



**BOARD OF EDUCATION MEETING AGENDA
OCTOBER 4, 2022
6 PM - NEW YORK MILLS UFSD LIBRARY**

- Kristin Hubley
- Kimberly Gyore
- Jacqueline Edwards
- Jonathan Fiore
- Michelle Jordan
- Steve King
- Robert Mahardy, Jr.

Agenda Item	Who	Information Distributed	Action	Notes
1. MEETING CALL TO ORDER				
1.1 Pledge to the Flag			Procedural	
1.2 Reading of the New York Mills UFSD Mission Statement.			Procedural	
1.3 Acceptance of Agenda	K. Hubley	Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
2. PRESENTATIONS AND COMMITTEE REPORTS				
2.1 President's Message	K. Hubley		Information	
2.2 BOCES Representative Report	G. Porcelli		Information	
2.3 Presentations – BONADIO GROUP			Information	Presenter – Gregg H. Evans
2.4 Counseling Plan Presentation	D. Ellis		Information	
2.5 Committee Reports			Information	

Policy Committee: Kimberly Gyore/Chair, Jacqueline Edwards
Facilities Committee: Michelle Jordan/Chair, Jacqueline Edwards
Communications Committee: Robert Mahardy/Chair, Michelle Jordan
Transportation/Safety Committee: Steve King/Chair, Rob Mahardy, Jonathan Fiore
Finance: Jonathan Fiore/Chair, Kimberly Gyore, Jacqueline Edwards
SBI: Steve King
SBI Alternate: Kristin Hubley

3. CONSENT AGENDA				
3.1 Business Office Reports (Consent)	L. Stamboly	Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
3.2 CSE Reports (Consent)				
3.3 Approval of the Previous Minutes	9/13/2022	Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
3.4 Approval of the Previous Minutes	9/20/2022	Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
4. OLD BUSINESS				
4.1 Capital Updates			Information	
5. NEW BUSINESS				
5.1 Personnel Report		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.2 Resolution to Approve the 2021-2022 Audit from The Bonadio Group		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.3 Resolution to Adopt the Safety Plan		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
6. K-12 REPORTS				
6.1 K-6	B. Dodge		Information	

6.2 7-12	M. Facci		Information	
7. SUPERINTENDENT'S REPORT				
7.1 Enrollment Update	K. Davis	Yes	Information	
7.2 Superintendent's Update	K. Davis		Information	
8. COMMUNICATIONS				
8.1 From the Floor -	District Clerk		Information	
Persons wishing to speak should first be recognized by the President, then identify themselves, any organization they may be representing at the meeting, and the agenda topic or other matter of public concern about our schools that they wish to discuss. Topics must be addressed one at a time with each individual's comments limited to three (3) minutes for a total of twelve (12) minutes designated for the public comment agenda item.				
8.2 Board Discussion	BOE		Discussion	
9. EXECUTIVE SESSION ** Regarding matters that may lead to the appointment of a particular person.	BOE	Time _____	Discussion/Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
9.1 Motion to vote/approved executive session subject matter.	BOE		Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
9.1 Return to General Session	BOE	Time _____	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
10. ADJOURNMENT				
10.1 Adjournment			Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___

**§105. Conduct of executive sessions.

1. Upon a majority vote of its total membership, taken in an open meeting pursuant to a motion identifying the general area or areas of the subject or subjects to be considered, a public body may conduct an executive session for the below enumerated purposes only, provided, however, that no action by formal vote shall be taken to appropriate public moneys:

- a. matters which will imperil the public safety if disclosed;**
- b. any matter which may disclose the identity of a law enforcement agent or informer;**

- c. information relating to current or future investigation or prosecution of a criminal offense which would imperil effective law enforcement if disclosed;**
 - d. discussions regarding proposed, pending or current litigation;**
 - e. collective negotiations pursuant to article fourteen of the civil service law;**
 - f. the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation;**
 - g. the preparation, grading or administration of examinations; and**
 - h. the proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.**
- 2. Attendance at an executive session shall be permitted to any member of the public body and any other persons authorized by the public body.**

2.3 Bonadio Letter

July 20, 2022

Ms. Lisa Stamboly, District Treasurer and
The Board of Education
New York Mills Union Free School District
1 Marauder Blvd.
New York Mills, NY 13417

Dear Ms. Stamboly and the Board of Education:

We are pleased to confirm our understanding of the services we are to provide New York Mills Union Free School District (District) for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the Districts RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) Schedule of Changes in Total Other Postemployment Benefit Liability and Related Ratios
- 4) Schedule of Proportionate Share of Net Pension Liability (Asset)
- 5) Schedule of Contributions - Pension Plans

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We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements.

- 1) Combining Balance Sheet – Nonmajor Governmental Funds (when applicable)
- 2) Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds (when applicable)
- 3) Schedule of expenditures of federal awards

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Schedules of Change from Original Budget to Revised Budget and Schedule of Section 1318 of Real Property Tax Law Limit Calculation – General Fund (Unaudited)
- 2) Schedule of Project Expenditures – Capital Projects Fund (Unaudited)
- 3) Schedule of Net Investment in Capital Assets (Unaudited)

We will also audit and report on the District's Extraclassroom Activity Funds financial statements in accordance with the cash basis of accounting. Management is responsible for the preparation and fair presentation of the statements in accordance with the cash basis of accounting. Our responsibility is to conduct our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements are free of material misstatements and to express our opinion on the statements.

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of internal controls
- Timely and accurate record keeping of all ECA related transactions is not being done
- ECA related expenditures are not consistent and allowable under ECA guidelines

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, data collection form and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware

that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements: schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedules of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to using the auditor's report, you understand you must obtain our prior written consent to reproduce our report in bond offerings, official statements, or other documents, if required under the bond requirements.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the District ; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bonadio & Co., LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the New York State Office of the Comptroller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bonadio & Co., LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by NYS Education department, or other agency. If we are aware that a federal awarding agency, pass-through entity, or addressee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Gregg H. Evans, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be \$18,000 for a financial statement audit and \$2,500 for a single audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. In the event certain circumstances, as listed in Appendix A, arise during the engagement, our agreed upon fees will be affected and additional fees may be assessed. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the county of Monroe, New York and any ensuing litigation shall be conducted within said county, according to New York law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Electronic Communications

In performing services under this Agreement, Bonadio & Co., LLP and/or Client may wish to communicate electronically either via facsimile, electronic mail, cloud-based portal or similar methods (collectively, "Electronic Means"). However, the electronic transmission of information cannot be guaranteed to be secure or error free, and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. Unless you notify us otherwise, we shall regard your acceptance of this Agreement as your consent to use Electronic Means. It is therefore your responsibility to notify Bonadio & Co., LLP when/if your employee(s) no longer require access to Electronic Means that are controlled by Bonadio. Such notice may be sent by email to the partner responsible for this engagement at the address noted in the signature section of this Agreement. All risks related to your business, including access connected with the use of Electronic Means by you or your employees are borne by you and are not our responsibility. It is therefore your responsibility to notify Bonadio & Co., LLP when/if your employee(s) no longer require access to Electronic Means that are controlled by Bonadio.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us. You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2020 peer review report accompanies this letter.

Very truly yours,

BONADIO & CO., LLP



by:
Gregg H. Evans, CPA

RESPONSE:

This letter correctly sets forth the understanding of New York Mills Union Free School District.

Management Signature:



Title: Superintendent

Date: 08.10.2022

Governance Signature: _____

Title: Board of Education

Date: _____

**Appendix A
Circumstances Affecting Timing and Fee Estimate
Year Ended June 30, 2022**

The fee quoted for the audit is based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at your request. Changes to the timing of the engagement usually requires reassignment of personnel used in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Bonadio & Co., LLP may incur significant unanticipated costs. The audit start date will be agreed upon with management.
2. All audit schedules are (a) not provided by you on the date requested, (b) not completed in an appropriate format or mathematically correct, or (c) not in agreement with the appropriate records (e.g., general ledger accounts, source documents, confirmations).
3. If all requested information is not provided by the date requested, additional fees at standard hourly rates will be charged for all work performed after the scheduled fieldwork dates.
4. Weaknesses or significant changes in the internal control structure or systems.
5. Necessary changes to management prepared financial statements.
6. Significant new issues or changes as follows:
 - a. Significant new accounting issues that require an unusual amount of time to resolve,
 - b. Significant changes or transaction that occur prior to the issuance of our reports,
 - c. Significant changes in auditing requirements set by regulators.
7. Significant delays in your assistance in the engagement or delays in reconciling variances as requested by Bonadio & Co., LLP.
8. All invoices, contracts, or other documents, which we will identify, are not located by your personnel or made ready for our easy access.
9. Significant level of proposed adjustments identified during our audit.
10. Changes in audit scope caused by events that are beyond our control.
11. Untimely payment of our invoices as they are rendered.
12. Delays in engagement continuance due to outside parties including attorneys and lending institutions.
13. Additional major funds that you choose to report which do not qualify as a major fund in accordance with Government Accounting Standards Board Statement No. 34.



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A Professional Accounting Corporation

Polk, Penick & Neiderhise

Report on the Firm's System of Quality Control

To the Partners of
Bonadio & Co., LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Bonadio & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/programs. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility:

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remedialing weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility:

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, an audit of a broker-dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As part of our peer review, we considered reviews by regulatory entities as communicated to the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bonadio & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiencies* or *fail*. Bonadio & Co., LLP has received a peer review rating of *pass*.

Paul H. Hurdle, I, Natchitoches

Baton Rouge, Louisiana
October 19, 2020

October 4, 2022

To the Board of Education and Superintendent of
New York Mills Union Free School District:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of New York Mills Union Free School District (the District) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. The District changed accounting policies related to financial reporting guidance and reporting format by adopting the following Statement of the Government Accounting Standards Board (GASB) during the year ended June 30, 2022:

- GASB Statement No. 87, *Leases*. Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities by establishing requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the District's financial statements were:

Management's estimate of depreciation expense is based on the assignment of useful lives for each asset acquired or constructed by the District.

Management's estimate of compensated absences is based on the accrued time at the end of the year per employee in accordance with the existing collective bargaining agreements and contracts in place

Management's estimate of the net pension asset / liability and related deferred inflows/outflows of resources is based on actuarial assumptions utilized by an actuary applied to the pension plan's census information.

Management's estimate of the other postemployment benefits liability is based on an actuarial calculation from a third-party actuary.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any material adjustments as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter as of the date of our Independent Auditor's Report.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

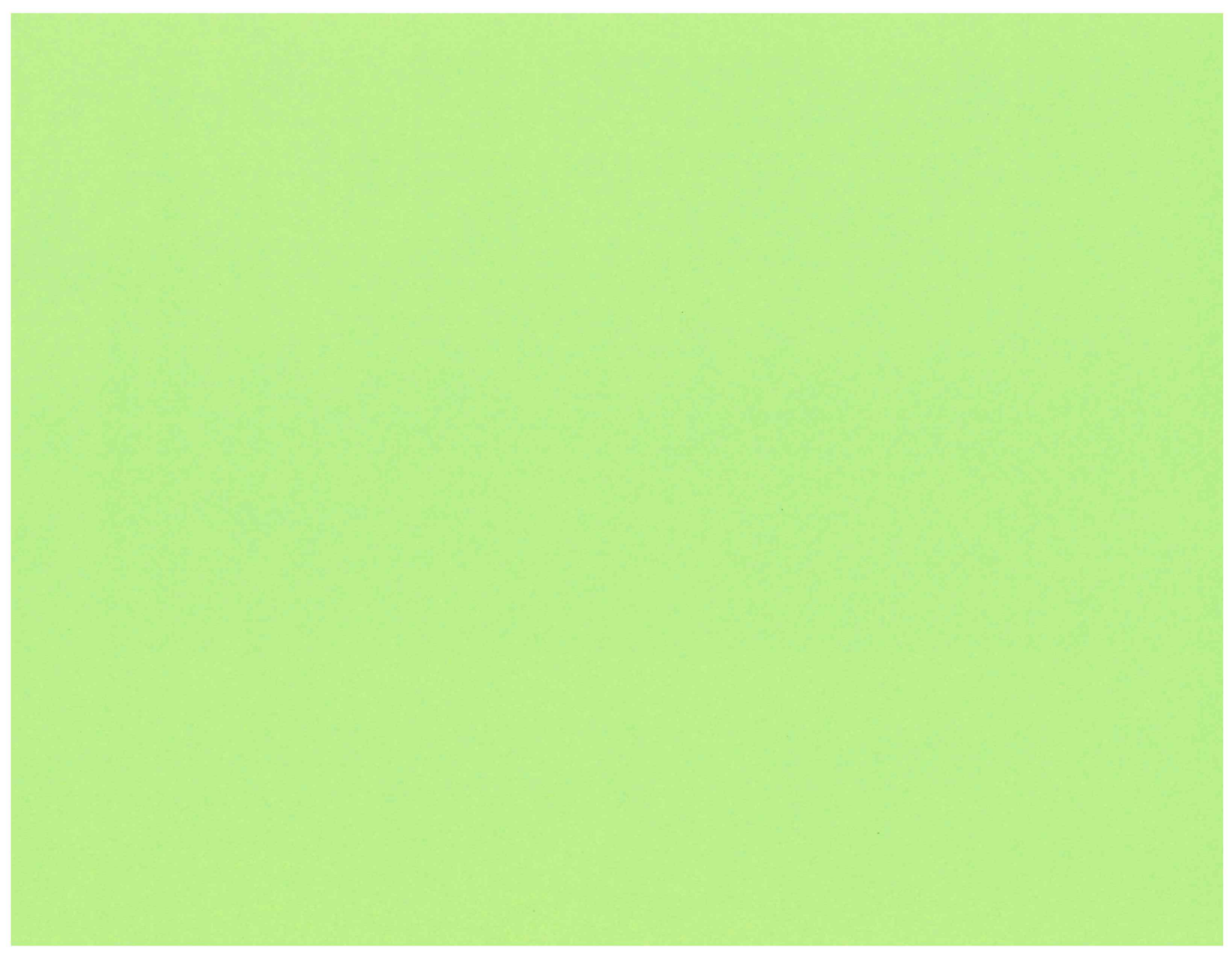
We applied certain limited procedures to the Management's Discussion and Analysis; Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund; Schedule of Changes in Total OPEB Liability and Related Ratios; Schedule of Proportionate Share of Net Pension Liability (Asset) and the Schedule of Contributions - Pension Plans which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Expenditures of Federal Awards; Combining Balance Sheet - Nonmajor Governmental Funds and Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with Title 2 U.S. Code of *Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Schedule of Change from Original Budget to Revised Budget and the Real Property Tax Limit - General Fund; Schedule of Project Expenditures - Capital Projects Fund; and the Schedule of Net Investment in Capital Assets, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education, Superintendent and management of New York Mills Union Free School District and is not intended to be, and should not be, used by anyone other than these specified parties.



NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**Extraclassroom Activity Funds Statements as of
June 30, 2022
Together with Independent
Auditor's Report**

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

October 4, 2022

To the Board of Education of
New York Mills Union Free School District

Opinion

We have audited the accompanying cash basis financial statements of the New York Mills Union Free School District's Extraclassroom Activity Funds which comprise the statement of cash and fund balance - cash basis, as of June 30, 2022, and the related statement of cash receipts and cash disbursements - cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and fund balance of the New York Mills Union Free School District as of June 30, 2022, and its cash receipts and disbursements for the year then ended in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 the 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 opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

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 generally accepted auditing standards 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 generally accepted auditing standards, 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.

**NEW YORK MILLS UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS**

**Statement of Cash and Fund Balances - Cash Basis
June 30, 2022**

Assets	
Cash	<u>\$ 61,638</u>
Total Assets	<u><u>\$ 61,638</u></u>
FUND BALANCE	
Restricted fund balance	<u>\$ 61,638</u>
Total Fund Balance	<u><u>\$ 61,638</u></u>

The accompanying notes are an integral part of these statements.

**NEW YORK MILLS UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS**

**Statement of Cash Receipts and Cash Disbursements - Cash Basis
For the year ended June 30, 2022**

	Fund Balance	Cash	Cash	Fund Balance
	<u>July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>June 30, 2022</u>
After Prom Party	\$ 2,020	\$ -	\$ -	\$ 2,020
Band Club	161	-	-	161
Class of 2021	418	-	418	-
Class of 2022	10,212	8,900	19,112	-
Class of 2023	7,035	4,438	1,783	9,690
Class of 2024	11,709	2,172	1,261	12,620
Class of 2025	2,222	2,364	1,611	2,975
Class of 2026	5,156	5,672	4,144	6,684
Class of 2027	333	1,103	50	1,386
Drama - Elementary	2,223	2,517	2,415	2,325
Drama and Chorus - High School	6,432	17,477	17,477	6,432
Model UN	392	481	288	585
National Honor Society	148	-	103	45
Student Council	7,534	5,400	2,882	10,052
Tax	158	904	899	163
Varsity Club	207	1,122	154	1,175
Yearbook Club	3,272	2,698	645	5,325
Totals	<u>\$ 59,632</u>	<u>\$ 55,248</u>	<u>\$ 53,242</u>	<u>\$ 61,638</u>

The accompanying notes are an integral part of these statements.

**NEW YORK MILLS UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS**

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Extraclassroom Activity Funds of the New York Mills Union Free School District (the District) are prepared on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. The cash basis of accounting, therefore, does not recognize receivables and payables, inventories, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States. The more significant principles and policies used by the District are described below.

Reporting Entity

The transactions of the Extraclassroom Activity Funds are included in the reporting entity of the District. Such transactions are included in the basic financial statements of the District and reported in the Extraclassroom Activities Fund as cash and extraclassroom activity fund balances. Exclusion from the District's financial statements, due to their nature and significance of their relationship with the primary government, would cause the reporting entity's financial statements to be misleading or incomplete.

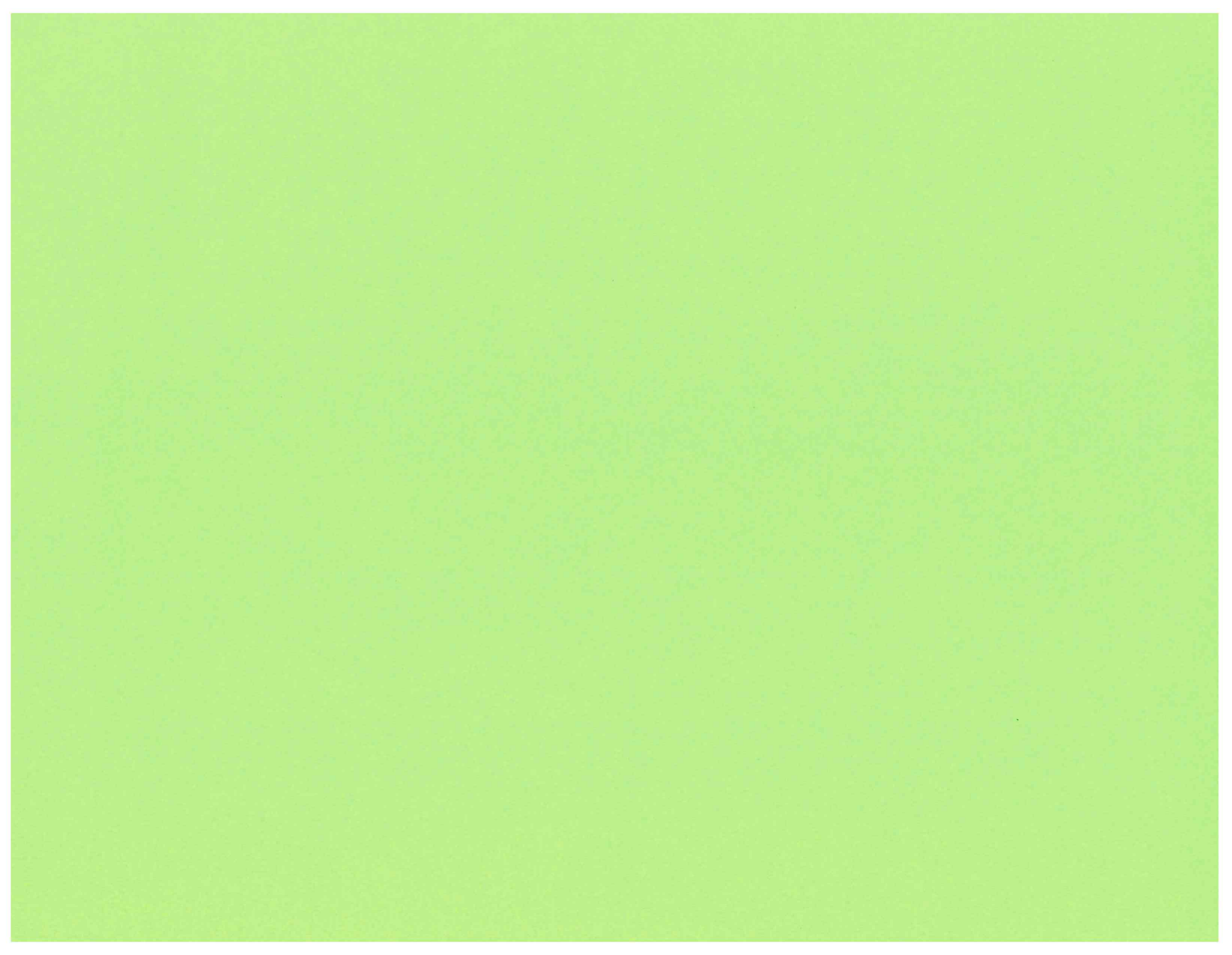
Cash

The District's cash consists of cash on hand and demand deposits. 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 obligation of New York State or its localities.

Demand deposits at year-end were entirely covered by FDIC. All deposits are carried at cost, which equals market.

Equity Classifications - Fund Balance

Fund balance is restricted for purposes of the students of the District.



NEW YORK MILLS UNION FREE SCHOOL DISTRICT

Financial Statements
for the year ended
June 30, 2022

Together with Independent Auditor's Report and Reports
Required by the Uniform Guidance and Government
Auditing Standards

Draft- Subject to Change

Bonadio & Co., LLP
Certified Public Accountants

New York Mills Union Free School District

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INDEPENDENT AUDITOR'S REPORT

October 4, 2022

To the Board of Education and Superintendent of
New York Mills Union Free School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of New York Mills Union Free School District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above 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 District, as of June 30, 2022, and the respective changes in financial position 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 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 the 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.

Emphasis of Matter - Change in Principle

As discussed in Note 15 to the financial statements, during the year ended June 30, 2022, the District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Responsibilities of Management for the Financial Statements

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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis; Schedule of Revenue, Expenditures, and Change in Fund Balance - Budget and Actual - General Fund; Schedule of Changes in Total OPEB Liability and Related Ratios; Schedule of Proportionate Share of Net Pension Liability (Asset) and the Schedule of Contributions - Pension Plans be presented to supplement the basic financial statements. Such information, 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 the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements 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. Such information 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. The 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the Schedule of Change from Original Budget to Revised Budget and the Real Property Tax Limit - General Fund, Schedule of Project Expenditures - Capital Projects Fund and the Schedule of Net Investment in Capital Assets, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2022 on our consideration of the 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 the District's 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 the District's internal control over financial reporting and compliance.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

Management's Discussion and Analysis (Unaudited)

June 30, 2022

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

Highlights

- At June 30, 2022 total liabilities (what the District owes) exceeded its total assets (what the District owns) by \$8,682,533. At June 30, 2021, total liabilities exceeded total assets by \$9,841,026. Net Position increased by \$1,158,493.
- Capital asset additions during 2022 amounted to \$2,086,222 primarily due to \$1,945,399 in building expenditures, \$11,260 for equipment purchases and \$129,563 for leased equipment.
- General revenue, which includes State aid, and property taxes, accounted for \$15,319,352 or 99.92% of all revenue. Program specific revenue in the form of charges for services accounted for \$12,744 or 0.08% of total revenue.
- Total expenses in the district-wide financial statements totaled \$14,360,646 and \$16,886,236 in 2022 and 2021 respectively.
- As of the close of the fiscal year, the District's governmental funds reported combined fund balances of \$6,476,757 and \$5,377,114 in 2022 and 2021, respectively, a increase of \$1,099,643 from 2021 to 2022.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are District-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are Governmental fund financial statements that focus on individual activities of the District, reporting the operation in more detail than the District-wide statements.
 - The Governmental fund statements tell how basic services, such as instruction and support functions, were financed in the short-term, as well as what remains for future spending.
 - Fiduciary fund statements provide information about financial relationships in which the District acts solely as a trustee or agent for the benefit of others, including the employees of the District.

The financial statements also include notes that provide additional information about the financial statements and the balances reported. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison to the District's budget for the year. Table A-1 shows how the various parts of this annual report are arranged and related to one another.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

Management's Discussion and Analysis (Unaudited)

June 30, 2022

Table A-1 Organization of the District's Annual Financial Report

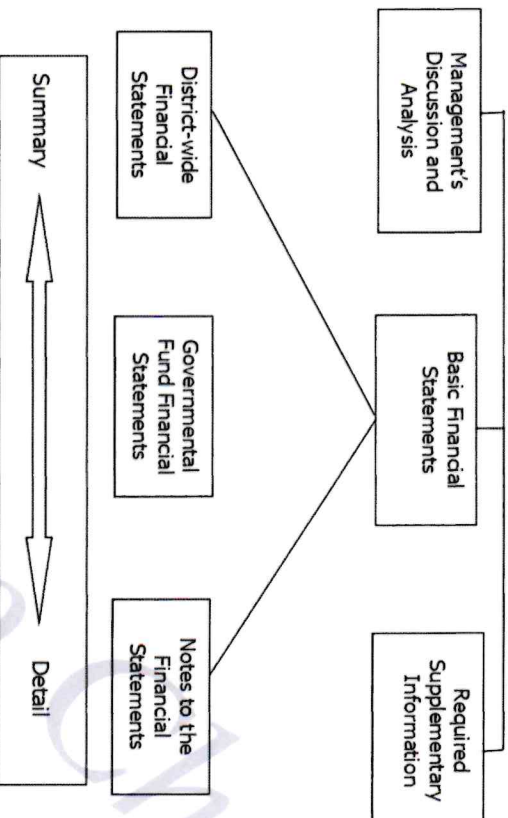


Table A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities that they cover and the types of information that they contain. The remainder of this overview section highlights the structure and contents of each statement.

Table A-2 Major Features of the District-Wide and Fund Financial Statements

Scope	Fund Financial Statements	
	District Wide	Fiduciary Funds
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenue, expenditures, and changes in fund balance • Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting basis and measurement	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus
Type of asset/deferred inflows-outflows of resources/ liability information	All assets/deferred outflows and liabilities/deferred inflows, both financial capital, short-term and long-term	Current assets and liabilities that come due during the year or soon after; no capital assets or long-term liabilities included
Type of inflow/outflow information	All revenue and expenses during the year, regardless of when cash is received or paid	Revenue 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

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

Management's Discussion and Analysis (Unaudited)

June 30, 2022

District-Wide Statements

The District-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 of the District's assets and liabilities. All of the current year's revenue and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two District-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets and liabilities, 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.
- For assessment of the overall health of the District, additional nonfinancial factors, such as changes in the property tax base and the condition of buildings and other facilities, should be considered.

Net position of the governmental activities differs from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets are reported as expenditures when financial resources (dollars) are expended to purchase or build such assets. Likewise, the financial resources that may have been borrowed are considered revenue when received. Principal and interest payments are considered expenditures when paid. Depreciation is not calculated. Capital assets and long-term debt are accounted for in account groups and do not affect the fund balances.

District-wide statements use an economic resources measurement focus and full accrual basis of accounting that involves the following steps to prepare the statement of net position:

- Capitalize current outlays for capital assets.
- Report long-term debt as a liability.
- Depreciate capital assets and allocate the depreciation to the proper function.
- Calculate revenue and expenditures using the economic resources measurement focus and the full accrual basis of accounting.
- Allocate net position balances as follows:
 - Net investment in capital assets.
 - Restricted net position includes resources with constraints placed on use by external sources or imposed by law.
 - Unrestricted net position is net position that does not meet any of the above restrictions.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. The funds have been established by the State of New York.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**Management's Discussion and Analysis (Unaudited)
June 30, 2022**

The District has two kinds of funds:

- Governmental Funds: Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets can readily be converted to cash flow in and out of the District and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the District-wide statements, additional information at the bottom of the governmental fund statements explain the relationship (or differences) between them. The governmental fund statements focus primarily on current financial resources and often have a budgetary orientation. Governmental funds include the General fund, Special Aid fund, Debt Service fund, Capital Projects fund, School Lunch fund, Special Revenue fund, Extraclassroom Activity fund and Permanent fund. Required financial statements are the balance sheet and the statement of revenue, expenditures, and change in fund balance.

- Fiduciary Funds: The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the District-wide financial statements because it cannot use these assets to finance its operations. Fiduciary fund reporting focuses on net position and changes in net position.

Financial Analysis of the District as a Whole

Our analysis below focuses on the net position (Table A-3) and the change in net position (Table A-4) of the District-wide governmental activities.

Table A-3 Condensed Statements of Net Position - Governmental Activities (in thousands)

	Fiscal Year		Change	
	2022	2021		
Current assets	\$ 7,969	\$ 6,350	\$ 1,619	25.5%
Non-current assets	17,043	10,975	6,068	55.3%
Total Assets	25,012	17,325	7,687	44.4%
Deferred outflows	8,147	9,142	(995)	-10.9%
Current liabilities	1,498	978	520	53.2%
Long-term liabilities	23,972	33,220	(9,248)	-27.8%
Total liabilities	25,470	34,198	(8,728)	-25.5%
Deferred inflows	16,372	2,111	14,261	675.6%
Net position:				
Net investment in capital assets	4,085	7,285	(3,200)	-43.9%
Restricted	3,896	2,991	905	30.3%
Unrestricted	(16,663)	(20,117)	3,454	-17.2%
Total net position	\$ (8,682)	\$ (9,841)	\$ 1,159	-11.8%

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**Management's Discussion and Analysis (Unaudited)
June 30, 2022**

In Table A-3, total assets at June 30, 2022 were approximately \$7,686,529 higher than at June 30, 2021. Total liabilities decreased by approximately \$8,728,979.

Deferred outflows/inflows account for the GASB No. 68 recording of pensions and GASB No. 75 recording of other post-employment benefits. The deferred outflows decreased approximately \$995,707 and the deferred inflows increased approximately \$14,261,308.

Table A-4 Changes in Net Position from Operating Results - Governmental Activities (in thousands)

	Fiscal Year	Fiscal Year	Percent Change
	<u>2022</u>	<u>2021</u>	
Revenue			
Charges for services	\$ 13	\$ 11	18.2%
General Revenue:			
Real property taxes	7,277	7,106	2.4%
Nonproperty tax	994	1,053	-5.6%
Use of money and property	31	15	106.7%
Sales of property and compensation for loss	-	26	-100.0%
Miscellaneous	1,085	798	36.0%
State sources	4,897	4,483	9.2%
Federal sources	1,036	613	69.0%
Total revenue	<u>15,333</u>	<u>14,105</u>	8.7%
Expenses:			
General government support	1,946	2,260	-13.9%
Instruction	11,655	13,807	-15.6%
Pupil transportation	634	691	-8.2%
Interest	125	126	-0.8%
Total expenses	<u>14,360</u>	<u>16,884</u>	-14.9%
Increase (decrease) in net position	\$ <u>973</u>	\$ <u>(2,779)</u>	-135.0%

Changes in Net Position

The District's total fiscal year 2022 revenues totaled \$15,332,096 (See Table A-4). Property taxes (including other tax items) and state and federal sources formula aid accounted for most of the District's revenue (See Table A-5). The remainder came from fees charged for services, use of money and property, and other miscellaneous sources.

The total cost of all programs and services totaled \$14,360,646 for fiscal year 2022. These expenses are predominately related to instruction, which account for 79% of District expenses. (See Table A-6). The District's general support activities accounted for 15% of total costs.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

Management's Discussion and Analysis (Unaudited)

June 30, 2022

Table A-5 Sources of Revenue for Fiscal Year 2022

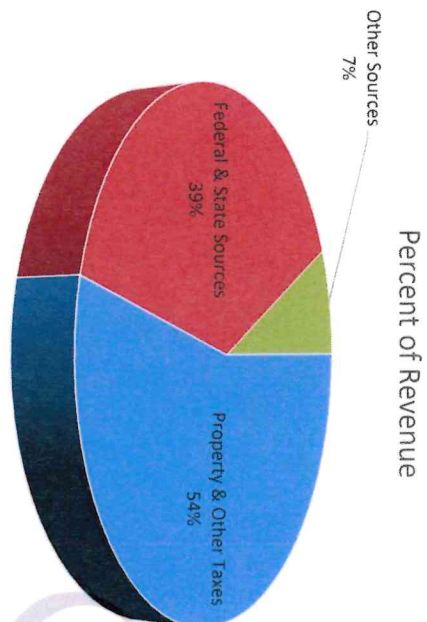
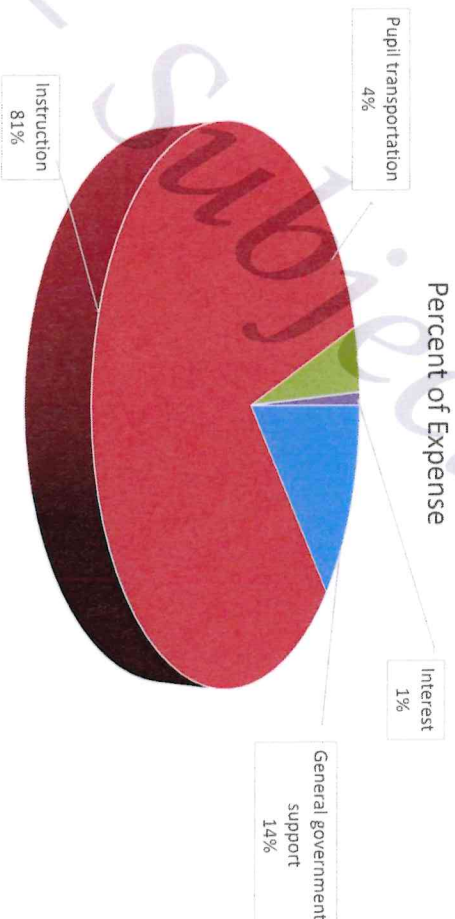


Table A-6 Expenses for Fiscal Year 2022



Financial Analysis of the District's Funds

Variances between years for the governmental fund financial statements are not the same as variances between years for the District-wide financial statements. The District's governmental funds are presented on the current financial resources measurement focus and the modified accrual basis of accounting. Based on this presentation, governmental funds do not include long-term debt, liabilities for the funds' projects and capital assets purchased by the funds. Governmental funds will include the proceeds received from the issuance of debt, the current payments for capital assets, and the current payments for debt.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**Management's Discussion and Analysis (Unaudited)
June 30, 2022**

At June 30, 2022, the District, in its governmental funds, reported combined fund balances of \$6.47 million, a increase of approximately \$1.1m from the prior year. The District's general fund operated at a surplus of approximately \$650,840.

General Fund Budgetary Highlights

This section presents an analysis of significant variances between original and final budget amounts and between final budget amounts and actual results for the General fund.

Table A-7 Results vs. Budget (in thousands)

	Original Budget	Final Budget	Actual	Enc.	Variance Positive/ (Negative)
Revenue:					
Real property taxes	\$ 8,272	\$ 8,272	\$ 8,271	\$ -	\$ (1)
State and federal sources	5,253	5,253	4,935	-	(318)
Other	507	507	1,041	-	534
Total	14,032	14,032	14,247	-	215
Expenditures:					
General support	\$ 1,603	\$ 1,624	\$ 1,438	\$ 59	\$ 127
Instruction	8,719	9,181	8,294	382	505
Pupil transportation	504	562	451	33	78
Employee benefits	3,341	3,650	2,776	5	869
Debt service	1,218	708	659	-	49
Other financing (sources)	110	110	110	-	-
Total	15,495	15,835	13,728	479	1,628
Revenue over (under) expenditures	\$ <u>(1,463)</u>	\$ <u>(1,803)</u>	\$ <u>519</u>	\$ <u>(479)</u>	\$ <u>1,843</u>

The General fund is the only fund for which a budget is legally adopted. For the purposes of the above analysis the budget columns do not include appropriated fund balance.

The following significant variances between budget and actual occurred during fiscal 2022:

- State and federal revenue was lower than budget by approximately \$317,000. This line is difficult to budget and mainly consists of general aid payments in which the amount is set by the state and can vary by year due to a number of factors. In addition, miscellaneous revenue, which includes refunds of prior year expenditures, exceeded budget by approximately \$403,000. This line item is also difficult to budget and can vary year to year.
- The District experienced savings in all expenditure categories.

Capital Assets

As of June, 30, 2022, the District had an investment of \$12.60 million in a broad range of capital assets including land, buildings, buses, athletics facilities, computers, lease and other educational equipment.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**Management's Discussion and Analysis (Unaudited)
June 30, 2022**

Tables A-8 Capital Assets (net of depreciation)

Category:	Fiscal Year	Fiscal Year	Percent
	2022	2021	Change
Land	\$ 62	\$ 62	0.0%
CIP	2,214	269	723.0%
Buildings and improvements	9,381	9,689	-3.2%
Furniture and equipment	716	956	-25.1%
Leased equipment	226	187	20.9%
Total	\$ 12,599	\$ 11,163	12.9%

Long-Term Debt

At year-end, the District had \$5.58 million in general obligation bonds outstanding and installment purchase debt and \$18.39 million in other long-term liabilities. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

Table A-9 Outstanding Long-Term Debt

Category:	Fiscal Year	Fiscal Year	Percent
	2022	2021	Change
General obligation bonds	\$ 5,583	\$ 3,690	51.3%
Net pension liability	-	2	-100.0%
Compensated absences	1,936	1,794	7.9%
Other postemployment benefit obligation	16,453	27,056	-39.2%
Total	\$ 23,972	\$ 32,542	-26.3%

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the finances of the District and to demonstrate the District's accountability with the funds it receives. If you have any questions about this report or need additional financial information, please contact: New York Mills Union Free School District Administrative Center, 1 Marauder Boulevard, New York Mills, New York 13417.

New York Mills Union Free School District

STATEMENT OF NET POSITION
June 30, 2022

ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents	\$ 2,948,048
Cash and cash equivalents - restricted	2,646,224
Cash held with fiscal agent	1,388,155
Due from Federal, State and other governments	986,748
Total current assets	<u>7,969,175</u>
NON-CURRENT ASSETS:	
Capital assets, non-depreciable	2,275,552
Capital assets, depreciable, net	10,322,928
Net pension asset - ERS	192,251
Net pension asset - TRS	4,252,014
Total noncurrent assets	<u>17,042,745</u>
Total assets	<u>25,011,920</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related-TRS	2,473,019
Pension related-ERS	426,038
OPEB related	5,247,720
Total deferred outflows of resources	<u>8,146,777</u>
LIABILITIES	
CURRENT LIABILITIES:	
Accounts payable and accrued liabilities	1,012,530
Due to teachers' retirement system	455,481
Due to employees' retirement system	24,407
Interest payable	5,086
Total current liabilities	<u>1,497,504</u>
LONG-TERM LIABILITIES:	
Due and payable within one year -	
Bonds payable	505,000
Installment purchase debt	73,670
Due and payable after one year -	
Total other postemployment benefits	16,452,863
Compensated absences	1,935,836
Bonds payable	3,650,000
Installment purchase debt	1,354,485
Total long-term liabilities	<u>23,971,854</u>
Total liabilities	<u>25,469,358</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related-TRS	4,793,236
Pension related-ERS	666,376
OPEB related	10,912,260
Total deferred inflows of resources	<u>16,371,872</u>
NET POSITION	
Net investment in capital assets	4,084,624
Restricted	3,895,946
Unrestricted	<u>(16,663,103)</u>
TOTAL NET POSITION	<u>\$ (8,682,533)</u>

The accompanying notes are an integral part of these statements.

New York Mills Union Free School District

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Revenue		Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services	Operating Grants
FUNCTIONS/PROGRAMS:			
General governmental support	\$ 1,946,594	\$ -	\$ -
Instruction	11,654,609	12,744	(11,641,865)
Pupil transportation	634,386	-	(634,386)
Debt service - interest	125,057	-	(125,057)
Total functions/programs	<u>\$ 14,360,646</u>	<u>\$ 12,744</u>	<u>\$ (14,347,902)</u>
GENERAL REVENUE:			
Real property taxes			7,276,667
Nonproperty taxes			994,421
Use of money and property			31,030
Miscellaneous			1,084,557
State sources			4,896,536
Federal sources			1,036,141
Total general revenue			<u>15,319,352</u>
CHANGE IN NET POSITION			<u>971,450</u>
NET POSITION - beginning of year, as previously reported			(9,841,026)
RESTATEMENT (NOTE 15)			187,043
NET POSITION - beginning of the year, as restated			(9,653,983)
CHANGE IN NET POSITION			971,450
NET POSITION - end of year			<u>\$ (8,682,533)</u>

The accompanying notes are an integral part of these statements

New York Mills Union Free School District

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2022

	General	Special Aid	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 2,857,654	\$ 70,525	\$ -	\$ -	\$ 19,869	\$ 2,948,048
Cash and cash equivalents - restricted	1,066,868	-	1,337,929	174,789	66,638	2,646,224
Cash held with fiscal agent	-	-	-	1,388,155	-	1,388,155
Due from other funds	450,512	10	22	-	-	450,544
Due from Federal, State and other governments	606,771	379,977	-	-	-	986,748
Total assets	4,981,805	450,512	1,337,951	1,562,944	86,507	8,419,719
LIABILITIES						
Accounts payable and accrued liabilities	357,381	-	-	655,149	-	1,012,530
Due to other funds	10	450,512	-	22	-	450,544
Due to Teachers' Retirement System	455,481	-	-	-	-	455,481
Due to Employees' Retirement System	24,407	-	-	-	-	24,407
Total liabilities	837,279	450,512	-	655,171	-	1,942,962
FUND BALANCES						
Restricted						
Capital	794,192	-	-	907,773	-	1,701,965
Debt service	-	-	1,337,951	-	-	1,337,951
Employee Benefit	421,620	-	-	-	-	421,620
Repair	35,000	-	-	-	-	35,000
Retirement	167,404	-	-	-	-	167,404
Other	-	-	-	-	86,507	86,507
Tax Certiorari	145,499	-	-	-	-	145,499
Total restricted fund balance	1,563,715	-	1,337,951	907,773	86,507	3,895,946
Assigned						
Encumbrances	478,986	-	-	-	-	478,986
Appropriated for subsequent years expenditures	1,464,000	-	-	-	-	1,464,000
Total assigned fund balance	1,942,986	-	-	-	-	1,942,986
Unassigned						
Total fund balances	4,144,526	-	1,337,951	907,773	86,507	6,476,757
Total liabilities and fund balance	\$ 4,981,805	\$ 450,512	\$ 1,337,951	\$ 1,562,944	\$ 86,507	\$ 8,419,719

The accompanying notes are an integral part of these statements

New York Mills Union Free School District

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2022

Fund balance - Total Governmental funds	\$ 6,476,757
Capital assets (including leased assets) used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,598,480
Deferred outflows/inflows of resources related to pensions are applicable to future periods and; therefore, are not reported in the funds.	2,899,057
Deferred outflows - ERS/TRS	(5,459,612)
Deferred inflows - ERS/TRS	5,247,720
Deferred outflows/inflows of resources related to other postemployment benefits are applicable to future periods and, therefore are not reported in the funds.	(10,912,260)
Deferred outflows - OPEB	
Deferred inflows - OPEB	
Net pension obligations are not due and payable in the current period and, therefore, are not reported in the funds.	192,251
Net pension asset - ERS	4,252,014
Net pension asset - TRS	(5,086)
Interest on bonds payable is not due and payable in the current period and; therefore, not reported in the funds.	
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds payable	(4,155,000)
Installment purchase debt	(1,428,155)
Other postemployment benefits	(16,452,863)
Compensated absences	(1,935,836)
Net Position of Governmental Activities	<u>\$ (8,682,533)</u>

The accompanying notes are integral to these statements

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General	Special Aid	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUE:						
Real property taxes	\$ 7,276,667	\$ -	\$ -	\$ -	\$ -	\$ 7,276,667
Other tax items	994,421	-	-	-	-	994,421
Charges for services	1,424	-	-	-	11,320	12,744
Use of money and property	30,683	-	345	-	2	31,030
Miscellaneous	1,009,298	-	-	-	75,259	1,084,557
State sources	4,839,300	57,236	-	-	-	4,896,536
Federal sources	95,651	940,490	-	-	-	1,036,141
Total revenue	<u>14,247,444</u>	<u>997,726</u>	<u>345</u>	<u>-</u>	<u>86,581</u>	<u>15,332,096</u>
EXPENDITURES:						
General support	1,437,574	-	-	-	77,592	1,515,166
Instruction	8,164,023	996,294	-	-	-	9,160,317
Pupil transportation	450,524	10,932	-	-	-	461,456
Employee benefits	2,775,932	-	-	-	-	2,775,932
Capital outlays	129,563	-	-	1,958,686	-	2,088,249
Debt service -						
Principal	534,563	-	-	-	-	534,563
Interest	124,488	-	-	-	-	124,488
Total expenditures	<u>13,616,667</u>	<u>1,007,226</u>	<u>-</u>	<u>1,958,686</u>	<u>77,592</u>	<u>16,660,171</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>630,777</u>	<u>(9,500)</u>	<u>345</u>	<u>(1,958,686)</u>	<u>8,989</u>	<u>(1,328,075)</u>
OTHER FINANCING SOURCES AND (USES):						
Proceeds from issuance of bonds	-	-	-	870,000	-	870,000
Proceeds from issuance of installment purchase debt	-	-	-	1,428,155	-	1,428,155
Proceeds from capital leases	129,563	-	-	-	-	129,563
Transfers in	-	9,500	-	100,000	-	109,500
Transfers out	(109,500)	-	-	-	-	(109,500)
Total other financing sources (uses)	<u>20,063</u>	<u>9,500</u>	<u>-</u>	<u>2,398,155</u>	<u>-</u>	<u>2,427,718</u>
CHANGE IN FUND BALANCE	650,840	-	345	439,469	8,989	1,099,643
FUND BALANCE - beginning of year	<u>3,493,686</u>	<u>-</u>	<u>1,337,606</u>	<u>468,304</u>	<u>77,518</u>	<u>5,377,114</u>
FUND BALANCE - end of year	<u>\$ 4,144,526</u>	<u>\$ -</u>	<u>\$ 1,337,951</u>	<u>\$ 907,773</u>	<u>\$ 86,507</u>	<u>\$ 6,476,757</u>

The accompanying notes are an integral part of these statements

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Amounts reported for governmental activities in the Statement of Activities are different from amounts reported in the Statement of Revenue, Expenditures, and Change in Fund Balance because:

Net change in fund balance - total governmental funds	\$ 1,099,643
Capital outlays are expenditures in governmental funds, but are capitalized in the statement of net position.	
Capital asset (including lease assets) additions	2,086,222
Depreciation expense and amortization expense	(649,657)
ERS pension (expense)/income resulting from the change in the pension related (liabilities)/assets and deferred outflows and inflows of resources, that are long-term in nature and therefore not reported in the funds.	
Net pension liability/asset	194,731
Deferred outflows of resources	(177,155)
Deferred inflows of resources	59,011
TRS pension (expense)/income resulting from the change in the pension related (liabilities)/assets and deferred outflows and inflows of resources, that are long-term in nature and therefore not reported in the funds.	
Net pension liability/asset	4,929,584
Deferred outflows of resources	100,675
Deferred inflows of resources	(4,357,902)
Other postemployment benefits (expense)/income resulting from the change in the pension related (liabilities)/assets and deferred outflows and inflows of resources, that are long-term in nature and therefore not reported in the funds.	
Other postemployment benefits liability	10,603,416
Deferred outflows of resources	(919,227)
Deferred inflows of resources	(9,962,417)
Issuance of long-term debt is recognized as proceeds in the governmental funds, but recorded as a liability in the statement of net position.	(2,298,155)
Repayments of debt service principal and lease liabilities are recorded as expenditures in the governmental funds, but are recorded as a reduction of liabilities in the Statement of Net Position.	405,000
Certain expenses in the statement of activities do not require the use of current resources and are, therefore, not reported as expenditures in the governmental funds:	
Change in accrued interest payable	(569)
Change in compensated absences	(141,750)
Change in net position - governmental activities	\$ 971,450

The accompanying notes are an integral part of these statements

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS

JUNE 30, 2022

	Private Purpose Trusts
ASSETS:	
Cash and cash equivalents - restricted	\$ <u>46,161</u>
TOTAL ASSETS	<u>\$ 46,161</u>
NET POSITION:	
Restricted for scholarships	\$ <u>46,161</u>
Total net position	<u>46,161</u>
TOTAL NET POSITION	<u>\$ 46,161</u>

The accompanying notes are an integral part of these statements

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

STATEMENT OF CHANGE IN NET POSITION - FIDUCIARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Private Purpose Trusts
ADDITIONS:	
Donations	\$ 30,000
Investment earnings	4
Total additions	<u>30,004</u>
DEDUCTIONS:	
Scholarships and awards	<u>1,900</u>
CHANGE IN NET POSITION	28,104
NET POSITION - beginning of year	<u>18,057</u>
NET POSITION - end of year	<u><u>\$ 46,161</u></u>

Draft- Subject to Change

The accompanying notes are an integral part of these statements

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

1. NATURE OF OPERATIONS

New York Mills Union Free School District (the District) provides K-12 public education to students living within its geographic borders.

Reporting Entity

The District is governed by the Laws of New York State. The District is an independent entity governed by an elected Board of Education (BOE) consisting of 7 members. The President of the Board serves as 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 the Governmental Accounting Standards Board (GASB) standards and consists of the primary government, and when applicable, 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 financials statements to be misleading or incomplete.

Extraclassroom Activity Funds

The extraclassroom activity funds (ECA) of the District represent funds of the students of the District. The BOE exercises general oversight of these funds. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the District's business office. The District accounts for ECA in a non-major special revenue fund called Extraclassroom Activities.

Joint Venture

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

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

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 the New York State Education Law, §1950(4)(b)(7). In addition, component school districts pay tuition or a service fee for programs in which its students participate.

During the year, the District was billed \$3,966,112 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,035,745.

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

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Certain significant accounting principles and policies utilized by the District are described below:

Basis of Presentation

The District's financial statements consist of district-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund level financial statements which provide more detailed information.

District-Wide 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 revenue, 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 direct expenses and program revenue 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. Program revenue includes 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. Revenue that is not classified as program revenue, including all taxes, is presented as general revenue.

Fund Financial 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.

The District reports the following 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.

Debt Service Fund - This fund is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt of the governmental activities.

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

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Special Revenue Fund - These funds account for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes and other activities whose funds are restricted as to use. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties. The following are the special revenue funds reported by the District:

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 and other activities whose funds are restricted as to use. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

School Lunch Fund - This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for school lunch operations.

Extracurriculum Activities Fund - This fund accounts for the activities of the student run clubs and organization of the District.

Permanent Fund - This fund accounts for resources that are restricted to the extent that only earnings, not principals, may be used for purposes that benefit the District.

Miscellaneous Special Revenue - This fund is a special revenue fund used to account for and report those revenues that are restricted or committed to expenditures for specified purposes.

The District reports the following major funds: General Fund, Special Aid Fund, Debt Service Fund and Capital Projects.

The District reports the following fiduciary fund:

Private Purpose Trust Funds - These funds are used to account for trust arrangements in which principal and income are used to fund annual third party awards and scholarships for students. Established criteria govern the use of the funds and members of the District or representatives of the donors may serve on committees to determine who benefits.

Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured, whereas basis of accounting refers to when revenues and expenditures are recognized. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The District-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange 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.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

The fund 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 sixty days 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.

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.

Restricted Cash and Cash Equivalents

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets include amounts required by statute to be reserved for various purposes.

Due from Federal, State and Other Governments

Due from Federal, New York State and other governments relates to receivables from New York State, the Federal government and BOCES. Management does not believe an allowance for doubtful accounts is necessary.

Property Taxes

Real property taxes are levied annually by the BOE no later than September 1, and become a lien on September 1. Taxes are collected during the period September 1 to October 31. Taxes not collected by October 31 are turned over to the County who assumes all responsibility for collection. Uncollected real property taxes are subsequently enforced by the County(ies) in which the District is located. The County(ies) pay an amount representing uncollected real property taxes transmitted to the County(ies) for enforcement to the District no later than the following April 1.

Tax Abatement Program

The District is subject to tax abatements granted by the Oneida County Industrial Development Agency. The Agency was created in accordance with New York State Industrial Development Agency Act of 1969 to promote and develop the economic growth within the County and to assist in attracting industry to the County through various programs and other activities. The tax abatements are for the acquisition, construction and renovation of various properties in Oneida County. The total property taxes collected under the PILOT agreements for the year ended June 30, 2022 were \$155,253.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. 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. 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.

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, with the exception of those due from or to the fiduciary funds.

Refer to Note 7 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenues activity.

Capital Assets

Capital assets are reported at actual cost for acquisitions subsequent to July 1, 2003. For assets acquired prior to July 1, 2003, estimated historical costs, based on appraisals conducted by independent third-party professionals, were used. Donated assets are reported at estimated fair market value at the time received. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the District-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Buildings and improvements	\$ 1,000	SL	20-40 years
Furniture and equipment	\$ 1,000	SL	5 - 15 years

Capital assets also includes lease assets with a term greater than one year. The District does not implement a capitalization threshold for lease assets. Lease assets are amortized on a straight-line basis over the term of the lease.

Vested Employee Benefits

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.

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.

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.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

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

Other Benefits

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

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 District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the Balance Sheet and Statement of Net Position will sometimes report a separate section for deferred outflows/inflows of resources. The 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. The separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then. All deferred inflows and deferred outflows relate to pension plans and postemployment benefits. Amortization is expensed against pension and postemployment benefit expense in future periods.

Short-Term Debt

The District may issue Revenue Anticipation Notes (RANs) and Tax Anticipation Notes (TANs), in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RANs and TANs represent a liability that will be extinguished by the use of expendable, available resources of the fund.

The District may issue Bond Anticipation Notes (BANs), 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 BANs issued for capital purposes be converted to long-term financing within five years after the original issue date. No RANs, or TANs were issued during the year, or outstanding at year ending June 30, 2022. There was one BAN that was issued and redeemed in 2022.

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 and compensated absences that will be paid from governmental funds, are reported as a liability in the fund 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 to the extent that they are due for payment in the current year.

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.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Restricted Resources

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

District-Wide Statements - Equity Classifications

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

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, construction or improvements of those assets.

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

Unrestricted net position - reports all other net position that does not meet the definition of the above two classifications and are deemed to be available for general use by the District.

Governmental Fund Financial Statements - Equity Classifications

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

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. The District did not have nonspendable fund balance at June 30, 2022.

Restricted fund balance - 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. The District has available the following restricted fund balances:

Capital Reserves - Building, Transportation and Vehicles

The capital reserves (Education Law §3651) are used to pay the cost of any object or purpose for which bonds may be issued. The creation of this 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 the 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. These reserves are accounted for in the General and Capital Projects Funds.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Repair

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

Retirement Contribution

Retirement contribution reserve (GML §6-r) is used for the purpose of financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of operation and condition of the fund must be provided to the board. This reserve is accounted for in the General Fund.

Employee Benefit Reserve

According to GML §6-p, this reserve must be used for the payment of accrued employee benefits due to employees upon termination of the employee's service. This reserve may be established by a majority vote of the BOE, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the General Fund.

Tax Certiorari

According to Education Law §3651.1-a, this reserve must be used to establish a reserve fund for tax certiorari and to expend from the fund without voter approval. The monies held in the reserve shall not exceed the amount that might reasonably be deemed necessary to meet anticipated judgements and claims arising out of tax certiorari proceedings. Any resources deposited in the reserve which are not expended for tax certiorari proceedings in the year such monies are deposited must be returned to the General Fund on or before the first day of the fourth fiscal year after deposit of these monies into the reserve unless claims are still open and not finally determined or otherwise terminated or disposed of. This reserve is accounted for in the General Fund.

Debt Service

According to General Municipal Law §6-l, 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.

Other

Other restricted fund balance amounts in the School Lunch Fund, Extraclassroom Activities Fund, Miscellaneous Special Revenue Fund, and Permanent Fund are restricted for the purposes of those funds.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Committed fund balance - Includes amounts that can be used for the specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority, the BOE. The District has no committed fund balance as of June 30, 2022.

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 in the General Fund. 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.

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 District.

New York State Real Property Tax Law §1318 limits the amount of unexpended surplus funds the District can retain to no more than 4% of the District's budget for the General Fund for the ensuing fiscal year. Non-spendable and restricted fund balance of the general fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year's budget and encumbrances are also excluded from the 4% limitation.

Order of Fund Balance Spending Policy

The District's policy is to apply expenditures against non-spendable 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, non-spendable 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 assigned fund balance. In the General Fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

Use of Estimates

The preparation of basic 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 amounts reported in the basic financial statements and the accompanying notes. Actual results could differ from these estimates, and such differences may be significant.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

3. 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.

Budgets

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

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) that 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 BOE 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 that exists which was not determined at the time the budget was adopted. There were no supplemental appropriations during the year.

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

The General Fund is the only fund with a legally approved budget for the fiscal year ended June 30, 2022.

Budgets are established and used for individual Capital Project Funds 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.

Portions of the fund balances are restricted and are not available for current expenditures or expenses, as reported in the governmental funds balance sheet.

Encumbrances

Encumbrance accounting is used for budgetary 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 assignments 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.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

4. CASH

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. While the District does not have a specific policy for custodial credit risk, New York State statutes govern the District's investment policies, as discussed previously in these Notes.

As of June 30, 2022, the District's aggregate bank balances were insured and collateralized as follows:

<u>Description</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Primary government	\$ 6,480,533	\$ 5,594,272
Fiduciary funds	<u>46,161</u>	<u>46,161</u>
Cash and cash equivalents	<u>\$ 6,526,694</u>	<u>\$ 5,640,433</u>
Category 1:		
Covered by FDIC insurance	\$ 554,900	
Category 2:		
Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name	<u>5,971,794</u>	
	<u>\$ 6,526,694</u>	

As of June 30, 2022, the District has \$1,388,155 of cash with a fiscal agent which is restricted for use.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

5. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2021 were as follows:

	Beginning Balance (restated)	Additions	Disposals	Ending Balance
Capital assets, not being depreciated	\$ 61,500	\$ -	\$ -	\$ 61,500
Land	268,653	1,945,399	-	2,214,052
Construction in progress	330,153	1,945,399	-	2,275,552
Total Capital assets, not being depreciated				
Capital assets, being depreciated				
Buildings and Improvements	18,016,460	-	-	18,016,460
Furniture and equipment	5,023,244	11,260	(60,126)	4,974,378
Total Capital assets being depreciated	23,039,704	11,260	(60,126)	22,990,838
Less accumulated depreciation				
Buildings and Improvements	(8,327,691)	(367,830)	60,126	(8,635,395)
Furniture and equipment	(4,067,294)	(191,250)	-	(4,258,544)
Total accumulated depreciation	(12,394,985)	(559,080)	60,126	(12,893,939)
Total capital assets, net	10,974,872	1,397,579	-	12,372,451
Lease assets, being amortized				
Equipment	187,043	129,563	-	316,606
Total lease assets, being amortized	187,043	129,563	-	316,606
Less accumulated amortization				
Equipment	-	(90,577)	-	(90,577)
Total accumulated amortization	-	(90,577)	-	(90,577)
Total lease assets, being amortized, net	187,043	38,986	-	226,029
Governmental activities capital assets, net	\$ 11,161,915	\$ 1,436,565	\$ -	\$ 12,598,480
Depreciation and amortization was charged to governmental activities as follows:				
General support	\$ 95,044	\$ -		
Instruction	424,901	90,577		
Pupil transportation	39,135	-		
Total	\$ 559,080	\$ 90,577		

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

8. SHORT-TERM DEBT

Short-term bond anticipation note payable and activity for the year are summarized below:

Issuance	Maturity	Interest Rate	Beginning Balance	Issued	Redeemed	Ending Balance
July 21, 2021	June 28, 2022	0.32%	\$ -	\$ 1,090,678	\$ 1,090,678	\$ -

9. LONG-TERM OBLIGATIONS

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

	Beginning Balance	{a} Additions	{a} Reductions	Ending Balance	Amount Due Within One Year
Governmental activities:					
Serial bonds	\$ 3,690,000	\$ 870,000	\$ 405,000	\$ 4,155,000	\$ 505,000
Installment purchase debt	-	1,428,155	-	1,428,155	73,670
Total bonds and installment purchase debt	\$ 3,690,000	\$ 2,298,155	\$ 405,000	\$ 5,583,155	\$ 578,670

Other liabilities:

Total other postemployment benefits	\$27,056,279	\$ 1,415,292	\$ (12,018,708)	\$ 16,452,863	\$ -
Compensated absences	1,794,086	141,750	-	1,935,836	-
Net pension obligation - ERS	2,480	-	(2,480)	-	-
Net pension obligation - TRS	677,570	-	(677,570)	-	-
Total other liabilities	\$29,530,415	\$ 1,557,042	\$ (12,698,758)	\$ 18,388,699	\$ -

{a} Additions and deletions to compensated absences are shown net because it is impractical to determine these amounts separately.

Issue dates, maturities, and interest rates on outstanding debt are as follows:

Issue	Issued	Maturity	Interest Rate	Balance Due
2010 Serial Bond	6/28/2010	6/15/2025	3.38%	\$ 630,000
2018 Serial Bond	6/21/2018	6/15/2033	2.50%	2,655,000
2022 Serial Bond	6/21/2022	6/15/2037	3.33%	870,000
Installment purchase	4/29/2022	6/15/2038	2.987%	1,428,155
Total bonds and installment purchase debt				\$ 5,583,155

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

The following is a summary of the maturity of long-term indebtedness as of June 30, 2022:

	Principal	Interest	Total
2023	\$ 578,670	\$ 95,875	\$ 674,545
2024	605,887	96,625	702,512
2025	618,171	77,050	695,221
2026	410,523	66,600	477,123
2027	367,946	59,700	427,646
2028-2032	2,013,708	188,400	2,202,108
2033-2037	931,210	19,350	950,560
2038	57,040	852	57,892
Totals	<u>\$ 5,583,155</u>	<u>\$ 604,452</u>	<u>\$ 6,129,715</u>

Serial Bonds

On June 21, 2022, the District issued a serial bond in the amount of \$850,000 at 3.33% maturing in June 2037. The financing is for the ongoing capital improvement project.

Installment Purchase Debt

On April 27, 2022 the District entered into a installment purchase debt agreement in the amount of \$1,428,155 at 2.87% maturing in June 2038. The financing is to purchase equipment for the District.

10. PENSION PLANS

New York State Employee's Retirement System

The District participates in the New York State and Local Employees' Retirement System (ERS) also referred to as New York State and Local Retirement System (the System). This is a cost-sharing multiple-employer retirement system, providing 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), established to hold all net position and record changes in plan net position allocated to the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (NYS RSSL). Once an 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. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

The System is noncontributory except for employees who joined the System after July 27th, 1976, who contribute 3.0% 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% 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. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31. Contributions for the current year and two preceding years were equal to 100 percent of the contributions required, and were as follows:

	<u>ERS</u>
2022	\$ 132,235
2021	127,316
2020	131,776

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2022, the District reported an asset of (\$192,251) for its proportionate share of the net pension liability(asset). The net pension liability(asset) was measured as of March 31, 2022, and the total pension liability(asset) used to calculate the net pension liability was determined by the actuarial valuation as of April 1, 2021. The District's proportion of the net pension liability(asset) was based on a projection of the Districts' long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2022, the District's proportion was 0.0023518%, which was a decrease of -0.000139% from its proportion measured June 30, 2021.

For the year ended June 30, 2022 the District recognized pension expense of \$44,285. At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
ERS		
Differences between expected and actual experience	\$ 14,559	\$ 18,884
Changes of assumptions	320,845	5,414
Net difference between projected and actual earnings on pension plan investments	-	629,540
Changes in proportion and differences between the District's contributions and proportionate share of contributions	66,227	12,538
Contributions subsequent to the measurement date	<u>24,407</u>	-
Total	<u>\$ 426,038</u>	<u>\$ 666,376</u>

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

ERS Plan's Year Ended March 31:	Amount
2023	\$ (23,277)
2024	(54,251)
2025	(155,457)
2026	(31,760)
Total	\$ (264,745)

The District reported contributions subsequent to the measurement date of \$24,407 that would be recognized in the year ended June 30, 2023.

Actuarial Assumptions

The total pension liability at March 31, 2022 was determined by using an actuarial valuation as of April 1, 2021, with update procedures used to roll forward the total pension liability to March 31, 2022.

The actuarial valuation used the following actuarial assumptions:

Actuarial cost method	Entry age normal
Inflation	2.70%
Salary scale	4.4% indexed by service
Projected COLAS	1.4% compounded annually
Decrements	Developed from the Plan's 2020 experience study of the period April 1, 2015 through March 31, 2020
Mortality improvement	Society of Actuaries Scale MP-2020
Investment Rate of Return	5.9% compounded annually, net of investment expenses

The long-term expected 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 return, net of investment expenses 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.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Type	Target Allocations in %		Long-Term Expected Real Rate of Return in %
Domestic Equity	32.0	3.30	
International Equity	15.0	5.85	
Private Equity	10.0	6.50	
Real Estate	9.0	5.00	
Opportunistic/ARS Portfolio	3.0	4.10	
Credit	4.0	3.78	
Real Asset	3.0	5.80	
Fixed Income	23.0	-	
Cash	1.0	(1.00)	
		<u>100%</u>	

Discount Rate

The discount rate used to calculate the total pension liability was 5.9%. 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 Plan's 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.

Sensitivity of the Proportionate Share of the Net Pension Liability(asset) to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 5.9%, as well as what the District's proportionate share of the net pension liability(asset) would be if it were calculated using a discount rate that is 1% lower (4.9%) or 1% higher (6.9%) than the current rate:

	1% Decrease (4.9%)	Current Discount (5.9%)	1% Increase (6.9%)
Proportionate Share of Net Pension Liability (Asset)	\$ <u>494,851</u>	\$ <u>(192,251)</u>	\$ <u>(766,978)</u>

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Pension Plan Fiduciary Net Position (000)'s

Total pension liability	\$	223,874,888
Plan net position		232,049,473
Net pension liability (asset)		<u>\$ (8,174,585)</u>
ERS net position as a percentage of total pension liability		103.65%

New York State Teachers' Retirement System

The District participates in the New York State Teachers' Retirement System (NYSTRS). This is a cost-sharing, multiple employer public employee retirement system. NYSTRS offers 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.

The New York State Teachers' Retirement Board administers NYSTRS. NYSTRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information for the system. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

Contributions

NYSTRS is noncontributory for the employees who joined prior to July 27, 1976. For employees who joined the NYSTRS after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary, except those employees in the System more than ten years are no longer required to contribute. For employees who joined after January 1, 2010 and prior to April 1, 2012, contributions of 3.5% are paid throughout their active membership.

For employees who joined after April 1, 2012, required contributions of 3.5% of their salary are paid until April 1, 2013 and they then contribute 3% to 6% of their salary throughout their active membership. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The District is required to contribute at an actuarially determined rate. The District contributions made to NYSTRS were equal to 100% of the contributions required for each year. The required contributions for the current year and two preceding years were:

	<u>TRS</u>
2022	\$ 427,567
2021	396,896
2020	368,745

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2022, the District reported \$4,252,014 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined by the actuarial valuation as of June 30, 2020. The District's proportion of the net pension asset was based on a projection of the Districts' long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

At June 30, 2022, the District's proportion was 0.0245370%, which was an increase of 0.000016% from its proportion measured June 30, 2021.

For the year ended June 30, 2022, the District recognized pension expense(income) of (\$248,183). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 586,095	\$ 22,091
Changes of assumptions	1,398,576	247,667
Net difference between projected and actual earnings on pension plan investments	-	4,450,170
Changes in proportion and differences between the District's contributions and proportionate share of contributions	32,867	73,308
Contributions subsequent to the measurement date	455,481	-
Total	<u>\$ 2,473,019</u>	<u>\$ 4,793,236</u>

The District reported contributions subsequent to the measurement date that would be recognized in the year ended June 30, 2023 in the amount of \$455,481.

Other amounts reported as deferred outflows/inflows of resources related to pensions will be recognized in pension expense (income) as follows:

TRS Plan's Year Ended June 30:	Amount
2022	\$ (553,300)
2023	(657,029)
2024	(829,954)
2025	(1,074,969)
2026	198,318
Thereafter	141,236
Total	<u>\$ (2,775,698)</u>

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Actuarial Assumptions

The total pension asset at the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension liability to June 30, 2021. These actuarial valuations used the following actuarial assumptions:

Inflation	2.40%										
Projected Salary Increases	Rates of increase differ on services. They have been calculated based upon recent NYSTRS member experience.										
	<table><thead><tr><th>Service</th><th>Rate</th></tr></thead><tbody><tr><td>5</td><td>5.18%</td></tr><tr><td>15</td><td>3.64%</td></tr><tr><td>25</td><td>2.50%</td></tr><tr><td>35</td><td>1.95%</td></tr></tbody></table>	Service	Rate	5	5.18%	15	3.64%	25	2.50%	35	1.95%
Service	Rate										
5	5.18%										
15	3.64%										
25	2.50%										
35	1.95%										
Projected COLAs	1.3% compounded annually										
Investment Rate of Return	6.95% compounded annually, net of pension plan investment expense, including inflation.										

Annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale MP 2019 applied on a generational basis. Active member mortality rates are based on plan member experience.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 to June 30, 2020.

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, Selection of Economic Assumptions for Measuring Pension Obligations. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expect future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

Best estimates of arithmetic real rates of return for each major asset class included in the Systems target asset allocation as of the measurement date of June 30, 2020 (see the discussion of the pension plan's investment policy) are summarized in the following table:

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Asset Type	Target Allocations	Long-Term expected real rate of return in %
Domestic equity	33%	6.8
International equity	16%	7.6
Global equities	4%	7.1
Real estate equities	11%	6.5
Private equities	8%	10.0
Domestic fixed income securities	16%	1.3
Global bonds	2%	0.8
High-yield fixed bonds	1%	5.9
Private debt	1%	3.3
Real estate debt	7%	3.8
Cash equivalents	1%	-0.2
	100%	

Discount Rate

The discount rate used to measure the total pension liability(asset) was 6.95%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from school districts will be made at statutorily required rates, actuarially determined. Based on those assumptions, the NVSTRS' 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.

Sensitivity of the Proportionate Share of the Net Pension Liability(Asset) to the Discount Rate Assumption

The following presents the net pension liability (asset) of the school districts calculated using the discount rate of 6.95%, as well as what the District's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95%) or 1-percentage-point higher (7.95%) than the current rate:

	1% Decrease (5.95%)	Current Discount (6.95%)	1% Increase (7.95%)
Proportionate Share of Net Pension liability (asset)	\$ (446,187)	\$ (4,252,014)	\$ (7,450,536)

Pension Plan Fiduciary Net Position (000's)

The components of the current year net pension liability(asset) of the employers as of June 30, 2021, were as follows:

Total pension liability (asset)	\$ 130,819,415
Plan net position	148,148,457
Net pension liability (asset)	\$ (17,329,042)
NVSTRS net position as a percentage of total	113.25%

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

11. OTHER POSTEMPLOYMENT BENEFITS OBLIGATION

Plan Description

The District provides postemployment (health insurance, life insurance, etc.) coverage to retired employees and beneficiaries in accordance with the provisions of various employment contracts. The benefit levels, employee contributions and employer contributions are governed by the District's contractual agreements. The District is required to calculate and record an other postemployment benefit (OPEB) obligation at year-end. The net OPEB obligation is the cumulative difference between the actuarially required contribution and the actual contributions made.

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.

Employees Covered by Benefit Terms

At June 30, 2022, the following employees were covered by the benefit terms:

Actives	80
Inactive employees or beneficiaries currently receiving benefits	<u>53</u>
Total participants	<u><u>133</u></u>

Total OPEB Liability

The District's total OPEB liability of \$16,452,863 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2021.

Changes in Total OPEB Liability

Balance at June 30, 2021	<u>\$ 27,056,279</u>
Changes for the Year -	
Service cost	816,611
Interest	598,681
Changes of benefit terms	-
Changes in assumptions	(11,704,590)
Differences between expected and actual experience	-
Benefit payments	<u>(314,118)</u>
Net changes	<u>(10,603,416)</u>
Balance at June 30, 2022	<u><u>\$ 16,452,863</u></u>

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Payroll Growth, including Inflation	2.60%
Discount Rate	3.54%
Healthcare Cost Trend Rates	5.1% decreasing to 4.1% over 54 years
Cost Method	Entry Age Normal Level

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

Mortality rates were RP-2014 adjusted to 2006 Total Data Set Mortality Table projected to the valuation date with Scale MP-2017.

The actuarial assumptions used in the July 1, 2021 valuation were not based on a formal actuarial experience study. The liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions, and was then projected forward to the measurement date.

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

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current discount rate:

	1%	Current	1%
	Decrease	Discount	Increase
Total OPEB Liability	<u>\$19,669,603</u>	<u>\$ 16,452,863</u>	<u>\$ 13,909,484</u>

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 or 1 percentage point higher than the current healthcare cost trend rate:

	1%	Healthcare	1%
	Trend	Rate	Increase
Total OPEB Liability	<u>\$14,025,668</u>	<u>\$ 16,452,863</u>	<u>\$ 19,660,235</u>

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$592,346. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected	\$ 1,152,575	\$ (7,808,725)
Changes of assumptions	4,095,145	(3,103,535)
Total	<u>\$ 5,247,720</u>	<u>\$ (10,912,260)</u>

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

Fiscal Year Ending June	Amount
2023	\$ (822,946)
2024	(822,946)
2025	(822,946)
2026	(762,314)
2027	(621,260)
Thereafter	<u>(1,812,128)</u>
	<u>\$ (5,664,540)</u>

12. RISK MANAGEMENT

General

The District is exposed to various risks of loss related to torts, theft, damage, injuries, errors and omissions, natural disasters, and other risks. 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 three years.

Health Insurance

The District incurs costs related to an employee health insurance plan (the Plan) sponsored by BOCES and its component districts. The Plan's objectives are to formulate, develop and administer a program of insurance to obtain lower costs for that coverage, and to develop a comprehensive loss control program. Districts joining the Plan must remain members for a minimum of one year and a member district may withdraw from the plan after that time by providing notice to the consortium prior to May 1st immediately preceding the commencement of the next school year. Plan members include nine districts, with each district bearing a proportionate share of the plan's assets and claims liabilities. If the Plan's assets were to be exhausted, members would be responsible for the Plan's liabilities.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

The Plan uses a reinsurance agreement to reduce its exposure to large losses on insured events. Reinsurance permits recovery of a portion of losses from the reinsurer, although it does not discharge the liability of the plan as direct insurer of the risks reinsured.

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 expense in the periods in which they are made.

During the year ended June 30, 2022, the District incurred premiums or contribution expenditures totaling approximately \$1.77 million.

The Plan is audited on an annual basis and the audited statements are available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2021 revealed that the Plan is fully funded.

Worker's Compensation

The District incurs costs related to a worker's compensation insurance plan (the Insurance Plan) sponsored by BOCES and its component districts. The Insurance Plan's objectives are to formulate, develop and administer a program of insurance to obtain lower costs for that coverage, and to develop a comprehensive loss control program. Districts joining the Insurance Plan must remain members for a minimum of one year; a member district may withdraw from the Insurance Plan after that time by forwarding a resolution passed by the District's Board of Education prior to the end of the fiscal year. Plan members are subject to a supplemental assessment in the event of deficiencies. If the Insurance Plan's assets were to be exhausted, members would be responsible for the Insurance Plan's liabilities.

The Insurance Plan uses a reinsurance agreement to reduce its exposure to large losses on insured events. Reinsurance permits recovery of a portion of losses from the reinsurer, although it does not discharge the liability of the Insurance Plan as direct insurer of the risks reinsured.

The Insurance 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 that have been reported. Adjustments to claims liabilities are charged or credited to expense in the period in which they are made.

During the year ended June 30, 2022, the District incurred premiums or contribution expenditures totaling approximately \$40,000.

The Plan is audited on an annual basis and the audited statements are available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2020 revealed that the Plan is fully funded.

New York Mills Union Free School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

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. There were no claims for this program for the fiscal year. In addition, as of June 30, 2022, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

13. CONTINGENCIES AND COMMITMENTS

Litigation

The District has also been named as a defendant in certain other actions. The District intends to defend itself vigorously in each of these cases. Accordingly, no loss contingency has been accrued.

Other Contingencies

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 audits, the District's administration believes disallowances, if any, will be immaterial.

14. DONOR RESTRICTED ENDOWMENTS

The District administers endowment funds, which are restricted to use by the donor for the purposes of student scholarships. These funds are accounted for in the Fiduciary Funds as a Private Purpose Trust.

15. RESTATEMENT

During the year ended June 30, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use and underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset. These changes were incorporated in the District's financial statements and had no effect on the beginning net position of the governmental activities, as the net book value of the leased asset equaled the amount of the lease liability.

	Governmental Activities Net Position
Balance At June 30, 2021, as previously reported	\$ (9,841,026)
Adjustments:	
Net book value leased asset	<u>187,043</u>
Balance At July 1, 2021, as restated	<u>\$ (9,653,983)</u>

**REQUIRED SUPPLEMENTARY
INFORMATION (UNAUDITED)**

Draft- Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (UNAUDITED)
 FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Final Budget	
					Actual on a Budgetary Basis	Variance with Budgetary Actual
REVENUE						
Real property taxes	\$ 7,219,191	\$ 7,219,191	\$ 7,276,667	\$ -	\$ 7,276,667	\$ 57,476
Other tax items	1,052,650	1,052,650	994,421	-	994,421	(58,229)
Charges for services	3,000	3,000	1,424	-	1,424	(1,576)
Use of money and property	14,000	14,000	30,683	-	30,683	16,683
Miscellaneous	490,000	490,000	1,009,298	-	1,009,298	519,298
State sources	5,242,594	5,242,594	4,839,300	-	4,839,300	(403,294)
Federal	10,000	10,000	95,651	-	95,651	85,651
Total revenue	<u>14,031,435</u>	<u>14,031,435</u>	<u>14,247,444</u>	<u>-</u>	<u>14,247,444</u>	<u>216,009</u>
EXPENDITURES						
GENERAL SUPPORT:						
Board of education	28,350	14,788	13,097	472	13,569	1,219
Central administration	206,500	213,400	210,949	-	210,949	2,451
Finance	186,917	200,731	188,512	-	188,512	12,219
Staff	127,520	140,783	88,489	34,545	123,034	17,749
Central services	844,318	845,281	762,766	23,591	786,357	58,974
Special items	209,500	209,501	173,761	-	173,761	35,740
Total general support	<u>1,603,105</u>	<u>1,624,484</u>	<u>1,437,574</u>	<u>58,608</u>	<u>1,496,182</u>	<u>128,302</u>
Instruction	8,719,279	9,181,145	8,293,586	382,064	8,675,650	505,495
Pupil transportation	503,992	561,558	450,524	33,314	483,838	77,720
Employee benefits	3,341,275	3,650,439	2,775,932	5,000	2,780,932	869,507
Debt service	1,218,284	707,606	659,051	-	659,051	48,555
Total expenditures	<u>15,385,935</u>	<u>15,725,232</u>	<u>13,616,667</u>	<u>478,986</u>	<u>14,095,653</u>	<u>1,629,579</u>
Excess (deficiency) of revenue over expenditures	<u>(1,354,500)</u>	<u>(1,693,797)</u>	<u>630,777</u>	<u>(478,986)</u>	<u>151,791</u>	<u>1,845,588</u>
OTHER FINANCING SOURCES (USES):						
Proceeds from capital leases	-	-	129,563	-	-	-
Transfers out	(109,500)	(109,500)	(109,500)	-	(109,500)	-
Total other financing sources (uses)	<u>(109,500)</u>	<u>(109,500)</u>	<u>20,063</u>	<u>-</u>	<u>(109,500)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (1,464,000)</u>	<u>\$ (1,803,297)</u>	<u>650,840</u>	<u>\$ (478,986)</u>	<u>\$ 42,291</u>	<u>\$ 1,845,588</u>
FUND BALANCE - beginning of year			<u>3,493,686</u>			
FUND BALANCE - end of year			<u>\$ 4,144,526</u>			

The accompanying notes are an integral part of these statements

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
 SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
 FOR THE YEAR ENDED JUNE 30, 2022

	Last 10 Fiscal Years									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB Liability										
Service cost	816,611	\$ 1,365,822	\$ 933,537	\$ 800,656	\$ 777,336					
Interest	598,681	584,659	601,303	529,701	500,324					
Changes of benefit terms	-	-	-	-	-					
Differences between expected and actual experience	-	-	-	-	13,341					
Changes in assumptions	(11,704,590)	253,261	7,757,141	(1,556,128)	-					
Benefit payments	(314,118)	(471,037)	(426,204)	(342,392)	(327,937)					
Total change in total OPEB liability	(10,603,416)	1,732,705	8,865,777	(568,163)	963,064					
Total OPEB liability - beginning	27,056,279	25,323,574	16,457,797	17,025,960	16,062,896					
Total OPEB liability - ending (a)	\$ 16,452,863	\$ 27,056,279	\$ 25,323,574	\$ 16,457,797	\$ 17,025,960					
Covered-employee payroll	4,584,521	\$ 5,026,933	\$ 5,026,933	\$ 5,364,320	\$ 5,364,320					
Total OPEB liability as a percentage of covered-employee payroll	358.9%	538.2%	503.8%	306.8%	317.4%					

Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

Notes to schedule:

Changes of assumptions. Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following reflects the discount rate used each period:

Discount rate	3.54%	2.16%	2.21%	3.50%	3.00%	4.00%
---------------	-------	-------	-------	-------	-------	-------

Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

Plan assets. No assets are accumulated in a trust that meets all of the criteria of GASB No. 75, paragraph 4, to pay benefits.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) (UNAUDITED)
 FOR THE YEAR ENDED JUNE 30, 2022

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years							
	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability (asset)	0.0023518%	0.0024909%	0.0024417%	0.0023316%	0.0025094%	0.0025478%	0.0029002%	0.0033057%
Proportionate share of the net pension liability (asset)	\$ (192,251)	2,480	646,566	165,203	\$ 80,991	\$ 239,397	\$ 465,485	\$ 111,673
Covered-employee payroll	\$ 869,781	900,878	915,776	984,031	\$ 1,019,199	\$ 961,381	\$ 1,052,166	\$ 1,032,506
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-22.10%	0.28%	70.60%	16.79%	7.95%	24.90%	44.24%	10.82%
Plan fiduciary net position as a percentage of the total pension liability (asset)	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.94%

NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years							
	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability (asset)	0.024537%	0.024521%	2.410700%	0.024294%	0.022838%	0.002349%	0.024474%	0.023251%
Proportionate share of the net pension liability (asset)	\$ (4,252,014)	677,570	(626,306)	(439,301)	\$ (173,595)	\$ 251,542	\$ (2,542,027)	\$ (2,590,061)
Covered-employee payroll	\$ 4,164,704	4,161,916	\$ 4,023,879	\$ 3,957,232	\$ 3,619,135	\$ 3,624,087	\$ 3,676,266	\$ 3,434,594
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-102.10%	16.28%	-15.56%	-11.10%	-4.80%	6.94%	-69.15%	-75.41%
Plan fiduciary net position as a percentage of the total pension liability (asset)	113.25%	97.76%	102.17%	101.53%	99.01%	110.46%	110.46%	111.48%

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS - PENSION PLANS (UNAUDITED)
 FOR THE YEAR ENDED JUNE 30, 2022

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years							
	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 132,235	\$ 127,316	\$ 131,776	\$ 144,822	\$ 151,099	\$ 145,348	\$ 194,829	\$ 199,373
Contributions in relation to the contractually required contribution	<u>132,235</u>	<u>127,316</u>	<u>131,776</u>	<u>144,822</u>	<u>151,099</u>	<u>145,348</u>	<u>194,829</u>	<u>199,373</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	869,781	900,878	915,776	\$ 915,776	\$ 1,019,199	\$ 1,019,199	\$ 961,381	\$ 1,052,166
Contributions as a percentage of covered-employee payroll	15.20%	14.13%	14.39%	15.81%	14.83%	14.26%	20.27%	18.95%

NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years							
	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 427,567	\$ 396,896	\$ 368,745	\$ 387,809	\$ 424,163	\$ 480,554	\$ 644,449	\$ 581,415
Contributions in relation to the contractually required contribution	<u>427,567</u>	<u>396,896</u>	<u>368,745</u>	<u>387,809</u>	<u>424,163</u>	<u>480,554</u>	<u>644,449</u>	<u>581,415</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 4,164,704	4,161,916	\$ 4,023,879	\$ 4,023,879	\$ 3,957,232	\$ 3,619,135	\$ 3,624,087	\$ 3,676,266
Contributions as a percentage of covered-employee payroll	10.27%	9.54%	9.16%	9.64%	10.72%	13.28%	17.78%	15.82%

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

**SUPPLEMENTARY
INFORMATION**

Draft- Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2022

	School Lunch	Miscellaneous Special Revenue	Extraclassroom Activities	Permanent Fund	Total Nonmajor Governmental Funds
ASSETS:					
Cash - Unrestricted	\$ 19,345	\$ 524	\$ -	\$ -	\$ 19,869
Cash - Restricted	-	-	61,638	5,000	66,638
TOTAL ASSETS	<u>19,345</u>	<u>524</u>	<u>61,638</u>	<u>5,000</u>	<u>86,507</u>
FUND BALANCE:					
Restricted	19,345	524	61,638	5,000	86,507
TOTAL FUND BALANCE	<u>19,345</u>	<u>524</u>	<u>61,638</u>	<u>5,000</u>	<u>86,507</u>
TOTAL FUND BALANCE	<u>\$ 19,345</u>	<u>\$ 524</u>	<u>\$ 61,638</u>	<u>\$ 5,000</u>	<u>\$ 86,507</u>

Draft- Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	School Lunch	Miscellaneous Special Revenue	Extraclassroom Activities	Permanent Fund	Total Nonmajor Governmental Funds
REVENUE:					
Charges for services	\$ 11,320	\$ -	\$ -	\$ -	\$ 11,320
Use of money and property	2	-	-	-	2
Miscellaneous	20,011	-	55,248	-	75,259
Total revenue	31,333	-	55,248	-	86,581
EXPENDITURES:					
General support	24,350	-	53,242	-	77,592
Total expenditures	24,350	-	53,242	-	77,592
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	6,983	-	2,006	-	8,989
FUND BALANCE - beginning of year	12,362	524	59,632	5,000	77,518
FUND BALANCE - end of year	19,345	524	61,638	5,000	86,507

Draft- Subject to Change

**OTHER INFORMATION
(UNAUDITED)**

Draft- Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

OTHER INFORMATION

SCHEDULE OF CHANGES FROM ORIGINAL BUDGET TO REVISED BUDGET AND SCHEDULE OF SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION - GENERAL FUND (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2022

CHANGE FROM ADOPTED BUDGET TO REVISED BUDGET

Adopted budget		\$ 15,495,435
Add: Prior year's encumbrances		<u>339,297</u>
Original budget		15,834,732
Budget revisions		<u>-</u>
Final budget		<u>\$ 15,834,732</u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2022-23 voter-approved expenditure budget	<u>\$ 15,945,575</u>
Maximum allowed (4% of 2021-22 budget)	<u>\$ 637,823</u>

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law*:

Total fund balance	4,144,526
Less:	
Restricted fund balance	1,563,715
Assigned fund balance:	
Appropriated fund balance	1,464,000
Encumbrances included in assigned fund balance	<u>478,986</u>
Total adjustments	<u>\$ 3,506,701</u>

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law:	<u>\$ 637,823</u>
Real Property Tax Law	
Actual percentage	<u>4.00%</u>

Per Office of the State Comptroller's "Fund Balance Reporting and Governmental Fund Type Definitions", Updated April 2011 (Originally Issued November 2010), the portion of [General Fund] fund balance subject to Section 1318 of the Real Property Tax Law is: unrestricted fund balance (i.e., the total of the committed, assigned, and unassigned classifications), minus appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction, and encumbrances included in committed and assigned fund balance.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**OTHER INFORMATION
SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Project Title</u>	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Unexpended Balance</u>	<u>Installment Purchase/ Serial bonds</u>	<u>Federal and State sources</u>	<u>Local Sources</u>	<u>Total Financing</u>	<u>Fund balance June 30, 2022</u>
District - Energy Renovations	\$ 1,428,155	\$ 1,428,155	\$ -	\$ 695,149	\$ 695,149	\$ 733,006	\$ 1,428,155	\$ -	\$ -	\$ 1,428,155	\$ 733,006
District - Renovations	4,620,290	4,620,290	4,985,058	122,577	5,107,635	(487,345)	3,620,290	-	1,833,072	5,453,362	345,727
District - 21/22 Renovations	<u>1,543,750</u>	<u>1,543,750</u>	<u>-</u>	<u>1,140,960</u>	<u>1,140,960</u>	<u>402,790</u>	<u>870,000</u>	<u>-</u>	<u>100,000</u>	<u>970,000</u>	<u>(170,960)</u>
	<u>\$ 7,592,195</u>	<u>\$ 7,592,195</u>	<u>\$ 4,985,058</u>	<u>\$ 1,958,686</u>	<u>\$ 6,943,744</u>	<u>\$ 648,451</u>	<u>\$ 5,918,445</u>	<u>\$ -</u>	<u>\$ 1,933,072</u>	<u>\$ 7,851,517</u>	<u>\$ 907,773</u>

Draft - Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

OTHER INFORMATION

SCHEDULE OF NET INVESTMENT IN CAPITAL ASSETS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2022

Capital assets, net	\$ 10,322,928
Deduct:	
Other capital-related liabilities	655,149
Short-term portion of bonds payable	505,000
Long-term portion of bonds payable	3,650,000
Short-term portion of installment purchase debt	73,670
Long-term portion of installment purchase debt	1,354,485
Net investment in capital assets	<u>\$ 4,084,624</u>

Draft- Subject to City of New York

Required Reports Under the Uniform Guidance

Draft- Subject to Change

INDEPENDENT AUDITOR'S 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

October 4, 2022

To the Board of Directors of
New York Mills Union Free School District

We have audited, in accordance with the 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 New York Mills Union Free School District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 4, 2022.

Report on 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 audit 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.

INDEPENDENT AUDITOR'S 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

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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

October 4, 2022

To the Board of Directors of
New York Mills Union Free School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the New York Mills Union Free School District's (District) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

New York Mills Union Free School District

Schedule of Expenditures of Federal Awards
For the year ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listings	Pass-Through Entity Identification Number	Expenditures
U.S. Department of Education			
Passed-through New York State Dept. of Education:			
Special Education Cluster (IDEA):			
Special Education - Grants to States (IDEA, Part B)	84.027	0032220620	\$ 135,924
Special Education - Preschool Grants (IDEA, Preschool)	84.173	0033220620	1,309
Total Special Education Cluster (IDEA)			<u>137,233</u>
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	84.010A	0021222020	109,756
Title I Grants to Local Educational Agencies (Title I, Part D of the ESEA)	84.010A	0016222020	176,722
Title I Grants to Local Educational Agencies	84.010A	0011212134	153,733
Total Title I Grants to Local Educational Agencies			<u>440,211</u>
Supporting Effective Instruction State Grants (Title II, A)	84.367	0147222020	<u>17,619</u>
Student Support and Academic Enrichment Program (Title IV)	84.424	0204222020	<u>10,000</u>
Education Stabilization Fund:			
COVID-19: Elementary and Secondary School Emergency Relief Fund	84.425D	5891212020	319,274
COVID-19: Governor's Emergency Education Relief Fund	84.425C	5896212020	16,153
COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	5880212020	87,261
Total Education Stabilization Fund			<u>422,688</u>
Total expenditures of federal awards			<u>\$ 1,027,751</u>

The accompanying notes are an integral part of these statements.

New York Mills Union Free School District

Notes to Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of the New York Mills Union Free School District (the District), under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or the respective changes in financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are presented in conformity with accounting principles generally accepted in the United States and the amounts presented are derived from the District's general ledger. Federal expenditures are recorded when an allowable cost is incurred under the applicable program and is due and payable.

3. PASS-THROUGH PROGRAMS

Where the District receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Assistance Listing (AL) number advised by the pass-through grantor.

Identifying numbers, other than the Assistance Listings, which may be assigned by pass-through grantors are not maintained in the District's financial management system. The District has identified certain pass-through identifying numbers and included them in the Schedule, as available.

4. INDIRECT COSTS

Indirect costs are not included in the reported expenditures as they are not included in the federal funding for each program. The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

5. MATCHING COSTS

Matching costs, i.e., the District's or State's share of certain program costs, are not included in the reported expenditures.

New York Mills Union Free School District

**Schedule of Findings and Questioned Costs
For the year ended June 30, 2022**

Part I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the District's financial statements are prepared in accordance with GAAP:

Internal control over financial reporting:

Material weakness(es) identified?

Significant deficiencies identified?

Noncompliance material to financial statements noted?

Unmodified

- | | |
|------------------------------|---|
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None reported |
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None reported |

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

Significant deficiencies identified?

- | | |
|------------------------------|--|
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR Section 200.516(a)?

- | | |
|------------------------------|--|
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
|------------------------------|--|

The dollar threshold to distinguish Types A and B programs was \$750,000.

The major federal program of the District for the year ended June 30, 2022 was as follows:

U.S. Department of Education

COVID-19: Education Stabilization Fund (84.425C, 84.425D, and 84.425U)

The District was not considered a low-risk auditee for the year ended June 30, 2022.

Part II – Financial Statement Findings

None

Part III – Federal Award Findings and Questioned Costs

None reported

New York Mills Union Free School District
Extra-Curricular Fund
July 1st - September 22, 2022

<u>Name</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Payments</u>	<u>Ending Balance</u>
Class of 2022	close out			
Class of 2023	\$9,690.42			\$9,690.42
Class of 2024	\$12,620.06			\$12,620.06
Class of 2025	\$2,974.81			\$2,974.81
Class of 2026	\$6,683.80			\$6,683.80
Class of 2027	\$1,385.42			\$1,385.42
Class of 2028	\$0.00			\$0.00
Varsity Club	\$325.12			\$325.12
Student Council	\$10,051.97			\$10,051.97
Nat.Honor Society	\$45.44			\$45.44
Yearbook Club	\$5,324.22	\$55.00		\$5,379.22
Band Club	\$160.72			\$160.72
Elementary Drama	\$2,325.42	\$210.00	\$1,403.00	\$1,132.42
HS Drama/Chorus	\$6,432.25			\$6,432.25
Interest earned as of 8/31/22	\$2.55			\$2.55
Tax				
Model UN	\$584.48			\$584.48
Technology Club	\$0.00			\$0.00
After Prom Party	\$2,020.00			\$2,020.00
Total	\$61,638.03	\$265.00	\$1,403.00	\$59,652.58

<u>Reconciliation</u>	<u>Outstanding Checks</u>	<u>Returned checks</u>
Ending Book Balance		
Outstanding Checks		
Deposits in Transit		
Reconciled Balance	<u>Total</u>	\$0.00 <u>Total</u>
Ending M&T Bank Balance		
Difference	<u>Total</u>	

**EXTRA -
CURRICULAR**

**New York Mills Union Free School District
Internal Claims Audit Report
August 2022**

**3.1 Internal Claims Audit
August 2022**

<u>Fund</u>	<u>Check Dates</u>	<u>Amount</u>	<u>Checks Issued</u>	<u>Check #s</u>	
General	8/5/2022	\$103,055.43	2	Debit Charges 974-975	
	8/5/2022	\$146.40	1	58824	
	8/4/2022	\$2,778.29	1	Debit Charge 976	
	8/5/2022	\$15.00	1	58864	
	8/19/2022	\$54,302.36	3	Debit Charges 977-979	
	8/19/2022	\$146.40	1	58904	
	8/12/2022	\$59,423.99	39	58865-58903	
	8/26/2022	\$41,280.99	26	58905-58930	
	Federal				
	Capital	8/26/2022	\$1,090.00	1	2158
School Lunch					

Totals for the month \$262,238.86 75

I certify that these claims have been audited and paid for the month of August 2022
Christine Hurlbut 9/28/2022

Transaction		Jul-22 Credit Card Statement		
Date	Post Date	Credit Card	Amount	Comment
6/30/2022	7/1/2022	USPS	\$59.04	Letters to out of district high school students
6/30/2022	7/4/2022	Staples	\$27.28	Shipping for Mary Facci's testing steel box back to NYSED
7/18/2022	7/22/2022	Renaissance Albany	\$34.00	Parking 4 nights
			\$120.32	

**3.1 Credit Card Statement
July 2022**

New York Mills Union Free School District
Internal Claims Audit Report
July 2022

3.1 Internal Claims Audit
July 2022

<u>Fund</u>	<u>Check Dates</u>	<u>Amount</u>	<u>Checks Issued</u>	<u>Check #s</u>
General	7/1/2022	\$65,654.17	2	Debit Charges 967-968
	7/1/2022	\$142.88	1	58779
	7/8/2022	\$20,971.15	2	Debit Charges 969-970
	7/8/2022	\$71.79	1	58782
	7/1/2022	\$616.95	2	58780-58781
	7/15/2022	\$207,617.10	40	58784-58823
	7/22/2022	\$146.40	1	58783
	7/22/2022	\$51,619.35	3	Debit Charges 971-973
	7/29/2022	\$58,332.67	39	58825-58863
	Federal			
Capital	7/29/2022	\$1,090.00	1	2157
School Lunch				
Totals for the month of		\$406,262.46	92	

I certify that these claims have been audited and paid for the month of July 2022
Christine Hurlbut 9/28/2022

		Jun-22	Credit Card Statement	
Transaction	Post			
Date	Date	Credit Card	Amount	Comment
5/31/22	6/1/2022	WPY*RSA NY	\$306.35	RSA NY Full Conference Otesaga Mr. Robert Mahardy 7/11
5/31/22	6/1/2022	WPY*RSA NY	\$99.35	FFA lunch and Awards dinner Mr. Robert Mahardy 7/11
5/31/22	6/1/2022	CedarLake Club	\$97.00	6/2 golf championships
6/1/22	6/2/2022	SQ*Main Street Bed	\$458.00	lodging 2 nights 7/10 & 11 Mrs. Kristin Hubley
6/1/22	6/2/2022	WPY*RSA NY	\$306.35	RSA NY Full Conference Otesaga Mrs. Kristin Hubley 7/11
6/1/22	6/2/2022	WPY*RSA NY	\$99.35	FFA lunch and Awards dinner Mrs. Kristin Hubley 7/11
6/1/22	6/2/2022	SQ*Main Street Bed	\$229.00	lodging for Mr. Steve King 7/10
6/7/22	6/8/2022	Go Fan Outdoor Track	\$23.00	2 tickets Outdoor Track and Field Day 1 Championships at CNS High School
6/7/22	6/8/2022	WPY*RSA NY	\$182.15	RSA NY registration Otesaga Mr. Steven King 7/11
6/7/22	6/8/2022	WPY*RSA NY	\$182.15	RSA NY registration Otesaga Dr. Joanne Shelmidine 7/11
6/7/22	6/8/2022	WPY*RSA NY	\$32.07	FFA lunch 7/11 Mr. Steve King
6/7/22	6/8/2022	WPY*RSA NY	\$32.07	FFA lunch 7/11 Dr. Joanne Shelmidine
6/8/22	6/9/2022	WPY*RSA NY	\$182.15	RSA NY registration Otesaga Ms. Jackie Edwards 7/11
6/8/22	6/9/2022	WPY*RSA NY	\$32.07	FFA lunch 7/11 Ms. Jackie Edwards
6/10/22	6/13/2022	SQ*Main Street Bed	\$229.00	lodging for Mr. Robert Mahardy 7/11
6/17/22	6/20/2022	WPY*RSA NY	\$850.00	Dr. Joanne Shelmidine 2022-23 membership
6/21/22	6/22/2022	Symeons Restaurant	\$163.07	Board of Education dinner
6/24/22	6/27/2022	Skaneateles Suites	\$160.00	lodging 1 night 7/27 Ms. Jackie Edwards
6/24/22	6/27/2022	Skaneateles Suites	\$160.00	lodging 1 night 7/27 Mrs. Kimberly Gyore
6/24/22	6/27/2022	Skaneateles Suites	\$160.00	lodging 1 night 7/27 Mrs. Kristin Hubley
6/26/22	6/27/2022	Landmark Inn Cooperstown	\$409.00	lodging 1 night 7/11 Mrs. Michelle Jordan
		total	\$4,392.13	

3.1 Credit Card Statement June 2022

**NEW YORK MILLS UNION FREE SCHOOL DISTRICT
NEW YORKS MILLS, NY**

**TREASURER'S REPORT
July 31, 2022**

JULY

GENERAL FUND	A	TREASURER'S REPORT
GENERAL FUND MONEY MARKET		TREASURER'S REPORT
GENERAL FUND RESTRICTED RESERVE		TREASURER'S REPORT
		TRIAL BALANCE
SCHOOL LUNCH	C	TREASURER'S REPORT
SCHOOL LUNCH SAVINGS		TREASURER'S REPORT
		TRIAL BALANCE
TRUST & AGENCY	TA	TREASURER'S REPORT
PAYROLL		TREASURER'S REPORT
		TRIAL BALANCE
CAPITAL FUND	H	TREASURER'S REPORT
		TRIAL BALANCE
DEBT SERVICE	V	TREASURER'S REPORT
		TRIAL BALANCE
FEDERAL FUND	F	TREASURER'S REPORT
		TRIAL BALANCE
SCHOLARSHIP FUND	TE	TREASURER'S REPORT
	TN	TRIAL BALANCE

ALL REVENUE STATUS REPORTS

ALL APPROPRIATION STATUS REPORTS

New York Mills Union Free Schools
July 31, 2022

	General Fund	GF Money Market	Restricted	School Lunch	LS Saving	Trust & Agency	Payroll	Capital Fund	Debt Service	Federal
Beginning Balance	\$ 1,101,573.98	\$ 1,755,779.91	\$ 1,066,867.53	\$ 13,033.76	\$ 6,291.35	\$ -	\$ 3,672.13	\$174,788.68	\$1,337,928.81	\$70,524.84
Receipts	\$ 397,441.31	\$ 107.65	\$ 67.52	\$ 0.18	\$ 0.40	\$ 72,590.50	\$ 99,973.14	\$ 2.36	\$ 84.67	\$ 1.43
Disbursements	\$ (409,564.59)	\$ -	\$ -	\$ -	\$ -	\$ (72,590.50)	\$ (99,973.14)	\$ (1,090.00)	\$ -	\$ -
Balance	\$ 1,089,450.70	\$ 1,755,887.56	\$ 1,066,935.05	\$ 13,033.94	\$ 6,291.75	\$ -	\$ 3,672.13	\$ 173,701.04	\$ 1,338,013.48	\$ 70,526.27
Bank Balance	\$ 1,149,094.32	\$ 1,755,887.56	\$ 1,066,935.05	\$ 13,033.94	\$ 6,291.75	\$ -	\$ 8,021.68	\$ 178,912.00	\$ 1,338,013.48	\$ 70,526.27
Outstanding Checks	\$ (61,745.32)			\$ -	\$ -		\$ (4,349.55)	\$ (5,210.96)	\$ -	\$ -
Reconciling Items	\$ 2,101.70	\$ -		\$ -	\$ -	\$ -				\$ -
Balance	\$ 1,089,450.70	\$ 1,755,887.56	\$ 1,066,935.05	\$ 13,033.94	\$ 6,291.75	\$ -	\$ 3,672.13	\$ 173,701.04	\$ 1,338,013.48	\$ 70,526.27

Terisa S. Fabare
PREPARED BY

NEW YORK MILLS UNION FREE SCHOOLS
GENERAL FUND
ACCOUNT 6526
TREASURER'S MONTHLY REPORT

FROM: July 1, 2022 For the period TO: July 31, 2022

Total available balance as reported at the end of preceding period \$1,101,573.98

RECEIPTS DURING MONTH
(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
JUL Y		
7/31	Interest	14.67
7/28	NYS OSC	266,539.00
7/28	Deb Ellis, Driver's Ed	2,475.00
7/28	NYM Library, Lost Book	3.99
7/28	Merry Go Round Playhouse	1,145.00
7/28	NYM Federal Fund, 2021-22 Grant Reimbursements	47,592.00
7/28	NYSMEC, 2021-22 Gas & Electric Reconciliation	7,584.43
7/28	OHM BOCES, Refund, Credit Memo	32,953.70
7/28	NYS DOH Medicaid Payment	292.70
7/28	Health Insurance Payments	38,840.82
	Total Receipts	397,441.31
	Total Receipts, including balance	\$1,499,015.29

DISBURSEMENTS MADE DURING MONTH

From Check No.	To Check No.	Amount
58779	58781	-
58780	58783	616.95
58782	58783	-
58784	58823	207,617.10
58824		
58825	58863	58,332.67

BY DEBIT CHARGE

OMNI Disbursements	1,906.56
Principal & Interest Payments	-
Transfer for Payrolls	136,699.18
Credit Card Payment	4,392.13
Due to Federal Payment	-
(Total amount of checks issued and debit charges)	409,564.59

Cash Balance as shown by records \$1,089,450.70

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	1,149,094.32
Less total of outstanding checks	(61,745.32)
Less O/S Transfer to Special Aid Fund	(14,120.16)
Plus August Health Insurance Receipts posted in July	12,549.73
Plus 6/9 duplicate payroll transfer	3,672.13
	<u>1,089,450.70</u>

Net balance in bank 1,089,450.70

Total available balance \$1,089,450.70

(Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION
Deborah A. Feltus
PREPARED BY

TREASURER OF SCHOOL DISTRICT

LIST OF OUTSTANDING CHECKS
GENERAL FUND

CHECK NO.	AMOUNT	CHECK NO.	AMOUNT
58468	125.00	58854	114.00
58759	59.99	58855	465.10
58763	10.84	58856	267.17
58793	127.50	58857	14.46
58810	50.00	58858	7,200.00
58817	1,235.00	58859	13,674.17
58821	1,804.32	58860	1,449.60
58824		58861	228.45
58825	652.20	58862	22.95
58826	92.53	58863	361.90
58827	170.40		
58828	13.00		
58829	1,406.92		
58830	550.00		
58831	159.71		
58832	4,774.00		
58833	151.00		
58834	193.55		
58835	319.84		
58836	5,277.77		
58837	197.00		
58838	67.99		
58839	1,704.81		
58840	2,512.89		
58841	5,936.03		
58842	57.44		
58843	130.00		
58844	2,976.46		
58845	342.88		
58846	72.04		
58847	2,995.00		
58848	987.00		
58849	376.75		
58850	59.01		
58851	1,960.00		
58852	293.16		
58853	105.49		
TOTAL	61,745.32		23,797.80

NEW YORK MILLS UFSD
Bank Reconciliation for period ending on 7/31/2022



Account: **M&T GENERAL FUND CHECKING**
 Cash Account(s): **A 200**

Ending Bank Balance:	1,149,094.32
Outstanding Checks (See listing below):	-
Deposits in Transit:	61,745.32
Other Credits:	12,549.73
Other Debits:	3,672.13
	14,120.16

Adjusted Ending Bank Balance:	1,089,450.70
Cash Account Balance:	1,089,450.70

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
03/11/2022	58468	JAROSZ, CORY	125.00
06/24/2022	58759	GENERAL PROPERTY MAINTENANCE	59.99
06/24/2022	58763	RON KLOPFANSTEIN	10.84
07/15/2022	58793	GENERAL PROPERTY MAINTENANCE	127.50
07/15/2022	58810	NYSSCA	50.00
07/15/2022	58817	SAANY'S MEMBERSHIP	1,235.00
07/15/2022	58821	THE CENTER	1,804.32
07/29/2022	58825	AMAZON CAPITAL SERVICES	652.20
07/29/2022	58826	BUS PARTS WAREHOUSE	92.53
07/29/2022	58827	CASTLE PRODUCTS	170.40
07/29/2022	58828	CATSKILL SPRING WATER INC	13.00
07/29/2022	58829	CDWG	1,406.92
07/29/2022	58830	CENTER STATE CONFERENCE	550.00
07/29/2022	58831	BRENT DODGE	159.71
07/29/2022	58832	E-MATH INSTRUCTION	4,774.00
07/29/2022	58833	MARY FACCI	151.00
07/29/2022	58834	FISHER AUTO PARTS	193.55
07/29/2022	58835	FLEET PRIDE	319.84
07/29/2022	58836	GILROY KERNAN & GILROY	5,277.77
07/29/2022	58837	GRAINGER, INC.	197.00
07/29/2022	58838	JW PEPPER & SON, INC.	67.99
07/29/2022	58839	LEONARD BUS SALES INC	1,704.81
07/29/2022	58840	LONGSTRETH FIELD HOCKEY	2,512.89
07/29/2022	58841	MADISON ONEIDA HERKIMER CONSOR	5,936.03
07/29/2022	58842	MATTHEWS BUSES INC.	57.44
07/29/2022	58843	MCQUADE AND BANNIGAN INC	130.00
07/29/2022	58844	MOHAWK VALLEY WATER AUTHORITY	2,976.46
07/29/2022	58845	NATIONAL BALSAM WOOD CO	342.88
07/29/2022	58846	NEW YORK STATE DEPT OF LABOR	72.04
07/29/2022	58847	NYSPHSA SECTION III INC	2,995.00
07/29/2022	58848	PAT'S TIRE SERVICE INC.	987.00
07/29/2022	58849	PERFECTION LEARNING CORPORATIO	376.75
07/29/2022	58850	PRICE CHOPPER OPER. CO, INC	59.01
07/29/2022	58851	QUAVERED INC	1,960.00



NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 7/31/2022

Check Date	Check Number	Payee	Amount
07/29/2022	58852	REALLY GOOD STUFF LLC	293.16
07/29/2022	58853	REMEDIA PUBLICATIONS	105.49
07/29/2022	58854	ROCHESTER 100, INC.	114.00
07/29/2022	58855	SANE	465.10
07/29/2022	58856	SCHOOL SPECIALTY	267.17
07/29/2022	58857	SPEEDY AWARDS & ENGRAVING INC	14.46
07/29/2022	58858	STEVENER'S BACKHOE SERVICE	7,200.00
07/29/2022	58859	UPSTATE CEREBRAL PALSY	13,674.17
07/29/2022	58860	UTICA SPRAY & CHEMICAL COMPANY	1,449.60
07/29/2022	58861	UTICA VALLEY ELECTRIC SUPPLY	228.45
07/29/2022	58862	KAREN YAWORSKI	22.95
07/29/2022	58863	YORKVILLE BATTERY INC.	361.90
Outstanding Check Total:			61,745.32

Prepared By *Dennis A. Johnson*

Approved By

NEW YORK MILLS UNION FREE SCHOOLS
GENERAL FUND MONEY MARKET ACCOUNT
ACCOUNT 3632
TREASURER'S MONTHLY REPORT

For the period

FROM: July 1, 2022

TO:

July 31, 2022

Total available balance as reported at the end of preceding period

\$1,755,779.91

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date

Source

Amount

JULY 31 INTEREST

107.65

Total Receipts

\$107.65

Total Receipts, including balance

\$1,755,887.56

DISBURSEMENTS MADE DURING MONTH

BY CHECK

From Check No.

To Check No

0.00

BY DEBIT CHARGE

Transfer to the General Fund

(Total amount of checks issued and debit charges)

Cash Balance as shown by records

\$1,755,887.56

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month (Citizens)

54,900.27

Balance given on bank statement, end of month (M&T)

1,700,987.29

Amount of transfers in transit

0.00

Net balance in bank

1,755,887.56

Amount of deposit in transit

0.00

Total available balance

\$1,755,887.56

(Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Jessica A. Johnson
PREPARED BY

NEW YORK MILLS UNION FREE SCHOOLS
RESTRICTED RESERVE ACCOUNT
ACCOUNT 3540
TREASURER'S MONTHLY REPORT

For the period

FROM: July 1, 2022 TO: July 31, 2022

Total available balance as reported at the end of preceding period \$1,066,867.53

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
JULY 31	INTEREST	67.52

Total Receipts \$67.52

Total Receipts, including balance \$1,066,935.05

DISBURSEMENTS MADE DURING MONTH

BY CHECK
From Check No. To Check No

BY DEBIT CHARGE 0.00

(Total amount of checks issued and debit charges) \$0.00

Cash Balance as shown by records \$1,066,935.05

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month 1,066,935.05

Less total of outstanding checks 0.00

Net balance in bank 1,066,935.05

Amount of deposits in transit 0.00

Total available balance

(Must agree with Cash Balance above if there is a true reconciliation)

\$1,066,935.05

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Jessie A. Johnson
PREPARED BY

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 7/31/2022



Account	Description	Debits	Credits
A 200	CASH IN CHECKING	1,089,450.70	0.00
A 201_05	MONEY MARKET INVESTMENT	1,755,887.56	0.00
A 210	PETTY CASH	300.00	0.00
A 231 01	RESTRICTED RESERVES SAVINGS	1,066,935.05	0.00
A 391	DUE FROM OTHER FUNDS	425,103.91	0.00
A 391F	DUE FROM FEDERAL AID FUND	25,409.79	0.00
A 410	STATE & FEDERAL AID RECEIVABLE	606,771.10	0.00
A 510	ESTIMATED REVENUE	14,481,575.00	0.00
A 521	ENCUMBRANCES	1,066,154.26	0.00
A 522	EXPENDITURES	409,027.60	0.00
A 599	APPROPRIATED FUND BALANCE	1,942,985.79	0.00
A 630	DUE TO OTHER FUNDS	0.00	10.00
A 632	DUE TO STATE TEACHERS RETIREMENT	0.00	455,561.04
A 637	DUE TO EMPLOYEES RETIREMENT SYSTEM	0.00	24,407.00
A 720	GROUP HEALTH INSURANCE	0.00	270,043.82
A 720F	FLEX HEALTH	0.00	125,812.05
A 721	NYS INCOME TAX	188.67	0.00
A 726FICA	FICA TAX	49.84	0.00
A 726MED	MEDICARE TAX	11.62	0.00
A 821	RESERVE FOR ENCUMBRANCES	0.00	1,066,154.26
A 827	RESERVE FOR NYSEERS RETIREMENT CREDITS	0.00	167,404.00
A 864	RESERVE FOR TAX CERTIORARI	0.00	145,499.33
A 867	RESERVE FOR EMPLOYEE BENEFITS	0.00	421,620.00
A 878	CAPITAL RESERVE	0.00	502,414.83
A 878 01	CAPITAL RESERVE/TRANSPORTATION	0.00	291,777.46
A 882	RESERVE FOR REPAIRS	0.00	35,000.00
A 909	FUND BALANCE, UNRESERVED	0.00	478,985.79
A 910	APPROPRIATED FUND BALANCE	0.00	1,464,000.00
A 911	UNAPPROPRIATED FUND BALANCE	0.00	637,823.43
A 960	APPROPRIATIONS	0.00	16,424,560.79
A 980	REVENUES	0.00	358,777.09

A Fund Totals: 22,869,850.89 22,869,850.89

Grand Totals: 22,869,850.89 22,869,850.89

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2022 To 7/31/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 1001</u>	TAXES RECEIVABLE	7,278,136.00	0.00	7,278,136.00	0.00	7,278,136.00
<u>A 1081</u>	PAYMENTS IN LIEU OF TAXES	158,000.00	0.00	158,000.00	0.00	158,000.00
<u>A 1085</u>	STAR PROGRAM	839,150.00	0.00	839,150.00	0.00	839,150.00
<u>A 1335</u>	OTHER STUDENT FEES AND CHARGES	1,500.00	0.00	1,500.00	2,478.99	-978.99
<u>A 2401</u>	INTEREST AND EARNINGS	1,000.00	0.00	1,000.00	191.27	808.73
<u>A 2413</u>	RENTAL OF REAL PROPERTY/BOCES	5,000.00	0.00	5,000.00	0.00	5,000.00
<u>A 2450</u>	COMMISSIONS	3,000.00	0.00	3,000.00	1,145.00	1,855.00
<u>A 2700</u>	RETIREE DRUG SUBSIDY	40,000.00	0.00	40,000.00	0.00	40,000.00
<u>A 2701</u>	REFUNDS FOR BOCES AIDED SERVICES	325,000.00	0.00	325,000.00	32,953.70	292,046.30
<u>A 2703</u>	REFUND OF PRIORS YRS EXPENSE	75,000.00	0.00	75,000.00	55,176.43	19,823.57
<u>A 2770</u>	UNCLASSIFIED OTHER REVENUE	20,000.00	0.00	20,000.00	0.00	20,000.00
<u>A 3101</u>	BASIC FORMULA	2,355,018.00	0.00	2,355,018.00	0.00	2,355,018.00
<u>A 3101.001</u>	EXCESS COST	856,085.00	0.00	856,085.00	0.00	856,085.00
<u>A 3102</u>	LOTTERY AID	623,005.00	0.00	623,005.00	0.00	623,005.00
<u>A 3102.00.2</u>	COMMERCIAL GAMING	16,395.00	0.00	16,395.00	0.00	16,395.00
<u>A 3102.001</u>	VLT LOTTERY GRANT	93,208.00	0.00	93,208.00	0.00	93,208.00
<u>A 3103</u>	BOARDS OF COOPERATIVE EDUCATIONAL S	995,000.00	0.00	995,000.00	0.00	995,000.00
<u>A 3104</u>	TUITION AID	50,000.00	0.00	50,000.00	0.00	50,000.00
<u>A 3260</u>	TEXTBOOKS	31,661.00	0.00	31,661.00	0.00	31,661.00
<u>A 3262</u>	COMPUTER SOFTWARE AID	8,524.00	0.00	8,524.00	0.00	8,524.00
<u>A 3262.001</u>	HARDWARE AID	8,942.00	0.00	8,942.00	0.00	8,942.00
<u>A 3263</u>	LIBRARY A/V LOAN PROGRAM	3,556.00	0.00	3,556.00	0.00	3,556.00
<u>A 4089</u>	FEDERAL AID ARP, CARES ACT	684,395.00	0.00	684,395.00	266,539.00	417,856.00
<u>A 4601</u>	MEDICAID REIMBURSEMENT	10,000.00	0.00	10,000.00	292.70	9,707.30
A Totals:		14,481,575.00	0.00	14,481,575.00	358,777.09	14,122,797.91
Grand Totals:		14,481,575.00	0.00	14,481,575.00	358,777.09	14,122,797.91

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 7/31/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.400-00-0000	CONTRACTUAL	1,000.00	397.34	1,397.34	0.00	897.34	500.00
A 1010.404-00-0000	CONFERENCE FEES	8,000.00	75.00	8,075.00	4,392.13	75.00	3,607.87
A 1010.490-00-0000	BOCES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 1040.160-00-0000	NON-INSTRUCT. SALARIES	3,605.00	0.00	3,605.00	384.63	0.00	3,220.37
A 1040.404-00-0000	CONFERENCE FEES	3,850.00	0.00	3,850.00	0.00	0.00	3,850.00
A 1040.406-00-0000	ADVERTISING	5,000.00	0.00	5,000.00	0.00	2,500.00	2,500.00
A 1040.408-00-0000	PERSONAL SERVICES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 1240.150-00-0000	PROFESSIONAL SALARIES	160,000.00	0.00	160,000.00	11,178.74	0.00	148,821.26
A 1240.160-00-0000	NON-INSTRUCT. SALARY	45,000.00	0.00	45,000.00	3,454.84	0.00	41,545.16
A 1240.403-00-0000	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1240.404-00-0000	CONFERENCE FEES	5,000.00	0.00	5,000.00	198.90	0.00	4,801.10
A 1240.409-00-0000	DUES	3,000.00	0.00	3,000.00	635.00	0.00	2,365.00
A 1240.450-00-0000	OFFICE SUPPLIES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 1310.160-00-0000	NON-INSTRUCT. SALARIES	80,000.00	0.00	80,000.00	6,163.33	0.00	73,836.67
A 1310.403-00-0000	TRAVEL-MILEAGE	275.00	0.00	275.00	0.00	0.00	275.00
A 1310.404-00-0000	CONFERENCE FEES	750.00	0.00	750.00	0.00	0.00	750.00
A 1310.450-00-0000	OFFICE SUPPLIES	200.00	0.00	200.00	0.00	0.00	200.00
A 1310.490-00-0000	BOCES SERVICES	65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
A 1320.408-00-0000	AUDITING SERVICES	22,000.00	0.00	22,000.00	0.00	20,000.00	2,000.00
A 1380.401-00-0000	SERVICE CONTRACTS	25,000.00	0.00	25,000.00	2,202.50	10,750.00	12,047.50
A 1420.408-00-0000	ATTORNEY SERVICES	45,000.00	34,545.47	79,545.47	1,011.31	62,834.16	15,700.00
A 1430.490-00-0000	PERSONNEL SERVICES	35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
A 1460.490-00-0000	RECORDS INFORMATION	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
A 1480.490-00-0000	PUBLIC INFOR SPEC.	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
A 1620.160-00-0000	NON INSTRUCT SALARIES	129,963.00	0.00	129,963.00	12,606.37	0.00	117,356.63
A 1620.200-00-0000	NEW EQUIPMENT	2,595.00	0.00	2,595.00	0.00	0.00	2,595.00
A 1620.400-00-0000	CONTRACTUAL	54,600.00	0.00	54,600.00	0.00	0.00	54,600.00
A 1620.401-00-0000	SERVICE CONTRACTS	16,500.00	137.50	16,637.50	4,902.57	2,579.00	9,155.93
A 1620.416-00-0000	NATURAL GAS	85,000.00	0.00	85,000.00	5,657.60	28,288.00	51,054.40
A 1620.417-00-0000	ELECTRICITY	95,000.00	0.00	95,000.00	14,850.55	74,252.73	5,896.72
A 1620.418-00-0000	WATER	28,000.00	13,031.62	41,031.62	2,309.80	10,721.82	28,000.00
A 1620.450-00-0000	CLEANING SUPPLIES	16,500.00	0.00	16,500.00	4,721.23	11,803.00	-24.23
A 1621.160-00-0000	NON INSTRUCT SALARIES	165,000.00	0.00	165,000.00	15,244.32	0.00	149,755.68

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1621.200-00-0000	NEW EQUIPMENT	13,500.00	5,505.00	19,005.00	0.00	5,505.00	13,500.00
A 1621.400-00-0000	CONTRACTUAL	12,000.00	1,796.87	13,796.87	0.00	13,065.87	731.00
A 1621.401-00-0000	SERVICE CONTRACTS	6,500.00	0.00	6,500.00	0.00	658.00	5,842.00
A 1621.402-00-0000	REPAIRS	15,000.00	0.00	15,000.00	7,200.00	1,250.00	6,550.00
A 1621.450-00-0000	SUPPLIES & MATERIALS	35,000.00	339.70	35,339.70	1,531.09	7,679.65	26,128.96
A 1621.450-00-0508	GROUNDS	20,000.00	279.86	20,279.86	482.43	9,686.97	10,110.46
A 1621.490-00-0000	BOCES SERVICES	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
A 1670.400-00-0000	POSTAGE	10,500.00	2,500.00	13,000.00	2,540.00	10,300.00	160.00
A 1670.490-01-0000	PRINTING	70,500.00	0.00	70,500.00	0.00	0.00	70,500.00
A 1910.414-00-0000	INSURANCE	55,000.00	0.00	55,000.00	40,248.22	4,751.78	10,000.00
A 1920.400-00-0000	ASSOCIATION DUES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 1964.400-00-0000	REFUND PROP. TAX	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 1981.490-00-0000	BOCES SERVICES	145,000.00	0.00	145,000.00	0.00	0.00	145,000.00
1	***	1,589,338.00	58,608.36	1,647,946.36	141,915.56	277,598.32	1,228,432.48
A 2010.150-00-0000	INSTRUCTIONAL SALARIES	20,000.00	0.00	20,000.00	1,242.00	0.00	18,758.00
A 2010.490-00-0000	OTHER BOCES	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00
A 2020.150-00-0000	INSTRUCTIONAL SALARIES	225,715.00	0.00	225,715.00	16,780.86	0.00	208,934.14
A 2020.160-00-0000	NON INSTRUCT. SALARIES	85,020.00	0.00	85,020.00	5,468.16	0.00	79,551.84
A 2020.403-02-0000	TRAVEL-MILEAGE	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.403-03-0000	TRAVEL-MILEAGE	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.404-02-0000	CONFERENCE	2,000.00	0.00	2,000.00	159.71	0.00	1,840.29
A 2020.404-03-0000	CONFERENCE	2,000.00	0.00	2,000.00	151.00	0.00	1,849.00
A 2020.409-00-0000	DUES	1,500.00	0.00	1,500.00	600.00	0.00	900.00
A 2020.450-02-0000	OFFICE SUPPLIES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2020.450-03-0000	OFFICE SUPPLIES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2070.150-00-0000	INSERVICE SALARIES	25,000.00	0.00	25,000.00	1,120.00	0.00	23,880.00
A 2070.400-00-0000	CONTRACTUAL	3,000.00	0.00	3,000.00	495.00	3,000.00	-495.00
A 2070.490-00-0000	BOCES INSERVICE	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
A 2110.120-00-0000	INSTRUCTIONAL SALARIES K-3	864,525.00	0.00	864,525.00	0.00	0.00	864,525.00
A 2110.120-01-0000	INSTRUCTIONAL SALARIES 4-6	520,150.00	0.00	520,150.00	0.00	0.00	520,150.00
A 2110.120-02-0000	PRIOR YEAR RETRO	0.00	0.00	0.00	665.76	0.00	-665.76
A 2110.130-00-0000	INSTRUCTIONAL 7-12	1,500,890.00	0.00	1,500,890.00	1,300.92	0.00	1,499,589.08
A 2110.130-01-0000	AFTER SCHOOL PROGRAM	20,000.00	0.00	20,000.00	1,120.00	0.00	18,880.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2110.131-00-0000	HEALTH BUY-OUTS	25,000.00	0.00	25,000.00	1,000.00	0.00	24,000.00
A 2110.140-00-0000	SUBSTITUTE SALARIES	107,000.00	0.00	107,000.00	6,422.64	0.00	100,577.36
A 2110.160-00-0000	NON INSTRUCT SALARIES	79,353.00	0.00	79,353.00	4,646.55	0.00	74,706.45
A 2110.200-03-0000	NEW EQUIPMENT	13,500.00	0.00	13,500.00	0.00	16,445.15	-2,945.15
A 2110.400-02-0000	CONTRACTUAL	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
A 2110.400-03-0000	CONTRACTUAL	7,500.00	0.00	7,500.00	600.00	2,175.00	4,725.00
A 2110.403-02-0000	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.403-03-0000	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.404-02-0000	CONFERENCE FEES	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 2110.404-03-0000	CONFERENCE FEES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.450-02-0001	INST SUPPLY-GRADE 1	194.00	0.00	194.00	293.16	0.00	-99.16
A 2110.450-02-0003	INST SUPPLY-GRADE 3	314.00	0.00	314.00	114.00	0.00	200.00
A 2110.450-02-0013	INST SUPPLY-KNDG	29.00	0.00	29.00	0.00	27.73	1.27
A 2110.450-02-3050	STEM	3,000.00	0.00	3,000.00	0.00	188.65	2,811.35
A 2110.450-02-4000	INST SUPPLY-MUSIC	2,500.00	0.00	2,500.00	1,960.00	319.95	220.05
A 2110.450-02-4200	INST-SUPPLY-REMEDIATION	300.00	0.00	300.00	0.00	0.00	300.00
A 2110.450-02-4700	INST SUPPLY-GENERAL	12,500.00	384.00	12,884.00	58.45	10,871.75	1,953.80
A 2110.450-03-3000	INST SUPPLY-ART	4,000.00	275.00	4,275.00	275.00	0.00	4,000.00
A 2110.450-03-3200	INST SUPPLY-BUSINESS ED.	200.00	0.00	200.00	0.00	0.00	200.00
A 2110.450-03-3400	INST SUPPLY-ENGLISH	800.00	0.00	800.00	0.00	0.00	800.00
A 2110.450-03-3500	INST SUPPLY-FOR LANGUAGE	400.00	0.00	400.00	390.00	0.00	10.00
A 2110.450-03-3600	INST SUPPLY-HEALTH	400.00	0.00	400.00	0.00	0.00	400.00
A 2110.450-03-3700	INST SUPPLY-HOME EC.	3,100.00	511.52	3,611.52	1,506.32	2,000.00	105.20
A 2110.450-03-3800	INST SUPPLY-INDUSTRIAL ART	3,800.00	0.00	3,800.00	551.60	3,129.35	119.05
A 2110.450-03-3900	INST SUPPLY-MATH	1,400.00	0.00	1,400.00	0.00	1,112.50	287.50
A 2110.450-03-4000	INST SUPPLY-MUSIC	4,250.00	0.00	4,250.00	67.99	3,764.89	417.12
A 2110.450-03-4100	INST SUPPLY-PHYS ED	400.00	0.00	400.00	0.00	0.00	400.00
A 2110.450-03-4300	INST SUPPLY-SCIENCE	1,200.00	0.00	1,200.00	0.00	280.50	919.50
A 2110.450-03-4400	INST SUPPLY-SOCIAL STUDY	600.00	0.00	600.00	0.00	0.00	600.00
A 2110.450-03-4700	INST SUPPLY-GENERAL	5,000.00	40,000.00	45,000.00	0.00	40,000.00	5,000.00
A 2110.480-01-0000	TEXTBOOKS-OTHER SCHOOLS	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 2110.480-02-0005	TEXTBOOKS-GRADE 5	1,333.00	0.00	1,333.00	0.00	1,332.80	0.20
A 2110.480-02-4800	WORKBOOKS-ELEMENTARY	29,000.00	0.00	29,000.00	0.00	43,977.91	-14,977.91

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2110.480-03-2270	CONSUMABLE	10,000.00	0.00	10,000.00	4,774.00	587.50	4,638.50
A 2110.480-03-3400	TEXTBOOKS-ENGLISH	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2110.480-03-4400	TEXTBOOKS-SOCIAL STUDY	800.00	0.00	800.00	376.75	441.19	-17.94
A 2110.490-00-0000	BOCES SERVICES	975,000.00	283,944.00	1,258,944.00	0.00	283,944.00	975,000.00
A 2250.150-00-0000	INSTRUCTIONAL SALARIES	620,005.00	0.00	620,005.00	0.00	0.00	620,005.00
A 2250.160-00-0000	NON INSTRUCT SALARIES	125,615.00	0.00	125,615.00	7,388.35	0.00	118,226.65
A 2250.200-00-0000	NEW EQUIPMENT	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2250.400-00-0000	CONTRACTUAL	8,000.00	0.00	8,000.00	2,402.82	8,000.00	-2,402.82
A 2250.404-00-0000	CONFERENCE FEES	250.00	0.00	250.00	0.00	0.00	250.00
A 2250.450-00-0000	INSTRUCT. SUPPLIES	600.00	0.00	600.00	105.49	766.60	-272.09
A 2250.470-00-0000	TUITION	200,000.00	49,786.16	249,786.16	22,684.61	219,601.55	7,500.00
A 2250.490-00-0000	BOCES SERVICES	1,596,260.00	0.00	1,596,260.00	0.00	0.00	1,596,260.00
A 2280.150-00-0000	INSTRUCTIONAL SALARIES	100,999.00	0.00	100,999.00	0.00	0.00	100,999.00
A 2280.490-00-0000	BOCES SERVICES	205,500.00	0.00	205,500.00	0.00	0.00	205,500.00
A 2330.490-00-0000	BOCES-SPECIAL SCHOOL	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
A 2610.150-00-0000	INSTRUCTIONAL SALARIES	81,245.00	0.00	81,245.00	0.00	0.00	81,245.00
A 2610.160-00-0000	NON INSTRUCT SALARIES	30,102.00	0.00	30,102.00	2,710.92	0.00	27,391.08
A 2610.460-00-0000	STATE AIDED LIBRARY MATERIALS	3,675.00	0.00	3,675.00	0.00	0.00	3,675.00
A 2610.460-02-0000	STATE AID- LIBRARY MATERIALS	0.00	3,704.26	3,704.26	1,107.88	2,611.96	-15.58
A 2610.490-00-0000	BOCES SERVICES	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
A 2630.220-00-0000	STATE AIDED EQUIPMENT	8,942.00	0.00	8,942.00	0.00	0.00	8,942.00
A 2630.220-02-0000	STATE AIDED EQUIPMENT	0.00	1,406.92	1,406.92	1,406.92	0.00	0.00
A 2630.450-00-0000	SUPPLIES	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
A 2630.460-00-0000	STATE AIDED SOFTWARE	20,000.00	0.00	20,000.00	0.00	6,274.50	13,725.50
A 2630.490-00-0000	BOCES	665,340.00	0.00	665,340.00	0.00	0.00	665,340.00
A 2810.150-00-0000	INSTRUCTIONAL SALARIES	95,005.00	0.00	95,005.00	4,428.50	0.00	90,576.50
A 2810.160-00-0000	NON INSTRUCT SALARIES	33,000.00	0.00	33,000.00	2,000.32	0.00	30,999.68
A 2810.404-00-0000	CONFERENCE FEES	1,500.00	0.00	1,500.00	310.00	0.00	1,190.00
A 2810.450-00-0000	INTRUCTIONAL SUPPLIES	1,650.00	0.00	1,650.00	1,685.92	1,200.00	-1,235.92
A 2810.490-00-0000	BOCES SERVICES	82,000.00	0.00	82,000.00	0.00	0.00	82,000.00
A 2815.160-00-0000	NON INSTRUCT SALARIES	50,000.00	0.00	50,000.00	680.00	0.00	49,320.00
A 2815.400-00-0000	CONTRACTUAL	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2815.450-02-0000	OFFICE SUPPLIES-ELEM	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2815.450-03-0000	OFFICE SUPPLIES-H.S.	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2815.490-00-0000	BOCES SERVICES	24,500.00	0.00	24,500.00	0.00	0.00	24,500.00
A 2820.490-00-0000	BOCES SERVICES	65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
A 2830.400-00-0000	SRO OFFICER	25,500.00	0.00	25,500.00	0.00	0.00	25,500.00
A 2850.150-00-0000	INSTRUCTIONAL SALARIES	68,002.00	0.00	68,002.00	-1,538.66	0.00	69,540.66
A 2850.400-00-0000	CONTRACTUAL	1,000.00	0.00	1,000.00	865.00	0.00	135.00
A 2850.450-00-0000	SUPPLIES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2855.150-00-0000	INSTRUCTIONAL SALARIES	152,650.00	0.00	152,650.00	2,542.00	0.00	150,108.00
A 2855.160-00-0000	NON INSTRUCT SALARIES	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2855.400-00-0000	CONTRACTUAL	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 2855.409-00-0000	DUES	3,500.00	0.00	3,500.00	4,355.00	0.00	-855.00
A 2855.410-00-0000	RENTAL	5,000.00	0.00	5,000.00	0.00	2,700.00	2,300.00
A 2855.411-00-0000	OFFICIALS	30,000.00	0.00	30,000.00	22.95	0.00	29,977.05
A 2855.413-00-0000	TOURNAMENT FEES	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
A 2855.450-00-0000	INSTRUCT. SUPPLIES	24,500.00	2,051.73	26,551.73	2,527.35	10,614.73	13,409.65
A 2855.450-00-0014	UNIFORMS	9,000.00	0.00	9,000.00	0.00	0.00	9,000.00
2		9,123,213.00	382,063.59	9,505,276.59	107,825.24	665,368.21	8,732,083.14
A 5510.160-00-0000	NON INSTRUCT SALARIES	291,415.00	0.00	291,415.00	15,523.56	0.00	275,891.44
A 5510.161-00-0000	NON INSTRUCT SALARIES	82,700.00	0.00	82,700.00	6,295.98	0.00	76,404.02
A 5510.200-00-0000	NEW EQUIPMENT	0.00	20,545.81	20,545.81	0.00	20,545.81	0.00
A 5510.210-00-0000	NEW BUSES	114,786.00	0.00	114,786.00	52,361.50	0.00	62,424.50
A 5510.400-00-0000	CONTRACTUAL	1,000.00	195.00	1,195.00	233.76	1.24	960.00
A 5510.414-00-0000	INSURANCE	26,500.00	0.00	26,500.00	26,500.00	0.00	0.00
A 5510.450-00-0000	BUS REPAIR SUPPLIES	15,000.00	1,186.52	16,186.52	4,683.71	13,308.52	-1,805.71
A 5510.450-00-0509	DIESEL	45,000.00	7,212.85	52,212.85	0.00	37,212.85	15,000.00
A 5510.490-00-0000	BOCES SERVICES	3,300.00	0.00	3,300.00	0.00	0.00	3,300.00
A 5530.400-00-0000	CONTRACTUAL	5,000.00	0.00	5,000.00	0.00	500.00	4,500.00
A 5530.414-00-0000	INSURANCE	9,500.00	0.00	9,500.00	9,500.00	0.00	0.00
A 5530.416-00-0000	NATURAL GAS	16,850.00	0.00	16,850.00	2,475.20	12,376.00	1,998.80
A 5530.417-00-0000	ELECTRICITY	25,000.00	0.00	25,000.00	2,620.68	13,103.42	9,275.90
A 5530.418-00-0000	WATER	10,000.00	4,108.66	14,108.66	666.66	3,442.00	10,000.00
A 5530.450-00-0515	SUPPLIES&MATERIALS	1,500.00	65.00	1,565.00	13.00	852.00	700.00
A 5530.450-00-0516	TOOLS-MECHANICS	100.00	0.00	100.00	0.00	0.00	100.00

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 7/31/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
5		***	647,651.00	33,313.84	680,964.84	120,874.05	101,341.84	458,748.95
<u>A 9010.800-00-0000</u>	EMPLOYEE RETIREMENT		295,187.00	0.00	295,187.00	0.00	0.00	295,187.00
<u>A 9020.800-00-0000</u>	TEACHER RETIREMENT		615,888.00	0.00	615,888.00	0.00	0.00	615,888.00
<u>A 9030.800-00-0000</u>	SOCIAL SECURITY		500,500.00	0.00	500,500.00	9,855.61	0.00	490,644.39
<u>A 9040.800-00-0000</u>	WORKERS COMP.		45,000.00	0.00	45,000.00	18,933.50	18,933.50	7,133.00
<u>A 9050.800-00-0000</u>	UNEMPLOYMENT INS.		10,000.00	5,000.00	15,000.00	3,687.61	1,312.39	10,000.00
<u>A 9055.800-00-0000</u>	DISABILITY INSURANCE		3,500.00	0.00	3,500.00	0.00	1,600.00	1,900.00
<u>A 9060.800-00-0000</u>	HEALTH INSURANCE		1,925,275.00	0.00	1,925,275.00	5,936.03	0.00	1,919,338.97
<u>A 9711.600-00-0000</u>	SERIAL BOND-PRINCPAL-CONSTRUCTION		765,000.00	0.00	765,000.00	0.00	0.00	765,000.00
<u>A 9711.700-00-0000</u>	SERIAL BOND-INTEREST-CONSTRUCTION		217,302.00	0.00	217,302.00	0.00	0.00	217,302.00
<u>A 9785.600-00-0000</u>	POWER AUTHORITY-PRINCIPAL		34,218.00	0.00	34,218.00	0.00	0.00	34,218.00
<u>A 9785.700-00-0000</u>	POWER AUTHORITY-INTEREST		60,153.00	0.00	60,153.00	0.00	0.00	60,153.00
<u>A 9901.950-00-0000</u>	TRANSFER-SPECIAL AID		13,350.00	0.00	13,350.00	0.00	0.00	13,350.00
<u>A 9950.900-00-0000</u>	TRANSFER-CAPITAL FUND		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
9		***	4,585,373.00	5,000.00	4,590,373.00	38,412.75	21,845.89	4,530,114.36
	Fund ATotals:		15,945,575.00	478,985.79	16,424,560.79	409,027.60	1,066,154.26	14,949,378.93
Grand Totals:			15,945,575.00	478,985.79	16,424,560.79	409,027.60	1,066,154.26	14,949,378.93

NEW YORK MILLS UNION FREE SCHOOLS
SCHOOL LUNCH
ACCOUNT 6559
TREASURER'S MONTHLY REPORT

For the period

FROM: July 1, 2022 TO: July 31, 2022

Total available balance as reported at the end of preceding period \$13,033.76

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
JULY 31	INTEREST	0.18

Total Receipts 0.18

Total Receipts, including balance \$13,033.94

DISBURSEMENTS MADE DURING MONTH

BY CHECK
From Check No. To Check No

(Total amount of checks issued and debit charges) \$0.00

Cash Balance as shown by records \$13,033.94

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month 13,033.94

Less total of outstanding checks 0.00

Net balance in bank 13,033.94

Amount of deposits in transit

Total available balance \$13,033.94
(Must agree with Cash Balance above if there is a true reconciliation)

Received by the Board of Education and entered as
part of the minutes of the board meeting held
This is to certify that the above Cash
Balance is in agreement with my
bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Dennis A. Johnson
PREPARED BY

**LIST OF OUTSTANDING CHECKS
SCHOOL LUNCH**

CHECK NO.	AMOUNT	CHECK NO.	AMOUNT
TOTAL	\$0.00	TOTAL	

NEW YORK MILLS UFSD
 Bank Reconciliation for period ending on 7/31/2022



Account: **M&T SCHOOL LUNCH CHECKING**
 Cash Account(s): C 200

Ending Bank Balance:		13,033.94
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	13,033.94
Cash Account Balance:	13,033.94

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
Outstanding Check Total:			0.00

Prepared By *Dennis A. Johnson* Approved By _____

NEW YORK MILLS UNION FREE SCHOOLS
SCHOOL LUNCH SAVINGS
ACCOUNT 3566
TREASURER'S MONTHLY REPORT

For the period

FROM: July 1, 2022 TO: July 31, 2022

Total available balance as reported at the end of preceding period \$6,291.35

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
JULY 31	INTEREST	0.40

Total Receipts 0.40

Total Receipts, including balance \$6,291.75

DISBURSEMENTS MADE DURING MONTH

BY CHECK From Check No.	To Check No	Amount
		0.00

BY DEBIT CHARGE 0.00 (Total amount of checks issued and debit charges) \$0.00

Cash Balance as shown by records \$6,291.75

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	6,291.75
Less total of outstanding checks	0.00
Net balance in bank	6,291.75
Amount of Transfers in transit	0.00

Total available balance \$6,291.75

(Must agree with Cash Balance above if there is a true reconciliation)

Received by the Board of Education and entered as part of the minutes of the board meeting held
This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

Jessie A. Johnson
PREPARED BY

TREASURER OF SCHOOL DISTRICT

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 7/31/2022



Account	Description	Debits	Credits
C 200	CASH IN CHECKING	13,033.94	0.00
C 201	CASH IN TIME DEPOSITS	6,291.75	0.00
C 210	PETTY CASH	20.00	0.00
C 911	UNAPPROPRIATED FUND BALANCE	0.00	19,345.11
C 980	REVENUES	0.00	0.58
C Fund Totals:		19,345.69	19,345.69
Grand Totals:		19,345.69	19,345.69

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2022 To 7/31/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
C 2401	INTEREST AND EARNINGS	0.00	0.00	0.00	0.58	-0.58
	C Totals:	0.00	0.00	0.00	0.58	-0.58
	Grand Totals:	0.00	0.00	0.00	0.58	-0.58

NEW YORK MILLS UNION FREE SCHOOLS
TRUST & AGENCY
ACCOUNT 6567
TREASURER'S MONTHLY REPORT

For the period

FROM: July 1, 2022 TO: July 31, 2022

Total available balance as reported at the end of preceding period \$0.00

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
JULY 8	Transfers in For Payroll	20,971.15
JULY 22	Transfers in For Payroll	51,619.35
Total Receipts		\$72,590.50
Total Receipts, including balance		\$72,590.50

DISBURSEMENTS MADE DURING MONTH

BY DEBIT CHARGE

Transfers for Payroll Checks and Direct Deposits	51,234.47
Federal Taxes	16,180.42
State Taxes	2,794.27
OMNI	1,459.77
ERS	921.57

(Total amount of checks issued and debit charges)

Cash Balance as shown by records \$72,590.50
(\$0.00)

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month

-

-

Amount of transfers in transit

Total available balance

(Must agree with Cash Balance above if there is a true reconciliation)

\$0.00

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

PREPARED BY

Jessie A. Shaw

NEW YORK MILLS UNION FREE SCHOOLS
PAYROLL ACCOUNT
ACCOUNT 6542
TREASURER'S MONTHLY REPORT

For the period

FROM:

July 1, 2022

TO:

July 31, 2022

Total available balance as reported at the end of preceding period

3,672.13

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
JULY 1	NET PAYROLL	48,738.67
8	NET PAYROLL	15,688.29
22	NET PAYROLL	35,546.18

Total Receipts

99,973.14

Total Receipts, including balance

103,645.27

DISBURSEMENTS MADE DURING MONTH

BY CHECK From Check No.	90139	To Check No.	90271	18,196.49
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BY DEBIT CHARGE

Direct Deposits

81,776.65

(Total amount of checks issued and debit charges)

99,973.14

Cash Balance as shown by records

3,672.13

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	8,021.68
Less total of outstanding checks	4,349.55
Net balance in bank	3,672.13
Deposit in Transit	

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

3,672.13

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Jessie A. Johnson
PREPARED BY

LIST OF OUTSTANDING CHECKS
PAYROLL ACCOUNT

CHECK NO.	AMOUNT	CHECK NO.	AMOUNT
83605	25.85		
84618	2,341.33		
85199	258.58		
87819	21.86		
90140	483.52		
90154	49.76		
90171	22.21		
90187	1,146.44		
	4,349.55	TOTAL	\$0.00

TOTAL 4,349.55



NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 7/31/2022

Account: **M&T PAYROLL CHECKING**
Cash Account(s): **A 710**

Ending Bank Balance:	8,021.68
Outstanding Checks (See listing below):	4,349.55
Deposits in Transit:	0.00
Other Credits:	0.00
Other Debits:	3,672.13

Adjusted Ending Bank Balance:	0.00
Cash Account Balance:	0.00

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
01/17/2020	83605	Michelle C. Hartmann	25.85
05/22/2020	84618	MARY CLEMENTS	2,341.33
09/25/2020	85199	NATALIE R. HILLAGE	258.58
09/24/2021	87819	EJESIA FITZGERALD	21.86
07/01/2022	90140	DEREK BOWEN	483.52
07/01/2022	90154	JUSTIN MAHANNA	49.76
07/01/2022	90171	MARIA T. DIFABIO	22.21
07/01/2022	90187	MARY CLEMENTS	1,146.44
Outstanding Check Total:			4,349.55

Prepared By Jessica A. Johnson

Approved By _____

NEW YORK MILLS UNION FREE SCHOOLS
CAPITAL FUND
ACCOUNT 6575
TREASURER'S MONTHLY REPORT

For the period

FROM: July 1, 2022 TO: July 31, 2022

Total available balance as reported at the end of preceding period \$174,788.68

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
JULY 31	INTEREST	2.36

Total Receipts \$2.36

Total Receipts, including balance \$174,791.04

DISBURSEMENTS MADE DURING MONTH

BY CHECK From Check No.	2157	To Check No.	1,090.00
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BY DEBIT CHARGE for Payroll
Principal & Interest BAN payment

(Total amount of checks issued and debit charges) \$1,090.00

Cash Balance as shown by records \$173,701.04

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	178,912.00
Less total of outstanding checks	(5,210.96)
Net balance in bank	173,701.04
Total available balance	<u>\$173,701.04</u>
(Must agree with Cash Balance above if there is a true reconciliation)	

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Jessie A. Johnson
PREPARED BY

**LIST OF OUTSTANDING CHECKS
CAPITAL FUND**

CHECK NO.	AMOUNT	CHECK NO.	AMOUNT
2121	4,120.96		
2157	1,090.00		
TOTAL	5,210.96	TOTAL	

NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 7/31/2022



Account: **M&T CAPITAL FUND CHECKING**
 Cash Account(s): H 200, H5003 200, HB00 200, HB03 200, HB04 200, HB99 200

Ending Bank Balance:	178,912.00
Outstanding Checks (See listing below):	- 5,210.96
Deposits in Transit:	+ 0.00
Other Credits:	+ 0.00
Other Debits:	- 0.00

Adjusted Ending Bank Balance: 173,701.04
 Cash Account Balance: 173,701.04

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/30/2021	2121	DANSFORTH	4,120.96
07/29/2022	2157	TEITSCH-KENT-FAY ARCHITECTS, P.C.	1,090.00
Outstanding Check Total:			5,210.96

Prepared By Jessica L. Johnson

Approved By _____

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 7/31/2022



Account	Description	Debits	Credits
H 002600	ACCOUNTS PAYABLE - ENERGY PERFORMANCE	0.00	655,149.00
H 200	CASH IN CHECKING	173,701.04	0.00
H 223	CASH HELD WITH FISCAL AGENT	1,388,155.00	0.00
H 521	ENCUMBRANCES	12,020.00	0.00
H 522	EXPENDITURES	1,090.00	0.00
H 630	DUE TO OTHER FUNDS	0.00	24.74
H 821	RESERVE FOR ENCUMBRANCES	0.00	12,020.00
H 911	UNAPPROPRIATED FUND BALANCE	0.00	907,772.30
H Fund Totals:		1,574,966.04	1,574,966.04
Grand Totals:		1,574,966.04	1,574,966.04

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 7/31/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
H 5003.008-245	CAPITAL OUTLAY 22/23 ARCHITECT FEES	0.00	0.00	0.00	1,090.00	12,020.00	-13,110.00
	Fund HTotals:	0.00	0.00	0.00	1,090.00	12,020.00	-13,110.00
	Grand Totals:	0.00	0.00	0.00	1,090.00	12,020.00	-13,110.00

NEW YORK MILLS UNION FREE SCHOOLS
DEBT SERVICE ACCOUNT
ACCOUNT 3558
TREASURER'S MONTHLY REPORT

For the period

FROM: July 1, 2022

TO:

July 31, 2022

Total available balance as reported at the end of preceding period

\$1,337,928.81

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

RECEIPTS DURING MONTH (With breakdown of source including full amount of all short term loans) Date	Source	Amount
JULY	Interest Earned	84.67

Total Receipts

\$84.67

Total Receipts, including balance

\$1,338,013.48

DISBURSEMENTS MADE DURING MONTH

BY CHECK
From Check No.

To Check No

BY DEBIT CHARGE

(Total amount of checks issued and debit charges)

\$0.00

Cash Balance as shown by records

\$1,338,013.48

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month

1,338,013.48

Less total of outstanding checks

0.00

Net balance in bank

1,338,013.48

Amount of transfers in transit

Total available balance

\$1,338,013.48

(Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF THE BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

David J. Felner
PREPARED BY

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 6/30/2023



Account	Description	Debits	Credits
V 231	CASH IN TIME-SPECIAL RESERVES	1,338,183.95	0.00
V 391	DUE FROM OTHER FUNDS	32.30	0.00
V 911	UNAPPROPRIATED FUND BALANCE	0.00	1,337,951.19
V 980	REVENUES	0.00	265.06
V Fund Totals:		1,338,216.25	1,338,216.25
Grand Totals:		1,338,216.25	1,338,216.25

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2022 To 7/31/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>V 2401</u>	INTERST AND EARNINGS	0.00	0.00	0.00	87.03	-87.03
	V Totals:	0.00	0.00	0.00	87.03	-87.03
	Grand Totals:	0.00	0.00	0.00	87.03	-87.03

NEW YORK MILLS UNION FREE SCHOOLS
FEDERAL FUND
ACCOUNT 6534
TREASURER'S MONTHLY REPORT

For the period

FROM: July 1, 2022 TO: July 31, 2022

Total available balance as reported at the end of preceding period **\$70,524.84**

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
JULY 31	Interest	1.43

Total Receipts **\$1.43**

Total Receipts, including balance **\$70,526.27**

DISBURSEMENTS MADE DURING MONTH

BY CHECK

From Check No. To Check No.

BY DEBIT CHARGE (Payroll)
To General Payment

(Total amount of checks issued and debit charges) **\$0.00**

Cash Balance as shown by records **\$70,526.27**

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month **70,526.27**

Less total of outstanding checks **0.00**

Transfer in transit

Net balance in bank **70,526.27**

Reconciling Items:

Total available balance

(Must agree with Cash Balance above if there is a true reconciliation)

\$70,526.27

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

DeeDee A. Johnson
PREPARED BY

**LIST OF OUTSTANDING CHECKS
FEDERAL FUND**

CHECK NO.	AMOUNT	CHECK NO.	AMOUNT
TOTAL	\$0.00	TOTAL	

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 7/31/2022



Account	Description	Debits	Credits	Balance
F012 200	CASH IN CHECKING - TITLE I PT D	0.00	141,378.00	141,378.00 CR
F022 200	CASH IN CHECKING - TITLE I PT A	362,708.70	0.00	362,708.70
F032 200	CASH IN CHECKING - IDEA SEC #611	0.00	108,740.00	108,740.00 CR
F042 200	CASH IN CHECKING - TITLE IIA	0.00	14,096.00	14,096.00 CR
F052 200	CASH IN CHECKING- IDEA SEC #619	0.00	1,058.00	1,058.00 CR
F072 200	CASH IN CHECKING - TITLE IV	0.00	8,000.00	8,000.00 CR
F082 200	CASH IN CHECKING	0.00	18,910.43	18,910.43 CR
200 Totals:		362,708.70	292,182.43	70,526.27
F052 391	DUE FROM OTHER FUNDS - IDEA SEC #619	10.00	0.00	10.00
391 Totals:		10.00	0.00	10.00
F012 410	STATE & FEDERAL AID RECEIVABLE - TITLE I PT D	141,378.00	0.00	141,378.00
F022 410	STATE & FEDERAL AID RECEIVABLE - TITLE I PT A	87,805.00	0.00	87,805.00
F032 410	STATE & FEDERAL AID RECEIVABLE - IDEA SEC #611	108,740.00	0.00	108,740.00
F042 410	STATE & FEDERAL AID RECEIVABLE - TITLE IIA	14,096.00	0.00	14,096.00
F052 410	STATE & FEDERAL AID RECEIVABLE - IDEA SEC #619	1,048.00	0.00	1,048.00
F072 410	STATE & FEDERAL AID RECEIVABLE - TITLE IV	8,000.00	0.00	8,000.00
F082 410	STATE & FEDERAL AID RECEIVABLE	18,910.43	0.00	18,910.43
410 Totals:		379,977.43	0.00	379,977.43
F083 510	ESTIMATED REVENUE	112,755.00	0.00	112,755.00
F112 510	ESTIMATED REVENUE - CRRSA-ESSER 2	156,772.00	0.00	156,772.00
510 Totals:		269,527.00	0.00	269,527.00
F112 599	APPROPRIATED FUND BALANCE - CRRSA-ESSER 2	0.00	0.00	0.00
599 Totals:		0.00	0.00	0.00
F022 630	DUE TO OTHER FUNDS - TITLE I PT A	0.00	450,513.70	450,513.70 CR
630 Totals:		0.00	450,513.70	-450,513.70
F083 960	APPROPRIATIONS	0.00	112,755.00	112,755.00 CR
F112 960	APPROPRIATIONS - CRRSA-ESSER 2	0.00	156,772.00	156,772.00 CR
960 Totals:		0.00	269,527.00	-269,527.00
Grand Totals:		1,012,223.13	1,012,223.13	0.00

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2022 To 7/31/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>F083 3289</u>	TUITION	99,405.00	0.00	99,405.00	0.00	99,405.00
<u>F083 5031</u>	INTERFUND TRANSFERS	13,350.00	0.00	13,350.00	0.00	13,350.00
	F083 Totals:	112,755.00	0.00	112,755.00	0.00	112,755.00
<u>F112 4289</u>	CRRSA-ESSER 2	156,772.00	0.00	156,772.00	0.00	156,772.00
	F112 Totals:	156,772.00	0.00	156,772.00	0.00	156,772.00
	Grand Totals:	269,527.00	0.00	269,527.00	0.00	269,527.00

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 7/31/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>F083 2253.400</u>	CONTRACTUAL	17,802.00	0.00	17,802.00	0.00	0.00	17,802.00
<u>F083 2253.472</u>	TUITION	86,573.00	0.00	86,573.00	0.00	0.00	86,573.00
<u>F083 5511.160</u>	NON-INSTRUCTIONAL SALARIES	8,380.00	0.00	8,380.00	0.00	0.00	8,380.00
	Fund F083Totals:	112,755.00	0.00	112,755.00	0.00	0.00	112,755.00
<u>F112 2110.160</u>	CRRSA-ESSER 2 NON INSTRUCTIONAL SALARIES	5,390.00	0.00	5,390.00	0.00	0.00	5,390.00
<u>F112 2110.490</u>	CRRSA-ESSER 2 BOCES SERVICES	151,382.00	0.00	151,382.00	0.00	0.00	151,382.00
	Fund F112Totals:	156,772.00	0.00	156,772.00	0.00	0.00	156,772.00
Grand Totals:		269,527.00	0.00	269,527.00	0.00	0.00	269,527.00

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 6/30/2023



Account	Description	Debits	Credits
TE 092A	BEEKMAN SCHOLARSHIP	0.00	42.23
TE 092DGH	DONNA & GEORGE HERTHUM	0.00	7,490.21
TE 092H	KIWANIS CLUB SCHOLARSHIP	0.00	84.21
TE 092M	MIGA MENTORING	0.00	2,715.83
TE 092R	HERTHUM FUND & COMMUNITY FOUNDATION	0.00	530.02
TE 092X	ETUDES MUSIC CLUB	0.00	6.72
TE 092Y	KARUZAS SCHOLARSHIP	0.00	30,006.66
TE 201	EXPENDABLE TRUST SAVINGS	40,875.88	0.00
TE Fund Totals:		40,875.88	40,875.88
TN 097A	BEEKMAN SCHOLARSHIP	0.00	2,000.00
TN 097H	KIWANIS CLUB SCHOLARSHIP	0.00	3,820.00
TN 097R	HERTHUM FUND & COMMUNITY FOUNDATION	0.00	5,000.00
TN 201	NON-EXPENDABLE SAVINGS	10,820.00	0.00
TN Fund Totals:		10,820.00	10,820.00
Grand Totals:		51,695.88	51,695.88

**NEW YORK MILLS UNION FREE SCHOOL DISTRICT
NEW YORKS MILLS, NY**

**TREASURER'S REPORT
August 31, 2022**

AUGUST

GENERAL FUND	A	TREASURER'S REPORT
GENERAL FUND MONEY MARKET		TREASURER'S REPORT
GENERAL FUND RESTRICTED RESERVE		TREASURER'S REPORT
		TRIAL BALANCE
SCHOOL LUNCH	C	TREASURER'S REPORT
SCHOOL LUNCH SAVINGS		TREASURER'S REPORT
		TRIAL BALANCE
TRUST & AGENCY	TA	TREASURER'S REPORT
PAYROLL		TREASURER'S REPORT
		TRIAL BALANCE
CAPITAL FUND	H	TREASURER'S REPORT
		TRIAL BALANCE
DEBT SERVICE	V	TREASURER'S REPORT
		TRIAL BALANCE
FEDERAL FUND	F	TREASURER'S REPORT
		TRIAL BALANCE
SCHOLARSHIP FUND	TE	TREASURER'S REPORT
	TN	TRIAL BALANCE

ALL REVENUE STATUS REPORTS

ALL APPROPRIATION STATUS REPORTS

New York Mills Union Free Schools
August 31, 2022

	General Fund	GF Money Market	Restricted	School Lunch	LS Saving	Trust & Agency	Payroll	Capital Fund	Debt Service	Federal
Beginning Balance	\$ 1,089,450.70	\$ 1,755,887.56	\$ 1,066,935.05	\$ 13,033.94	\$ 6,291.75	\$ -	\$ 3,672.13	\$173,701.04	\$1,338,013.48	\$70,526.27
Receipts	\$ 143,359.14	\$ 218.52	\$ 135.93	\$ 38,042.39	\$ 0.80	\$ 160,136.08	\$ 112,150.48	\$ 7.56	\$ 170.47	\$ 24,820.53
Disbursements	\$ (261,269.18)	\$ (10.00)	\$ -	\$ -	\$ -	\$ (160,136.08)	\$ (112,150.48)	\$ (1,090.00)	\$ -	\$ (8,379.25)
Balance	\$ 971,540.66	\$ 1,756,096.08	\$ 1,067,070.98	\$ 51,076.33	\$ 6,292.55	\$ -	\$ 3,672.13	\$ 172,618.60	\$ 1,338,183.95	\$ 86,967.55
Bank Balance	\$ 1,006,315.23	\$ 1,756,096.08	\$ 1,067,070.98	\$ 51,076.33	\$ 6,292.55	\$ -	\$ 7,488.40	\$ 177,829.56	\$ 1,338,183.95	\$ 90,852.65
Outstanding Checks	\$ (42,331.80)			\$ -	\$ -		\$ (3,816.27)	\$ (5,210.96)	\$ -	\$ -
Reconciling Items	\$ 7,557.23	\$ -		\$ -	\$ -	\$ -				\$ -
Balance	\$ 971,540.66	\$ 1,756,096.08	\$ 1,067,070.98	\$ 51,076.33	\$ 6,292.55	\$ -	\$ 3,672.13	\$ 172,618.60	\$ 1,338,183.95	\$ 90,852.65

Jessica S. Johare

PREPARED BY

NEW YORK MILLS UNION FREE SCHOOLS
GENERAL FUND
ACCOUNT 6526
TREASURER'S MONTHLY REPORT

FROM: August 1, 2022 For the period TO: August 31, 2022

Total available balance as reported at the end of preceding period

\$1,089,450.70

RECEIPTS DURING MONTH
(With breakdown of source including full amount of all short term loans)
Date Source

Amount

DATE	SOURCE	AMOUNT
8/31	Interest	43.61
8/5	Due from Federal for Payroll	3,885.10
8/15	NYS OSC ACH, Excess Cost Receivable	134,341.85
8/17	Empire Dance, Facility Rental	570.00
8/25	Due from Federal for Payroll	4,494.15

8/25

NYS DOH Medicaid Payment
Health Insurance Payments

24.43

Total Receipts, including balance

143,359.14
\$1,232,809.84

DISBURSEMENTS MADE DURING MONTH

BY CHECK

From Check No.	To Check No.	AMOUNT
58864	58903	15.00
58865	58904	59,423.99
58904		
58905	58930	41,280.99

BY DEBIT CHARGE

OMNI Disbursements	2,295.24
Principal & Interest Payments	-
Transfer for Payrolls	158,133.64
Credit Card Payment	120.32
Due to Federal Payment	-
(Total amount of checks issued and debit charges)	261,269.18

Cash Balance as shown by records

\$ 971,540.66

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	1,006,315.23
Less total of outstanding checks	(42,331.80)
O/S 8/5 Payroll Transfer from Federal to General	3,885.10
Plus 6/9 duplicate payroll transfer - Transferred in Sept	3,672.13
	<u>971,540.66</u>

Net balance in bank

971,540.66

Total available balance

\$ 971,540.66

(Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

Suzanne A. Johnson

PREPARED BY

TREASURER OF SCHOOL DISTRICT

LIST OF OUTSTANDING CHECKS
GENERAL FUND

CHECK NO.	AMOUNT	CHECK NO.	AMOUNT
58468	125.00		
58759	59.99		
58763	10.84		
58793	127.50		
58830	550.00		
58866	58.50		
58875	118.98		
58905	18,933.50		
58906	2,376.58		
58907	216.00		
58908	1,804.50		
58909	35.92		
58910	383.96		
58911	213.50		
58912	2,524.74		
58913	188.65		
58914	426.27		
58915	320.00		
58916	55.83		
58917	744.86		
58918	819.48		
58919	624.98		
58920	850.00		
58921	148.15		
58922	21.46		
58923	1,000.00		
58924	103.44		
58925	7,193.62		
58926	514.63		
58927	1,735.56		
58928	16.00		
58929	17.36		
58930	12.00		
TOTAL	42,331.80		

NEW YORK MILLS UFSD
 Bank Reconciliation for period ending on 8/31/2022



Account: **M&T GENERAL FUND CHECKING**
 Cash Account(s): **A 200**

Ending Bank Balance: 1,006,315.23
 Outstanding Checks (See listing below): - 42,331.80
 Deposits in Transit: + 3,885.10
 Other Credits: + 3,672.13
 Other Debits: - 0.00

Adjusted Ending Bank Balance: 971,540.66
 Cash Account Balance: 971,540.66

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
03/11/2022	58468	JAROSZ, CORY	125.00
06/24/2022	58759	GENERAL PROPERTY MAINTENANCE	59.99
06/24/2022	58763	RON KLOPFANSTEIN	10.84
07/15/2022	58793	GENERAL PROPERTY MAINTENANCE	127.50
07/29/2022	58830	CENTER STATE CONFERENCE	550.00
08/12/2022	58866	ALL PEST CONTROL	58.50
08/12/2022	58875	GENERAL PROPERTY MAINTENANCE	118.98
08/26/2022	58905	CENTRAL NY SCH EMPLOYEES WC PL	18,933.50
08/26/2022	58906	CONTROLLED WASTE SYSTEMS INC	2,376.58
08/26/2022	58907	E-MATH INSTRUCTION	216.00
08/26/2022	58908	FERRARA FIORENZA PC	1,804.50
08/26/2022	58909	FISHER AUTO PARTS	35.92
08/26/2022	58910	FLEET PRIDE	383.96
08/26/2022	58911	GENERAL PROPERTY MAINTENANCE	213.50
08/26/2022	58912	GLOBAL INDUSTRIAL	2,524.74
08/26/2022	58913	HUMMEL'S OFFICE PLUS	188.65
08/26/2022	58914	JAYK INDEPENDENT LUMBER CORP	426.27
08/26/2022	58915	JW PEPPER & SON, INC.	320.00
08/26/2022	58916	KING, STEVEN	55.83
08/26/2022	58917	LEONARD BUS SALES INC	744.86
08/26/2022	58918	OPTIMA INC	819.48
08/26/2022	58919	P J GREEN, INC.	624.98
08/26/2022	58920	PIONEER MANUFACTURING COMPANY	850.00
08/26/2022	58921	POLSINELLO LUBRICANTS	148.15
08/26/2022	58922	PRICE CHOPPER OPER. CO, INC	21.46
08/26/2022	58923	QUADIENT FINANCE USA INC	1,000.00
08/26/2022	58924	RAINBOW RESOURCE CENTER INC	103.44
08/26/2022	58925	SCHOOL OUTFITTERS	7,193.62
08/26/2022	58926	STATE CHEMICAL SOLUTIONS	514.63
08/26/2022	58927	UTICA SPRAY & CHEMICAL COMPANY	1,735.56
08/26/2022	58928	VOLO'S AUTO SUPPLY	16.00
08/26/2022	58929	W.B. MASON	17.36
08/26/2022	58930	YORKVILLE BATTERY INC.	12.00

NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 8/31/2022



Check Date	Check Number	Payee	Amount
Outstanding Check Total:			42,331.80

David A. Johnson

Prepared By

Approved By

NEW YORK MILLS UNION FREE SCHOOLS
 GENERAL FUND MONEY MARKET ACCOUNT
 ACCOUNT 3532
 TREASURER'S MONTHLY REPORT

For the period

FROM: August 1, 2022

TO:

August 31, 2022

Total available balance as reported at the end of preceding period

\$1,755,887.56

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST 31	INTEREST	218.52

Total Receipts

\$218.52

Total Receipts, including balance

\$1,756,106.08

DISBURSEMENTS MADE DURING MONTH

BY CHECK
 From Check No.

To Check No

0.00

BY DEBIT CHARGE

Citizens Bank Transfer fee
 (Total amount of checks issued and debit charges)

10.00

10.00

Cash Balance as shown by records

\$1,756,096.08

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month (Citizens)

0.00

Balance given on bank statement, end of month (M&T)

1,756,096.08

Amount of transfers in transit

0.00

Net balance in bank

1,756,096.08

Amount of deposit in transit

0.00

Total available balance

\$1,756,096.08

(Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Juan A. Johnson
 PREPARED BY

NEW YORK MILLS UNION FREE SCHOOLS
RESTRICTED RESERVE ACCOUNT
ACCOUNT 3540
TREASURER'S MONTHLY REPORT

For the period

FROM: August 1, 2022

TO:

August 31, 2022

Total available balance as reported at the end of preceding period

\$1,066,935.05

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST 31	INTEREST	135.93
	Total Receipts	\$135.93

Total Receipts, including balance

\$1,067,070.98

DISBURSEMENTS MADE DURING MONTH

BY CHECK
From Check No. To Check No

0.00

BY DEBIT CHARGE

(Total amount of checks issued and debit charges)

\$0.00

Cash Balance as shown by records

\$1,067,070.98

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	1,067,070.98
Less total of outstanding checks	0.00
Net balance in bank	1,067,070.98
Amount of deposits in transit	0.00
Total available balance	
(Must agree with Cash Balance above if there is a true reconciliation)	<u>\$1,067,070.98</u>

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

David J. Fikare
PREPARED BY

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 8/31/2022



Account	Description	Debits	Credits
A 200	CASH IN CHECKING	971,540.66	0.00
A 201 05	MONEY MARKET INVESTMENT	1,756,096.08	0.00
A 210	PETTY CASH	300.00	0.00
A 231 01	RESTRICTED RESERVES SAVINGS	1,067,070.98	0.00
A 391	DUE FROM OTHER FUNDS	425,103.91	0.00
A 391F	DUE FROM FEDERAL AID FUND	25,409.79	0.00
A 410	STATE & FEDERAL AID RECEIVABLE	472,429.25	0.00
A 510	ESTIMATED REVENUE	14,481,575.00	0.00
A 521	ENCUMBRANCES	1,098,059.50	0.00
A 522	EXPENDITURES	662,291.83	0.00
A 599	APPROPRIATED FUND BALANCE	1,942,985.79	0.00
A 630	DUE TO OTHER FUNDS	0.00	10.00
A 632	DUE TO STATE TEACHERS RETIREMENT	0.00	455,940.34
A 637	DUE TO EMPLOYEES RETIREMENT SYSTEM	0.00	24,407.00
A 720	GROUP HEALTH INSURANCE	0.00	270,043.82
A 720F	FLEX HEALTH	0.00	125,797.05
A 721	NYS INCOME TAX	188.67	0.00
A 726FICA	FICA TAX	49.84	0.00
A 726MED	MEDICARE TAX	11.62	0.00
A 821	RESERVE FOR ENCUMBRANCES	0.00	1,098,059.50
A 827	RESERVE FOR NYSEERS RETIREMENT CREDITS	0.00	167,404.00
A 864	RESERVE FOR TAX CERTIORARI	0.00	145,499.33
A 867	RESERVE FOR EMPLOYEE BENEFITS	0.00	421,620.00
A 878	CAPITAL RESERVE	0.00	502,414.83
A 878 01	CAPITAL RESERVE/TRANSPORTATION	0.00	291,777.46
A 882	RESERVE FOR REPAIRS	0.00	35,000.00
A 909	FUND BALANCE, UNRESERVED	0.00	478,985.79
A 910	APPROPRIATED FUND BALANCE	0.00	1,464,000.00
A 911	UNAPPROPRIATED FUND BALANCE	0.00	637,823.43
A 960	APPROPRIATIONS	0.00	16,424,560.79
A 980	REVENUES	0.00	359,769.58

A Fund Totals: 22,903,112.92 22,903,112.92

Grand Totals: 22,903,112.92 22,903,112.92

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2022 To 8/31/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 1001</u>	TAXES RECEIVABLE	7,278,136.00	0.00	7,278,136.00	0.00	7,278,136.00
<u>A 1081</u>	PAYMENTS IN LIEU OF TAXES	158,000.00	0.00	158,000.00	0.00	158,000.00
<u>A 1085</u>	STAR PROGRAM	839,150.00	0.00	839,150.00	0.00	839,150.00
<u>A 1335</u>	OTHER STUDENT FEES AND CHARGES	1,500.00	0.00	1,500.00	2,478.99	-978.99
<u>A 2401</u>	INTEREST AND EARNINGS	1,000.00	0.00	1,000.00	589.33	410.67
<u>A 2410</u>	RENTAL OF REAL PROPERTY	0.00	0.00	0.00	570.00	-570.00
<u>A 2413</u>	RENTAL OF REAL PROPERTY/BOCES	5,000.00	0.00	5,000.00	0.00	5,000.00
<u>A 2450</u>	COMMISSIONS	3,000.00	0.00	3,000.00	1,145.00	1,855.00
<u>A 2700</u>	RETIREE DRUG SUBSIDY	40,000.00	0.00	40,000.00	0.00	40,000.00
<u>A 2701</u>	REFUNDS FOR BOCES AIDED SERVICES	325,000.00	0.00	325,000.00	32,953.70	292,046.30
<u>A 2703</u>	REFUND OF PRIORS YRS EXPENSE	75,000.00	0.00	75,000.00	55,176.43	19,823.57
<u>A 2770</u>	UNCLASSIFIED OTHER REVENUE	20,000.00	0.00	20,000.00	0.00	20,000.00
<u>A 3101</u>	BASIC FORMULA	2,355,018.00	0.00	2,355,018.00	0.00	2,355,018.00
<u>A 3101.001</u>	EXCESS COST	856,085.00	0.00	856,085.00	0.00	856,085.00
<u>A 3102</u>	LOTTERY AID	623,005.00	0.00	623,005.00	0.00	623,005.00
<u>A 3102.00.2</u>	COMMERCIAL GAMING	16,395.00	0.00	16,395.00	0.00	16,395.00
<u>A 3102.001</u>	VLT LOTTERY GRANT	93,208.00	0.00	93,208.00	0.00	93,208.00
<u>A 3103</u>	BOARDS OF COOPERATIVE EDUCATIONAL S	995,000.00	0.00	995,000.00	0.00	995,000.00
<u>A 3104</u>	TUITION AID	50,000.00	0.00	50,000.00	0.00	50,000.00
<u>A 3260</u>	TEXTBOOKS	31,661.00	0.00	31,661.00	0.00	31,661.00
<u>A 3262</u>	COMPUTER SOFTWARE AID	8,524.00	0.00	8,524.00	0.00	8,524.00
<u>A 3262.001</u>	HARDWARE AID	8,942.00	0.00	8,942.00	0.00	8,942.00
<u>A 3263</u>	LIBRARY A/V LOAN PROGRAM	3,556.00	0.00	3,556.00	0.00	3,556.00
<u>A 4089</u>	FEDERAL AID ARP, CARES ACT	684,395.00	0.00	684,395.00	266,539.00	417,856.00
<u>A 4601</u>	MEDICAID REIMBURSEMENT	10,000.00	0.00	10,000.00	317.13	9,682.87
A Totals:		14,481,575.00	0.00	14,481,575.00	359,769.58	14,121,805.42
Grand Totals:		14,481,575.00	0.00	14,481,575.00	359,769.58	14,121,805.42

NEW YORK MILLS UFSD



Appropriation Status Detail Report By Function From 7/1/2022 To 8/31/2022

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>Adjustments</u>	<u>Adj. Budget</u>	<u>Expensed</u>	<u>Encumbered</u>	<u>Available</u>
<u>A 1010.400-00-0000</u>	CONTRACTUAL	1,000.00	397.34	1,397.34	31.46	875.88	490.00
<u>A 1010.404-00-0000</u>	CONFERENCE FEES	8,000.00	75.00	8,075.00	5,152.36	0.00	2,922.64
<u>A 1010.490-00-0000</u>	BOCES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 1040.160-00-0000</u>	NON-INSTRUCT. SALARIES	3,605.00	0.00	3,605.00	769.25	0.00	2,835.75
<u>A 1040.404-00-0000</u>	CONFERENCE FEES	3,850.00	0.00	3,850.00	0.00	0.00	3,850.00
<u>A 1040.406-00-0000</u>	ADVERTISING	5,000.00	0.00	5,000.00	0.00	2,500.00	2,500.00
<u>A 1040.408-00-0000</u>	PERSONAL SERVICES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 1240.150-00-0000</u>	PROFESSIONAL SALARIES	160,000.00	0.00	160,000.00	22,357.48	0.00	137,642.52
<u>A 1240.160-00-0000</u>	NON-INSTRUCT. SALARY	45,000.00	0.00	45,000.00	6,909.68	0.00	38,090.32
<u>A 1240.403-00-0000</u>	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1240.404-00-0000</u>	CONFERENCE FEES	5,000.00	0.00	5,000.00	599.15	0.00	4,400.85
<u>A 1240.409-00-0000</u>	DUES	3,000.00	0.00	3,000.00	635.00	0.00	2,365.00
<u>A 1240.450-00-0000</u>	OFFICE SUPPLIES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 1310.160-00-0000</u>	NON-INSTRUCT. SALARIES	80,000.00	0.00	80,000.00	12,326.67	0.00	67,673.33
<u>A 1310.403-00-0000</u>	TRAVEL-MILEAGE	275.00	0.00	275.00	0.00	0.00	275.00
<u>A 1310.404-00-0000</u>	CONFERENCE FEES	750.00	0.00	750.00	0.00	0.00	750.00
<u>A 1310.450-00-0000</u>	OFFICE SUPPLIES	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 1310.490-00-0000</u>	BOCES SERVICES	65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
<u>A 1320.408-00-0000</u>	AUDITING SERVICES	22,000.00	0.00	22,000.00	2,500.00	17,500.00	2,000.00
<u>A 1380.401-00-0000</u>	SERVICE CONTRACTS	25,000.00	0.00	25,000.00	2,202.50	10,750.00	12,047.50
<u>A 1420.408-00-0000</u>	ATTORNEY SERVICES	45,000.00	34,545.47	79,545.47	2,815.81	61,029.66	15,700.00
<u>A 1430.490-00-0000</u>	PERSONNEL SERVICES	35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
<u>A 1460.490-00-0000</u>	RECORDS INFORMATION	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
<u>A 1480.490-00-0000</u>	PUBLIC INFOR SPEC.	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
<u>A 1620.160-00-0000</u>	NON INSTRUCT SALARIES	129,963.00	0.00	129,963.00	22,564.97	0.00	107,398.03
<u>A 1620.200-00-0000</u>	NEW EQUIPMENT	2,595.00	0.00	2,595.00	0.00	0.00	2,595.00
<u>A 1620.400-00-0000</u>	CONTRACTUAL	54,600.00	0.00	54,600.00	0.00	0.00	54,600.00
<u>A 1620.401-00-0000</u>	SERVICE CONTRACTS	16,500.00	137.50	16,637.50	5,123.57	2,358.00	9,155.93
<u>A 1620.416-00-0000</u>	NATURAL GAS	85,000.00	0.00	85,000.00	11,315.20	22,630.40	51,054.40
<u>A 1620.417-00-0000</u>	ELECTRICITY	95,000.00	0.00	95,000.00	29,701.10	59,402.18	5,896.72
<u>A 1620.418-00-0000</u>	WATER	28,000.00	13,031.62	41,031.62	4,948.07	8,083.55	28,000.00
<u>A 1620.450-00-0000</u>	CLEANING SUPPLIES	16,500.00	0.00	16,500.00	7,604.92	9,419.31	-524.23
<u>A 1621.160-00-0000</u>	NON INSTRUCT SALARIES	165,000.00	0.00	165,000.00	27,512.32	0.00	137,487.68

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A 1621.200-00-0000	NEW EQUIPMENT	13,500.00	5,505.00	19,005.00	0.00	5,505.00	13,500.00
A 1621.400-00-0000	CONTRACTUAL	12,000.00	1,796.87	13,796.87	2,376.58	10,689.29	731.00
A 1621.401-00-0000	SERVICE CONTRACTS	6,500.00	0.00	6,500.00	0.00	2,755.10	3,744.90
A 1621.402-00-0000	REPAIRS	15,000.00	0.00	15,000.00	7,462.78	1,250.00	6,287.22
A 1621.450-00-0000	SUPPLIES & MATERIALS	35,000.00	339.70	35,339.70	2,571.91	6,988.83	25,778.96
A 1621.450-00-0508	GROUNDS	20,000.00	279.86	20,279.86	4,259.97	10,200.44	5,819.45
A 1621.490-00-0000	BOCES SERVICES	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
A 1670.400-00-0000	POSTAGE	10,500.00	2,500.00	13,000.00	4,251.30	8,175.02	573.68
A 1670.490-01-0000	PRINTING	70,500.00	0.00	70,500.00	0.00	0.00	70,500.00
A 1910.414-00-0000	INSURANCE	55,000.00	0.00	55,000.00	40,248.22	4,751.78	10,000.00
A 1920.400-00-0000	ASSOCIATION DUES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 1964.400-00-0000	REFUND PROP. TAX	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 1981.490-00-0000	BOCES SERVICES	145,000.00	0.00	145,000.00	0.00	0.00	145,000.00
1		1,589,338.00	58,608.36	1,647,946.36	226,240.27	244,864.44	1,176,841.65
A 2010.150-00-0000	INSTRUCTIONAL SALARIES	20,000.00	0.00	20,000.00	3,342.00	0.00	16,658.00
A 2010.490-00-0000	OTHER BOCES	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00
A 2020.150-00-0000	INSTRUCTIONAL SALARIES	225,715.00	0.00	225,715.00	33,561.70	0.00	192,153.30
A 2020.160-00-0000	NON INSTRUCT. SALARIES	85,020.00	0.00	85,020.00	9,933.36	0.00	75,086.64
A 2020.403-02-0000	TRAVEL-MILEAGE	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.403-03-0000	TRAVEL-MILEAGE	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.404-02-0000	CONFERENCE	2,000.00	0.00	2,000.00	159.71	0.00	1,840.29
A 2020.404-03-0000	CONFERENCE	2,000.00	0.00	2,000.00	151.00	0.00	1,849.00
A 2020.409-00-0000	DUES	1,500.00	0.00	1,500.00	600.00	0.00	900.00
A 2020.450-02-0000	OFFICE SUPPLIES	2,000.00	0.00	2,000.00	274.96	38.64	1,686.40
A 2020.450-03-0000	OFFICE SUPPLIES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2070.150-00-0000	INSERVICE SALARIES	25,000.00	0.00	25,000.00	55,076.00	0.00	-30,076.00
A 2070.400-00-0000	CONTRACTUAL	3,000.00	0.00	3,000.00	495.00	2,505.00	0.00
A 2070.490-00-0000	BOCES INSERVICE	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
A 2110.120-00-0000	INSTRUCTIONAL SALARIES K-3	864,525.00	0.00	864,525.00	0.00	0.00	864,525.00
A 2110.120-01-0000	INSTRUCTIONAL SALARIES 4-6	520,150.00	0.00	520,150.00	0.00	0.00	520,150.00
A 2110.120-02-0000	PRIOR YEAR RETRO	0.00	0.00	0.00	665.76	0.00	-665.76
A 2110.130-00-0000	INSTRUCTIONAL 7-12	1,500,890.00	0.00	1,500,890.00	1,300.92	0.00	1,499,589.08
A 2110.130-01-0000	AFTER SCHOOL PROGRAM	20,000.00	0.00	20,000.00	1,120.00	0.00	18,880.00

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A 2110.131-00-0000	HEALTH BUY-OUTS	25,000.00	0.00	25,000.00	1,000.00	0.00	24,000.00
A 2110.140-00-0000	SUBSTITUTE SALARIES	107,000.00	0.00	107,000.00	5,872.64	0.00	101,127.36
A 2110.160-00-0000	NON INSTRUCT SALARIES	79,353.00	0.00	79,353.00	9,791.05	0.00	69,561.95
A 2110.200-03-0000	NEW EQUIPMENT	13,500.00	0.00	13,500.00	7,293.15	8,106.25	-1,899.40
A 2110.400-02-0000	CONTRACTUAL	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
A 2110.400-03-0000	CONTRACTUAL	7,500.00	0.00	7,500.00	4,370.00	1,500.00	1,630.00
A 2110.403-02-0000	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.403-03-0000	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.404-02-0000	CONFERENCE FEES	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 2110.404-03-0000	CONFERENCE FEES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.450-02-0001	INST SUPPLY-GRADE 1	194.00	0.00	194.00	293.16	0.00	-99.16
A 2110.450-02-0002	INST SUPPLY-GRADE 2	0.00	0.00	0.00	0.00	67.68	-67.68
A 2110.450-02-0003	INST SUPPLY-GRADE 3	314.00	0.00	314.00	114.00	3.45	196.55
A 2110.450-02-0007	INST SUPPLY ESL	0.00	0.00	0.00	0.00	159.51	-159.51
A 2110.450-02-0013	INST SUPPLY-KNDG	29.00	0.00	29.00	0.00	65.02	-36.02
A 2110.450-02-3000	INST SUPPLY-ART	0.00	0.00	0.00	0.00	138.32	-138.32
A 2110.450-02-3050	STEM	3,000.00	0.00	3,000.00	188.65	0.00	2,811.35
A 2110.450-02-4000	INST SUPPLY-MUSIC	2,500.00	0.00	2,500.00	1,960.00	319.95	220.05
A 2110.450-02-4200	INST-SUPPLY-REMEDATION	300.00	0.00	300.00	0.00	216.37	83.63
A 2110.450-02-4700	INST SUPPLY-GENERAL	12,500.00	384.00	12,884.00	2,879.37	9,021.47	983.16
A 2110.450-03-3000	INST SUPPLY-ART	4,000.00	275.00	4,275.00	275.00	0.00	4,000.00
A 2110.450-03-3200	INST SUPPLY-BUSINESS ED.	200.00	0.00	200.00	0.00	0.00	200.00
A 2110.450-03-3400	INST SUPPLY-ENGLISH	800.00	0.00	800.00	0.00	20.62	779.38
A 2110.450-03-3500	INST SUPPLY-FOR LANGUAGE	400.00	0.00	400.00	390.00	0.00	10.00
A 2110.450-03-3600	INST SUPPLY-HEALTH	400.00	0.00	400.00	0.00	0.00	400.00
A 2110.450-03-3700	INST SUPPLY-HOME EC.	3,100.00	511.52	3,611.52	1,506.32	2,213.58	-108.38
A 2110.450-03-3800	INST SUPPLY-INDUSTRIAL ART	3,800.00	0.00	3,800.00	898.09	3,258.99	-357.08
A 2110.450-03-3900	INST SUPPLY-MATH	1,400.00	0.00	1,400.00	216.00	1,112.50	71.50
A 2110.450-03-4000	INST SUPPLY-MUSIC	4,250.00	0.00	4,250.00	387.99	3,569.84	292.17
A 2110.450-03-4100	INST SUPPLY-PHYS ED	400.00	0.00	400.00	0.00	36.95	363.05
A 2110.450-03-4300	INST SUPPLY-SCIENCE	1,200.00	0.00	1,200.00	295.08	567.80	337.12
A 2110.450-03-4400	INST SUPPLY-SOCIAL STUDY	600.00	0.00	600.00	0.00	75.54	524.46
A 2110.450-03-4700	INST SUPPLY-GENERAL	5,000.00	40,000.00	45,000.00	0.00	40,167.60	4,832.40

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<u>A 2110.480-01-0000</u>	TEXTBOOKS-OTHER SCHOOLS	1,200.00	0.00	1,200.00	0.00	255.19	944.81
<u>A 2110.480-02-0005</u>	TEXTBOOKS-GRADE 5	1,333.00	0.00	1,333.00	1,273.61	59.19	0.20
<u>A 2110.480-02-4800</u>	WORKBOOKS-ELEMENTARY	29,000.00	0.00	29,000.00	2,444.53	42,230.97	-15,675.50
<u>A 2110.480-03-2270</u>	CONSUMABLE	10,000.00	0.00	10,000.00	5,361.50	0.00	4,638.50
<u>A 2110.480-03-3200</u>	TEXTBOOKS-BUSINESS ED.	0.00	0.00	0.00	0.00	521.00	-521.00
<u>A 2110.480-03-3400</u>	TEXTBOOKS-ENGLISH	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2110.480-03-4400</u>	TEXTBOOKS-SOCIAL STUDY	800.00	0.00	800.00	376.75	542.16	-118.91
<u>A 2110.490-00-0000</u>	BOCES SERVICES	975,000.00	283,944.00	1,258,944.00	0.00	283,944.00	975,000.00
<u>A 2250.150-00-0000</u>	INSTRUCTIONAL SALARIES	620,005.00	0.00	620,005.00	0.00	0.00	620,005.00
<u>A 2250.160-00-0000</u>	NON INSTRUCT SALARIES	125,615.00	0.00	125,615.00	10,798.35	0.00	114,816.65
<u>A 2250.200-00-0000</u>	NEW EQUIPMENT	2,000.00	0.00	2,000.00	0.00	390.97	1,609.03
<u>A 2250.400-00-0000</u>	CONTRACTUAL	8,000.00	0.00	8,000.00	2,402.82	8,000.00	-2,402.82
<u>A 2250.404-00-0000</u>	CONFERENCE FEES	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2250.450-00-0000</u>	INSTRUCT. SUPPLIES	600.00	0.00	600.00	910.43	422.61	-733.04
<u>A 2250.470-00-0000</u>	TUITION	200,000.00	49,786.16	249,786.16	26,438.96	215,847.20	7,500.00
<u>A 2250.490-00-0000</u>	BOCES SERVICES	1,596,260.00	0.00	1,596,260.00	0.00	0.00	1,596,260.00
<u>A 2280.150-00-0000</u>	INSTRUCTIONAL SALARIES	100,999.00	0.00	100,999.00	0.00	0.00	100,999.00
<u>A 2280.490-00-0000</u>	BOCES SERVICES	205,500.00	0.00	205,500.00	0.00	0.00	205,500.00
<u>A 2330.490-00-0000</u>	BOCES-SPECIAL SCHOOL	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
<u>A 2610.150-00-0000</u>	INSTRUCTIONAL SALARIES	81,245.00	0.00	81,245.00	0.00	0.00	81,245.00
<u>A 2610.160-00-0000</u>	NON INSTRUCT SALARIES	30,102.00	0.00	30,102.00	4,047.72	0.00	26,054.28
<u>A 2610.460-00-0000</u>	STATE AIDED LIBRARY MATERIALS	3,675.00	0.00	3,675.00	0.00	0.00	3,675.00
<u>A 2610.460-02-0000</u>	STATE AID- LIBRARY MATERIALS	0.00	3,704.26	3,704.26	1,107.88	2,611.96	-15.58
<u>A 2610.490-00-0000</u>	BOCES SERVICES	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
<u>A 2630.220-00-0000</u>	STATE AIDED EQUIPMENT	8,942.00	0.00	8,942.00	0.00	0.00	8,942.00
<u>A 2630.220-02-0000</u>	STATE AIDED EQUIPMENT	0.00	1,406.92	1,406.92	1,406.92	0.00	0.00
<u>A 2630.450-00-0000</u>	SUPPLIES	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
<u>A 2630.460-00-0000</u>	STATE AIDED SOFTWARE	20,000.00	0.00	20,000.00	1,730.00	4,544.50	13,725.50
<u>A 2630.490-00-0000</u>	BOCES	665,340.00	0.00	665,340.00	0.00	0.00	665,340.00
<u>A 2810.150-00-0000</u>	INSTRUCTIONAL SALARIES	95,005.00	0.00	95,005.00	6,642.75	0.00	88,362.25
<u>A 2810.160-00-0000</u>	NON INSTRUCT SALARIES	33,000.00	0.00	33,000.00	2,000.32	0.00	30,999.68
<u>A 2810.404-00-0000</u>	CONFERENCE FEES	1,500.00	0.00	1,500.00	310.00	0.00	1,190.00
<u>A 2810.450-00-0000</u>	INTRUCTIONAL SUPPLIES	1,650.00	0.00	1,650.00	1,685.92	1,320.19	-1,356.11

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A 2810.490-00-0000	BOCES SERVICES	82,000.00	0.00	82,000.00	0.00	0.00	82,000.00
A 2815.160-00-0000	NON INSTRUCT SALARIES	50,000.00	0.00	50,000.00	2,869.45	0.00	47,130.55
A 2815.400-00-0000	CONTRACTUAL	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2815.450-02-0000	OFFICE SUPPLIES-ELEM	1,500.00	0.00	1,500.00	0.00	148.20	1,351.80
A 2815.450-03-0000	OFFICE SUPPLIES-H.S.	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2815.490-00-0000	BOCES SERVICES	24,500.00	0.00	24,500.00	0.00	0.00	24,500.00
A 2820.490-00-0000	BOCES SERVICES	65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
A 2830.400-00-0000	SRO OFFICER	25,500.00	0.00	25,500.00	0.00	45,000.00	-19,500.00
A 2850.150-00-0000	INSTRUCTIONAL SALARIES	68,002.00	0.00	68,002.00	-1,288.66	0.00	69,290.66
A 2850.400-00-0000	CONTRACTUAL	1,000.00	0.00	1,000.00	865.00	0.00	135.00
A 2850.450-00-0000	SUPPLIES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2855.150-00-0000	INSTRUCTIONAL SALARIES	152,650.00	0.00	152,650.00	2,542.00	0.00	150,108.00
A 2855.160-00-0000	NON INSTRUCT SALARIES	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2855.400-00-0000	CONTRACTUAL	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 2855.409-00-0000	DUES	3,500.00	0.00	3,500.00	4,355.00	0.00	-855.00
A 2855.410-00-0000	RENTAL	5,000.00	0.00	5,000.00	0.00	2,700.00	2,300.00
A 2855.411-00-0000	OFFICIALS	30,000.00	0.00	30,000.00	22.95	0.00	29,977.05
A 2855.413-00-0000	TOURNAMENT FEES	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
A 2855.450-00-0000	INSTRUCT. SUPPLIES	24,500.00	2,051.73	26,551.73	3,377.35	12,407.53	10,766.85
A 2855.450-00-0014	UNIFORMS	9,000.00	0.00	9,000.00	0.00	0.00	9,000.00
2		9,123,213.00	382,063.59	9,505,276.59	226,092.46	694,110.75	8,585,073.38
A 5510.160-00-0000	NON INSTRUCT SALARIES	291,415.00	0.00	291,415.00	15,523.56	0.00	275,891.44
A 5510.161-00-0000	NON INSTRUCT SALARIES	82,700.00	0.00	82,700.00	12,591.94	0.00	70,108.06
A 5510.200-00-0000	NEW EQUIPMENT	0.00	20,545.81	20,545.81	0.00	20,545.81	0.00
A 5510.210-00-0000	NEW BUSES	114,786.00	0.00	114,786.00	52,361.50	62,621.26	-196.76
A 5510.400-00-0000	CONTRACTUAL	1,000.00	195.00	1,195.00	265.88	469.12	460.00
A 5510.414-00-0000	INSURANCE	26,500.00	0.00	26,500.00	26,500.00	0.00	0.00
A 5510.450-00-0000	BUS REPAIR SUPPLIES	15,000.00	1,186.52	16,186.52	7,075.54	10,916.69	-1,805.71
A 5510.450-00-0509	DIESEL	45,000.00	7,212.85	52,212.85	0.00	37,212.85	15,000.00
A 5510.490-00-0000	BOCES SERVICES	3,300.00	0.00	3,300.00	0.00	0.00	3,300.00
A 5530.400-00-0000	CONTRACTUAL	5,000.00	0.00	5,000.00	0.00	500.00	4,500.00
A 5530.414-00-0000	INSURANCE	9,500.00	0.00	9,500.00	9,500.00	0.00	0.00
A 5530.416-00-0000	NATURAL GAS	16,850.00	0.00	16,850.00	4,950.40	9,900.80	1,998.80

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Appropriation Status Detail Report By Function From 7/1/2022 To 8/31/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 5530.417-00-0000</u>	ELECTRICITY	25,000.00	0.00	25,000.00	5,241.36	10,482.74	9,275.90
<u>A 5530.418-00-0000</u>	WATER	10,000.00	4,108.66	14,108.66	1,333.32	2,775.34	10,000.00
<u>A 5530.450-00-0515</u>	SUPPLIES&MATERIALS	1,500.00	65.00	1,565.00	39.00	826.00	700.00
<u>A 5530.450-00-0516</u>	TOOLS-MECHANICS	100.00	0.00	100.00	0.00	0.00	100.00
5		647,651.00	33,313.84	680,964.84	135,382.50	156,250.61	389,331.73
<u>A 9010.800-00-0000</u>	EMPLOYEE RETIREMENT	295,187.00	0.00	295,187.00	0.00	0.00	295,187.00
<u>A 9020.800-00-0000</u>	TEACHER RETIREMENT	615,888.00	0.00	615,888.00	0.00	0.00	615,888.00
<u>A 9030.800-00-0000</u>	SOCIAL SECURITY	500,500.00	0.00	500,500.00	21,283.40	0.00	479,216.60
<u>A 9040.800-00-0000</u>	WORKERS COMP.	45,000.00	0.00	45,000.00	37,867.00	0.00	7,133.00
<u>A 9050.800-00-0000</u>	UNEMPLOYMENT INS.	10,000.00	5,000.00	15,000.00	3,766.30	1,233.70	10,000.00
<u>A 9055.800-00-0000</u>	DISABILITY INSURANCE	3,500.00	0.00	3,500.00	0.00	1,600.00	1,900.00
<u>A 9060.800-00-0000</u>	HEALTH INSURANCE	1,925,275.00	0.00	1,925,275.00	11,659.90	0.00	1,913,615.10
<u>A 9711.600-00-0000</u>	SERIAL BOND-PRINCPAL-CONSTRUCTION	765,000.00	0.00	765,000.00	0.00	0.00	765,000.00
<u>A 9711.700-00-0000</u>	SERIAL BOND-INTEREST-CONSTRUCTION	217,302.00	0.00	217,302.00	0.00	0.00	217,302.00
<u>A 9785.600-00-0000</u>	POWER AUTHORITY-PRINCIPAL	34,218.00	0.00	34,218.00	0.00	0.00	34,218.00
<u>A 9785.700-00-0000</u>	POWER AUTHORITY-INTEREST	60,153.00	0.00	60,153.00	0.00	0.00	60,153.00
<u>A 9901.950-00-0000</u>	TRANSFER-SPECIAL AID	13,350.00	0.00	13,350.00	0.00	0.00	13,350.00
<u>A 9950.900-00-0000</u>	TRANSFER-CAPITAL FUND	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
9		4,585,373.00	5,000.00	4,590,373.00	74,576.60	2,833.70	4,512,962.70
	Fund ATotals:	15,945,575.00	478,985.79	16,424,560.79	662,291.83	1,098,059.50	14,664,209.46
Grand Totals:		15,945,575.00	478,985.79	16,424,560.79	662,291.83	1,098,059.50	14,664,209.46

NEW YORK MILLS UNION FREE SCHOOLS
SCHOOL LUNCH
ACCOUNT 6559
TREASURER'S MONTHLY REPORT

For the period

FROM: August 1, 2022 TO: August 31, 2022

Total available balance as reported at the end of preceding period \$13,033.94

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST 31	INTEREST	0.97
16	OHM BOCES - FACILITIES USAGE	38,041.42

Total Receipts 38,042.39

Total Receipts, including balance \$51,076.33

DISBURSEMENTS MADE DURING MONTH

BY CHECK From Check No. To Check No

BY DEBIT CHARGE

(Total amount of checks issued and debit charges) \$0.00

Cash Balance as shown by records \$51,076.33

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month 51,076.33

Less total of outstanding checks 0.00

Net balance in bank 51,076.33

Amount of deposits in transit

Total available balance \$51,076.33

(Must agree with Cash Balance above if there is a true reconciliation)

Received by the Board of Education and entered as part of the minutes of the board meeting held
This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Jessica A. Starn
PREPARED BY

NEW YORK MILLS UFSD
 Bank Reconciliation for period ending on 8/31/2022



Account: **M&T SCHOOL LUNCH CHECKING**
 Cash Account(s): **C 200**

Ending Bank Balance:		51,076.33
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	51,076.33
Cash Account Balance:	51,076.33

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
Outstanding Check Total:			0.00

Prepared By *Jessica Johnson* Approved By _____

NEW YORK MILLS UNION FREE SCHOOLS
SCHOOL LUNCH SAVINGS
ACCOUNT 3566
TREASURER'S MONTHLY REPORT

For the period

FROM: August 1, 2022 TO: August 31, 2022

Total available balance as reported at the end of preceding period \$6,291.75

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST 31	INTEREST	0.80

Total Receipts 0.80

Total Receipts, including balance \$6,292.55

DISBURSEMENTS MADE DURING MONTH

BY CHECK	To Check No	Amount
From Check No.		0.00

BY DEBIT CHARGE	(Total amount of checks issued and debit charges)	Amount
		0.00

Cash Balance as shown by records \$6,292.55

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month 6,292.55

Less total of outstanding checks 0.00

Net balance in bank 6,292.55

Amount of Transfers in transit 0.00

Total available balance \$6,292.55

(Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

Jessica A. Johnson
PREPARED BY

TREASURER OF SCHOOL DISTRICT

NEW YORK MILLS UFSD



Trial Balance Report From 7/1/2022 - 8/31/2022

Account	Description	Debits	Credits
C 200	CASH IN CHECKING	51,076.33	0.00
C 201	CASH IN TIME DEPOSITS	6,292.55	0.00
C 210	PETTY CASH	20.00	0.00
C 911	UNAPPROPRIATED FUND BALANCE	0.00	19,345.11
C 980	REVENUES	0.00	38,043.77
C Fund Totals:		57,388.88	57,388.88
Grand Totals:		57,388.88	57,388.88

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2022 To 8/31/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>C 2401</u>	INTEREST AND EARNINGS	0.00	0.00	0.00	2.35	-2.35
<u>C 2770</u>	MISCELLANEOUS REVENUE	0.00	0.00	0.00	38,041.42	-38,041.42
	C Totals:	0.00	0.00	0.00	38,043.77	-38,043.77
	Grand Totals:	0.00	0.00	0.00	38,043.77	-38,043.77

NEW YORK MILLS UNION FREE SCHOOLS
TRUST & AGENCY
ACCOUNT 6567
TREASURER'S MONTHLY REPORT

For the period

FROM: August 1, 2022 TO: August 31, 2022

Total available balance as reported at the end of preceding period \$0.00

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST		
4	Transfers in For Payroll	2,778.29
5	Transfers in For Payroll	103,055.43
19	Transfers in For Payroll	54,302.36
	Total Receipts	\$160,136.08

Total Receipts, including balance \$160,136.08

DISBURSEMENTS MADE DURING MONTH

BY DEBIT CHARGE	Transfers for Payroll Checks and Direct Deposits	112,150.48
	Federal Taxes	37,980.61
	State Taxes	6,799.12
	OMNI	2,295.24
	ERS	910.63

(Total amount of checks issued and debit charges) \$160,136.08

Cash Balance as shown by records (\$0.00)

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month -

	-
	-
	-

Amount of transfers in transit

Total available balance \$0.00
(Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT


PREPARED BY

NEW YORK MILLS UNION FREE SCHOOLS
PAYROLL ACCOUNT
ACCOUNT 6542
TREASURERS MONTHLY REPORT

For the period

FROM: August 1, 2022 TO: August 31, 2022

Total available balance as reported at the end of preceding period 3,672.13

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST 4	NET PAYROLL	2,235.60
5	NET PAYROLL	72,410.78
19	NET PAYROLL	37,504.10

Total Receipts

112,150.48

Total Receipts, Including balance

115,822.61

DISBURSEMENTS MADE DURING MONTH

BY CHECK From Check No.	90272	To Check No.	90359	19,024.75
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BY DEBIT CHARGE Direct Deposits 93,125.73

(Total amount of checks issued and debit charges)

112,150.48

Cash Balance as shown by records

3,672.13

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	7,488.40
Less total of outstanding checks	3,816.27
Net balance in bank	3,672.13
Deposit in Transit	

Total available balance

3,672.13

(Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Jessie A. Johnson
PREPARED BY

**LIST OF OUTSTANDING CHECKS
PAYROLL ACCOUNT**

CHECK NO.	AMOUNT	CHECK NO	AMOUNT
83605	25.85		
84618	2,341.33		
85199	258.58		
87819	21.86		
90171	22.21		
90187	1,146.44		
		TOTAL	\$0.00
	3,816.27		

TOTAL 3,816.27



NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 8/31/2022

Account: **M&T PAYROLL CHECKING**
Cash Account(s): **A 710**

Ending Bank Balance:	7,488.40
Outstanding Checks (See listing below):	3,816.27
Deposits in Transit:	0.00
Other Credits:	0.00
Other Debits:	3,672.13

Adjusted Ending Bank Balance:	0.00
Cash Account Balance:	0.00

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
01/17/2020	83605	Michelle C. Hartmann	25.85
05/22/2020	84618	MARY CLEMENTS	2,341.33
09/25/2020	85199	NATALIE R. HILLAGE	258.58
09/24/2021	87819	EJESA FITZGERALD	21.86
07/01/2022	90171	MARIA T. DIFABIO	22.21
07/01/2022	90187	MARY CLEMENTS	1,146.44
Outstanding Check Total:			3,816.27

Prepared By *Jessica A. Johnson*

Approved By _____

NEW YORK MILLS UNION FREE SCHOOLS
CAPITAL FUND
ACCOUNT 6575
TREASURER'S MONTHLY REPORT

For the period

FROM: August 1, 2022 TO: August 31, 2022

Total available balance as reported at the end of preceding period \$173,701.04

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST 31	INTEREST	7.56

Total Receipts \$7.56

Total Receipts, including balance \$173,708.60

DISBURSEMENTS MADE DURING MONTH

BY CHECK From Check No.	2158	To Check No.	1,090.00
----------------------------	------	--------------	----------

BY DEBIT CHARGE for Payroll
Principal & Interest BAN payment

(Total amount of checks issued and debit charges) \$1,090.00

Cash Balance as shown by records \$172,618.60

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	177,829.56
Less total of outstanding checks	(5,210.96)
Net balance in bank	172,618.60
Total available balance	<u>\$172,618.60</u>
(Must agree with Cash Balance above if there is a true reconciliation)	

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

This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Debra J. Johnson
PREPARED BY

**LIST OF OUTSTANDING CHECKS
CAPITAL FUND**

CHECK NO.	AMOUNT	CHECK NO.	AMOUNT
2121	4,120.96		
2158	1,090.00		
TOTAL	5,210.96	TOTAL	



NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 8/31/2022

Account: **M&T CAPITAL FUND CHECKING**
Cash Account(s): **H 200, H5003 200, HB00 200, HB03 200, HB04 200, HB99 200**

Ending Bank Balance:	177,829.56
Outstanding Checks (See listing below):	5,210.96
Deposits in Transit:	0.00
Other Credits:	0.00
Other Debits:	0.00

Adjusted Ending Bank Balance:	172,618.60
Cash Account Balance:	172,618.60

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/30/2021	2121	DANSFORTH	4,120.96
07/29/2022	2157	TEITSCH-KENT-FAY ARCHITECTS, P. C.	1,090.00
08/26/2022	2158	TEITSCH-KENT-FAY ARCHITECTS, P. C.	1,090.00
Outstanding Check Total:			5,210.96

Prepared By *Jessica A. Johnson*

Approved By _____

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 8/31/2022



Account	Description	Debits	Credits
H 002600	ACCOUNTS PAYABLE - ENERGY PERFORMANCE	0.00	655,149.00
H 200	CASH IN CHECKING	172,618.60	0.00
H 223	CASH HELD WITH FISCAL AGENT	1,388,155.00	0.00
H 521	ENCUMBRANCES	10,930.00	0.00
H 522	EXPENDITURES	2,180.00	0.00
H 630	DUE TO OTHER FUNDS	0.00	32.30
H 821	RESERVE FOR ENCUMBRANCES	0.00	10,930.00
H 911	UNAPPROPRIATED FUND BALANCE	0.00	907,772.30
H Fund Totals:		1,573,883.60	1,573,883.60
Grand Totals:		1,573,883.60	1,573,883.60

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 8/31/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
H 5003.008-245	CAPITAL OUTLAY 22/23 ARCHITECT FEES	0.00	0.00	0.00	2,180.00	10,930.00	-13,110.00
	Fund HTotals:	0.00	0.00	0.00	2,180.00	10,930.00	-13,110.00
	Grand Totals:	0.00	0.00	0.00	2,180.00	10,930.00	-13,110.00

NEW YORK MILLS UNION FREE SCHOOLS
DEBT SERVICE ACCOUNT
ACCOUNT 3558
TREASURER'S MONTHLY REPORT

For the period

FROM: August 1, 2022 TO: August 31, 2022

Total available balance as reported at the end of preceding period \$1,338,013.48

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST 31	Interest Earned	170.47

Total Receipts \$170.47

Total Receipts, including balance \$1,338,183.95

DISBURSEMENTS MADE DURING MONTH

BY CHECK
From Check No. To Check No

BY DEBIT CHARGE 0.00

(Total amount of checks issued and debit charges) \$0.00

Cash Balance as shown by records \$1,338,183.95

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month 1,338,183.95

Less total of outstanding checks 0.00

Net balance in bank 1,338,183.95

Amount of transfers in transit

Total available balance

(Must agree with Cash Balance above if there is a true reconciliation) \$1,338,183.95

Received by the Board of Education and entered as part of the minutes of the board meeting held This is to certify that the above Cash Balance is in agreement with my bank statement as reconciled

CLERK OF THE BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

Jessica A. Johnson
PREPARED BY

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 8/31/2022



Account	Description	Debits	Credits
V 231	CASH IN TIME-SPECIAL RESERVES	1,338,183.95	0.00
V 391	DUE FROM OTHER FUNDS	32.30	0.00
V 911	UNAPPROPRIATED FUND BALANCE	0.00	1,337,951.19
V 980	REVENUES	0.00	265.06
V Fund Totals:		1,338,216.25	1,338,216.25
Grand Totals:		1,338,216.25	1,338,216.25

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2022 To 8/31/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>V 2401</u>	INTERST AND EARNINGS	0.00	0.00	0.00	265.06	-265.06
	V Totals:	0.00	0.00	0.00	265.06	-265.06
	Grand Totals:	0.00	0.00	0.00	265.06	-265.06

NEW YORK MILLS UNION FREE SCHOOLS
 FEDERAL FUND
 ACCOUNT 6534
 TREASURER'S MONTHLY REPORT

For the period

FROM: August 1, 2022 TO: August 31, 2022

Total available balance as reported at the end of preceding period \$70,526.27

RECEIPTS DURING MONTH

(With breakdown of source including full amount of all short term loans)

Date	Source	Amount
AUGUST		
31	Interest	3.77
3	NYS OSC 4408	14,120.16
11	NYS OSC 4408	10,696.60
		\$ -

Total Receipts \$24,820.53

Total Receipts, including balance \$95,346.80

DISBURSEMENTS MADE DURING MONTH

BY CHECK
 From Check No. To Check No.

BY DEBIT CHARGE (Payroll) 8,379.25
 To General Payment

(Total amount of checks issued and debit charges) \$8,379.25

Cash Balance as shown by records \$86,967.55

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month 90,852.65

Less total of outstanding checks 0.00

Transfer in transit- To General 8/5 Payroll (3,885.10)

Net balance in bank 86,967.55

Reconciling items:

Total available balance \$86,967.55
 (Must agree with Cash Balance above if there is a true reconciliation)

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

This is to certify that the above Cash
 Balance is in agreement with my
 bank statement as reconciled

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

James A. Stuard
 PREPARED BY



NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 8/31/2022

Account	Description	Debits	Credits	Balance
F012 200	CASH IN CHECKING - TITLE I PT D	0.00	141,378.00	141,378.00 CR
F022 200	CASH IN CHECKING - TITLE I PT A	362,712.47	0.00	362,712.47
F032 200	CASH IN CHECKING - IDEA SEC #611	0.00	108,740.00	108,740.00 CR
F042 200	CASH IN CHECKING - TITLE IIA	0.00	14,096.00	14,096.00 CR
F052 200	CASH IN CHECKING- IDEA SEC #619	0.00	1,058.00	1,058.00 CR
F072 200	CASH IN CHECKING - TITLE IV	0.00	8,000.00	8,000.00 CR
F083 200	CASH IN CHECKING	5,906.33	8,379.25	2,472.92 CR
	200 Totals:	368,618.80	281,651.25	86,967.55
F052 391	DUE FROM OTHER FUNDS - IDEA SEC #619	10.00	0.00	10.00
	391 Totals:	10.00	0.00	10.00
F012 410	STATE & FEDERAL AID RECEIVABLE - TITLE I PT D	141,378.00	0.00	141,378.00
F022 410	STATE & FEDERAL AID RECEIVABLE - TITLE I PT A	87,805.00	0.00	87,805.00
F032 410	STATE & FEDERAL AID RECEIVABLE - IDEA SEC #611	108,740.00	0.00	108,740.00
F042 410	STATE & FEDERAL AID RECEIVABLE - TITLE IIA	14,096.00	0.00	14,096.00
F052 410	STATE & FEDERAL AID RECEIVABLE - IDEA SEC #619	1,048.00	0.00	1,048.00
F072 410	STATE & FEDERAL AID RECEIVABLE - TITLE IV	8,000.00	0.00	8,000.00
	410 Totals:	361,067.00	0.00	361,067.00
F083 510	ESTIMATED REVENUE	112,755.00	0.00	112,755.00
F112 510	ESTIMATED REVENUE - CRRSA-ESSER 2	156,772.00	0.00	156,772.00
	510 Totals:	269,527.00	0.00	269,527.00
F083 522	EXPENDITURES	8,379.25	0.00	8,379.25
	522 Totals:	8,379.25	0.00	8,379.25
F112 599	APPROPRIATED FUND BALANCE - CRRSA-ESSER 2	0.00	0.00	0.00
	599 Totals:	0.00	0.00	0.00
F022 630	DUE TO OTHER FUNDS - TITLE I PT A	0.00	450,517.47	450,517.47 CR
	630 Totals:	0.00	450,517.47	-450,517.47
F083 960	APPROPRIATIONS	0.00	112,755.00	112,755.00 CR
F112 960	APPROPRIATIONS - CRRSA-ESSER 2	0.00	156,772.00	156,772.00 CR
	960 Totals:	0.00	269,527.00	-269,527.00
F083 980	REVENUES	0.00	5,906.33	5,906.33 CR
	980 Totals:	0.00	5,906.33	-5,906.33
	Grand Totals:	1,007,602.05	1,007,602.05	0.00

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2022 To 8/31/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>F083 3289</u>	TUITION	99,405.00	0.00	99,405.00	5,906.33	93,498.67
<u>F083 5031</u>	INTERFUND TRANSFERS	13,350.00	0.00	13,350.00	0.00	13,350.00
	F083 Totals:	112,755.00	0.00	112,755.00	5,906.33	106,848.67
	Grand Totals:	112,755.00	0.00	112,755.00	5,906.33	106,848.67

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 8/31/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>F083 2253.400</u>	CONTRACTUAL	17,802.00	0.00	17,802.00	0.00	0.00	17,802.00
<u>F083 2253.472</u>	TUITION	86,573.00	0.00	86,573.00	0.00	0.00	86,573.00
<u>F083 5511.160</u>	NON-INSTRUCTIONAL SALARIES	8,380.00	0.00	8,380.00	8,379.25	0.00	0.75
	Fund F083Totals:	112,755.00	0.00	112,755.00	8,379.25	0.00	104,375.75
<u>F112 2110.160</u>	CRRSA-ESSER 2 NON INSTRUCTIONAL SALARIES	5,390.00	0.00	5,390.00	0.00	0.00	5,390.00
<u>F112 2110.490</u>	CRRSA-ESSER 2 BOCES SERVICES	151,382.00	0.00	151,382.00	0.00	0.00	151,382.00
	Fund F112Totals:	156,772.00	0.00	156,772.00	0.00	0.00	156,772.00
Grand Totals:		269,527.00	0.00	269,527.00	8,379.25	0.00	261,147.75

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2022 - 8/31/2022



Account	Description	Debits	Credits
TE 092A	BEEKMAN SCHOLARSHIP	0.00	42.23
TE 092DGH	DONNA & GEORGE HERTHUM	0.00	7,490.21
TE 092H	KIWANIS CLUB SCHOLARSHIP	0.00	84.21
TE 092M	MIGA MENTORING	0.00	2,715.83
TE 092R	HERTHUM FUND & COMMUNITY FOUNDATION	0.00	530.02
TE 092X	ETUDES MUSIC CLUB	0.00	6.72
TE 092Y	KARUZAS SCHOLARSHIP	0.00	30,006.66
TE 201	EXPENDABLE TRUST SAVINGS	40,875.88	0.00
TE Fund Totals:		40,875.88	40,875.88
TN 097A	BEEKMAN SCHOLARSHIP	0.00	2,000.00
TN 097H	KIWANIS CLUB SCHOLARSHIP	0.00	3,820.00
TN 097R	HERTHUM FUND & COMMUNITY FOUNDATION	0.00	5,000.00
TN 201	NON-EXPENDABLE SAVINGS	10,820.00	0.00
TN Fund Totals:		10,820.00	10,820.00
Grand Totals:		51,695.88	51,695.88



**BOARD OF EDUCATION MEETING MINUTES
 SEPTEMBER 13, 2022
 6 PM - NEW YORK MILLS UFSD LIBRARY**

<input checked="" type="checkbox"/> Kristin Hubley
<input checked="" type="checkbox"/> Kimberly Gyore
<input type="checkbox"/> Jacqueline Edwards
<input checked="" type="checkbox"/> Jonathan Fiore
<input checked="" type="checkbox"/> Michelle Jordan
<input checked="" type="checkbox"/> Steve King
<input checked="" type="checkbox"/> Robert Mahardy, Jr.

Agenda Item	Who	Information Distributed	Action	Notes
1. MEETING CALL TO ORDER				
1.1 Pledge to the Flag	K.Gyore		Procedural	
1.2 Reading of the New York Mills UFSD Mission Statement.	M. Jordan		Procedural	
1.3 Acceptance of Agenda	K. Hubley	Yes	Action	1 st S. King 2 nd M. Jordan / Yes <u>6</u> No <u>0</u> Abstain <u> </u>
1.4 Introduction of New Staff Members	J. Shelmidine		Information	<i>Dr. Shelmidine introduced the following new employees: Diane Traver/French Teacher; Kimberly Snyder/Kindergarten; Amanda Edwards/Teaching Assistant Learning Center; Eric Vollmer/Secondary Art. She welcomed them to the New York Mills Family.</i>
1.4 Tour of the Building	J. Shelmidine		Information	<i>Dr. Shelmidine took the group on a walking tour of the building. The presenters from TKF and Danforth were present as well to answer any questions the group may have.</i>

2. PRESENTATIONS AND COMMITTEE REPORTS				
2.1 President's Message	K. Hubley		Information	<i>Mrs. Hubley thanked Dr. Shelmidine for her service and presented her with the Order of the Orange and Blue.</i>
2.2 BOCES Representative Report	G. Porcelli		Information	<i>No Report at this date.</i>
2.3 Presentations	M. Hall		Information	<i>Presenter: Michelle Hall/School and Business Alliance (and the Employment Specialist Shannon) did a presentation on the SABA program to the BOE. Please see attached.</i>
2.4 Committee Reports			Information	<i>Mrs. Hubley noted that the committees have not met due to the transition to Dr. Davis; however, the Safety Committee did meet and Mr. King reported on that and SBI.</i>
<p>Policy Committee: Kimberly Gyore Facilities Committee: Michelle Jordan Communications Committee: Robert Mahardy Transportation/Safety Committee: Steve King – Mr. King reported that there was a safety committee meeting on 8/31/22 with discussion on the District Wide Safety Plan, front door access and concerns, use of Raptor, drills being taken seriously and communication with questions on who can initiate a lock down. The availability of master keys. Lastly, the sheriffs department is willing to do a program with parents upon request. He also encouraged people to comment on the Safety Plan. Mrs. Hubley requested that there was an incorrect time on the website, the meeting was listed at 4:30 and it should be changed to 5:30 which is the accurate time.</p> <p>SBI: Jacqueline Edwards SBI Alternate: Steve King – 9/29 is the General membership meeting. He recommends anyone who can attend should.</p>				
3. CONSENT AGENDA				
3.1 Business Office Reports (Consent)	L. Stamboly			No Business Reports for this month.
3.2 CSE Reports (Consent)	H. Gaetano	Yes	Action (Consent)	1 st M. Jordan 2 nd J. Fiore / Yes <u>6</u> No <u>0</u> Abstain <u> </u>
3.3 Approval of the Previous Minutes	8.30.2022	Yes	Action	1 st S. King 2 nd J. Fiore / Yes <u>6</u> No <u>0</u> Abstain <u> </u>

4. OLD BUSINESS

4.1 Capital Updates

Information

Dr. Shelmidine yielded to the guests to speak on the EPC Contract Update.

4.2 Energy Performance Contract Update

Information

Presenters Include: Eugene Waldbauer from Danforth; Brian Manning and Dan Fay from TKF.

Presenters Include: Eugene Waldbauer from Danforth; Brian Manning and Dan Fay from TKF. Please see the attached documentation provided by Mr. Waldbauer from Danforth.

Mr. Fay addressed the Capital Project and the completion of a paperwork, bus garage emergency project and the Capital Project will be the fencing around the bus garage 2022.

The only other capital issue will be a Building Condition Survey in the year 2023, and he would encourage us all to begin thinking about that. It is a wonderful opportunity to begin getting some aided money for projects. It would be an ideal time to see how the lock down system may interact with other systems and to fully understand that integration.

Mr. Waldbauer addressed some questions that have been raised how the EPC contract will perform from the payback point of view. (see attached).

5. NEW BUSINESS

5.1 Personnel Report

Yes

Action

1st R. Mahardy 2ndS.King / Yes_6__ No_0__ Abstain __

There was a question on Section III/1 that Dr. Shelmidine answered.

6. K-12 REPORTS

6.1 K-6

B. Dodge

Information

6.2 7-12

M. Facci

Information

Mr. Dodge addressed K-12 this evening. He spoke regarding the opening of school and it's gone great. As with any opening and it as a very positive opening.

We have gotten a great deal of additional kids. He noted that in his last 7 years, it's the largest number he's seen.

We have staff working with the Reading League and how it helps to enhance the reading and writing program as we continue be excited about them coming in as well.

7. SUPERINTENDENT'S REPORT

7.1 Enrollment Update J. Shelmidine Yes Information

Dr. Shelmidine echoed Mr. Dodge in the increase in enrollment.

She emphasized that we have an increase as well in the ENL (English as a New Language) services. We just received three students from the Ukraine. We cannot necessarily get those services from BOCES, and the hard part is there may not be people out there who have that certification who are looking for that work. Now it's a matter of finding the right person who can fulfill that need.

We are pretty excited to see the amount of diversity in our building. We are very diverse and our kids have learned to respect each other and the joy that can come with different perspectives.

The board asked several questions that Dr. Shelmidine and Mr. Dodge answered.

7.2 Superintendent's Update J. Shelmidine Information *Dr. Shelmidine spoke that she is very fortunate to have had 31 years in education and she is blessed to have had the last 5 here at New York Mills. .*

8. COMMUNICATIONS

8.1 From the Floor - District Clerk Information

Persons wishing to speak should first be recognized by the President, then identify themselves, any organization they may be representing at the meeting, and the agenda topic or other matter of public concern about our schools that they wish to discuss. Topics must be addressed one at a time with each individual's comments limited to three (3) minutes for a total of twelve (12) minutes designated for the public comment agenda item.

The following people addressed the BOE: Abbie Taylor, Deb Fennell and Jeanne Marley.

8.2 Board Discussion BOE Discussion

Ad Hoc Student Representative – Mrs. Hubley addressed the possibility of having a student representative on the Board. This would need to be voted on in the spring at the Budget Vote. It is something we are looking into with the Policy Committee.

The Board of Education went through the various Board Members each thanking Dr. Shelmidine for her service to the school and how they will miss her. They thanked her for navigating us through COVID, and these years and her guidance through all of the challenges that came our way, and always being a phone call away.

9. EXECUTIVE SESSION ** (If Needed)	BOE	7:31pm	Discussion/Action	1 st S. King 2 nd R. Mahardy / Yes __6__ No __0__ Abstain __
9.1 Return to General Session (time)	BOE	7:50pm	Action	1 st J. Fiore 2 nd S. King/ Yes __6__ No __0__ Abstain __
10. ADJOURNMENT				
10.1 Adjournment		7:50pm	Action	1 st S. King 2 nd R. Mahardy / Yes __6__ No __0__ Abstain __

**§105. Conduct of executive sessions.

1. Upon a majority vote of its total membership, taken in an open meeting pursuant to a motion identifying the general area or areas of the subject or subjects to be considered, a public body may conduct an executive session for the below enumerated purposes only, provided, however, that no action by formal vote shall be taken to appropriate public moneys:

- a. matters which will imperil the public safety if disclosed;**
- b. any matter which may disclose the identity of a law enforcement agent or informer;**
- c. information relating to current or future investigation or prosecution of a criminal offense which would imperil effective law enforcement if disclosed;**
- d. discussions regarding proposed, pending or current litigation;**
- e. collective negotiations pursuant to article fourteen of the civil service law;**
- f. the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation;**
- g. the preparation, grading or administration of examinations; and**
- h. the proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.**

2. Attendance at an executive session shall be permitted to any member of the public body and any other persons authorized by the public body.

3.4 September 20 Minutes



BOARD OF EDUCATION MEETING MINUTES
September 20, 2022
5:30PM – Home and Careers Room

<input type="checkbox"/> Kristin Hubley <input checked="" type="checkbox"/> Kimberly Gyore <input type="checkbox"/> Jacqueline Edwards <input type="checkbox"/> Jonathan Fiore <input checked="" type="checkbox"/> Michelle Jordan <input type="checkbox"/> Steve King <input checked="" type="checkbox"/> Robert Mahardy, Jr.
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Agenda Item	Who	Information Distributed	Action	Notes
1. MEETING CALL TO ORDER				
1.1 Pledge to the Flag			Procedural	
1.2 Reading of the New York Mills UFSD Mission Statement.			Procedural	
1.3 Approval of the Agenda	BOE	Yes	Procedural	1 st J. Edwards 2 nd S. King / Yes <u>7</u> No <u>0</u> Abstain <u> </u>
2. EXECUTIVE SESSION				
2.1 EXECUTIVE SESSION Regarding matters that may lead to the appointment of a particular person.	BOE	5:34pm	Procedural	1 st R. Mahardy 2 nd J. Fiore/ Yes <u>7</u> No <u>0</u> Abstain <u> </u>
3.2 Return to General Session (time)	BOE	7:49pm	Procedural	1 st M. Jordan 2 nd R. Mahardy / Yes <u>7</u> No <u>0</u> Abstain <u> </u>
3.3 Approval of the Presidential Sub-Committee Assignments of the BOE	BOE		Procedural	1 st J. Edwards 2 nd S. King / Yes <u>7</u> No <u>0</u> Abstain <u> </u>

3.4 Approval of the Contract to Hire Dr. Kathleen Davis as the Interim Superintendent of Schools	BOE		Procedural	1 st S. King 2 nd M. Jordan / Yes __7__ No_0__ Abstain __
3.5 Approval of the Contract to hire Dr. Patricia Kilburn as Search Consultant.	BOE		Procedural	1 st M. Jordan 2 nd K. Gyore / Yes __7__ No_0__ Abstain __
4. ADJOURNMENT				
4.1 Adjournment	K. Hubley		Procedural	1 st S. King 2 nd J. Edwards / Yes _7__ No_0__ Abstain __

**§105. Conduct of executive sessions.

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- a. matters which will imperil the public safety if disclosed;**
- b. any matter which may disclose the identity of a law enforcement agent or informer;**
- c. information relating to current or future investigation or prosecution of a criminal offense which would imperil effective law enforcement if disclosed;**
- d. discussions regarding proposed, pending or current litigation;**
- e. collective negotiations pursuant to article fourteen of the civil service law;**
- f. the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation;**
- g. the preparation, grading or administration of examinations; and**
- h. the proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.**

2. Attendance at an executive session shall be permitted to any member of the public body and any other persons authorized by the public body.

New York Mills Union Free School District - Personnel Report School Yr. 2022-2023

Board of Education Meeting: 10/4/2021

	NAME	TENURE AREA/CIVIL SERVICE TITLE	ASSIGNMENT	CERTIFICATION	SALARY/RATE OF PAY	EMPLOYEE REPLACING	EFFECTIVE DATE	END OF PROBATIONARY APPOINTMENT
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The commencement dates of the appointments are "subject to the employees' obtaining all necessary clearances from the State Education Department".

I. Substitute Instructional Appointments

1	Wagner, Haley		Substitute Teacher K-12	In Progress	\$100/Daily		School Year 2022-2023	
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II. Coaching/Advisor

1	Houle, Deborah		Athletic Study Hall 1.25 hrs daily		\$16.71/hrly		School Year 2022-2023	
2	Williams, Jamie		Class of 2027 (Grade 7)		\$1,031.00	J'Nai Spaziani/Changed per seniority per previous grievance.	School Year 2022-2023	
							School Year 2022-2023	

(7



AUDIT RESOLUTION

Whereas: the New York Mills Board of Education has received the audit of fiscal year 2021-2022 from The Bonadio Group CPAs, Consultants & More and

Whereas: the New York Mills Board of Education has had the opportunity to review said audit:

Therefore: the New York Mills Board of Education accepts the audit from The Bonadio Group CPAs, Consultants & More.

YES

NO

Respectfully Submitted,

Stefany Scharf



**RESOLUTION TO ADOPT
THE DISTRICT SAFETY PLAN**

BE IT RESOLVED that upon the recommendation of the Superintendent of Schools, that the Board of Education approves the 2022-2023 District Safety Plan.

Motion _____(1st) _____(2nd)

Yes _____

No _____

Respectfully,

Stefany Scharf
District Clerk