2860.450-00-0000	240543	158.04	158.04
				C 2860.450-00-0000	240543	157.61	157.61
				C 2860.450-00-0000	240543	94.30	94.30
				C 2860.450-00-0000	240543	123.28	123.28
					<b>Check Total:</b>	<b>811.01</b>	
207282	09/21/2023	766	GENECCO PRODUCE, INC.	C 2860.450-00-0000	240544	191.20	191.20
				C 2860.450-00-0000	240544	177.95	177.95
				C 2860.450-00-0000	240544	155.90	155.90
					<b>Check Total:</b>	<b>525.05</b>	
207283	09/21/2023	7916	RON GREEN	C 2860.450-00-4520	240556	900.00	900.00
					<b>Check Total:</b>	<b>900.00</b>	
207284	09/21/2023	7758	HEADWATER FOODS INC.	C 2860.450-00-0000	240545	289.66	289.66
					<b>Check Total:</b>	<b>289.66</b>	
207285	09/21/2023	7816	HERSHEY CREAMERY COMPANY	C 2860.450-00-0000	240546	171.00	171.00
				C 2860.450-00-0000	240546	170.32	170.32
				C 2860.450-00-0000	240546	247.12	247.12
				C 2860.450-00-0000	240546	162.24	162.24
					<b>Check Total:</b>	<b>750.68</b>	
207286	09/21/2023	5084	REGIONAL DISTRIBUTORS INC	C 2860.450-00-4520	240550	969.07	969.07
					<b>Check Total:</b>	<b>969.07</b>	
207287	09/21/2023	8160	RENZI FOOD SERVICE				

# SENECA FALLS CSD

Check Warrant Report For C - 9: CAFETERIA 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				C 2860.450-00-0000	240522	3,938.06	3,938.06
					<b>Check Total:</b>	<b>3,938.06</b>	
207288	09/21/2023	2100	SYSKO FOOD SERVICE	C 2860.450-00-0000	240509	4,051.29	4,051.29
					<b>Check Total:</b>	<b>4,051.29</b>	
207289	09/21/2023	2253	UPSTATE NIAGARA COOPERATIVE, I	C 2860.450-00-0000	240549	612.55	612.55
				C 2860.450-00-0000	240549	1,368.31	1,368.31
					<b>Check Total:</b>	<b>1,980.86</b>	
					<b>Warrant Total:</b>	<b>18,514.68</b>	
					<b>Vendor Portion:</b>	<b>18,514.68</b>	

Number of Transactions: 10

## Certification of Warrant

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

\_\_\_\_\_  
Date Signature Title

## Certification of Warrant

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

9-22-23 Cathy Rose  
Date Auditor's Signature Title



# SENECA FALLS CSD

Check Warrant Report For F - 9: FEDERAL 09/14/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303750	09/14/2023	6451	ROMULUS CENTRAL SCHOOL DIST	FQ22 2110.400-00-01	240579	6,861.33	6,861.33
						<b>Check Total:</b>	<b>6,861.33</b>
303751	09/14/2023	4437	SOUTH SENECA CSD	FQ22 2110.400-00-02	240578	14,212.99	14,212.99
						<b>Check Total:</b>	<b>14,212.99</b>
						<b>Warrant Total:</b>	<b>21,074.32</b>
						<b>Vendor Portion:</b>	<b>21,074.32</b>

Number of Transactions: 2

## Certification of Warrant

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

_____	_____	_____
Date	Signature	Title

## Certification of Warrant

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

<u>9-15-23</u>	<u>Cathy Rose</u>	_____
Date	Auditor's Signature	Title

# SENECA FALLS CSD

Check Warrant Report For F - 10: FEDERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
303752	09/21/2023	9232	JAKE BENAQUISTO	FQ223 2820.400-00-00		101.00	
					Check Total:	101.00	
303753	09/21/2023	9225	SAVANNAH BERRY	FQ223 2820.400-00-00		101.00	
					Check Total:	101.00	
303754	09/21/2023	9231	GABRIELLA BORRELLI	FQ223 2820.400-00-00		101.00	
					Check Total:	101.00	
303755	09/21/2023	9230	MICHELLE DABUET	FQ223 2820.400-00-00		101.00	
					Check Total:	101.00	
303756	09/21/2023	9229	JOSHUA DAKE	FQ223 2820.400-00-00		101.00	
					Check Total:	101.00	
303757	09/21/2023	9228	CRYSTAL DAVIES	FQ223 2820.400-00-00		101.00	
					Check Total:	101.00	
303758	09/21/2023	9206	ERIN L. CUSANNO	FQ223 2820.450-00-00	240469	1,600.00	1,600.00
					Check Total:	1,600.00	
303759	09/21/2023	5524	FINGER LAKES CHRISTIAN SCHOOL	FB24 2250.400-00-00		6,906.00	
					Check Total:	6,906.00	
303760	09/21/2023	9240	GRACE GEARY	FQ223 2820.400-00-00		101.00	
					Check Total:	101.00	
303761	09/21/2023	9241	NICKOLUS HIGHLAND				

# SENÈCA FALLS CSD

Check Warrant Report For F - 10: FEDERAL 09/21/23 For Dates 9/1/2023 - 9/30/2023



Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
				FQ223 2820.400-00-00		101.00	
					<b>Check Total:</b>	<b>101.00</b>	
303762	09/21/2023	9238	MUYO, RITA				
				FQ223 2820.400-00-00		101.00	
					<b>Check Total:</b>	<b>101.00</b>	
303763	09/21/2023	9233	ASHLEY PAPPAS				
				FQ223 2820.400-00-00		101.00	
					<b>Check Total:</b>	<b>101.00</b>	
303764	09/21/2023	9242	ELIZABETH THOMAS				
				FQ223 2820.400-00-00		101.00	
					<b>Check Total:</b>	<b>101.00</b>	
303765	09/21/2023	9243	KYLE WAGNER				
				FQ223 2820.400-00-00		101.00	
					<b>Check Total:</b>	<b>101.00</b>	
303766	09/21/2023	9245	KAITLYN WAITE				
				FQ223 2820.400-00-00		101.00	
					<b>Check Total:</b>	<b>101.00</b>	
303767	09/21/2023	9244	WASHBURN, BRIAR				
				FQ223 2820.400-00-00		101.00	
					<b>Check Total:</b>	<b>101.00</b>	

Check #	Check Date	Vendor ID	Vendor Name	Account	PO Number	Check Amount	Liquidated
Number of Transactions: 16					Warrant Total:	9,920.00	
					Vendor Portion:	9,920.00	

**Certification of Warrant**

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

\_\_\_\_\_  
Date Signature Title

**Certification of Warrant**

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

9-22-23 Cathy Rose \_\_\_\_\_  
Date Auditor's Signature Title

## 0100 NON-DISCRIMINATION AND EQUAL OPPORTUNITY

### REQUIRED

**NEW NOTE:** The state's model policy for workplace sexual harassment addresses all legally protected classes, and recommends the same complaint and investigation process be used for all claims of discrimination. We recommend in lieu of a separate grievance procedure for sexual harassment and one for other discrimination claims, that the district use the state's model policy. If the district had previously adopted the accompanying regulation 0100-R, it can be rescinded.

The Board of Education, its officers and employees, will not discriminate in its programs and activities on the basis of legally protected classes, such as, but not limited to: race (including traits historically associated with race, such as hair texture and protective hairstyles like braids, locks, and twists), color, national origin, creed, religion (including religious practices), marital status, sex (including pregnancy, childbirth, or related medical condition), gender identity and expression (i.e., actual or perceived gender-related identity, appearance, behavior, expression, or other gender-related characteristic regardless of the sex assigned to that person at birth, including but not limited to the status of being transgender), age, sexual orientation, disability (physical or mental), predisposing genetic characteristic, military work or status, domestic violence victim status, or use of a guide dog, hearing dog, or service dog, as applicable. The district will provide notice of this policy in accordance with federal and state law and regulation.

This policy of nondiscrimination includes access by students to educational programs, counseling services for students, course offerings, and student activities, as well as recruitment and appointment of employees and employment pay, benefits, advancement and/or terminations.

Employees also have protections under state law against discrimination on the basis of their familial status, reproductive healthcare decisions (their own or their dependents) and certain prior criminal history.

Specific protections for students under the Dignity for All Students Act are addressed in policy 0115, Student Bullying and Harassment Prevention and Intervention. The district will follow the guidance from the State Education Department on creating a safe, supportive, and affirming school environment for transgender and gender-expansive students.

As a condition of participation in federal meal programs, the district will post the following statement: "In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity." Discrimination complaint information is available at <https://www.fns.usda.gov/civil-rights/usda-nondiscrimination-statement-other-fns-programs>

**NOTE:** The following paragraph is optional, but the district is encouraged to utilize it to address website accessibility for persons with disabilities. Your district may wish to modify it to reflect any specific settlement agreements with the Office of Civil Rights. A specific plan for accessibility need not be included in this policy; but could be a separate document.

There are different commonly-accepted standards for website accessibility. One example is the World Wide Web Consortium (W3C) Web Accessibility Initiative (WAI) Web Content Accessibility Guidelines (WCAG) 2.0, Level AA, found at <https://www.w3.org/TR/WCAG/>. Another

standard is set by the federal government for its agencies, codified in 34 CFR Part 1194. New York State has adopted some of these standards for its own agencies (sections 1194.22 and 1194.31).

Further information, including specific examples of the following, is available at ADA Best Practices Tool Kit for State and Local Governments, Chapter 5, Website Accessibility Under Title II of the ADA [www.ada.gov/pcatoolkit/chap5toolkit.htm](http://www.ada.gov/pcatoolkit/chap5toolkit.htm). A checklist is also available at: [www.ada.gov/pcatoolkit/chap5chklist.htm](http://www.ada.gov/pcatoolkit/chap5chklist.htm).

Additionally, to promote the district website's accessibility to staff, students, and members of the community with disabilities, the district will maintain a website that is accessible (or contains accessible alternatives) on perceivability, operability and understandability principles. The district's Director of Technology is responsible for considering the following when developing or updating the district website:

- Adding the text equivalent to every image;
- Posting documents in a text-based format such as HTML or RTF in addition to PDFs;
- Avoiding dictating colors and font settings;
- Including audio descriptions and captions to videos;
- Identifying other barriers to access; and
- Making other considerations when developing the district's website.

The Board of Education, its officers and employees shall not discriminate against students on the basis of actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, political affiliation, sex; sexual orientation, or gender (including gender identity and expression).

A finding that an individual has engaged in conduct in violation of this policy may result in disciplinary action and/or filing of a report with third parties in the manner prescribed by the District Code of Conduct, the law or applicable contract.

Nothing in this policy will be construed to prohibit a denial of admission into, or exclusion from, a course of instruction or activity based on a person's gender that would be permissible under the law, or to prohibit, as discrimination based on disability, actions that would be permissible under the law.

### Annual Notification

At the beginning of each school year, the district will publish a notice of the established grievance procedures for resolving complaints of discrimination to parents/guardians, employees, students and the community. The public notice will:

1. inform parents, employees, students and the community that education programs, including but not limited to vocational programs, are offered without regard to actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sex; sexual orientation, or gender (including gender identity and expression);
2. provide the name, address and telephone number of the person designated to coordinate activities concerning discrimination; and
3. be included in announcements, bulletins, catalogues, and applications made available by the district.

~~The Superintendent has been designated to handle inquiries regarding the district's non-discrimination policies. Contact information for the Superintendent is available on the district's website. Complaints of sexual harassment or discrimination are covered by policy 0110. All complaints of discrimination and harassment made by employees and applicants are addressed by the process outlined in policy 0110.2, Sexual Harassment in the Workplace. Complaints of discrimination and harassment by students are addressed by the process outlined in policy 0115, Student Bullying and Harassment Prevention and Intervention.~~

All complainants and those who participate in the investigation of a complaint in conformity with state law and district policies, who have acted reasonably and in good faith, have the right to be free from retaliation of any kind.

The Board authorizes the Superintendent of Schools to establish such rules, regulations and procedures necessary to implement and maintain this policy.

Cross-ref:

0110.2, Sexual Harassment in the Workplace  
5030, Student Complaints and Grievances  
5300, Code of Conduct  
9140.1, Staff Complaints and Grievances

Ref:

Age Discrimination in Employment Act of 1967 [29 U.S.C. §§621](#) *et seq.*  
Americans with Disabilities Act, [42 U.S.C. §§12101](#) *et seq.*  
Title VI, Civil Rights Act of 1964, [42 U.S.C. §§2000d](#) *et seq.* (nondiscrimination based on race, color, and national origin in federally assisted programs)  
Title VII, Civil Rights Act of 1964, [42 U.S.C. §§2000e](#) *et seq.* (nondiscrimination based on race, color, and national origin in employment)  
Title IX, Education Amendments of 1972, [20 U.S.C. §§1681](#) *et seq.* (nondiscrimination based on sex)  
§504, Rehabilitation Act of 1973, [29 U.S.C. §794](#)  
Individuals with Disabilities Education Law, [20 U.S.C. §§1400](#) *et seq.*  
Genetic Information Nondiscrimination Act of 2008 [P.L. 110-233](#)  
[34 C.F.R. §§ 100.6; 104.8; 106.9; 110.25](#)  
[Executive Law §§290](#) *et seq.* (New York State Human Rights Law)  
[Education Law §§10-18](#) (The Dignity for All Students Act)  
[Education Law §§313\(3\); 3201; 3201-a](#)  
ADA Best Practices Tool Kit for State and Local Governments, Website Accessibility Under Title II of the ADA (see Chapter 5 and Chapter 5 Addendum checklist), [www.ada.gov/pcatoolkit/toolkitmain.htm](http://www.ada.gov/pcatoolkit/toolkitmain.htm)  
[Creating a Safe, Supportive, and Affirming School Environment for Transgender and Gender Expansive Students: 2023 Legal Update and Best Practices, https://www.nysed.gov/sites/default/files/programs/student-support-services/creating-a-safe-supportive-and-affirming-school-environment-for-transgender-and-gender-expansive-students.pdf](https://www.nysed.gov/sites/default/files/programs/student-support-services/creating-a-safe-supportive-and-affirming-school-environment-for-transgender-and-gender-expansive-students.pdf)

Revised: 10/21/2021

Revised:

## **Seneca Falls Central School District**



## 0110.2 SEXUAL HARASSMENT OF EMPLOYEES IN THE WORKPLACE

### Required

NOTE: This model policy is largely based on a template developed by the New York State Department of Labor and New York State Division of Human Rights that can be used by employers to meet the New York State Labor Law requirements for a sexual harassment prevention policy. We suggest minor modifications to adapt the template to schools as a workplace as shown below. Employers are encouraged to tailor this policy to their individual needs, though as the minimum standard, no section in this policy should be omitted. The list of examples provided in this model policy is not meant to be exhaustive.

**This policy is meant to replace policy and regulation 0110.2 and 0110.2-R. Additionally, the complaint process outlined in this policy serves to replace regulation 0100-R, Equal Opportunity and Non-discrimination Regulation.**

### Purpose and Goals

The Seneca Falls Central School District (“the district”) is committed to maintaining a workplace free from harassment and discrimination. Sexual harassment is a form of workplace discrimination that subjects an employee to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but the district recognizes that discrimination can be related to or affected by other identities beyond gender. Under the New York State Human Rights Law, it is illegal to discriminate based on sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, religion, citizenship/immigration status, military status, disability, pre-disposing genetic characteristics, familial status (including pregnancy, childbirth, or related medical condition), marital status, criminal history, or status as a victim of domestic violence. Our different identities impact our understanding of the world and how others perceive us. For example, an individual’s race, ability, or immigration status may impact their experience with gender discrimination in the workplace. While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same. The purpose of this policy is to teach employees to recognize discrimination, including discrimination due to an individual’s intersecting identities, and provide the tools to take action when it occurs. All employees, managers, and supervisors are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace. This policy is one component of the district’s commitment to a discrimination-free work environment.

#### A. Goals of this Policy

Sexual harassment and discrimination are against the law. After reading this policy, employees will understand their right to a workplace free from harassment. Employees will also learn what harassment and discrimination look like, what actions they can take to prevent and report harassment, and how they are protected from retaliation after taking action. The policy will also explain the investigation process into any claims of harassment. Employees are encouraged to report sexual harassment or discrimination by filing a complaint internally with the district. Employees can also file a complaint with a government agency or in court under federal, state, or local anti-discrimination laws. To file an employment complaint with the New York State Division of Human Rights, please visit <https://dhr.ny.gov/complaint>. To file a complaint with the

## **Sexual Harassment and Discrimination Prevention Policy**

1. The district's policy applies to all employees, applicants for employment, and interns, whether paid or unpaid. The policy also applies to additional covered individuals. It applies to including anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in our workplace the district. These individuals include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services through a contract with the district. For the remainder of this policy, we will use the term "covered individual" to refer to these individuals who are not direct employees of the company.
2. Sexual harassment is unacceptable. Any employee or covered individual who engages in sexual harassment, discrimination, or retaliation will be subject to action, including appropriate discipline for employees. In New York, harassment does not need to be severe or pervasive to be illegal. Employees and covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and might include education and counseling. It may lead to suspension or termination when appropriate.
3. Retaliation is prohibited. Any employee or covered individual that reports an incident of sexual harassment or discrimination, provides information, or otherwise assists in any investigation of a sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment if they believe it has occurred. So long as a person reasonably believes that they have witnessed or experienced such behavior, they are protected from retaliation. Any employee of the district who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up to and including termination. All employees and covered individuals working in the workplace who believe they have been subject to such retaliation should inform a supervisor, administrator, or Superintendent. All employees and covered individuals who believe they have been a target of such retaliation may also seek relief from government agencies, as explained below in the section on Legal Protections.
4. Discrimination of any kind, including sexual harassment, is a violation of our policies, is unlawful, and may subject the district to liability for the harm experienced by targets of discrimination. Harassers may also be individually subject to liability, and employers or supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. Employees at every level who engage in harassment or discrimination, including managers and supervisors who engage in harassment or discrimination or who allow such behavior to continue, will be penalized for such misconduct.
5. The district will conduct a prompt and thorough investigation that is fair to all parties. An investigation will happen whenever administration receives a complaint about discrimination or sexual harassment, or when it otherwise knows of possible discrimination or sexual harassment occurring. The district will keep the investigation

confidential to the extent possible. If an investigation ends with the finding that discrimination or sexual harassment occurred, the district will act as required. In addition to any required discipline, the district will also take steps to ensure a safe work environment for the employee(s) who experienced the discrimination or harassment. All employees, including managers and supervisors, are required to cooperate with any internal investigation of discrimination or sexual harassment.

6. All employees and covered individuals are encouraged to report any harassment or behaviors that violate this policy. All employees will have access to a complaint form to report harassment and file complaints. Use of this form is not required. For anyone who would rather make a complaint verbally or by email, these complaints will be treated with equal priority. An employee or covered individual who prefers not to report harassment to their supervisors and administration may instead report harassment to the New York State Division of Human Rights and/or the United States Equal Employment Opportunity Commission. Complaints may be made to both the employer and a government agency.

Administrators and supervisors are required to report any complaint that they receive, or any harassment that they observe or become aware of, to Superintendent.

7. This policy applies to all employees and covered individuals, such as contractors, subcontractors, vendors, consultants, or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees in person or digitally through email upon hiring and will be posted prominently in all work locations. For those offices operating remotely, in addition to sending the policy through email, it will also be available on the organization's shared network.

### **What Is Sexual Harassment?**

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes; gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary

between petty slights and harassing behavior. However, the Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of the district's policy. The intent of the behavior for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts. Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment. The impacted person does not need to be the intended target of the sexual harassment;
- Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a hostile work environment include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.
- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called quid pro quo harassment.

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

#### A. Examples of Sexual Harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. This list is just a sample of behaviors and should not be considered exhaustive. Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- Physical acts of a sexual nature, such as:
  - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employee's body; or

- Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy (please contact local law enforcement if you wish to pursue criminal charges).
- Unwanted sexual comments, advances, or propositions, such as:

NOTE: We suggest removing the language below in strikethrough regarding service industry workers and those who depend on tips, as being not relevant in the school setting.

- Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits;
  - ~~This can include sexual advances/pressure placed on a service industry employee by customers or clients, especially those industries where hospitality and tips are essential to the customer/employee relationship;~~
- Subtle or obvious pressure for unwelcome sexual activities; or
- Repeated requests for dates or romantic gestures, including gift-giving.
- Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
- Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
  - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
  - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
  - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;
  - This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
  - Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
  - Sabotaging an individual's work;
  - Bullying, yelling, or name-calling;
  - Intentional misuse of an individual's preferred pronouns; or
  - Creating different expectations for individuals based on their perceived identities:
    - Dress codes that place more emphasis on women's attire;
    - Leaving parents/caregivers out of meetings.

## B. Who Can be a Target of Sexual Harassment?



NOTE: To be more relevant to the school setting, we suggest adding “student, volunteer, parent, community member” and removing “customer, patient, constituent” to the list below.

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. Harassers can be anyone in the workplace. A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, client, student, volunteer, parent, community member, board member, or visitor.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

### C. Where Can Sexual Harassment Occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer or industry sponsored events or parties. Calls, texts, emails, and social media usage by employees or covered individuals can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices, or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the employee or covered individual is at home when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

### Retaliation

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a worker or covered individual from making a formal complaint or supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. These actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as “difficult” and excluding them from projects to avoid “drama”;
- Undermining an individual’s immigration status; or
- Reducing work responsibilities, passing over for a promotion, or moving an individual’s desk to a less desirable office location.

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- Testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or any other anti-discrimination law;
- Opposed sexual harassment or discrimination by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of suspected harassment;
- Reported that another employee has been sexually harassed or discriminated against; or
- Encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment. Intentionally false or malicious complaints of sexual harassment may result in corrective or disciplinary action taken against the complainant.

## **Reporting Sexual Harassment**

Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors and managers have a special responsibility to make sure employees feel safe at work and that workplaces are free from harassment and discrimination. Any employee or covered individual is encouraged to report harassing or discriminatory behavior to a supervisor, administrator or superintendent. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, administrator or superintendent.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is attached to this policy if an employee would like to use it, but the complaint form is not required. Employees who are reporting sexual harassment on behalf of other employees may use the complaint form and should note that it is on another employee’s behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable.

Employees and covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained below in the section on Legal Protections.

### **Supervisory Responsibilities**

All employees in a supervisory role have a responsibility to prevent sexual harassment and discrimination. All administrators and supervisors who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to the superintendent. Administrators and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Administrators and supervisors can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Administrators and supervisors can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Administrators and supervisors will also be subject to discipline for engaging in any retaliation.

While administrators and supervisors have a responsibility to report harassment and discrimination, administrators and supervisors must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Administrators and supervisors must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

### **Bystander Intervention**

Any employee witnessing harassment as a bystander is encouraged to report it. An administrator or supervisor that is a bystander to harassment is required to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.



Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. An administrator or supervisor that is a bystander to harassment is required to report it.

### **Complaints and Investigations of Sexual Harassment**

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, and started and completed as soon as possible. The investigation will be kept confidential to the extent possible. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The district will take disciplinary action against anyone engaging in retaliation against employees who file complaints, support another's complaint, or participate in harassment investigations.

The district recognizes that participating in a harassment investigation can be uncomfortable and has the potential to retraumatize an employee. Those receiving claims and leading investigations will handle complaints and questions with sensitivity toward those participating.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, the Title IX Compliant Officer(s):

1. Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If the complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form, the Title IX Compliant Officers will prepare a complaint form or equivalent documentation based on the verbal reporting;
2. Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. The Title IX Compliant Officer(s) will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;
3. Will seek to interview all parties involved, including any relevant witnesses;
4. Will create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
  - a. A list of all documents reviewed, along with a detailed summary of relevant documents;
  - b. A list of names of those interviewed, along with a detailed summary of their statements;
  - c. A timeline of events;
  - d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
  - e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).

5. Will keep the written documentation and associated documents in a secure and confidential location;
6. Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and
7. Will inform the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

**NOTE:** We suggest adding language regarding record retention.

The district will retain the written documentation described above for a period of three years.

### **Appeals**

**NOTE:** Appeals of decisions are not required by law. The district may choose to include an appeal process. The one below is suggested for the district, Based on our previous sample process.

Either party who is not satisfied with the outcome of the investigation may appeal to the Superintendent by submitting a written request within 15 calendar days of receiving notification of the outcome. The Superintendent will review the documentation from the initial complaint and will hold an informal hearing within 15 calendar days of the receipt of the appeal, where all involved parties may appear. The Superintendent will make a determination in writing within 15 calendar days of the hearing and notify the complainant and alleged harasser in writing of the determination, or that additional time is needed to complete the appeal.

If the Superintendent is the subject of the complaint, the appeal must be filed with the Board President, who will refer the complaint to a trained investigator not employed by the district.

### **Legal Protections and External Remedies**

Sexual harassment is not only prohibited by the district, but it is also prohibited by state, federal, and, where applicable, local law.

The internal process outlined in the policy above is one way for employees to report sexual harassment. Employees and covered individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may also seek the legal advice of an attorney.

#### **A. New York State Division of Human Rights**

The New York State Human Rights Law (HRL), N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State and protects employees and covered individuals, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the New York State Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints of sexual harassment filed with DHR may be submitted any time within three years of the harassment. If an individual does not file a complaint with DHR, they can bring a

lawsuit directly in state court under the Human Rights Law, within three years of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the district does not extend your time to file with DHR or in court. The three years are counted from the date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If sexual harassment is found at the hearing, DHR has the power to award relief. Relief varies but it may include requiring your employer to take action to stop the harassment, or repair the damage caused by the harassment, including paying of monetary damages, punitive damages, attorney's fees, and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: [www.dhr.ny.gov](http://www.dhr.ny.gov).

Go to [dhr.ny.gov/complaint](http://dhr.ny.gov/complaint) for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to DHR as well as a form that can be submitted online. The website also contains contact information for DHR's regional offices across New York State.

Call the DHR sexual harassment hotline at 1(800) HARASS3 for more information about filing a sexual harassment complaint. This hotline can also provide you with a referral to a volunteer attorney experienced in sexual harassment matters who can provide you with limited free assistance and counsel over the phone.

## **B. The United States Equal Employment Opportunity Commission**

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 U.S.C. § 2000e et seq. An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred by does not file a lawsuit.

Individuals may obtain relief in mediation, settlement or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at [www.eeoc.gov](http://www.eeoc.gov) or via email at [info@eeoc.gov](mailto:info@eeoc.gov).

If an individual filed an administrative complaint with the New York State Division of Human Rights, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

### C. Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment or discrimination with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit [www.nyc.gov/html/cchr/html/home/home.shtml](http://www.nyc.gov/html/cchr/html/home/home.shtml).

### D. Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.

### **Notice and Training**

NOTE: We have added this section to address the requirements for notice and training. The district's policy and regulation must be provided in English and an employee's primary language, for those languages for which the DOL has provided translated materials.

The district will provide all existing employees with either a paper or electronic copy of the district's sexual harassment policy and regulation, and will provide the same to new employees before the employee starts their job. These materials will be provided in English and in an employee's primary language, for those languages for which the NYS Department of Labor has provided a translated template policy.

NOTE: The paragraph below reflects that training must be provided in English and an employee's primary language, for those languages for which the DOL has provided translated materials. If the district employs minors/students, they must receive training as well. However, employees under 14 can be provided with simplified training.

All new employees will receive training on this policy and regulation at new employee orientation or as soon as possible after starting their job, unless they can demonstrate that they have received equivalent training within the past year from a previous employer. All other employees will be provided training at least once a year regarding this policy and the district's commitment to a harassment-free working environment. Principals and other administrative employees who have specific responsibilities for investigating and resolving complaints of sexual harassment will receive yearly training on this policy, regulation and related legal developments. Training will be provided in English and in an employee's primary language, for those languages for which the NYS Department of Labor has provided translated model training.

NOTE: Labor Law 201-g requires annual sexual harassment training for employees. The DOL has developed a model training program in consultation with the NYS Division of Human Rights. All employers (including school districts and BOCES) must either use this training program or one that at least meets the minimum standards of the model. The paragraph below outlines the main requirements. The DOL model training and standards can be found at <https://www.ny.gov/combating-sexual-harassment-workplace/employers>.

Annual employee training programs will be interactive and include: (i) an explanation of sexual harassment consistent with guidance issued by the NYS Department of Labor and the NYS Division of Human Rights; (ii) examples of conduct that is unlawful sexual harassment; (iii) information on federal and state laws about sexual harassment and remedies available to victims of sexual harassment; (iv) information concerning employees' right to make complaints and all available forums for investigating complaints; and (v) address the conduct and responsibilities of supervisors.

## **Conclusion**

The policy outlined above is aimed at providing district employees at ~~[Employer Name]~~ and covered individuals an understanding of their right to a discrimination and harassment free workplace. All employees should feel safe at work. Though the focus of this policy is on sexual harassment and gender discrimination, the New York State Human Rights law protects against discrimination in several protected classes including sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or domestic violence survivor status. The prevention policies outlined above should be considered applicable to all protected classes.

Ref: Title VII of Civil Rights Act (1964), 42 U.S.C. §2000-e; 34 CFR §100 et seq.  
Executive Law §296  
Executive Law §296-d (prohibition of sexual harassment of employees and non-employees)  
Labor Law §201-g (required workplace sexual harassment policy and training)  
Title VII of Civil Rights Act (1964), 42 U.S.C. §2000-e; 34 CFR §100 et seq.  
Executive Law §296-d (prohibition of sexual harassment of employees and non-employees)  
Labor Law §201-g (required workplace sexual harassment policy and training)  
Civil Practice Law and Rules §§5003-b (nondisclosure agreements optional); 7515 (mandatory arbitration prohibited)  
General Obligations Law §5-336 (nondisclosure agreements optional)  
Faragher v. City of Boca Raton, 524 U.S. 775 (1998)  
Burlington Industries v. Ellerth, 524 U.S. 742 (1998)  
Oncale v. Sundowner Offshore Services, Inc., 523 U.S. 75 (1998)  
Meritor Savings Bank, FSB v. Vinson, 477 U.S. 57 (1986)

Adopted: 07/12/2018

Revised: 06/24/2021

Revised:

## **Seneca Falls Central School District**



## 4321 PROGRAMS FOR STUDENTS WITH DISABILITIES UNDER THE IDEA AND NEW YORK'S EDUCATION LAW ARTICLE 89

### (X) Required

NEW NOTE: We have revised this policy in response to Formal Opinion of Counsel No. 242 from the NYS Department of Education, issued 7/6/23), regarding the applicability of a 2<sup>nd</sup> Circuit court ruling (A.R. v. Connecticut State Board of Education) to school districts in New York State. The Opinion and Court case clarify that the federal Individuals with Disabilities Act (IDEA) requires districts to provide special education services to students with disabilities until their 22<sup>nd</sup> birthday, if they have not received a high school diploma. New York State Education law section 4402 requires such services be provided until the end of the school year in which the student turns 21 (students with birthdays in July and August could continue until the end of the summer program). NOTE: This policy serves as a comprehensive overview of the Board's obligations regarding special education (the other policies that follow in the series offer more detail on specific requirements). Special education is an area in which federal and state statutes, regulations and case law keep evolving, resulting in the need to periodically review and update school district policies.

The Board of Education ~~shall make~~ **makes** available a free appropriate public education to all students with disabilities who reside within its district and are eligible for special education and related services under the Individuals with Disabilities Education Act and [Article 89 of New York's Education Law](#), and their implementing regulations. Special education and related services will be provided to resident eligible students with disabilities in conformity with their individualized education program (IEP) and in the least restrictive environment appropriate to meet their individual educational needs. Special education services or programs will be designed to enable ~~a student~~ **students** with disabilities to be involved in and progress in the general education curriculum, to the extent appropriate to ~~his/her~~ **their** needs.

The Board also ~~shall make~~ **makes** available special education and related services to eligible students with disabilities parentally placed in a nonpublic school located within the district, regardless of whether they are residents of the district. However, this obligation does not extend to resident students with disabilities who are placed by their parents in a nonpublic school within district boundaries because of a disagreement between the parents and the school district over the provision of a free appropriate public education. Nonpublic school students with disabilities who are not district residents but who reside within New York State will be provided programs and services in accordance with their individualized education services program (IESP). Nonpublic school students with disabilities who reside out-of-state will be provided services in accordance with their services plan (SP). (Refer to policy 4321.10, Programs and Services for Parentally-placed Nonpublic School Students with Disabilities under the IDEA and New York's Education Law [Article 89](#) for more guidance on this topic).

In addition, to the maximum extent appropriate to their individual needs, eligible students with disabilities residing within the district and attending the district's public schools will be entitled to participate in school district academic, co-curricular and extracurricular activities available to all other students enrolled in the district's public schools. Such co-curricular and extracurricular activities may include athletics, transportation, recreational activities, school-sponsored special interest groups or clubs, and referrals to agencies that provide assistance to individuals with disabilities and the employment of students (including both employment by the school district and assistance in making outside employment available).

In providing a free appropriate public education to students with disabilities eligible under the IDEA and [Article 89](#), the Board will afford the students and their parents the procedural safeguard rights they are entitled to under applicable law and regulations. The Board also will provide them with notice of such rights as required by law and regulation, using the form prescribed by the commissioner of education.

For purposes of this policy and others related to the provision of services to eligible students with disabilities, and consistent with applicable law and regulation, the word parent means a birth or adoptive parent, a legally appointed guardian generally authorized to act as the child's parent or authorized to make educational decisions for the child; a person in parental relationship to the child as defined in section [3212 of the Education Law](#); an individual designated as a person in parental relation pursuant to [title 15-A of the General Obligations Law](#), including an individual so designated who is acting in the place of a birth or adoptive parent (including a grandparent, stepparent, or other relative with whom the child resides; or a surrogate parent who has been appointed in accordance with commissioner's regulations.

**NEW NOTE:** In the Formal Opinion of Counsel No. 242, the State Education Department (SED) clarified that school districts are legally obligated to provide a free appropriate public education to students with disabilities up until a student's 22<sup>nd</sup> birthday. In this Opinion, SED also recommended districts consider providing special education and related services to students beyond their 22<sup>nd</sup> birthday, through to the end of the school year in which a student turns 22. SED recommends this decision be part of the larger discussion between schools and families concerning students' transition from school to post-school activities. Before adopting language to that effect, whether as a wholesale practice or upon recommendation by the CSE, we urge districts considering such a policy to consult with their school attorneys regarding the legal implications. Possible language could be "until the end of the school year in which they turn 22, after discussion with the student's family and upon the recommendation of the CSE" instead of "until their 22<sup>nd</sup> birthday" as shown below.

Eligible students with disabilities will be entitled to special education and related services until ~~the end of the school year in which they turn 21~~ their 22<sup>nd</sup> birthday or until they receive a local high school or Regents diploma, whichever comes first.

Students with disabilities may not be required to take medication as a condition for receiving a free appropriate public education.

To ensure the provision of a free appropriate public education to all eligible students with disabilities:

1. The Board will adopt and maintain a district special education services plan in conformance with Commissioner's Regulations ([8 NYCRR §200.2\(c\)](#)). The plan will be available for public inspection and review by the Commissioner of Education.
2. School district staff will take steps to locate, identify, evaluate and maintain information about all children with disabilities within the district, including homeless children and children who are wards of the state, and children attending nonpublic school within the district (including religious schools), who are in need of special education.
3. The district will establish a plan and practice for implementing school-wide approaches and interventions in order to remediate a student's performance prior to referral for special education services. The district will provide general education support services, instructional modifications, and/or alternative program options to address a student's performance before referring the student to the Committee on Special Education (CSE).



The Multi-Tiered Systems of Support (MTSS), Response to Intervention (RtI) teams will develop, implement and evaluate pre-referral intervention strategies (4321.2, School-wide Pre-referral Approaches and Interventions).

4. School district staff will initiate a request for evaluation of a student who has not made adequate progress after an appropriate period of time when provided instruction under a response to intervention program. In making the request the staff person will describe in writing intervention services, programs and methodologies used to remediate the student's performance prior to referral. In addition, the extent of parental contact will be described as well.
5. The Board will appoint a committee on special education (CSE), and, as appropriate, CSE subcommittees, to assure the timely identification, evaluation and placement of eligible students with disabilities.
6. The Board will arrange for special education programs and services based upon the recommendation of the CSE or CSE subcommittee.
7. The Superintendent ~~shall~~ will establish a plan for the recruitment, hiring and retention of staff appropriately and adequately prepared to meet the needs of students with disabilities including, but not limited to, highly qualified special education teachers.
8. The Superintendent ~~shall~~ will establish a comprehensive professional development plan designed to ensure that personnel necessary to carry out IDEA and [Article 89](#) possess the skills and knowledge required to meet the needs of students with disabilities.
9. The Superintendent will establish a process for ensuring that district staff understand the right of students with disabilities to access and participate in the same academic, co-curricular and extracurricular programs and activities as all other students enrolled in the district's public schools, to the maximum extent appropriate to their individual needs.

#### Locate and Identify Students with Disabilities

The district receives a list of pre-school students and those identified with disabilities who reside in the district. The district also establishes a register of such students who are entitled to attend the public schools of the district during the next school year, including students with disabilities who are homeless or wards of the State.

#### This paragraph is not in the current policy:

The district will conduct an annual census to locate and identify all students with disabilities who reside in the district, and establish a register of such students who are entitled to attend the public schools of the district during the next school year, including students with disabilities who are homeless or wards of the State. The census will be conducted, and the registry maintained, in accordance with the requirements established in Commissioner's regulations.

The Superintendent will determine what other activities might be appropriate to help locate and identify students with disabilities. These may include, but are not limited to, the mailing of letters to all district residents regarding the availability of special education programs and services and their right to access such services, and/or the publication of a similar notice in school newsletters and other publications.

(Refer to policy 4321.10, Programs and Services for Parentally-placed Nonpublic School Students with Disabilities under the IDEA and New York's [Education Law Article 89](#), for more information regarding how to locate and identify nonpublic school students with disabilities).

#### Evaluation of Students with Disabilities

To initially determine a student's eligibility for a free appropriate public education under the IDEA and [Article 89](#), the district will conduct a full evaluation of the student in accordance within legally prescribed timelines. As set forth in Commissioner's regulations, the initial evaluation will include, at least, a physical examination, an individual psychological evaluation unless the school psychologist determines it unnecessary, a social history, an observation of the student in the student's learning environment to document the student's academic performance and behavior in the areas of difficulty, and other appropriate assessments or evaluations (including a functional behavioral assessment for ~~a student~~ **students** whose behavior impedes ~~his or her~~ **their** learning or that of others) to ascertain the physical, mental, behavioral and emotional factors that contribute to the suspected disabilities.

Once a student has been determined eligible to receive a free appropriate public education, the district will reevaluate the student with a disability whenever the student's parent requests a reevaluation, and when the district determines the educational and related services needs (including improved academic achievement and functional performance) of the child warrant a reevaluation. However, a reevaluation must take place at least once every three years, unless the student's parent and the district agree it is unnecessary.

### Parental Consent for Student Evaluations

Before conducting any type of evaluation, district staff will take steps to obtain written informed consent from a student's parent, as required by applicable law and regulations. They also will keep a detailed record of those attempts and their results, including phone calls and correspondence, visits to the parent's home and any responses received.

1. If a parent refuses to give consent for an initial evaluation, or fails to respond to such a request, the parent will be given an opportunity to attend an informal conference and ask questions about the proposed evaluation. Unless the referral for evaluation is withdrawn, if the parent continues to withhold consent, the Board will commence due process proceedings to conduct an initial evaluation without parental consent within the timelines established in Commissioner's regulations.
2. If a parent refuses to give consent for a reevaluation, or fails to respond to such a request, district staff will proceed with the reevaluation without parental consent if it has engaged in documented reasonable efforts to obtain such consent and the parent has failed to respond. If the district cannot document its efforts to obtain consent, the Board will commence due process proceedings to conduct a reevaluation without parental consent.
3. If district staff is unable to obtain consent for the initial evaluation or reevaluation of a home schooled or a parentally-placed nonpublic school student, the Board will not commence due process proceedings to conduct the evaluation without parental consent, and will consider the student as not eligible for special education.

### Conduct of Evaluations

In conducting evaluations of students with disabilities, the district will use a variety of assessment tools and strategies, including parent-provided information, to gather relevant functional, developmental, and academic information for determining a student's eligibility for special education and related services, and the content of the student's individualized education program or individualized education services program or services plan in the case of nonpublic school students with disabilities (including information related to enabling the student to be involved in and progress in the general education curriculum).

The district also will assess a student in all areas of suspected disability, and the assessment and other evaluation used will not be discriminatory on a racial or cultural basis. In addition, students will be assessed in the language and form most likely to yield accurate information on what the student actually knows and can do academically, developmentally, and functionally, unless it is not feasible to do so.

In the case of students suspected of having a specific learning disability, the district will follow the procedures established in commissioner's regulations.

The district will notify a student's parent of any determination that no additional data is needed and the reasons for such a determination. It will also inform ~~the parent of his or her~~ parents of their right to request an assessment, notwithstanding that determination.

### Eligibility Determination

The CSE or CSE subcommittee will determine whether a student is eligible for special education and related services under the IDEA and [Article 89](#), as well as the student's educational needs.

The CSE or CSE subcommittee may not determine that a student is eligible for special education and related services if the determining factor is lack of appropriate instruction in the essential components of reading, including phonemic awareness, phonics, vocabulary development, reading fluency (including oral reading skills), and reading comprehension strategies; or lack of appropriate instruction in math; or limited English proficiency.

### Committee on Special Education

The members of the CSE and CSE subcommittees will include those individuals identified in applicable law and regulations, and their attendance at CSE and CSE subcommittee meetings will be required except as otherwise provided in law and regulations.

The parent of a student with disabilities is one of the mandated CSE and CSE subcommittee members and as such has a right to participate in CSE and CSE subcommittee meetings concerning the identification, evaluation, educational placement, and the provision of a free appropriate public education to their child. District staff will take steps to ensure the parent's participation, in accordance with the following:

1. CSE and CSE subcommittee meetings will be scheduled at a time and place that is mutually agreeable to the parent and the district.
2. The parent will be given at least five days notice of the time and place of a CSE or CSE subcommittee meeting, except as otherwise provided in law and regulation, along with notice of the purpose of the meeting, those who will attend (including name and title), and the parent's right to be accompanied to the meeting by person(s) the parent considers to have knowledge and special expertise about their child.
3. The parent and the district may agree to use alternative means of participation at CSE meetings, such as videoconferences or telephone conference calls.
4. District staff will take any action necessary to ensure that the parent understands the proceedings at CSE meetings, including arranging for an interpreter for deaf parents or parents whose native language is other than English.

The CSE or CSE subcommittee may meet without a student's parent only if district staff has been unable to obtain either parent's participation, and has a record of its attempts to arrange a mutually agreed upon time and place. Similarly, the CSE or CSE subcommittee may make a decision without the involvement of the student's parent only if district staff has been unable to obtain parental participation, even through the use of alternative means of participation, and has a record of its attempts to ensure parental involvement.

### Provision of Services

The Board will arrange for appropriate special education and related services recommended by the CSE or CSE subcommittee within 60 school days of the district's receipt of parental consent to evaluate a student not previously identified as a student with a disability, or within 60 school days of referral for review of a student with a disability, except as otherwise provided in law and regulations.

All staff responsible for the implementation of a student's individualized education program, or an individualized education services program or services plan in the case of parentally placed nonpublic school students with disabilities, will be provided information regarding those responsibilities (Refer to policy 4321.5 for more information on this topic).

### Parental Consent for the Provision of Services

The Board acknowledges that parental consent for initial evaluation does not constitute consent for placement for the provision of special education and related services. Therefore, district staff will take steps to obtain written informed consent for the initial provision of special education and related services to an eligible student. The Board will be precluded by applicable law and regulations from commencing due process proceedings to override the parent's refusal to provide such consent or override the parent's failure to respond to such a request.

### Transition Service and Diploma/Credential Options

In accordance with law and regulation, the Board will ensure the provision of transition services, which are a coordinated set of activities for students with disabilities that facilitates movement from school to post-school activities, which may include but are not limited to post-secondary education, vocational education, integrated employment, continuing and adult education, adult services, independent living or community participation. At age 15, or younger if appropriate, the student's IEP will include a statement of transition service needs and will include undertaking activities in the following areas:

- Instruction
- Related services
- Community experiences
- The development of employment and other post-school adult living objectives; and
- When appropriate, acquisition of daily living skills and provision of a functional vocational evaluation.

In developing the plan for transition services, students and parents will be made aware of the range of diploma and credential options available and the requirements associated with each option.

**NOTE:** One of the best resources available to school districts for understanding the overall and specific school district responsibilities in providing special education programs and services is the website maintained by the State Education Department's Office of Special Education. The address for the website is <http://www.p12.nysed.gov/specialed>.

Cross ref: 1900, Parental Involvement (Title I)  
4000, Student Learning Objectives and District Instructional Goals  
4773, Diploma and Credential Options for Students with Disabilities  
5500, Student Records  
6700, Purchasing  
9700, Staff Development

Ref: The Individuals with Disabilities Education Act (IDEA), 20 USC §§1400 *et seq.*;  
34 CFR Part 300  
Education Law Article 89, §§4401 *et seq.*  
8 NYCRR Part 200  
*A.R. v. Connecticut State Board of Education*, 5 F.4th 155 (2021)  
*Formal Opinion of Counsel No. 242* (7/6/2023), NYSED

Adoption date: August 22, 2019

Revised:

**Seneca Falls Central School District**

## 8414.5 ALCOHOL AND DRUG TESTING OF DRIVERS

### REQUIRED

**NEW NOTE:** *Federal regulations now permit drug testing on oral fluid samples, in addition to urine. No changes to this policy are necessary regarding the addition of oral fluid specimens, as specimen types are only addressed in the accompanying regulation and not this policy. However, we have added a paragraph regarding required queries of the federal Clearinghouse, in addition to using gender neutral language and changing "shall" to more reader-friendly language.*

The Board of Education recognizes the dangers inherent in alcohol and controlled substance use by employees, especially those in safety-sensitive positions. To ensure the safety of its students the Board requires alcohol and controlled substance testing of certain "drivers," operators of "other school buses," and any other employee who is subject to such testing, in accordance with and as set forth in the applicable federal and state requirements.

#### Definitions

1. "Driver" includes any person who operates a commercial motor vehicle. This includes, but is not limited to: Full time, regularly employed drivers; casual, intermittent or occasional drivers; leased drivers and independent owner-operator contractors.
2. "Other school buses" include those covered by applicable federal regulations (see list below) and any other motor vehicle either owned by the district or by a private company, operated to transport students, children of students, teachers, and other supervisory persons to or from school or school activities.

#### Testing Responsibilities

Consistent with federal regulations, the district will directly, by contract, or through a consortium, implement and conduct a program to provide alcohol and controlled substance testing of drivers who operate a commercial motor vehicle, perform in a safety-sensitive position, and are required to hold a commercial driver's license. Employees holding such positions include:

1. drivers of vehicles designed to transport 16 or more passengers, including the driver;
2. drivers of commercial motor vehicles whose manufacturer's rating is 26,001 lbs. or more;  
or
3. any other employee who may drive or service a listed vehicle (e.g. a mechanic who performs test drives, repairs, inspects, or loads or unloads a vehicle listed in 1 or 2 above).

Controlled substance and alcohol tests will be conducted for operators of all "other school buses" consistent with the procedures applicable to the implementation of federal regulations. Volunteers who drive a bus with passengers fewer than 30 days per year are not subject to such testing.

Generally, the required testing will be conducted at or prior to the time of employment and randomly throughout the school year. However, drivers are subject to additional testing under federal regulations when a supervisor has a reasonable suspicion that a driver has engaged in prohibited alcohol or controlled substance use; after certain accidents; prior to return to duty

when the driver has been found to violate district policy and federal regulations; and after the driver's return to duty.

### Driving Prohibition

In accordance with federal and state law, **drivers** may not drive if **they**

1. **possess, consume or are** reasonably believed to possess or have consumed alcohol or a controlled substance, while on duty;
2. **use or are** under the influence of alcohol or a controlled substance that is not lawfully prescribed within six hours or less before duty;
3. **have** an alcohol concentration of 0.02 or higher or tests positive for a controlled substance; or refuses to take a required alcohol or controlled substance test.

Also, no driver **is permitted to** use alcohol after being involved in an accident in which there was a fatality or in which the driver was cited for a moving violation and a vehicle was towed from the scene or an injury was treated away from the scene until they have been tested or 8 hours have passed, whichever occurs first.

### Enforcement of Driving Prohibitions

The school district will not require or permit drivers of vehicles listed above, as well as operators of all "other school buses" defined above, to be on duty or operate a listed vehicle or other school bus, if it appears that they have consumed a drug/controlled substance or alcohol within the preceding eight hours. This will be based on the person's general appearance, conduct, or other substantiating evidence. Those who maintain, repair, or garage listed vehicles or school buses that involve incidental driving without passengers, are exempt from this requirement, but are still prohibited from consuming controlled substances and alcohol within six hours of going on duty.

### Response to Positive Testing Results

Any driver who is tested and found to have an alcohol concentration of at least 0.02, but less than 0.04, will be removed from the position until **their** next regularly scheduled duty period, but not less than 24 hours following administration of the test. Any driver found to have violated this requirement may be disciplined in accordance with the provisions of the applicable collective bargaining agreement, district policy, and/or law. Operators of "other school buses" subject to random testing pursuant to New York Law will be subject to the same consequences based upon an alcohol concentration of at least 0.02 but less than 0.04 as drivers listed above.

If a driver has an alcohol concentration of 0.04 or greater, or has engaged in prohibited alcohol or controlled substance use, **they** will be removed from driving duties, and referred to a substance abuse professional. The driver may be required to complete a treatment program and/or be disciplined pursuant to district policy and/or collective bargaining agreement. No driver who has abused controlled substances and/or alcohol may return to duty until they have successfully passed a required return to duty test and have been granted permission by the Superintendent of Schools. Thereafter, the driver will be subject to follow-up testing. Operators of "other school buses" subject to random testing pursuant to New York Law will be subject to the same consequences based upon an alcohol concentration of 0.04 or greater or a positive drug test as drivers listed above.



## Re-Testing

Should the district receive a dilute test result in which the creatinine concentration is greater than 5mg/dL in the case of any pre-employment, return-to-duty, follow-up, reasonable suspicion, or random test, it is the policy of the district that the individual will be re-tested and that re-test will become the test of record.

## Federal Drug and Alcohol Clearinghouse Queries and Reporting

In addition to the required testing, for employees covered under federal law, the district will also conduct required pre-employment and annual queries of the Department of Transportation's Federal Motor Carrier Safety Administration Drug and Alcohol Clearinghouse for drug and alcohol violations. The district will conduct full queries when limited query results show a record of violations. The district will also report the required information to the Clearinghouse regarding test results and drug and alcohol use.

## Policy Distribution

The Superintendent of Schools or designee will ensure that a copy of this policy, the district's policy on misuse of alcohol and use of controlled substances, information on alcohol and drug abuse and treatment resources and any other information prescribed by federal regulations is provided to all drivers and operators of "other school buses" prior to the initiation of the testing program and to each driver or operator of "other school buses" subsequently hired or transferred to a position subject to testing.

## Cross-ref:

9320, Drug-Free Workplace  
9610, Staff Substance Abuse

## Ref:

Omnibus Transportation Employee Testing Act of 1991, [49 U.S.C. §§31136; 31306](#)  
[49 U.S.C. §521](#)(b)  
[49 CFR Part 391](#) (Qualifications/Disqualifications)  
[49 CFR Part 382](#) (Drug and Alcohol Testing Requirements)  
[49 CFR Part 40](#) (Testing Procedures)  
[49 CFR §395.2](#) (On-duty time defined)  
[Vehicle and Traffic Law §§509-g; 509-l; 1192; 1193](#)  
*Will v. Frontier CSD Bd. of Educ.*, 97 N.Y.2d 690 (2002)

Adoption date: August 12, 2020

Revised: March 11, 2021

Revised

**Seneca Falls Central School District**



**SENECA FALLS CENTRAL SCHOOL DISTRICT**

**BASIC FINANCIAL STATEMENTS**

**For Year Ended June 30, 2023**



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BUSINESS  
ADVISORS  
AND CPAS

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Seneca Falls Central School District, New York

### *Opinions*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Seneca Falls Central School District, New York, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Seneca Falls Central School District, New York, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Seneca Falls Central School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management for the Financial Statements*

Seneca Falls Central School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

In performing an audit in accordance with GAAS, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in District's total OPEB liability and related ratio, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4-13 and 48-52 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Seneca Falls Central School District's basic financial statements. The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information as listed in the table of contents and schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2023 on our consideration of Seneca Falls Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Seneca Falls Central School District's internal control over financial reporting and compliance.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
September 19, 2023

**Seneca Falls Central School District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2023**

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2023. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

**Financial Highlights**

At the close of the fiscal year, the total assets plus deferred outflows (what the district owns) exceeded its total liabilities plus deferred inflows (what the district owes) by \$24,894,490 (net position) an increase of \$4,966,475 from the prior year.

General revenues which include Property Taxes, State and Federal Aid, Investment Earnings, Compensation for Loss, and Miscellaneous accounted for \$34,472,805 or 89% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions, accounted for \$4,259,801 or 11% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$18,816,039, an increase of \$5,595,250 in comparison with the prior year. The increase in combined fund balances is due to excess revenue over expenditures due an increase in State Aid and Federal Stimulus funds.

**Overview of the Financial Statements**

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

*Government-Wide Financial Statements*

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

The *statement of net position* presents information on all of the School District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

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

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

### *Fund Financial Statements*

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School District can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the School District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

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

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

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

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

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

### *Notes to the Financial Statements*

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

### **Government-Wide Statements**

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

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

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



## Financial Analysis of the School District As A Whole

### Net Position

The District's combined net position were more on June 30, 2023, than they were the year before, increasing to \$24,916,686 as shown in the table below.

	<u>Governmental Activities</u>		<u>Total Variance</u>
	<u>2023</u>	<u>2022</u>	
<b><u>ASSETS:</u></b>			
Current and Other Assets	\$ 20,917,637	\$ 24,869,107	\$ (3,951,470)
Capital Assets	56,041,244	57,415,020	(1,373,776)
<b>Total Assets</b>	<b>\$ 76,958,881</b>	<b>\$ 82,284,127</b>	<b>\$ (5,325,246)</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES:</u></b>			
Deferred Outflows of Resources	<b>\$ 9,007,221</b>	<b>\$ 9,473,579</b>	<b>\$ (466,358)</b>
<b><u>LIABILITIES:</u></b>			
Long-Term Debt Obligations	\$ 52,984,366	\$ 52,292,771	\$ 691,595
Other Liabilities	1,799,553	1,762,914	36,639
<b>Total Liabilities</b>	<b>\$ 54,783,919</b>	<b>\$ 54,055,685</b>	<b>\$ 728,234</b>
<b><u>DEFERRED INFLOWS OF RESOURCES:</u></b>			
Deferred Inflows of Resources	<b>\$ 6,287,693</b>	<b>\$ 17,774,006</b>	<b>\$ (11,486,313)</b>
<b><u>NET POSITION:</u></b>			
Net Investment in Capital Assets	\$ 34,646,659	\$ 34,320,598	\$ 326,061
Restricted For,			
Reserve for ERS	4,153,314	2,500,421	1,652,893
Capital Reserve	8,724,313	5,493,475	3,230,838
Other Purposes	3,474,877	2,831,643	643,234
Unrestricted	(26,104,673)	(25,218,122)	(886,551)
<b>Total Net Position</b>	<b>\$ 24,894,490</b>	<b>\$ 19,928,015</b>	<b>\$ 4,966,475</b>

### Key Variances

- Current and Other Assets decreased as a result of the NYS ERS and TRS pension systems no longer reporting a net pension asset in 2023
- Deferred Inflows of Resources decreased as a result of decreases to the pension system amortization of the net differences between projected and actual earnings on plan investments
- Capital Reserves increased as a result of Board funding of the reserve for future capital improvements.

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

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

There are three restricted net asset balances, Reserve for ERS, Capital Reserve, and Other Purposes. The remaining balance of unrestricted net position is a deficit of \$26,104,673.

## **Changes in Net Position**

The District's total revenue increased 11% to \$38,732,606. State and federal aid 50% and property taxes 36% accounted for most of the District's revenue. The remaining 14% of the revenue comes from operating grants, charges for services, investment earnings, compensation for loss, and miscellaneous revenues.

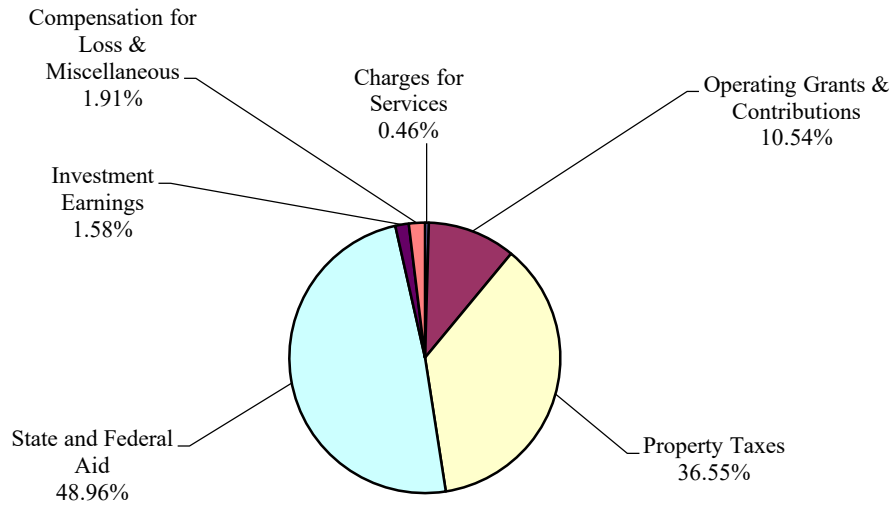
The total cost of all the programs and services increased 15% to \$33,766,131. The District's expenses are predominately related to education and caring for the students (Instruction) 75%. General support which included expenses associated with the operation, maintenance and administration of the District accounted for 12% of the total costs. See table below:

	<b><u>Governmental Activities</u></b>		<b><u>Total Variance</u></b>
	<b><u>2023</u></b>	<b><u>2022</u></b>	
<b><u>REVENUES:</u></b>			
<b><u>Program -</u></b>			
Charges for Service	\$ 178,134	\$ 74,750	\$ 103,384
Operating Grants & Contributions	4,081,667	2,931,009	1,150,658
<b>Total Program</b>	<b>\$ 4,259,801</b>	<b>\$ 3,005,759</b>	<b>\$ 1,254,042</b>
<b><u>General -</u></b>			
Property Taxes	\$ 14,155,427	\$ 13,885,611	\$ 269,816
State and Federal Aid	18,962,029	16,551,575	2,410,454
Investment Earnings	612,218	20,962	591,256
Compensation for Loss	50,018	45,543	4,475
Miscellaneous	693,113	1,415,765	(722,652)
<b>Total General</b>	<b>\$ 34,472,805</b>	<b>\$ 31,919,456</b>	<b>\$ 2,553,349</b>
<b>TOTAL REVENUES</b>	<b>\$ 38,732,606</b>	<b>\$ 34,925,215</b>	<b>\$ 3,807,391</b>
<b><u>EXPENSES:</u></b>			
General Support	\$ 3,998,103	\$ 3,833,563	\$ 164,540
Instruction	25,415,357	22,353,281	3,062,076
Pupil Transportation	2,400,114	1,868,590	531,524
School Lunch	847,336	746,694	100,642
Interest	1,105,221	572,810	532,411
<b>TOTAL EXPENSES</b>	<b>\$ 33,766,131</b>	<b>\$ 29,374,938</b>	<b>\$ 4,391,193</b>
<b>INCREASE IN NET POSITION</b>	<b>\$ 4,966,475</b>	<b>\$ 5,550,277</b>	
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>19,928,015</b>	<b>14,377,738</b>	
<b>NET POSITION, END OF YEAR</b>	<b>\$ 24,894,490</b>	<b>\$ 19,928,015</b>	

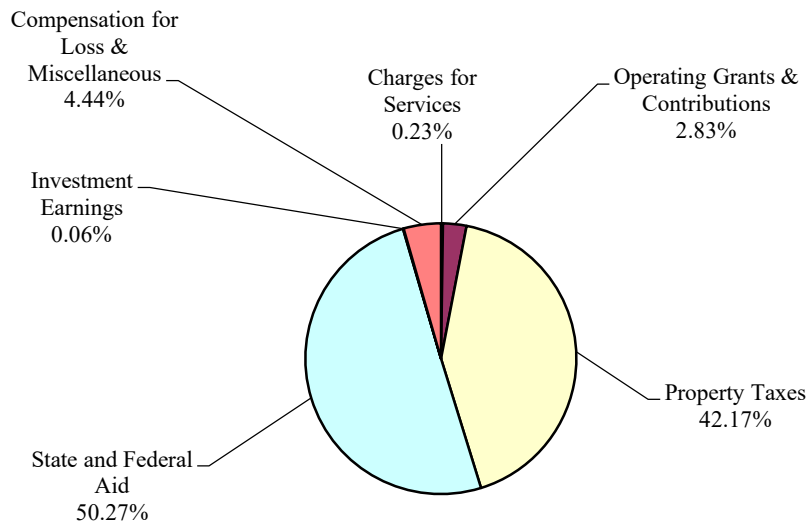
## **Key Variances**

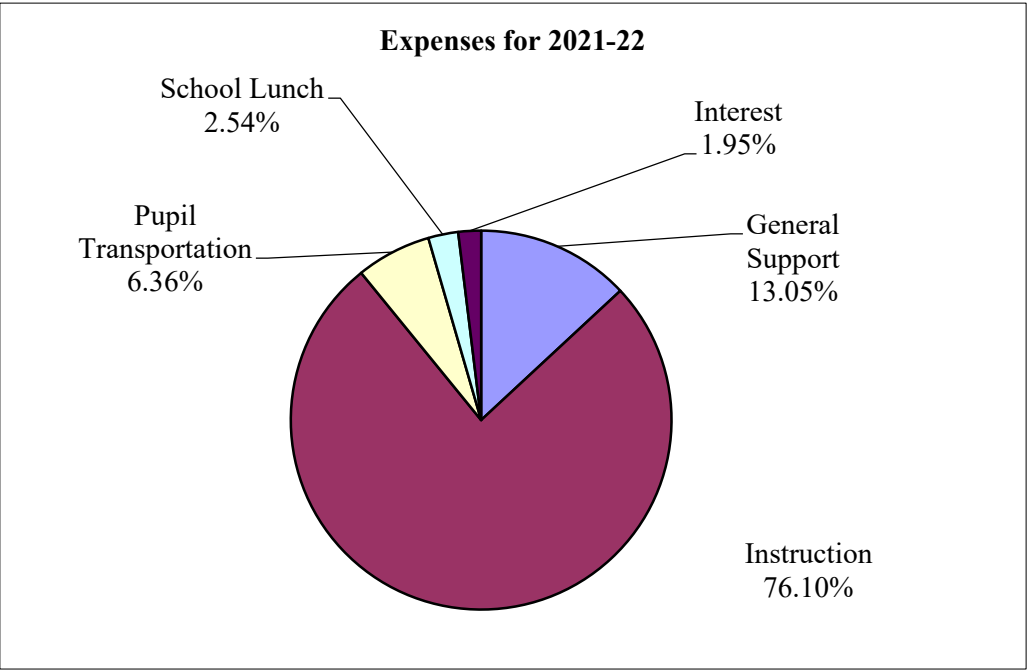
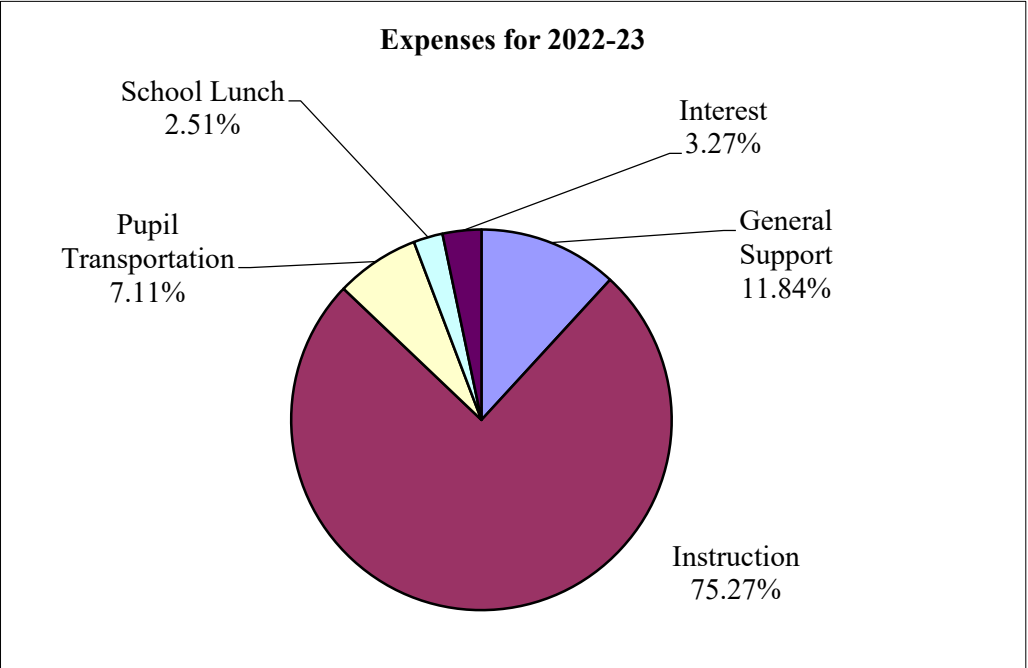
- State and Federal Aid revenue increased as a result of federal stimulus funding
- Instruction expense increased as a result of changes in the actuarially determined liabilities for pensions and OPEB.

### Revenue for 2022-23



### Revenue for 2021-22





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

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$18,838,235 which is more than last year's ending fund balance of \$13,220,789.

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$17,430,715. Fund balance for the General Fund increased by \$5,659,817 compared with the prior year. See table below:

<b><u>General Fund Balances:</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>Total Variance</u></b>
Nonspendable	\$ 385,223	\$ 408,096	\$ (22,873)
Restricted	15,409,551	9,920,857	5,488,694
Assigned	194,951	66,148	128,803
Unassigned	1,440,990	1,375,797	65,193
<b>Total General Fund Balances</b>	<b><u>\$ 17,430,715</u></b>	<b><u>\$ 11,770,898</u></b>	<b><u>\$ 5,659,817</u></b>

### **General Fund Budgetary Highlights**

The difference between the original budget and the final amended budget was \$573,810. This change is attributable to carryover encumbrances of \$66,148 from the 2021-22 school year, \$7,662 for miscellaneous donations, and \$500,000 for voter approved bus purchases.

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

<b>Expenditure Items:</b>	<b>Budget Variance Original Vs. Amended</b>	<b>Explanation for Budget Variance</b>
Instructional	(\$635,662)	Reduction in student enrollment in out of district programming and inability to hire for key instructional positions
Debt Service-Interest	\$363,122	Increase in expected interest rates at the time of BOND
Transfer-Out	\$595,000	School Vehicle Purchases

<b>Revenue Items:</b>	<b>Budget Variance Amended Vs. Actual</b>	<b>Explanation for Budget Variance</b>
Use of Money and Property	\$546,142	Increase in NYCLASS interest rates
Miscellaneous	\$391,577	Increase in BOCES surplus
Federal Sources	(\$617,223)	Funding reduction from federal sources
<b>Expenditure Items:</b>	<b>Budget Variance Amended Vs. Actual</b>	<b>Explanation for Budget Variance</b>
Instructional	\$3,901,412	Savings on personnel paid through grants
Pupil Transportation	\$278,870	Reduction of personnel and inability to hire new
Employee Benefits	\$1,258,394	Savings on employees transitioning to a low-cost health insurance plan, complete waiving of coverage, additional benefit coverage through stimulus funding

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

#### **Capital Assets**

By the end of the 2023 fiscal year, the District had invested \$55,247,663 in a broad range of capital assets, including land, work in progress, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<b><u>2023</u></b>	<b><u>2022</u></b>
<b><u>Capital Assets</u></b>		
Land	\$ 91,100	\$ 91,100
Work in Progress	17,678,840	17,984,688
Buildings and Improvements	35,089,149	36,581,684
Machinery and Equipment	2,388,574	1,866,173
<b>Total Capital Assets</b>	<b><u>\$ 55,247,663</u></b>	<b><u>\$ 56,523,645</u></b>
<b><u>Lease Assets</u></b>		
Equipment	\$ 793,581	\$ 891,375
<b>Total Capital Assets</b>	<b><u>\$ 793,581</u></b>	<b><u>\$ 891,375</u></b>

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

## **Long-Term Debt**

At year end, the District had \$52,984,366 in long-term debt outstanding as follows:

<b><u>Type</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Serial Bonds	\$ 20,730,000	\$ 22,320,000
Unamortized Bond Premium	833,419	972,323
Lease Liability	24,325	10,777
Net Pension Liability	2,595,624	-
OPEB	27,775,168	28,103,278
Retainage	-	1,833
Compensated Absences	1,025,830	884,560
<b>Total Long-Term Obligations</b>	<b><u>\$ 52,984,366</u></b>	<b><u>\$ 52,292,771</u></b>

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

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

The District saw an increase in NYS Foundation Aid last year and is predicted to see a decrease from a 10% increase in Foundation Aid to a 2% increase for next year. After that, NYS aid funding continues to remain unpredictable into the future making long term planning and decision making difficult. Contractual obligations through salaries combined with the unpredictable health insurance premium increases make it difficult to maintain as the state tax cap remains in existence.

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

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

Seneca Falls Central School District  
P.O. Box 268, 2 Butler Avenue  
Seneca Falls, New York 13148

# SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK

## Statement of Net Position

June 30, 2023

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 17,190,869
Accounts receivable	3,305,381
Inventories	36,164
Prepaid items	385,223
<b>Capital Assets:</b>	
Land	91,100
Work in progress	17,678,840
Other capital assets (net of depreciation)	38,271,304
<b>TOTAL ASSETS</b>	<b><u>\$ 76,958,881</u></b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources	<b><u>\$ 9,007,221</u></b>
 <b>LIABILITIES</b>	
Accounts payable	\$ 69,623
Accrued liabilities	116,079
Unearned revenues	77,124
Due to other governments	51
Due to teachers' retirement system	1,145,820
Due to employees' retirement system	92,010
Other Liabilities	298,846
<b>Long-Term Obligations:</b>	
Due in one year	2,165,924
Due in more than one year	50,818,442
<b>TOTAL LIABILITIES</b>	<b><u>\$ 54,783,919</u></b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources	<b><u>\$ 6,287,693</u></b>
 <b>NET POSITION</b>	
Net investment in capital assets	\$ 34,646,659
<b>Restricted For:</b>	
Reserve for employee retirement system	4,153,314
Capital reserves	8,724,313
Other purposes	3,474,877
Unrestricted	(26,104,673)
<b>TOTAL NET POSITION</b>	<b><u>\$ 24,894,490</u></b>



**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**

**Statement of Activities**

**For The Year Ended June 30, 2023**

		<b>Program Revenues</b>		<b>Net (Expense)</b>
				<b>Revenue and</b>
				<b>Changes in</b>
				<b>Net Position</b>
		<b>Operating</b>		
		<b>Charges for</b>	<b>Grants and</b>	<b>Governmental</b>
<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Services</u></b>	<b><u>Contributions</u></b>	<b><u>Activities</u></b>
<b><u>Primary Government -</u></b>				
General support	\$ 3,998,103	\$ -	\$ -	\$ (3,998,103)
Instruction	25,415,357	38,512	3,571,723	(21,805,122)
Pupil transportation	2,400,114	-	-	(2,400,114)
School lunch	847,336	139,622	509,944	(197,770)
Interest	1,105,221	-	-	(1,105,221)
<b>Total Primary Government</b>	<b>\$ 33,766,131</b>	<b>\$ 178,134</b>	<b>\$ 4,081,667</b>	<b>\$ (29,506,330)</b>
<b>General Revenues:</b>				
Property taxes				\$ 14,155,427
State and federal aid				18,962,029
Investment earnings				612,218
Compensation for loss				50,018
Miscellaneous				693,113
<b>Total General Revenues</b>				<b>\$ 34,472,805</b>
Changes in Net Position				\$ 4,966,475
<b>Net Position, Beginning of Year</b>				<b>19,928,015</b>
<b>Net Position, End of Year</b>				<b>\$ 24,894,490</b>

(See accompanying notes to financial statements)

**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**

**Balance Sheet  
Governmental Funds  
June 30, 2023**

	<b>General Fund</b>	<b>Special Aid Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,538,464	\$ 429,469	\$ 1,222,936	\$ 17,190,869
Receivables	2,127,085	1,152,544	25,752	3,305,381
Inventories	-	-	36,164	36,164
Due from other funds	1,644,039	112,262	166,399	1,922,700
Prepaid items	385,223	-	-	385,223
<b>TOTAL ASSETS</b>	<b>\$ 19,694,811</b>	<b>\$ 1,694,275</b>	<b>\$ 1,451,251</b>	<b>\$ 22,840,337</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b><u>Liabilities -</u></b>				
Accounts payable	\$ 43,234	\$ 26,130	\$ 259	\$ 69,623
Accrued liabilities	55,587	18,111	964	74,662
Due to other funds	278,344	1,644,039	317	1,922,700
Due to other governments	-	-	51	51
Due to TRS	1,145,820	-	-	1,145,820
Due to ERS	92,010	-	-	92,010
Other liabilities	298,846	-	-	298,846
Compensated absences	343,462	-	-	343,462
Unearned revenue	29,958	5,995	41,171	77,124
<b>TOTAL LIABILITIES</b>	<b>\$ 2,287,261</b>	<b>\$ 1,694,275</b>	<b>\$ 42,762</b>	<b>\$ 4,024,298</b>
<b><u>Fund Balances -</u></b>				
Nonspendable	\$ 385,223	\$ -	\$ 36,164	\$ 421,387
Restricted	15,386,386	-	1,159,277	16,545,663
Assigned	194,951	-	213,048	407,999
Unassigned	1,440,990	-	-	1,440,990
<b>TOTAL FUND BALANCE</b>	<b>\$ 17,407,550</b>	<b>\$ -</b>	<b>\$ 1,408,489</b>	<b>\$ 18,816,039</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 19,694,811</b>	<b>\$ 1,694,275</b>	<b>\$ 1,451,251</b>	

**Amounts reported for governmental activities in the  
Statement of Net Position are different because:**

Capital assets/right to use assets used in governmental activities are not financial resources  
and therefore are not reported in the funds. 56,041,244

Interest is accrued on outstanding bonds in the statement of net position  
but not in the funds. (41,417)

The following long-term obligations are not due and payable in the  
current period and therefore are not reported in the governmental funds:

Serial bonds payable	(20,730,000)
Leases	(24,325)
OPEB	(27,775,168)
Compensated absences	(682,368)
Unamortized bond premium	(833,419)
Deferred outflow - pension	6,598,458
Deferred outflow - OPEB	2,408,763
Net pension liability	(2,595,624)
Deferred inflow - pension	(529,734)
Deferred inflow - OPEB	(5,757,959)

**Net Position of Governmental Activities** **\$ 24,894,490**

**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For The Year Ended June 30, 2023**

	<b>General Fund</b>	<b>Special Aid Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
Real property taxes and tax items	\$ 14,155,427	\$ -	\$ -	\$ 14,155,427
Charges for services	38,512	-	-	38,512
Use of money and property	556,142	-	56,076	612,218
Sale of property and compensation for loss	50,018	-	-	50,018
Miscellaneous	675,612	1,242	17,501	694,355
State sources	18,904,252	339,832	11,393	19,255,477
Federal sources	57,777	3,230,649	498,551	3,786,977
Sales	-	-	139,622	139,622
<b>TOTAL REVENUES</b>	<b>\$ 34,437,740</b>	<b>\$ 3,571,723</b>	<b>\$ 723,143</b>	<b>\$ 38,732,606</b>
<b>EXPENDITURES</b>				
General support	\$ 3,024,278	\$ 4,547	\$ -	\$ 3,028,825
Instruction	14,505,175	3,276,189	-	17,781,364
Pupil transportation	1,312,771	67,821	472,451	1,853,043
Employee benefits	6,502,466	335,428	104,601	6,942,495
Debt service - principal	1,594,193	-	-	1,594,193
Debt service - interest	1,263,316	-	-	1,263,316
Cost of sales	-	-	256,767	256,767
Other expenses	-	-	400,001	400,001
Capital outlay	-	-	35,092	35,092
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,202,199</b>	<b>\$ 3,683,985</b>	<b>\$ 1,268,912</b>	<b>\$ 33,155,096</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 6,235,541</b>	<b>\$ (112,262)</b>	<b>\$ (545,769)</b>	<b>\$ 5,577,510</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers - in	\$ -	\$ 112,262	\$ 486,627	\$ 598,889
Transfers - out	(598,889)	-	-	(598,889)
Proceeds from obligations	-	-	17,740	17,740
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (598,889)</b>	<b>\$ 112,262</b>	<b>\$ 504,367</b>	<b>\$ 17,740</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 5,636,652</b>	<b>\$ -</b>	<b>\$ (41,402)</b>	<b>\$ 5,595,250</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>11,770,898</b>	<b>-</b>	<b>1,449,891</b>	<b>13,220,789</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 17,407,550</b>	<b>\$ -</b>	<b>\$ 1,408,489</b>	<b>\$ 18,816,039</b>

(See accompanying notes to financial statements)

**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Governmental Funds to Statement of Activities**  
**For The Year Ended June 30, 2023**

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

\$ 5,595,250

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

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

Capital Outlay	\$ 1,368	
Additions to Assets, Net	618,807	
Depreciation and amortization	<u>(1,992,119)</u>	
		(1,371,944)

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

Debt Repayments	\$ 1,594,193	
Unamortized Bond Premium	138,904	
Proceeds from Lease Obligations	<u>(17,740)</u>	
		1,715,357

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 19,191

The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. (321,323)

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

Teachers' Retirement System	(246,362)
Employees' Retirement System	(324,352)

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

Compensated Absences	<u>(99,342)</u>
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**CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES**

**\$ 4,966,475**

**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**

**Statement of Fiduciary Net Position**

**June 30, 2023**

	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 84,604
<b>TOTAL ASSETS</b>	<b>\$ 84,604</b>
<b>NET POSITION</b>	
Restricted for individuals, organizations and other governments	\$ 84,604
<b>TOTAL NET POSITION</b>	<b>\$ 84,604</b>

**Statement of Changes in Fiduciary Net Position**

**For The Year Ended June 30, 2023**

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Library taxes	\$ 337,000
Student activity	115,285
<b>TOTAL ADDITIONS</b>	<b>\$ 452,285</b>
<b>DEDUCTIONS</b>	
Student activity	\$ 119,566
Library taxes	337,000
<b>TOTAL DEDUCTIONS</b>	<b>\$ 456,566</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ (4,281)</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>88,885</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 84,604</b>

# SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK

## Notes To The Basic Financial Statements

June 30, 2023

### I. Summary of Significant Accounting Policies

The financial statements of the Seneca Falls Central School District, New York (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

#### A. Reporting Entity

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

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Units* and GASB Statement 61, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

#### 1. Extraclassroom Activity Funds

The extraclassroom activity funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The extraclassroom activity funds are independent of the District with respect to its financial transactions, and the designation of student management. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the District's business office. The District accounts for assets held as an agency for various student organizations in an agency fund.

#### B. Joint Venture

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

**( I. ) (Continued)**

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

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

During the year, the District was billed \$6,326,815 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$1,639,189.

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

**C. Basis of Presentation**

**1. Districtwide Statements**

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

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

**2. Fund Statements**

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

The District reports the following governmental funds:

( I. ) (Continued)

a. **Major Governmental Funds**

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

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

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

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

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

**Capital Projects Fund** - Used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

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

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

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

D. **Measurement Focus and Basis of Accounting**

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.



**( I. ) (Continued)**

The District-Wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

**E. Property Taxes**

Real property taxes are levied annually by the Board of Education no later than August 12, and become a lien on August 4, 2022. Taxes are collected during the period September 1 to December 2, 2022.

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

**F. Restricted Resources**

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

**G. Interfund Transactions**

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

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

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

**( I. ) (Continued)**

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

**H. Estimates**

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

**I. Cash and Cash Equivalents**

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

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

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

**J. Receivables**

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

**K. Inventory and Prepaid Items**

Inventories of food and/or supplies for school lunch are recorded at cost on a first-in, first-out basis or, in the case of surplus food, at stated value which approximates market. Purchases of inventorial items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

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

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

( I. ) (Continued)

**L.      Capital Assets**

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

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

<u>Class</u>	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$ 50,000	SL	15-50 Years
Machinery and Equipment	\$ 5,000	SL	5-25 Years

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

**M.      Right To Use Assets**

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

**N.      Unearned Revenue**

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

**O.      Deferred Outflows and Inflows of Resources**

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time..

**( I. ) (Continued)**

**P. Vested Employee Benefits**

**1. Compensated Absences**

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

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

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

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

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

**Q. Other Benefits**

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

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

**R. Short-Term Debt**

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

( I. ) (Continued)

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

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

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

**T. Equity Classifications**

**1. District-Wide Statements**

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

**a. Net Investment in Capital Assets** - consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, constructions or improvements of those assets.

**b. Restricted Net Position** - reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

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

	<b><u>Total</u></b>
Workers' Compensation	\$ 739,236
Unemployment Costs	444,052
Teacher's Retirement Reserve	893,139
Scholarships	12,570
Debt	953,548
Employee Benefit Accrued Liability	<u>432,332</u>
<b>Total Net Position - Restricted for Other Purposes</b>	<b><u><u>\$ 3,474,877</u></u></b>

**c. Unrestricted Net Position** - reports the balance of net position that does not meet the definition of the above two classifications . The reported deficit of \$26,104,673 at year end is the result of full implantation of GASB #75 regarding retiree health obligations and the New York State Pension system unfunded pension obligation.

( I. ) (Continued)

2. **Fund Statements**

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

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

	<b><u>Total</u></b>
Inventory in School Lunch	\$ 36,164
Prepaid Items	385,223
<b>Total Nonspendable Fund Balance</b>	<b><u>\$ 421,387</u></b>

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

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

<b>Name of Reserve</b>	<b>Maximum Funding</b>	<b>Total Funding Provided</b>	<b>Total Year to Date Balance</b>
2022 Capital Bus Reserve	\$ 5,500,000	\$ 2,571,165	\$ 2,142,140
2022 General Capital Reserve	\$ 11,500,000	\$ 6,447,611	\$ 6,582,173

**Reserve for Debt Service** - According to General Municipal Law §6-1, the Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of the sale. Also, earnings on project monies invested together with unused proceeds are reported here.

**Employee Benefit Accrued Liability Reserve** - According to General Municipal Law §6-p, must be used for the payment of accrued employee benefits due to an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.

( I. ) (Continued)

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

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

**Unemployment Insurance Reserve** - According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund.

**Workers' Compensation Reserve** - According to General Municipal Law §6-j, must be used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget.

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

( I. ) (Continued)

Restricted fund balances include the following:

	<u><b>Total</b></u>
<u><b>General Fund -</b></u>	
Workers' Compensation	\$ 739,236
Unemployment Costs	444,052
Retirement Contribution - ERS	4,153,314
Retirement Contribution - TRS	893,139
Capital Reserves	8,724,313
Employee Benefit Accrued Liability	432,332
<u><b>Capital Fund -</b></u>	
Capital Projects	193,159
<u><b>Miscellaneous Special Revenue-</b></u>	
Scholarships	12,570
<u><b>Debt Service Fund -</b></u>	
Debt Service	953,548
<b>Total Restricted Fund Balance</b>	<u><u><b>\$ 16,545,663</b></u></u>

The District appropriated and/or budgeted funds from the following reserves for the 2023-24 budget:

	<u><b>Total</b></u>
Worker's Compensation	\$ 25,000
Retirement Contribution-ERS	200,000
Retirement Contribution-TRS	25,000
<b>Total</b>	<u><u><b>\$ 250,000</b></u></u>

c. **Committed** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balances as of June 30, 2023.

d. **Assigned Fund Balance** – Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances represent purchase commitments made by the District's purchasing agent through their authorization of a purchase order prior to year end. The District assignment is based on the functional level of expenditures.



( I. ) (Continued)

Management has determined significant encumbrances for the General Fund to be in excess of \$46,000, for the Special Aid Fund to be in excess of \$5,600, and in excess of \$5,600 for the non-major funds.

**General Fund -**

General Support	\$ 46,112
Instruction	\$ 148,839

**Capital Projects Fund -**

Bus purchases	\$ 474,261
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**Special Aid Fund -**

Instructional	\$ 141,028
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**School Lunch -**

Other expenses	\$ 59,534
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Assigned fund balances include the following:

	<b><u>Total</u></b>
General Fund - Encumbrances	\$ 194,951
School Lunch Fund - Year End Equity	213,048
<b>Total Assigned Fund Balance</b>	<b><u>\$ 407,999</u></b>

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

NYS Real Property Tax Law 1318 limits the amount of unexpended surplus funds a school district can retain to no more than 4% of the District's budget for the general fund for the ensuing fiscal year. Nonspendable and restricted fund balance of the general fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances are also excluded from the 4% limitation.

3. **Order of Use of Fund Balance**

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

**( I. ) (Continued)**

**U. New Accounting Standards**

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2023, the District implemented the following new standards issued by GASB:

GASB has issued Statement No. 91, *Conduit Debt Obligations*.

GASB has issued Statement No. 93, *Replacement of Interbank Offered Rates, Paragraph 11b*.

GASB has issued Statement No. 96, *Subscription Based Information Technology*.

GASB has issued Statement No. 99, *Omnibus 2022 (leases, PPPs, and SBITAs)*.

**V. Future Changes in Accounting Standards**

GASB has issued Statement No. 100, *Accounting for Changes and Error Corrections-an Amendment of GASB Statement No. 62*, which will be effective for reporting periods beginning after June 15, 2023.

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

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

**II. Changes in Accounting Principles**

For the year ended June 30, 2023, the District implemented GASB Statement No. 96, *Subscription Based Information Technology Arrangements (SBITA)*. The implementation of the statement changes the reporting for SBITAs. There was no financial statement impact for the implementation of the Statement.

**III. Stewardship, Compliance and Accountability**

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

**A. Budgets**

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

The voters of the District approved the proposed appropriation budget.

( III. ) (Continued)

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. During the 2022-2023 fiscal year the budget was increased \$500,000 for voter approved bus purchases, \$7,662 for donations, and \$66,148 for prior year carryover encumbrances.

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

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

**B. Encumbrances**

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

**IV. Cash and Cash Equivalents**

**Credit Risk** – In compliance with the State Law, District investments are limited to obligations of the United States of America, obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America, obligations of the State, time deposit accounts and certificates of deposit issued by a bank or trust company located in, and authorized to do business in, the State, and obligations used by other municipalities and authorities within the State.

**Concentration of Credit Risk** – To promote competition in rates and service costs, and to limit the risk of institutional failure, District deposits and investments are placed with multiple institutions. The District's investment policy limits the amounts that may be deposited with any one financial institution.

**Interest Rate Risk** – The District has an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from rising interest rates.

The District's aggregate bank balances (disclosed in the financial statements), included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$ -
Collateralized within Trust Department or Agent	5,610,174
<b>Total</b>	<b><u>\$ 5,610,174</u></b>

( IV. ) (Continued)

Restricted cash represents cash where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year end includes \$16,545,663 within the governmental funds and \$84,604 in the fiduciary funds.

V. **Investment Pool**

The District participates in a multi-municipal cooperative investment pool agreement pursuant to New York State General Municipal Law Article 5-G, §119-O, whereby it holds a portion of the investments in cooperation with other participants. The investments are highly liquid and are considered to be cash equivalents.

Total investments of the cooperative as of year end are \$12,009,227, which consisted of \$3,590,759 in repurchase agreements, \$6,913,712 in U.S. Treasury Securities, \$287,020 in FDIC insured bank deposits and \$1,217,736 in collateralized bank deposits, with various interest rates and due dates.

The following amounts are included as unrestricted and restricted cash:

<b><u>Fund</u></b>	<b><u>Bank Amount</u></b>	<b><u>Carrying Amount</u></b>	<b><u>Type of Investment</u></b>
General	\$ 11,050,255	\$ 11,050,255	CLASS
Capital	\$ 5,741	\$ 5,741	CLASS
Debt Service	\$ 953,231	\$ 953,231	CLASS

VI. **Receivables**

Receivables at June 30, 2023 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

<b><u>Description</u></b>	<b><u>Governmental Activities</u></b>			<b><u>Total</u></b>
	<b><u>General Fund</u></b>	<b><u>Special Aid Fund</u></b>	<b><u>Non-Major Funds</u></b>	
Accounts Receivable	\$ 16,013	\$ -	\$ -	\$ 16,013
Due From State and Federal	886,771	916,961	25,752	1,829,484
Due From Other Governments	1,224,301	235,583	-	1,459,884
<b>Total Receivables</b>	<b>\$ 2,127,085</b>	<b>\$ 1,152,544</b>	<b>\$ 25,752</b>	<b>\$ 3,305,381</b>

District management has deemed the amounts to be fully collectible.

## VII. Interfund Receivables, Payables, Revenues and Expenditures

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2023 were as follows:

	<b>Interfund</b>			
	<u><b>Receivables</b></u>	<u><b>Payables</b></u>	<u><b>Revenues</b></u>	<u><b>Expenditures</b></u>
General Fund	\$ 1,644,039	\$ 278,344	\$ -	\$ 598,889
Special Aid Fund	112,262	1,644,039	112,262	-
Nonmajor Funds	166,399	317	486,627	-
<b>Total</b>	<u><u><b>\$ 1,922,700</b></u></u>	<u><u><b>\$ 1,922,700</b></u></u>	<u><u><b>\$ 598,889</b></u></u>	<u><u><b>\$ 598,889</b></u></u>

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

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

## VIII. Capital Assets

### A. Capital Assets

Capital asset balances and activity were as follows:

<u><b>Type</b></u>	<u><b>Balance 7/1/2022</b></u>	<u><b>Additions</b></u>	<u><b>Deletions</b></u>	<u><b>Balance 6/30/2023</b></u>
<b><u>Governmental Activities:</u></b>				
<b><u>Capital Assets that are not Depreciated -</u></b>				
Land	\$ 91,100	\$ -	\$ -	\$ 91,100
Work in progress	17,984,688	15,519	321,367	17,678,840
<b><i>Total Nondepreciable</i></b>	<u><b>\$ 18,075,788</b></u>	<u><b>\$ 15,519</b></u>	<u><b>\$ 321,367</b></u>	<u><b>\$ 17,769,940</b></u>
<b><u>Capital Assets that are Depreciated -</u></b>				
Buildings and Improvements	\$ 65,221,414	\$ -	\$ -	\$ 65,221,414
Machinery and equipment	3,877,011	885,648	276,603	4,486,056
<b><i>Total Depreciated Assets</i></b>	<u><b>\$ 69,098,425</b></u>	<u><b>\$ 885,648</b></u>	<u><b>\$ 276,603</b></u>	<u><b>\$ 69,707,470</b></u>
<b><u>Less Accumulated Depreciation -</u></b>				
Buildings and Improvements	\$ 28,639,730	\$ 1,492,535	\$ -	\$ 30,132,265
Machinery and equipment	2,010,838	337,644	251,000	2,097,482
<b><i>Total Accumulated Depreciation</i></b>	<u><b>\$ 30,650,568</b></u>	<u><b>\$ 1,830,179</b></u>	<u><b>\$ 251,000</b></u>	<u><b>\$ 32,229,747</b></u>
<b><i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i></b>	<u><b>\$ 38,447,857</b></u>	<u><b>\$ (944,531)</b></u>	<u><b>\$ 25,603</b></u>	<u><b>\$ 37,477,723</b></u>
<b>Total Capital Assets</b>	<u><u><b>\$ 56,523,645</b></u></u>	<u><u><b>\$ (929,012)</b></u></u>	<u><u><b>\$ 346,970</b></u></u>	<u><u><b>\$ 55,247,663</b></u></u>

( VIII. ) (Continued)

**B. Lease Assets**

A summary of the lease asset activity during the year ended June 30, 2023 is as follows:

<u>Type</u>	<u>Balance 7/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2023</u>
<b><u>Lease Assets:</u></b>				
Equipment	\$ 1,407,148	\$ 65,358	\$ 110,936	\$ 1,361,570
<i>Total Lease Assets</i>	<u>\$ 1,407,148</u>	<u>\$ 65,358</u>	<u>\$ 110,936</u>	<u>\$ 1,361,570</u>
<b><u>Less Accumulated Amortization -</u></b>				
Equipment	\$ 515,773	\$ 161,940	\$ 109,724	\$ 567,989
<i>Total Accumulated Amortization</i>	<u>\$ 515,773</u>	<u>\$ 161,940</u>	<u>\$ 109,724</u>	<u>\$ 567,989</u>
<i>Total Lease Assets, Net</i>	<u><u>\$ 891,375</u></u>	<u><u>\$ (96,582)</u></u>	<u><u>\$ 1,212</u></u>	<u><u>\$ 793,581</u></u>

**C. Other capital assets (net depreciation and amortization):**

Depreciated Capital Assets, net	\$ 37,477,723
Amortized Lease Assets, net	793,581
<b>Total Other Capital Assets, net</b>	<u><u>\$ 38,271,304</u></u>

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

<u>Governmental Activities:</u>	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government Support	\$ 96,500	\$ -	\$ 96,500
Instruction	1,317,049	161,940	1,478,989
Pupil Transportation	314,005	-	314,005
School Lunch	102,625	-	102,625
<b>Total Depreciation and Amortization Expense</b>	<u><u>\$ 1,830,179</u></u>	<u><u>\$ 161,940</u></u>	<u><u>\$ 1,992,119</u></u>

**IX. Long-Term Debt Obligations**

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

	<u>Balance 7/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2023</u>	<u>Due Within One Year</u>
<b><u>Governmental Activities:</u></b>					
<b><u>Bonds and Notes Payable -</u></b>					
Serial Bonds	\$ 22,320,000	\$ -	\$ 1,590,000	\$ 20,730,000	\$ 1,680,000
Unamortized Bond Premium	972,323	-	138,904	833,419	138,904
Lease Liability	10,777	17,741	4,193	24,325	3,558
<b>Total Bonds and Notes Payable</b>	<u>\$ 23,303,100</u>	<u>\$ 17,741</u>	<u>\$ 1,733,097</u>	<u>\$ 21,587,744</u>	<u>\$ 1,822,462</u>
<b><u>Other Liabilities -</u></b>					
Net Pension Liability	\$ -	\$ 2,595,624	\$ -	\$ 2,595,624	\$ -
OPEB	28,103,278	-	328,110	27,775,168	-
Retainage	1,833	-	1,833	-	-
Compensated Absences	884,560	141,270	-	1,025,830	343,462
<b>Total Other Liabilities</b>	<u>\$ 28,989,671</u>	<u>\$ 2,736,894</u>	<u>\$ 329,943</u>	<u>\$ 31,396,622</u>	<u>\$ 343,462</u>
<b>Total Long-Term Obligations</b>	<u><u>\$ 52,292,771</u></u>	<u><u>\$ 2,754,635</u></u>	<u><u>\$ 2,063,040</u></u>	<u><u>\$ 52,984,366</u></u>	<u><u>\$ 2,165,924</u></u>

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

( IX. ) (Continued)

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount Outstanding 6/30/2023</u>
<b><u>Serial Bonds -</u></b>					
Refunded	\$ 1,825,000	2018	2024	1.1%-5.0%	\$ 180,000
Construction	\$ 13,225,000	2014	2029	2.0%-5.0%	6,680,000
Construction	\$ 1,020,000	2016	2031	2.0%-3.0%	585,000
Construction	\$ 13,540,000	2022	2050	4.25%-5.00%	13,285,000
<b>Total Serial Bonds</b>					<b><u>\$ 20,730,000</u></b>
<b><u>Leases -</u></b>					
Copier	\$ 17,741	2023	2027	2.00%	\$ 17,058
Copier	\$ 401	2022	2027	0.79%	262
Postage meter	\$ 13,820	2022	2026	1.37%	7,005
<b>Total Leases</b>					<b><u>\$ 24,325</u></b>

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>		<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,680,000	\$ 994,006	\$ 7,752	\$ 706
2025	1,550,000	911,956	7,977	481
2026	1,625,000	836,556	4,635	266
2027	1,705,000	757,406	3,961	75
2028	1,790,000	674,406	-	-
2029-33	4,595,000	2,374,606	-	-
2034-38	2,880,000	1,459,813	-	-
2039-43	1,745,000	927,563	-	-
2044-48	2,165,000	494,700	-	-
2049-50	995,000	63,963	-	-
<b>Total</b>	<b><u>\$ 20,730,000</u></b>	<b><u>\$ 9,494,975</u></b>	<b><u>\$ 24,325</u></b>	<b><u>\$ 1,528</u></b>

Interest on long-term debt for June 30, 2023 was composed of:

Interest Paid	\$ 1,263,316
Amortization of bond premium	(138,904)
Less: Interest Accrued in the Prior Year	(60,608)
Plus: Interest Accrued in the Current Year	41,417
<b>Total Long-Term Interest Expense</b>	<b><u>\$ 1,105,221</u></b>

## **X. Deferred Inflows/Outflows of Resources**

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

	<b><u>Deferred Outflows</u></b>	<b><u>Deferred Inflows</u></b>
Pension	\$ 6,598,458	\$ 529,734
OPEB	2,408,763	5,757,959
<b>Total</b>	<b><u>\$ 9,007,221</u></b>	<b><u>\$ 6,287,693</u></b>

## **XI. Pension Plans**

### **A. General Information**

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

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

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

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



( XI. ) (Continued)

C. **Funding Policies**

The Systems are noncontributory except for employees who joined after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 3.5 percent of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. For TRS, contribution rates are established annually by the New York State Teachers' Retirement Board pursuant to Article 11 of the Education Law. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year and each of the two preceding years.

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2023:

<b><u>Contributions</u></b>	<b><u>ERS</u></b>	<b><u>TRS</u></b>
2023	\$ 294,833	1,145,820

D. **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions**

At June 30, 2023, the District reported the following asset/(liability) for its proportionate share of the net pension asset/(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2023 for ERS and June 30, 2022 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and ERS Systems in reports provided to the District.

	<b><u>ERS</u></b>	<b><u>TRS</u></b>
Measurement date	March 31, 2023	June 30, 2022
Net pension assets/(liability)	\$ (1,589,511)	\$ (1,006,113)
District's portion of the Plan's total net pension asset/(liability)	0.007412%	0.052432%

For the year ended June 30, 2023, the District recognized pension expenses of \$623,073 for ERS and \$1,292,685 for TRS. At June 30, 2023 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

( XI. ) (Continued)

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 169,295	\$ 1,054,279	\$ 44,639	\$ 20,161
Changes of assumptions	771,969	1,951,688	8,532	405,291
Net difference between projected and actual earnings on pension plan investments	-	1,299,993	9,338	-
Changes in proportion and differences between the District's contributions and proportionate share of contributions	150,430	61,928	1,913	39,860
Subtotal	\$ 1,091,694	\$ 4,367,888	\$ 64,422	\$ 465,312
District's contributions subsequent to the measurement date	92,010	1,046,866	-	-
<b>Grand Total</b>	<b>\$ 1,183,704</b>	<b>\$ 5,414,754</b>	<b>\$ 64,422</b>	<b>\$ 465,312</b>

District contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>ERS</u>	<u>TRS</u>
2023	\$ -	\$ 761,367
2024	265,415	403,575
2025	(40,872)	(156,039)
2026	355,166	2,552,358
2027	447,563	326,155
Thereafter	-	15,160
<b>Total</b>	<b>\$ 1,027,272</b>	<b>\$ 3,902,576</b>

**E. Actuarial Assumptions**

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

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
Actuarial valuation date	April 1, 2022	June 30, 2023
Interest rate	5.90%	6.95%
Salary scale	4.50%	5.18%-1.95%
Decrement tables	April 1, 2016- March 31, 2020 System's Experience	July 1, 2015- June 30, 2020 System's Experience
Inflation rate	2.90%	2.40%
COLA's	1.50%	1.30%

( XI. ) (Continued)

For ERS, annuitant mortality rates are based on April 1, 2016 – March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2021. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2021.

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2023 are summarized as follows:

<b>Long Term Expected Rate of Return</b>		
	<b><u>ERS</u></b>	<b><u>TRS</u></b>
Measurement date	March 31, 2023	June 30, 2022
<b><u>Asset Type -</u></b>		
Domestic equity	4.30%	6.50%
International equity	6.85%	7.20%
Global equity	0.00%	6.90%
Private equity	7.50%	9.90%
Real estate	4.60%	6.20%
Opportunistic portfolios	5.38%	0.00%
Real assets	5.84%	0.00%
Bonds and mortgages	0.00%	0.60%
Cash	0.00%	-0.30%
Private debt	0.00%	5.30%
Real estate debt	0.00%	2.40%
High-yield fixed income securities	0.00%	3.30%
Domestic fixed income securities	0.00%	1.10%
Global fixed income securities	0.00%	0.00%
Short-term	0.00%	0.00%
Credit	5.43%	0.00%

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

**F. Discount Rate**

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

( XI. ) (Continued)

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

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

		<b>Current Assumption (5.90%)</b>	
<b><u>ERS</u></b>	<b>1% Decrease (4.90%)</b>		<b>1% Increase (6.90%)</b>
Employer's proportionate share of the net pension asset (liability)	\$ (3,841,167)	\$ (1,589,511)	\$ 292,009

		<b>Current Assumption (6.95%)</b>	
<b><u>TRS</u></b>	<b>1% Decrease (5.95%)</b>		<b>1% Increase (7.95%)</b>
Employer's proportionate share of the net pension asset (liability)	\$ (9,276,831)	\$ (1,006,113)	\$ (5,949,507)

**H. Pension Plan Fiduciary Net Position**

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

	<b>(In Thousands)</b>	
	<b><u>ERS</u></b>	<b><u>TRS</u></b>
Measurement date	March 31, 2023	June 30, 2022
Employers' total pension liability	\$ 232,627,259	\$ 133,883,474
Plan net position	211,183,223	131,964,582
Employers' net pension asset/(liability)	<u>\$ (21,444,036)</u>	<u>\$ (1,918,892)</u>
Ratio of plan net position to the employers' total pension asset/(liability)	90.78%	98.60%

( XI. ) (Continued)

**I. Payables to the Pension Plan**

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31<sup>st</sup>. Accrued retirement contributions as of June 30, 2023 represent the projected employer contribution for the period of April 1, 2023 through June 30, 2023 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2023 amounted to \$92,010.

For TRS, employer and employee contributions for the fiscal year ended June 30, 2023 are paid to the System in September, October and November 2023 through a state aid intercept. Accrued retirement contributions as of June 30, 2023 represent employee and employer contributions for the fiscal year ended June 30, 2023 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2023 amounted to \$1,145,820.

**XII. Postemployment Benefits**

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

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

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

*Employees Covered by Benefit Terms* – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	204
Active Employees	220
<b>Total</b>	<b>424</b>

**B. Total OPEB Liability**

The District's total OPEB liability of \$27,775,168 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs* – The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

( XII. ) (Continued)

Inflation	2.40 percent
Salary Increases	2.40 percent, average, including inflation
Discount Rate	3.65 percent
Healthcare Cost Trend Rates	5.10 percent for 2021, decreasing .02 for each set of years, ultimately to 4.10 percent for 2075 and later years
Retirees' Share of Benefit-Related Costs	The projected health insurance premiums for retirees varies depending on contract

The discount rate was based on the 20 year tax exempt general obligation municipal bond with an average rating of AA/Aa or higher.

Mortality rates were based on the PubT-2010 (PubG-2010 for non-teaching positions) Mortality Table generationally projected to the valuation date with Scale MP-Ultimate.

**C. Changes in the Total OPEB Liability**

Balance at June 30, 2022	<u>\$ 28,103,278</u>
<u>Changes for the Year -</u>	
Service cost	\$ 1,025,732
Interest	1,015,543
Differences between expected and actual experience	(1,478,940)
Benefit payments	<u>(890,445)</u>
Net Changes	<u>\$ (328,110)</u>
<b>Balance at June 30, 2023</b>	<b><u><u>\$ 27,775,168</u></u></b>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.54 percent in 2022 to 3.65 percent in 2023.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate* – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate:

	<b>1% Decrease</b>	<b>Discount</b>	<b>1% Increase</b>
	<b><u>(2.65%)</u></b>	<b><u>Rate</u></b>	<b><u>(4.65%)</u></b>
		<b><u>(3.65%)</u></b>	
Total OPEB Liability	\$ 32,347,968	\$ 27,775,168	\$ 24,081,339

( XII. ) (Continued)

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates* – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.10 percent) or 1-percentage-point higher (6.10 percent) than the current healthcare cost trend rate:

	<b>1% Decrease (4.10% Decreasing to 3.10%)</b>	<b>Healthcare Cost Trend Rates (5.10% Decreasing to 4.10%)</b>	<b>1% Increase (6.10% Decreasing to 5.10%)</b>
Total OPEB Liability	\$ 23,226,111	\$ 27,775,168	\$ 33,646,871

**D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2023, the District recognized OPEB expense of \$1,211,768. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 762,548	\$ 1,956,114
Changes of assumptions	1,646,215	3,801,845
<b>Total</b>	<b>\$ 2,408,763</b>	<b>\$ 5,757,959</b>

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

<b>Year</b>	
2024	\$ (829,507)
2025	(829,507)
2026	(583,105)
2027	(459,621)
2028	(430,124)
Thereafter	(217,332)
<b>Total</b>	<b>\$ (3,349,196)</b>

**XIII. Risk Management**

**A. General Information**

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

( XIII. ) (Continued)

**B.     Workers' Compensation**

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

The Plan purchases, on an annual basis, stop-loss insurance to limit exposure for claims paid.

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the period in which they are made. During the year ended June 30, 2023, the District incurred premiums or contribution expenditures totaling \$171,978.

The Plan is audited on an annual basis and is available at Seneca County administrative offices.

**C.     Unemployment**

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self insurance fund to pay these claims. The claim and judgment expenditures of this program for the 2022-2023 fiscal year totaled \$679. The balance of the fund at June 30, 2023 was \$444,052 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2023, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

**XIV.   Commitments and Contingencies**

**A.     Litigation**

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

**B.     Grants**

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



**XV. Tax Abatement**

The County of Seneca IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result, the District property tax revenue was reduced \$345,421. The District received payment in lieu of tax (PILOT) payment totaling \$281,458 to help offset the property tax reduction.

**Required Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Schedule of Changes in District's Total OPEB Liability and Related Ratio**  
**For The Year Ended June 30, 2023**

	<b>TOTAL OPEB LIABILITY</b>					
	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
Service cost	\$ 1,025,732	\$ 1,192,061	\$ 1,117,061	\$ 886,248	\$ 1,060,400	\$ 1,029,515
Interest	1,015,543	635,064	621,177	967,159	864,027	830,089
Differences between expected and actual experiences	-	1,050,302	-	(4,147,805)	-	(65,971)
Changes of assumptions or other inputs	(1,478,940)	(2,578,825)	238,471	3,238,775	(2,197,130)	-
Benefit payments	<u>(890,445)</u>	<u>(804,389)</u>	<u>(712,459)</u>	<u>(686,973)</u>	<u>(755,117)</u>	<u>(632,445)</u>
<b>Net Change in Total OPEB Liability</b>	<b>\$ (328,110)</b>	<b>\$ (505,787)</b>	<b>\$ 1,264,250</b>	<b>\$ 257,404</b>	<b>\$ (1,027,820)</b>	<b>\$ 1,161,188</b>
<b>Total OPEB Liability - Beginning</b>	<b><u>\$ 28,103,278</u></b>	<b><u>\$ 28,609,065</u></b>	<b><u>\$ 27,344,815</u></b>	<b><u>\$ 27,087,411</u></b>	<b><u>\$ 28,115,231</u></b>	<b><u>\$ 26,954,043</u></b>
<b>Total OPEB Liability - Ending</b>	<b><u><u>\$ 27,775,168</u></u></b>	<b><u><u>\$ 28,103,278</u></u></b>	<b><u><u>\$ 28,609,065</u></u></b>	<b><u><u>\$ 27,344,815</u></u></b>	<b><u><u>\$ 27,087,411</u></u></b>	<b><u><u>\$ 28,115,231</u></u></b>
 Covered Employee Payroll	 \$ 10,294,070	 \$ 10,294,070	 \$ 9,736,815	 \$ 9,736,815	 \$ 10,683,475	 \$ 10,683,475
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 269.82%	 273.00%	 293.82%	 280.84%	 253.54%	 263.17%

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

**Required Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Schedule of the District's Proportionate Share of the Net Pension Liability**  
**For The Year Ended June 30, 2023**

<b>NYSERS Pension Plan</b>									
	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
Proportion of the net pension liability (assets)	0.0074124%	0.0068970%	0.0068801%	0.0069225%	0.0068762%	0.0071681%	0.0075715%	0.0078%	0.0074%
Proportionate share of the net pension liability (assets)	\$ 1,589,511	\$ (563,797)	\$ 6,851	\$ 1,833,129	\$ 487,199	\$ 231,347	\$ 711,439	\$ 1,249,246	\$ 248,969
Covered-employee payroll	\$ 2,627,688	\$ 2,441,769	\$ 2,451,646	\$ 2,366,932	\$ 2,287,152	\$ 2,359,470	\$ 2,359,930	\$ 2,292,875	\$ 2,225,171
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	60.491%	-23.090%	0.279%	77.447%	21.302%	9.805%	30.147%	54.484%	11.189%
Plan fiduciary net position as a percentage of the total pension liability	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%
<b>NYSTRS Pension Plan</b>									
	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
Proportion of the net pension liability (assets)	0.052432%	0.052402%	0.052121%	0.051385%	0.052753%	0.053239%	0.05264%	0.0532%	0.0532%
Proportionate share of the net pension liability (assets)	\$ 1,006,113	\$ (9,080,681)	\$ 1,440,235	\$ (1,334,992)	\$ (953,916)	\$ (404,669)	\$ 563,794	\$ (5,528,515)	\$ (6,085,255)
Covered-employee payroll	\$ 10,173,623	\$ 9,289,484	\$ 9,027,355	\$ 8,934,523	\$ 8,705,180	\$ 8,701,197	\$ 8,445,319	\$ 8,132,602	\$ 8,037,230
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	9.889%	-97.752%	15.954%	-14.942%	-10.958%	-4.651%	6.676%	-67.980%	-75.713%
Plan fiduciary net position as a percentage of the total pension liability	98.60%	113.20%	97.80%	102.20%	101.53%	100.66%	99.01%	110.46%	111.48%

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

**Required Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Schedule of District Contributions**  
**For The Year Ended June 30, 2023**

**NYSERS Pension Plan**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 294,833	\$ 388,387	\$ 349,991	\$ 336,708	\$ 331,528	\$ 355,966	\$ 362,741	\$ 441,602	\$ 462,905
Contributions in relation to the contractually required contribution	(294,833)	(388,387)	(349,991)	(336,708)	(331,528)	(355,966)	(362,741)	(441,602)	(462,905)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,627,688	\$ 2,441,769	\$ 2,451,646	\$ 2,366,932	\$ 2,287,152	\$ 2,359,470	\$ 2,359,930	\$ 2,292,875	\$ 2,225,171
Contributions as a percentage of covered-employee payroll	11.22%	15.91%	14.28%	14.23%	14.50%	15.09%	15.37%	19.26%	20.80%

**NYSTRS Pension Plan**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,145,820	\$ 1,014,293	\$ 933,514	\$ 848,261	\$ 965,274	\$ 899,750	\$ 1,035,035	\$ 1,124,966	\$ 1,454,707
Contributions in relation to the contractually required contribution	(1,145,820)	(1,014,293)	(933,514)	(848,261)	(965,274)	(899,750)	(1,035,035)	(1,124,966)	(1,454,707)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 10,173,623	\$ 9,289,484	\$ 9,027,355	\$ 8,934,523	\$ 8,705,180	\$ 8,701,197	\$ 8,445,319	\$ 8,132,602	\$ 8,037,230
Contributions as a percentage of covered-employee payroll	11.26%	10.92%	10.34%	9.49%	11.09%	10.34%	12.26%	13.83%	18.10%

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

**Required Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget (Non-GAAP Basis) and Actual - General Fund**  
**For The Year Ended June 30, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Current Year's Revenues</u>	<u>Over (Under) Revised Budget</u>
<b>REVENUES</b>				
<b>Local Sources -</b>				
Real property taxes	\$ 13,843,807	\$ 12,056,473	\$ 12,055,826	\$ (647)
Real property tax items	259,500	2,046,834	2,099,601	52,767
Charges for services	10,000	10,000	38,512	28,512
Use of money and property	10,000	10,000	556,142	546,142
Sale of property and compensation for loss	-	-	50,018	50,018
Miscellaneous	276,373	284,035	675,612	391,577
<b>State Sources -</b>				
Basic formula	17,218,248	17,218,248	14,165,779	(3,052,469)
Lottery aid	-	-	2,895,479	2,895,479
BOCES	1,563,991	1,563,991	1,639,189	75,198
Textbooks	-	-	74,269	74,269
All Other Aid -				
Computer software	-	-	45,648	45,648
Library loan	-	-	8,487	8,487
Other aid	-	-	75,401	75,401
<b>Federal Sources</b>	675,000	675,000	57,777	(617,223)
<b>TOTAL REVENUES</b>	<u>\$ 33,856,919</u>	<u>\$ 33,864,581</u>	<u>\$ 34,437,740</u>	<u>\$ 573,159</u>
<b>Other Sources -</b>				
Transfer - in	\$ 88,000	\$ 88,000	\$ -	\$ (88,000)
<b>TOTAL REVENUES AND OTHER     SOURCES</b>	<u>\$ 33,944,919</u>	<u>\$ 33,952,581</u>	<u>\$ 34,437,740</u>	<u>\$ 485,159</u>
Appropriated reserves	\$ 450,000	\$ 950,000		
Prior year encumbrances	\$ 66,148	\$ 66,148		
<b>TOTAL REVENUES AND     APPROPRIATED RESERVES/     FUND BALANCE</b>	<u><u>\$ 34,461,067</u></u>	<u><u>\$ 34,968,729</u></u>		

**Required Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget (Non-GAAP Basis) and Actual - General Fund**  
**For The Year Ended June 30, 2023**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Current Year's Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Balances</u>
<b>EXPENDITURES</b>					
<b>General Support -</b>					
Board of education	\$ 47,815	\$ 53,815	\$ 33,815	\$ 15	\$ 19,985
Central administration	301,277	298,177	283,745	-	14,432
Finance	507,249	507,949	495,851	359	11,739
Staff	82,678	90,178	66,504	-	23,674
Central services	1,783,148	1,880,246	1,731,728	45,738	102,780
Special items	359,143	426,643	412,635	-	14,008
<b>Instructional -</b>					
Instruction, administration and improvement	1,097,081	1,135,075	1,002,270	200	132,605
Teaching - regular school	7,268,192	7,280,319	6,293,698	14,931	971,690
Programs for children with handicapping conditions	7,313,686	6,479,603	4,552,412	16,645	1,910,546
Occupational education	681,286	672,286	668,494	-	3,792
Teaching - special schools	75,350	90,850	86,928	-	3,922
Instructional media	1,319,426	1,434,626	1,126,672	86,935	221,019
Pupil services	1,436,067	1,462,667	774,701	30,128	657,838
<b>Pupil Transportation</b>	1,591,015	1,591,641	1,312,771	-	278,870
<b>Community Services</b>	600	600	-	-	600
<b>Employee Benefits</b>	7,751,860	7,760,860	6,502,466	-	1,258,394
<b>Debt service - principal</b>	1,790,000	1,789,878	1,594,193	-	195,685
<b>Debt service - interest</b>	900,194	1,263,316	1,263,316	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 34,306,067</u>	<u>\$ 34,218,729</u>	<u>\$ 28,202,199</u>	<u>\$ 194,951</u>	<u>\$ 5,821,579</u>
<b>Other Uses -</b>					
Transfers - out	\$ 155,000	\$ 750,000	\$ 598,889	\$ -	\$ 151,111
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<u>\$ 34,461,067</u>	<u>\$ 34,968,729</u>	<u>\$ 28,801,088</u>	<u>\$ 194,951</u>	<u>\$ 5,972,690</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,636,652</b>		
<b>FUND BALANCE, BEGINNING OF YEAR</b>					
	<u>11,770,898</u>	<u>11,770,898</u>	<u>11,770,898</u>		
<b>FUND BALANCE, END OF YEAR</b>	<u><b>\$ 11,770,898</b></u>	<u><b>\$ 11,770,898</b></u>	<u><b>\$ 17,407,550</b></u>		

**Note to Required Supplementary Information:**

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

**Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Schedule of Change From Adopted Budget To Final Budget**  
**And The Real Property Tax Limit**  
**For The Year Ended June 30, 2023**

**CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:**

Adopted budget	\$ 34,394,919
Prior year's encumbrances	<u>66,148</u>
<b>Original Budget</b>	<b>\$ 34,461,067</b>
Budget revisions -	
Miscellaneous Donations	7,662
Voter Approved Bus Purchases	<u>500,000</u>
<b>FINAL BUDGET</b>	<b><u><u>\$ 34,968,729</u></u></b>

**SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:**

2023-24 voter approved expenditure budget	\$ 36,024,750
<u>Unrestricted fund balance:</u>	
Assigned fund balance	\$ 194,951
Unassigned fund balance	<u>1,440,990</u>
Total Unrestricted fund balance	<u>\$ 1,635,941</u>
<u>Less adjustments:</u>	
Encumbrances included in assigned fund balance	<u>\$ 194,951</u>
Total adjustments	<u>\$ 194,951</u>
General fund fund balance subject to Section 1318 of	
Real Property Tax Law	<u>1,440,990</u>
<b>ACTUAL PERCENTAGE</b>	<b><u><u>4.00%</u></u></b>

Supplementary Information  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**CAPITAL PROJECTS FUND**  
**Schedule of Project Expenditures**  
**For The Year Ended June 30, 2023**

<u>Project Title</u>	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Expenditures</u>			<u>Unexpended Balance</u>	<u>Methods of Financing</u>				<u>Fund Balance</u>
			<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>		<u>Obligations</u>	<u>Local Sources</u>	<u>State Sources</u>	<u>Total</u>	
2018 Capital Renovation Project	\$ 13,950,000	\$ 17,900,000	\$ 17,661,489	\$ 17,352	\$ 17,678,841	\$ 221,159	\$ 13,540,000	\$ 4,332,000	\$ -	\$ 17,872,000	\$ 193,159
Smart Schools Bond Act	322,837	322,837	321,366	-	321,366	1,471	-	-	321,366	321,366	-
2022-23 Bus Purchase	500,000	500,000	-	472,451	472,451	27,549	-	472,451	-	472,451	-
Leases	-	-	-	17,740	17,740	(17,740)	17,740	-	-	17,740	-
<b>TOTAL</b>	<b><u>\$ 14,772,837</u></b>	<b><u>\$ 18,722,837</u></b>	<b><u>\$ 17,982,855</u></b>	<b><u>\$ 507,543</u></b>	<b><u>\$ 18,490,398</u></b>	<b><u>\$ 232,439</u></b>	<b><u>\$ 13,557,740</u></b>	<b><u>\$ 4,804,451</u></b>	<b><u>\$ 321,366</u></b>	<b><u>\$ 18,683,557</u></b>	<b><u>\$ 193,159</u></b>



**Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**June 30, 2023**

	Special Revenue Funds				Total
	School Lunch Fund	Miscellaneous Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 215,565	\$ 12,570	\$ 953,231	\$ 41,570	\$ 1,222,936
Receivables	25,752	-	-	-	25,752
Inventories	36,164	-	-	-	36,164
Due from other funds	14,176	-	317	151,906	166,399
<b>TOTAL ASSETS</b>	<b>\$ 291,657</b>	<b>\$ 12,570</b>	<b>\$ 953,548</b>	<b>\$ 193,476</b>	<b>\$ 1,451,251</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b><u>Liabilities</u> -</b>					
Accounts payable	\$ 259	\$ -	\$ -	\$ -	\$ 259
Accrued liabilities	964	-	-	-	964
Due to other funds	-	-	-	317	317
Due to other governments	51	-	-	-	51
Unearned revenue	41,171	-	-	-	41,171
<b>TOTAL LIABILITIES</b>	<b>\$ 42,445</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 317</b>	<b>\$ 42,762</b>
<b><u>Fund Balances</u> -</b>					
Nonspendable	\$ 36,164	\$ -	\$ -	\$ -	\$ 36,164
Restricted	-	12,570	953,548	193,159	1,159,277
Assigned	213,048	-	-	-	213,048
<b>TOTAL FUND BALANCE</b>	<b>\$ 249,212</b>	<b>\$ 12,570</b>	<b>\$ 953,548</b>	<b>\$ 193,159</b>	<b>\$ 1,408,489</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 291,657</b>	<b>\$ 12,570</b>	<b>\$ 953,548</b>	<b>\$ 193,476</b>	<b>\$ 1,451,251</b>

**Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For The Year Ended June 30, 2023**

	<b>Special Revenue Funds</b>				<b>Total Nonmajor Governmental Funds</b>
	<b>School Lunch Fund</b>	<b>Miscellaneous Special Revenue Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	
<b>REVENUES</b>					
Use of money and property	\$ 319	\$ 5	\$ 55,752	\$ -	\$ 56,076
Miscellaneous	2,347	15,154	-	-	17,501
State sources	11,393	-	-	-	11,393
Federal sources	498,551	-	-	-	498,551
Sales	139,622	-	-	-	139,622
<b>TOTAL REVENUES</b>	<b>\$ 652,232</b>	<b>\$ 15,159</b>	<b>\$ 55,752</b>	<b>\$ -</b>	<b>\$ 723,143</b>
<b>EXPENDITURES</b>					
Pupil transportation	\$ -	\$ -	\$ -	\$ 472,451	\$ 472,451
Employee benefits	104,601	-	-	-	104,601
Cost of sales	256,767	-	-	-	256,767
Other expenses	390,526	9,475	-	-	400,001
Capital outlay	-	-	-	35,092	35,092
<b>TOTAL EXPENDITURES</b>	<b>\$ 751,894</b>	<b>\$ 9,475</b>	<b>\$ -</b>	<b>\$ 507,543</b>	<b>\$ 1,268,912</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (99,662)</b>	<b>\$ 5,684</b>	<b>\$ 55,752</b>	<b>\$ (507,543)</b>	<b>\$ (545,769)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers - in	\$ 14,176	\$ -	\$ -	\$ 472,451	\$ 486,627
Proceeds from obligations	-	-	-	17,740	17,740
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 14,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 490,191</b>	<b>\$ 504,367</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (85,486)</b>	<b>\$ 5,684</b>	<b>\$ 55,752</b>	<b>\$ (17,352)</b>	<b>\$ (41,402)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>334,698</b>	<b>6,886</b>	<b>897,796</b>	<b>210,511</b>	<b>1,449,891</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 249,212</b>	<b>\$ 12,570</b>	<b>\$ 953,548</b>	<b>\$ 193,159</b>	<b>\$ 1,408,489</b>

**Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**Net Investment in Capital Assets/ Right to Use Assets**  
**For The Year Ended June 30, 2023**

<b>Capital assets/ right to use assets, net</b>		<b>\$ 56,041,244</b>
<b>Add:</b>		
Unspent bond proceeds	<u>\$ 193,159</u>	193,159
<b>Deduct:</b>		
Bond payable	\$ 20,730,000	
Capital leases	24,325	
Unamortized bond premium	<u>833,419</u>	
		<u>21,587,744</u>
<b>Net Investment in Capital Assets/ Right to Use Assets</b>		<b><u><u>\$ 34,646,659</u></u></b>

**Supplementary Information**  
**SENECA FALLS CENTRAL SCHOOL DISTRICT, NEW YORK**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2023**

<b><u>Grantor / Pass - Through Agency</u></b> <b><u>Federal Award Cluster / Program</u></b>	<b><u>Assistance Listing Number</u></b>	<b><u>Pass-Through Agency Number</u></b>	<b><u>Total Expenditures</u></b>
<b><u>U.S. Department of Education:</u></b>			
Finger Lakes, NY Rural Schools Mental Health Expansion Project	84.184X	S184X220085	\$ 54,815
<b><u>Passed Through NYS Education Department -</u></b>			
<b><u>Special Education Cluster IDEA -</u></b>			
Special Education - Grants to States (IDEA, Part B)	84.027	0032-23-0850	\$ 477,414
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-23-0850	13,107
Special Education - Grants to State (IDEA, Part B)-COVID-19	84.027X	5532-22-0850	19,192
Special Education - Preschool Grants (IDEA Preschool)-COVID-19	84.173X	5533-22-0850	622
<b><u>Total Special Education Cluster IDEA</u></b>			<b>\$ 510,335</b>
<b><u>Education Stabilization Funds -</u></b>			
ARP - ESSER 3-COVID-19	84.425U	5880-21-2820	510,083
ARP - SLR Summer Enrichment-COVID-19	84.425U	5882-21-2820	28,651
ARP - SLR Comprehensive After School-COVID-19	84.425U	5883-21-2820	69,369
ARP - SLR Learning Loss-COVID-19	84.425U	5884-21-2820	162,322
ARP - Homeless II-COVID-19	84.425U	5218-21-2820	561
ARP - Full Day UPK-COVID-19	84.425U	5875-23-0026	347,512
CRRSA - ESSER 2-COVID-19	84.425D	5891-21-2820	808,912
CRRSA - GEER 2-COVID-19	84.425C	5896-21-2820	17,517
<b><u>Total Education Stabilization Funds</u></b>			<b>\$ 1,944,927</b>
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-23-2820	47,338
Title IV - Student Support and Enrichment Program	84.424	0204-23-2820	29,303
Title I - Grants to Local Educational Agencies	84.010	0021-22-2820	2,279
Title I - Grants to Local Educational Agencies	84.010	0021-23-2820	375,860
<b><u>Passed Through Phelps-Clifton CSD -</u></b>			
Title IIIA - English Language Acquisition	84.365	U/A	155
<b><u>Total U.S. Department of Education</u></b>			<b>\$ 2,965,012</b>
<b><u>Federal Communications Commission:</u></b>			
<b><u>Passed through Wayne Finger Lakes BOCES -</u></b>			
Emergency Connectivity Fund program	32.009	36687	\$ 30,055
<b><u>Total Federal Communications Commission</u></b>			<b>\$ 30,055</b>
<b><u>U.S. Department of Justice:</u></b>			
Preventing School Violence through Training	16.839	15PBJA-21-GG-04654-STOP	\$ 235,583
<b><u>Total U.S. Department of Justice</u></b>			<b>\$ 235,583</b>
<b><u>U.S. Department of Agriculture:</u></b>			
<b><u>Passed Through NYS Education Department -</u></b>			
<b><u>Child Nutrition Cluster -</u></b>			
National School Lunch Program	10.555	560701060000	\$ 288,710
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	560701060000	47,685
Supply Chain Assistance - COVID-19	10.555	560701060000	42,211
National School Breakfast Program	10.553	560701060000	85,321
National Summer Food Service Program	10.559	560701060000	32,112
<b><u>Total Child Nutrition Cluster</u></b>			<b>\$ 496,039</b>
Pandemic EBT Administrative Costs	10.649	560701060000	2,512
<b><u>Total U.S. Department of Agriculture</u></b>			<b>\$ 498,551</b>
<b><u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u></b>			<b>\$ 3,729,201</b>



BUSINESS  
ADVISORS  
AND CPAS

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

**Independent Auditors' Report**

To the Board of Education  
Seneca Falls Central School District, New York

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Seneca Falls Central School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 19, 2023.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Seneca Falls Central School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mengel, Metzger, Baw & Co. LLP*

Rochester, New York  
September 19, 2023