

EDEN CENTRAL SCHOOLS

Bank Reconciliation

Period Ending 09/30/12

		Ending Bank Balance:	\$	8,765,638.80
CHASE CONTROLLED DISBURSEMENT		\$	-	
CHASE FUNDING		\$	1,058,371.08	-
CHASE MULTI FUND MONEY MARKET		\$	5,589,487.51	60.00
KEY TAX COLLECTION		\$	102,280.77	(35.19)
KEY PUBLIC MM SVGS		\$	1,178,254.74	-
M&T MUNICIPAL MM SVGS		\$	-	-
CAPITAL RESERVE FUND - 2007		\$	402,230.03	-
CD'S		\$	-	-
CHASE CAPITAL MONEY MARKET		\$	217,384.58	-
CHASE FLEXIBLE SPENDING CHECKING		\$	207,654.46	-
CHASE SCHOLARSHIPS: LESTER		\$	3,161.12	-
BURDICK		\$	3,691.66	-
GRESOCK		\$	456.47	-
SERVICE-ABOVE-SELF		\$	2,666.38	-
Add Deposits in Transit:				\$ -
Deduct Outstanding Checks - See Listing:				\$ (450,049.74)
Add Other Credits:				
refund deposit slip fee				\$ 35.19
Deduct Other Debits:				
deposit to wrong account (ExtraClass)				\$ (60.00)
9/30/12 Adjusted Ending Bank Balance:				\$ 8,315,564.25

* This should agree with your book balance

Cash Account Book Balance: \$ 8,315,564.25

GENERAL MULTI FUND CNTRL DISB	A200	\$	503,520.47	
CAFÉ MULTI FUND CNTRL DISB	C200	\$	-	
FEDERAL MULTI FUND CNTRL DISB	F---200	\$	99,374.46	
CAPITAL MULTI FUND CNTRL DISB	H---200	\$	-	
T&A MULTI FUND CNTRL DISB	TA200	\$	5,426.41	
TE MULTI FUND CNTRL DISB	TE200	\$	-	
DEBT SERVICE MULTI FUND CNTRL DISB	V200	\$	-	
PAYROLL	TA010	\$	-	608,321.34
GENERAL MULTI FUND MONEY MKT	A201	\$	1,503,688.64	
GENERAL FUND EMPLOYEE BENEFIT RESERVE	A23001	\$	525,541.16	
GENERAL FUND RETIREMENT CONT RESERVE	A23003	\$	2,480,606.58	
GENERAL FUND REPAIR RESERVE	A23004	\$	162,985.93	
GENERAL FUND UNEMPLOYMENT RESERVE	A23005	\$	835,319.23	
CAFÉ MULTI FUND MONEY MKT	C201	\$	70,702.60	
FEDERAL MULTI FUND MONEY MKT	F---201	\$	-	
CAPITAL MULTI FUND MONEY MKT	H---201	\$	-	
T&A MULTI FUND MONEY MKT	TA201	\$	-	
TE MULTI FUND MONEY MKT	TE201	\$	210.30	
DEBT SERVICE MULTI FUND MONEY MKT	V201	\$	10,373.07	5,589,427.51
TAX COLLECTION CHECKING	A20004	\$	102,315.96	
GENERAL MONEY MARKET	A20102			
GENERAL MONEY MARKET	A20104	\$	1,178,254.74	
GENERAL CAPITAL RESERVE FUND - 2007 (CHA	A23002	\$	402,230.03	
GENERAL CD'S	A20103	\$	-	
CAPITAL MM - SDMT #2	HDMT201	\$	19,808.98	
CAPITAL MM - EXCEL	HEXL201	\$	197,575.60	217,384.58
T&A FLEXIBLE SPENDING	TA20001	\$	207,654.46	
SCHOLARSHIP-LESTER	TE20101	\$	3,161.12	
SCHOLARSHIP -BURDICK	TE20102	\$	3,691.66	
SCHOLARSHIP-GRESOCK	TE20103	\$	456.47	
SCHOLARSHIP-SERVICE-ABOVE-SELF	TE20104	\$	2,666.38	

10/9/2012

EDEN CENTRAL SCHOOL

6:14 PM

MULTIPLE ACCOUNT TRANSACTION REPORT (G/L) - 09/01/12-09/30/12

ACCOUNT	DATE	PO#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
**	A 200 - CASH - CONTROLLED DISBURSEMENT GENERAL FUND						
A200	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	500,053.67
A200	9/5/2012		CIR CK#20998 PO#330392	JE-4	554.82	-	500,608.49
A200	9/7/2012	201213	PAYROLL EXPENDITURE	CD-11	-	325,950.68	174,657.81
A200	9/21/2012	201213	PAYROLL EXPENDITURE	CD-15	-	504,922.51	(330,264.70)
A200	9/24/2012	201213	PAYROLL EXPENDITURE	CD-18	-	2,124.50	(332,389.20)
A200	9/30/2012		* SEE CASH DISBURSEMENT SCH-14	CD-14	-	500.00	(332,889.20)
A200	9/30/2012		* SEE CASH DISBURSEMENT SCH-13	CD-13	-	1,162,982.35	(1,495,871.55)
A200	9/30/2012		* SEE CASH DISBURSEMENT SCH-12	CD-12	-	6,327.90	(1,502,199.45)
A200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	66.25	-	(1,502,133.20)
A200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	2,005,653.67	-	503,520.47
**	A 20004 - CASH - KEY TAX COLLECTION (HSBC)						
A20004	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	1,280,507.92	-	1,280,507.92
A20004	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	-	1,178,191.96	102,315.96
**	A 201 - CASH - CHASE MONEY MARKET GENERAL FUND						
A201	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	1,133,104.29
A201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	2,584,426.82	-	3,717,531.11
A201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	-	2,213,842.47	1,503,688.64
**	A 20103 - CASH - TIMED DEPOSITS						
A20103							
**	A 20104 - CASH - KEY PUBLIC MM SVGS (HSBC)						
A20104	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	0.04
A20104	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	62.74	-	62.78
A20104	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	1,178,191.96	-	1,178,254.74
**	A 23001 - RESERVES GENERAL FUND EMPLOYEE BENEFITS						
A23001	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	525,448.21
A23001	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	92.95	-	525,541.16
**	A 23002 - RESERVES GENERAL FUND CAPITAL RESERVE FUND - 2007						
A23002	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	402,164.03
A23002	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	66.00	-	402,230.03
**	A 23003 - RESERVES GENERAL FUND RETIREMENT CONTRIBUTION						
A23003	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	2,480,167.81
A23003	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	438.77	-	2,480,606.58
**	A 23004 - RESERVES GENERAL FUND REPAIR RESERVE						
A23004	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	162,957.09
A23004	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	28.84	-	162,985.93
**	A 23005 - RESERVES GENERAL FUND UNEMPLOYMENT RESERVE						
A23005	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	835,171.47
A23005	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	147.76	-	835,319.23

10/9/2012

EDEN CENTRAL SCHOOL

6:14 PM

MULTIPLE ACCOUNT TRANSACTION REPORT (G/L) - 09/01/12-09/30/12

ACCOUNT	DATE	PO#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
**	C 200 - CASH - CONTROLLED DISBURSEMENT CAFETERIA						
C200	9/7/2012	201213	PAYROLL EXPENDITURE	CD-11	-	1,451.07	(1,451.07)
C200	9/21/2012	201213	PAYROLL EXPENDITURE	CD-15	-	4,075.20	(5,526.27)
C200	9/30/2012		* SEE CASH DISBURSEMENT SCH-13	CD-13	-	1,745.00	(7,271.27)
C200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	7,271.27	-	-
**	C 201 - CASH - CHASE MONEY MARKET CAFETERIA						
C201	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	49,481.97
C201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	\$28,491.90	\$0.00	77,973.87
C201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	\$0.00	\$7,271.27	70,702.60
**	F611 200 - CASH - CONTROLLED DISBURSEMENT IDEA, SECTION 611						
F611200	9/7/2012	201213	PAYROLL EXPENDITURE	CD-11	-	4,767.75	(4,767.75)
F611200	9/21/2012	201213	PAYROLL EXPENDITURE	CD-15	-	13,760.78	(18,528.53)
F611200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	58,009.83	-	39,481.30
**	F611 201 - CASH - CHASE MONEY MARKET IDEA, SECTION 611						
F611201	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	58,009.83
F611201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	-	58,009.83	-
**	F619 200 - CASH - CONTROLLED DISBURSEMENT IDEA, SECTION 619						
F619200	9/30/2012		* SEE CASH DISBURSEMENT SCH-13	CD-13	\$0.00	\$917.42	(917.42)
F619200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	\$2,490.00	\$0.00	1,572.58
**	F619 201 - CASH - CHASE MONEY MARKET IDEA SECTION 619						
F619201	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	2,490.00
F619201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	-	2,490.00	-
**	FRTT200 - CASH - CHASE MONEY MARKET RACE TO THE TOP GRANT						
FRTT200							
FRTT200							
**	FSHC 200 - CASH - CONTROLLED DISBURSEMENT SUMMER HANDICAPPED						
FSHC200	9/21/2012	201213	PAYROLL EXPENDITURE	CD-15	2,270.36	-	2,270.36
FSHC200	9/30/2012		* SEE CASH DISBURSEMENT SCH-13	CD-13	-	16,472.00	(14,201.64)
FSHC200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	14,201.64	-	-
**	FT2A 200 - CASH - CONTROLLED DISBURSEMENT TITLE II, PART A						
FT2A200	9/7/2012	201213	PAYROLL EXPENDITURE	CD-11	-	2,037.71	(2,037.71)
FT2A200	9/21/2012	201213	PAYROLL EXPENDITURE	CD-15	-	2,926.68	(4,964.39)
FT2A200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	4,964.39	-	-
**	FT2A 201 - CASH - CHASE MONEY MARKET TITLE II, PART A						
FT2A201							
FT2A201							

10/9/2012

EDEN CENTRAL SCHOOL

6:14 PM

MULTIPLE ACCOUNT TRANSACTION REPORT (G/L) - 09/01/12-09/30/12

ACCOUNT	DATE	PO#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
**	FTL1 200 - CASH - CONTROLLED DISBURSEMENT TITLE I						
FTL1200	9/7/2012	201213	PAYROLL EXPENDITURE	CD-11	\$0.00	\$3,110.66	(3,110.66)
FTL1200	9/21/2012	201213	PAYROLL EXPENDITURE	CD-15	\$0.00	\$6,232.17	(9,342.83)
FTL1200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	\$9,342.83	\$0.00	-
**	FTL1 201 - CASH - CHASE MONEY MARKET TITLE I						
FTL1201							
FTL1201							
**	FUPK 200 - CASH - CONTROLLED DISBURSEMENT UPK						
FUPK200	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	67,308.00
FUPK200	9/7/2012	201213	PAYROLL EXPENDITURE	CD-11	-	2,970.87	64,337.13
FUPK200	9/21/2012	201213	PAYROLL EXPENDITURE	CD-15	-	5,956.52	58,380.61
FUPK200	9/30/2012		* SEE CASH DISBURSEMENT SCH-13	CD-13	-	60.03	58,320.58
**	FUPK 201 - CASH - CHASE MONEY MARKET UPK						
FUPK201							
FUPK201							
**	HBUS 201 - CASH - CHASE MONEY MARKET BUSES						
HBUS201							
HBUS201							
**	HDMT 200 - CASH - CONTROLLED DISBURSEMENT SDMT #2						
HDMT200							
HDMT200							
**	HDMT 201 - CHASE - MONEY MARKET SDMT #2						
HDMT201	41153		BALANCE 07/01/12 - 08/31/12		-	-	19,809.09
HDMT201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	3.25	-	19,812.34
HDMT201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	-	3.36	19,808.98
**	HEMR 200 - CASH CONTROLLED DISBURSEMENT EMERGENCY MASONRY REPAIR						
HEMR200	9/30/2012		* SEE CASH DISBURSEMENT SCH-13	CD-13	-	37,025.00	(37,025.00)
HEMR200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	37,025.00	-	-
**	HEXL 200 - CASH CONTROLLED DISBURSEMENT EXCEL						
HEXL200	9/5/2012		CIR CK#20998 PO#330392	JE-4	-	554.82	(554.82)
HEXL200	9/30/2012		* SEE CASH DISBURSEMENT SCH-13	CD-13	-	72,675.00	(73,229.82)
HEXL200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	73,229.82	-	-
**	HEXL 201 - CASH CAPITAL MM CHASE						
HEXL201	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	198,134.06
HEXL201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	32.44	-	198,166.50
HEXL201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	-	590.90	197,575.60

10/9/2012

EDEN CENTRAL SCHOOL

6:14 PM

MULTIPLE ACCOUNT TRANSACTION REPORT (G/L) - 09/01/12-09/30/12

ACCOUNT	DATE	PO#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
**	TA 200 - CASH - CONTROLLED DISBURSEMENT TRUST & AGENCY						
TA200	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	48,882.98
TA200	9/7/2012		* SEE CASH DISBURSEMENT SCH-7	CD-7	-	322,200.74	(273,317.76)
TA200	9/21/2012		* SEE CASH DISBURSEMENT SCH-9	CD-9	-	528,298.77	(801,616.53)
TA200	9/24/2012		* SEE CASH DISBURSEMENT SCH-10	CD-10	-	2,124.50	(803,741.03)
TA200	9/30/2012		* SEE CASH DISBURSEMENT SCH-13	CD-13	-	148,678.63	(952,419.66)
TA200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	878,016.74	-	(74,402.92)
TA200	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	79,829.33	-	5,426.41
**	TA 20001 - CASH - FLEXIBLE SPENDING TRUST & AGENCY						
TA20001	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	221,025.93
TA20001	9/7/2012		* SEE CASH DISBURSEMENT SCH-7	CD-7	6,828.97	-	227,854.90
TA20001	9/21/2012		* SEE CASH DISBURSEMENT SCH-9	CD-9	6,857.54	-	234,712.44
TA20001	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	517.60	-	235,230.04
TA20001	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	-	20.06	235,209.98
TA20001	9/30/2012		* SEE CASH DISBURSEMENT SCH-8	CD-8	-	27,555.52	207,654.46
**	TA 201 - CASH - CHASE MONEY MARKET TRUST & AGENCY						
TA201	9/1/2012		BALANCE 07/01/12 - 08/31/12		\$0.00	\$0.00	3,737.04
TA201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	\$6,092.29	\$0.00	9,829.33
TA201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	\$0.00	\$9,829.33	-
**	TE 200 - CASH - CONTROLLED DISBURSEMENT SCHOLARSHIP						
TE200							
TE200							
**	TE 201 - CASH - CHASE MONEY MARKET SCHOLARSHIP						
TE201	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	210.26
TE201	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	0.04	-	210.30
**	TE 20101 - CASH - GARRA LESTER MEM SCHOLARSHIP						
TE20101	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	3,160.60
TE20101	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	0.52	-	3,161.12
**	TE 20102 - CASH - JAMES BURDICK MEM SCHOLARSHIP						
TE20102	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	3,691.05
TE20102	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	0.61	-	3,691.66
**	TE 20103 - CASH - GARY GRESOCK MEM SCHOLARSHIP						
TE20103	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	456.40
TE20103	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	0.07	-	456.47
**	TE 20104 - CASH - SERVICE ABOVE SELF AWARD						
TE20104	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	2,665.94
TE20104	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	0.44	-	2,666.38

10/9/2012

EDEN CENTRAL SCHOOL

6:14 PM

MULTIPLE ACCOUNT TRANSACTION REPORT (G/L) - 09/01/12-09/30/12

ACCOUNT	DATE	PO#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
**			V 201 - CASH - CHASE MONEY MARKET DEBT SERVICE				
V201							
V201							
**			V 20101 - CASH - CHASE MONEY MARKET SDMT #1				
V20101							
V20101							
**			V 20102 - CASH - CHASE MONEY MARKET BUS GARAGE				
V20102							
V20102							
**			V 20105 - CASH - CHASE MONEY MARKET SDMT #2				
V20105	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	9,068.84
V20105	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	1.60	-	9,070.44
V20105	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	3.36	-	9,073.80
**			V 201.09 - CASH - CHASE MONEY MARKET EXCEL				
V201.09	9/1/2012		BALANCE 07/01/12 - 08/31/12		-	-	1,262.96
V201.09	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	0.23	-	1,263.19
V201.09	9/30/2012		* SEE CASH RECEIPTS SCH-3	CR-3	36.08	-	1,299.27
			GL TOTALS				
						Cash Account Book Balance:	8,315,564.25

EDEN CENTRAL SCHOOL DISTRICT
 Treasurer's Cash Report September 2012 CD'S

<u>ISSUE DATE</u>	<u>MATURITY DATE</u>	<u>HELD BY</u>	<u>ORIGINAL AMOUNT</u>	<u>MM Acct Rate</u>	<u>CD Rate</u>	<u>TERM (Days)</u>	<u>INTEREST</u>	<u>VALUE AT MATURITY</u>
		INVESTMENTS @						
	09/30/12		<u>0.00</u>				<u>0.00</u>	
			A-201-03				A2401	

EDEN CENTRAL SCHOOL TRANSPORTATION DEPARTMENT
ROSE M. HECKATHORN, TRANSPORTATION SUPERVISOR

Date: 9/20/2012

Dear Mr. Buggs and Eden CSD BOE,

As of Thurs., 9/20/2012, please make the following adjustments;

Diane Zimmer's time needs to be reduced from 3.50 hours per day to 3.25 hours due to the route returning quicker than what was anticipated. This is a reduction of .25 hours.

Linda Christ's time needs to be increased from 4.75 hours per day to 5.0 hours per day. This increase is due to the route taking more time to complete safely than first anticipated. Enclosed is a copy of her punches. This is an increase of .25 hours.

Thank You,

Rose M. Heckathorn

Cc. Lisa Almasi
Barb Thomasulo
Kim Friedman

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/12 - 09/30/12

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001	REAL PROPERTY TAXES	10,609,852.00	0.00	10,609,852.00	1,356,658.25	9,253,193.75
A 1085	SCHOOL TAX RELIEF	2,179,549.00	0.00	2,179,549.00	0.00	2,179,549.00
A 1090	INTEREST AND PENALTIES ON	10,000.00	0.00	10,000.00	0.00	10,000.00
A 1120	SALES TAX	1,550,000.00	0.00	1,550,000.00	0.00	1,550,000.00
A 1315	CONTINUING EDUCATION	4,000.00	0.00	4,000.00	215.00	3,785.00
A 1315.001	DRIVER EDUCATION	15,000.00	0.00	15,000.00	6,880.00	8,120.00
A 1315.002	SUMMER MUSIC PROGRAM	3,000.00	0.00	3,000.00	3,863.00	(863.00)
A 1489	CHARGES FOR SERVICES	176,538.00	(173,538.00)	3,000.00	131.67	2,868.33
A 2230	TUITION - OTHER DISTRICT	8,000.00	120,000.00	128,000.00	0.00	128,000.00
A 2304	TRANSPORTATION OTHER DIST	0.00	53,538.00	53,538.00	0.00	53,538.00
A 2401	INTEREST AND EARNINGS	30,000.00	0.00	30,000.00	3,433.12	26,566.88
A 2410	RENTAL OF PROPERTY-INDIVI	0.00	0.00	0.00	1,750.00	(1,750.00)
A 2412	RENTAL OF PROPERTY-OTHER	200.00	0.00	200.00	0.00	200.00
A 2413	RENTAL TO BOCES	26,400.00	0.00	26,400.00	0.00	26,400.00
A 2440	RENTAL OF BUSES	15,000.00	0.00	15,000.00	7,936.51	7,063.49
A 2650	SALE OF EXCESS MATERIAL	800.00	0.00	800.00	605.00	195.00
A 2666	SALE TRANSP EQUIPMENT	5,500.00	0.00	5,500.00	8,300.00	(2,800.00)
A 2690	COMPENSATION FOR LOSS	500.00	0.00	500.00	295.96	204.04
A 2701	REFUND BOCES SERVICES	135,000.00	0.00	135,000.00	21,713.16	113,286.84
A 2703	REFUND PRIOR YEAR	30,000.00	0.00	30,000.00	18,492.96	11,507.04
A 2705	GIFTS AND DONATIONS	18,000.00	2,480.69	20,480.69	5,446.87	15,033.82
A 2770	MISCELLANEOUS REVENUE	45,000.00	0.00	45,000.00	2,497.04	42,502.96
A 3101	STATE AID	8,628,658.00	0.00	8,628,658.00	375,204.37	8,253,453.63
A 3102	LOTTERY AID	0.00	0.00	0.00	1,646,833.00	(1,646,833.00)
A 3102.001	VLT LOTTERY GRANT	0.00	0.00	0.00	40,878.51	(40,878.51)
A 3103	STATE AID - BOCES	819,389.00	0.00	819,389.00	383.30	819,005.70
A 3260	TEXTBOOK AID	98,761.00	0.00	98,761.00	25,395.00	73,366.00
A 3262	SOFTWARE AID	23,698.00	0.00	23,698.00	0.00	23,698.00
A 3262.001	HARDWARE AID	27,865.00	0.00	27,865.00	0.00	27,865.00
A 3263	LIBRARY AID	9,887.00	0.00	9,887.00	0.00	9,887.00
A 4601	MEDICAID ASSISTANCE	80,000.00	0.00	80,000.00	0.01	79,999.99
A 5050	INTERFUND TRANSFER FOR DE	10,289.00	0.00	10,289.00	0.00	10,289.00
FUND A TOTAL		24,560,886.00 ✓	2,480.69 ✓	24,563,366.69 ✓	3,526,912.73 ✓	21,036,453.96

Report Completed 6:20 PM

REVIEWED

By M Lobosco at 9:18 am, Oct 10, 2012

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21032	667	WALSH INSURANCE GROUP		09/06/12		
		A 1910.420-00-0000	LIABILITY INSURANCE		73,733.00	
		A 1910.421-00-0000	UMBRELLA INSURANCE		3,883.00	
		A 2330.479-00-0000	DRIVER ED INSURANCE		463.00	
		A 2330.479-00-0000	DRIVER ED INSURANCE		(420.00)	
		A 5510.422-00-0000	FIRE & LIABILITY INSURANCE		(384.00)	
		A 5510.422-00-0000	FIRE & LIABILITY INSURANCE		(594.00)	
		A 5510.422-00-0000	FIRE & LIABILITY INSURANCE		(345.00)	
		A 5510.422-00-0000	FIRE & LIABILITY INSURANCE		48,757.00	
				CHECK TOTAL	125,093.00	
21038	4822	ACADEMIC PLANNERS PLUS		09/14/12		
		A 2110.451-02-0000	SUPPLIES - GENERAL	330058	1,304.53	1,217.75
				CHECK TOTAL	1,304.53	
21039	8027	ACP DIRECT		09/14/12		
		A 2110.451-04-2630	SUPPLIES - COMPUTER LAB	330290	237.05	237.05
				CHECK TOTAL	237.05	
21040	683	AL HEMER MUSIC CORPORATION		09/14/12		
		A 2110.451-01-2000	SUPPLIES - MUSIC	330072	473.20	473.20
		A 2110.451-01-2000	SUPPLIES - MUSIC	330072	125.00	125.00
				CHECK TOTAL	598.20	
21041	2860	ALINI MAGAZINE SERVICES		09/14/12		
		A 2610.467-01-0000	HIGH SCHOOL PERIODICALS	330135	284.75	284.75
				CHECK TOTAL	284.75	
21042	8149	ALLIANCE OF WNY		09/14/12		
		A 9060.800-00-0000	HEALTH INSURANCE	330076	212,778.46	212,778.46
		A 9060.800-00-RETR	HEALTH INSURANCE - RETIREES	330076	483.60	483.60
		TA 020	HEALTH INSURANCE	330076	23,668.14	0.00
		TA 02097	HEALTH INSURANCE - RETIREES	330076	13,179.48	0.00
		A 9060.800-00-0000	HEALTH INSURANCE	330076	212,778.46	212,778.46
		A 9060.800-00-RETR	HEALTH INSURANCE - RETIREES	330076	483.60	483.60
		TA 020	HEALTH INSURANCE	330076	23,668.14	0.00
		TA 02097	HEALTH INSURANCE - RETIREES	330076	12,651.56	0.00
		A 9060.800-00-0000	HEALTH INSURANCE	330076	212,778.46	212,778.46
		A 9060.800-00-RETR	HEALTH INSURANCE - RETIREES	330076	483.60	483.60
		TA 020	HEALTH INSURANCE	330076	23,668.14	0.00

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
		TA 02097	HEALTH INSURANCE - RETIREES	330076	12,651.56	0.00
				CHECK TOTAL	749,273.20	
21043	1850	ALLIED WASTE SERVICES #111		09/14/12		
		A 1620.469-00-0000	SERVICE CONTRACTS	330057	14.02	14.02
		A 5530.469-00-0000	SERVICE CONTRACTS	330057	687.20	140.62
				CHECK TOTAL	701.22	
21044	5910	AMAZON		09/14/12		
		A 2110.451-01-1500	SUPPLIES - ENGLISH	330167	180.23	180.23
		A 2110.451-01-1500	SUPPLIES - ENGLISH	330168	86.85	89.75
				CHECK TOTAL	267.08	
21045	3910	AMERICAN LEGACY PUBLISHING		09/14/12		
		A 2110.451-02-3300	SUPPLIES - GRADE 3	330180	260.88	237.16
				CHECK TOTAL	260.88	
21046	6486	BLICK ART MATERIALS		09/14/12		
		A 2110.451-01-1100	SUPPLIES - ART	330254	81.88	92.28
				CHECK TOTAL	81.88	
21047	164	BROOKLINE MACHINE CO INC		09/14/12		
		A 5510.451-00-0000	PARTS/SUPPLIES	330110	348.55	348.55
				CHECK TOTAL	348.55	
21048	2944	BUGGS, RONALD K.		09/14/12		
		A 1240.475-00-0000	CONFERENCE/TRAVEL		63.27	
				CHECK TOTAL	63.27	
21049	306	CARLEX		09/14/12		
		A 2110.451-01-1800	SUPPLIES - LANGUAGE	330153	86.25	86.56
				CHECK TOTAL	86.25	
21050	7311	CINTAS CORPORATION #782		09/14/12		
		A 5510.479-00-0000	MISCELLANEOUS	330111	28.50	28.50
		A 5510.479-00-0000	MISCELLANEOUS	330111	28.50	28.50
		A 5510.479-00-0000	MISCELLANEOUS	330111	28.50	28.50
		A 5510.479-00-0000	MISCELLANEOUS	330111	28.50	28.50
		A 5510.479-00-0000	MISCELLANEOUS	330111	28.50	28.50
				CHECK TOTAL	142.50	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21051	1629	CLARENCE BOYS' VOLLEYBALL A 2855.476-00-0000	MEMBERSHIP	09/14/12 330567	250.00	250.00
CHECK TOTAL					250.00	
21052	8349	COYOTE CAFE A 2020.475-00-0000	CONFERENCE/TRAVEL	09/14/12 330342	159.80	175.00
CHECK TOTAL					159.80	
21053	8347	CUSTOM COMPUTER SPECIALISTS A 2630.220-00-0000 A 2630.451-00-0000	INSTR HARDWARE/TECH EQUIPMENT (AID) SUPPLIES	09/14/12 330299 330299	538.25 463.75	538.25 463.75
CHECK TOTAL					1,002.00	
21054	3899	D & H DISTRIBUTING A 2110.451-01-1900	SUPPLIES - MATH	09/14/12 330142	7,018.30	7,018.30
CHECK TOTAL					7,018.30	
21055	6114	E & D SPECIALTY STANDS, INC. A 1621.451-00-0000	SUPPLIES	09/14/12 330522	310.00	310.00
CHECK TOTAL					310.00	
21056	4347	EAT'SA PIZZA A 1240.475-00-0000	CONFERENCE/TRAVEL	09/14/12 330531	66.04	66.04
CHECK TOTAL					66.04	
21057	1652	ECS EXTRA CLASS ACCOUNT A 1240.457-00-0000 A 1310.457-00-0000 A 2020.479-01-0000 A 2020.479-02-0000 A 2610.467-01-0000	PERIODICALS PERIODICALS MISCELLANEOUS MISCELLANEOUS HIGH SCHOOL PERIODICALS	09/14/12 330582 330582 330582 330582 330582	31.00 31.00 31.00 31.00 31.00	31.00 31.00 31.00 31.00 31.00
CHECK TOTAL					155.00	
21058	486	EDEN NORTH COLLINS PENNY SAVE A 1010.479-00-0000 A 1240.472-00-0000 A 1240.472-00-0000 A 1240.472-00-0000	MISCELLANEOUS ADVERTISING ADVERTISING ADVERTISING	09/14/12 330470 330515 330515 330515	23.00 23.00 23.00 66.00	23.00 23.00 23.00 66.00
CHECK TOTAL					135.00	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21059	428	EDEN TRACTOR & EQUIPMENT, INC		09/14/12		
		A 1621.451-00-0000	SUPPLIES	330428	3.77	96.50
		A 1621.451-00-0000	SUPPLIES	330428	3.50	3.50
				CHECK TOTAL	7.27	
21060	3018	EDEN TRUCK & AUTO SUPPLY		09/14/12		
		A 1621.451-00-0000	SUPPLIES	330429	8.70	125.00
		A 5510.451-00-0000	PARTS/SUPPLIES	330441	336.73	700.00
				CHECK TOTAL	345.43	
21061	525	ERIE COUNTY WATER AUTHORITY		09/14/12		
		A 1620.457-00-0000	WATER	330002	1,172.96	1,172.96
		A 5530.457-00-0000	WATER	330002	11.07	11.07
				CHECK TOTAL	1,184.03	
21062	7812	ERIE SPORT STORE		09/14/12		
		A 2855.451-00-0000	SUPPLIES	330234	119.50	119.50
				CHECK TOTAL	119.50	
21063	7812	ERIE SPORT STORE		09/14/12		
		A 2110.451-01-2100	SUPPLIES - PHYS ED	330157	38.40	38.40
				CHECK TOTAL	38.40	
21064	528	ERIE-NIAGARA SUPT ASSOC		09/14/12		
		A 1240.476-00-0000	MEMBERSHIP	330563	85.00	85.00
				CHECK TOTAL	85.00	
21065	4680	EVERBIND		09/14/12		
		A 2110.451-01-1500	SUPPLIES - ENGLISH	330169	808.07	857.09
		A 2110.451-01-1500	SUPPLIES - ENGLISH	330169	41.54	41.54
				CHECK TOTAL	849.61	
21066	7291	FASTENAL COMPANY		09/14/12		
		A 5510.451-00-0000	PARTS/SUPPLIES	330113	75.75	75.75
				CHECK TOTAL	75.75	
21067	4310	FLEET MAINTENANCE INC		09/14/12		
		A 5510.451-00-0000	PARTS/SUPPLIES	330442	20.13	20.13
		A 5510.451-00-0000	PARTS/SUPPLIES	330442	378.92	479.87
				CHECK TOTAL	399.05	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21068	568	FOLLETT EDUCATIONAL SERVICES		09/14/12		
		A 2110.480-01-0000	TEXTBOOKS	330373	2,408.70	1,919.90
		A 2110.480-01-0000	TEXTBOOKS	330373	(488.80)	0.00
				CHECK TOTAL	1,919.90	
21069	2435	GATEWAY-LONGVIEW		09/14/12		
		FSHC 2253.472-00	TUITION - OTHER		3,010.00	
				CHECK TOTAL	3,010.00	
21070	625	GRAINGER		09/14/12		
		A 1621.451-00-0000	SUPPLIES	330431	43.73	43.73
		A 1621.451-00-0000	SUPPLIES	330431	67.68	67.68
		A 1621.451-00-0000	SUPPLIES	330431	96.49	96.49
		A 5510.451-00-0000	PARTS/SUPPLIES	330124	176.87	176.87
				CHECK TOTAL	384.77	
21071	474	GRASSLAND EQUIPMENT		09/14/12		
		A 1621.200-00-0000	EQUIPMENT	322103	8,247.14	8,247.14
				CHECK TOTAL	8,247.14	
21072	646	GUI'S LUMBER		09/14/12		
		A 1621.451-00-0000	SUPPLIES	330433	4.78	4.78
		A 1621.451-00-0000	SUPPLIES	330433	11.12	495.22
				CHECK TOTAL	15.90	
21073	1823	HM RECEIVABLES CO LLC		09/14/12		
		A 2110.480-02-0000	TEXTBOOKS	330397	2,424.08	2,424.08
				CHECK TOTAL	2,424.08	
21074	4743	HURTUBISE TIRE OF LANCASTER		09/14/12		
		A 5510.456-00-0000	TIRES & TUBES	330443	324.78	324.78
		A 5510.456-00-0000	TIRES & TUBES	330443	853.12	853.12
		A 5510.456-00-0000	TIRES & TUBES	330443	174.64	174.64
		A 5510.456-00-0000	TIRES & TUBES	330443	200.96	200.96
				CHECK TOTAL	1,553.50	
21075	8360	IHA BLUE EAGLE CLUB		09/14/12		
		A 2855.476-00-0000	MEMBERSHIP	330571	400.00	400.00
				CHECK TOTAL	400.00	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21076	2557	INTERSTATE BATTERY CORPORATIO A 5510.451-00-0000	PARTS/SUPPLIES	09/14/12 330115	32.78	32.78
CHECK TOTAL					32.78	
21077	4415	JAMESTOWN CYCLE SHOP A 2855.451-00-0000	SUPPLIES	09/14/12 330245	59.40	59.40
		A 2855.451-00-0000	SUPPLIES	330246	407.40	407.40
		A 2855.451-00-0000	SUPPLIES	330248	72.50	72.50
CHECK TOTAL					539.30	
21078	8333	JIM RAUH ENTERPRISES LLC A 1621.469-00-0000	SERVICE CONTRACTS	09/14/12 322087	9,950.00	9,950.00
CHECK TOTAL					9,950.00	
21079	359	KARSTEDT'S AUTOMOTIVE CENTER A 5510.451-00-0000	PARTS/SUPPLIES	09/14/12 330444	289.88	500.00
CHECK TOTAL					289.88	
21080	7112	KENWORTH OF BUFFALO, INC. A 5510.451-00-0000	PARTS/SUPPLIES	09/14/12 330445	365.98	300.00
		A 5510.451-00-0000	PARTS/SUPPLIES	330445	(84.00)	0.00
CHECK TOTAL					281.98	
21081	7462	KIEFER A 2110.451-01-2100	SUPPLIES - PHYS ED	09/14/12 330529	99.00	99.00
CHECK TOTAL					99.00	
21082	7920	LACHAT, LARRY A 2330.400-00-0000	PURCHASED SERVICES - COMMUNITY ED	09/14/12 330516	420.00	420.00
CHECK TOTAL					420.00	
21083	831	LAUX SPORTING GOODS INC A 2110.451-01-2100	SUPPLIES - PHYS ED	09/14/12 330154	60.12	60.12
		A 2855.451-00-0000	SUPPLIES	330416	88.60	88.60
		A 2855.451-00-0000	SUPPLIES	330424	149.88	172.36
		A 2855.451-00-0000	SUPPLIES	330237	29.82	29.82
		A 2855.451-00-0000	SUPPLIES	330351	626.77	626.77
		A 2855.451-00-0000	SUPPLIES	330347	395.40	395.40
		A 2855.451-00-0000	SUPPLIES	330239	326.07	326.07
		A 2855.451-00-0000	SUPPLIES	330496	66.70	66.70
CHECK TOTAL					1,743.36	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21084	853	LIBRARY VIDEO CO		09/14/12		
		A 2110.451-01-1500	SUPPLIES - ENGLISH	330165	31.85	27.40
		A 2610.461-01-0000	HIGH SCHOOL LIBRARY VIDEOS	330134	79.90	79.90
		A 2610.461-01-0000	HIGH SCHOOL LIBRARY VIDEOS	330134	39.95	39.95
			CHECK TOTAL		151.70	
21085	906	MATTHEWS BUSES INC.		09/14/12		
		A 5510.451-00-0000	PARTS/SUPPLIES	322070	1,001.00	1,001.00
		A 5510.451-00-0000	PARTS/SUPPLIES	330446	282.91	282.91
		A 5510.451-00-0000	PARTS/SUPPLIES	330446	392.64	392.64
			CHECK TOTAL		1,676.55	
21086	2386	MCMASTERCARR SUPPLY COMPANY		09/14/12		
		A 1621.451-00-0000	SUPPLIES	330436	71.77	71.77
		A 1621.451-00-0000	SUPPLIES	330436	22.73	22.73
		A 1621.451-00-0000	SUPPLIES	330436	126.75	126.75
		A 1621.451-00-0000	SUPPLIES	330436	43.88	43.88
			CHECK TOTAL		265.13	
21087	2404	MCQUAID JESUIT		09/14/12		
		A 2855.476-00-0000	MEMBERSHIP	330599	114.00	114.00
			CHECK TOTAL		114.00	
21088	658	METRO GROUP, INC.		09/14/12		
		A 1310.472-00-0000	ADVERTISING	330533	29.51	29.51
			CHECK TOTAL		29.51	
21089	8366	MORRIS MASONRY RESTORATION LL		09/14/12		
		HEMR 1620.293-02	GENERAL CONSTRUCTION	330603	38,500.00	38,500.00
		HEMR 605	RETAINED PERCENTAGES, CONTRACTS PAYABL	330603	(1,925.00)	0.00
			CHECK TOTAL		36,575.00	
21090	991	NASCO		09/14/12		
		A 2110.451-01-1100	SUPPLIES - ART	330211	49.41	49.41
		A 2110.451-04-1100	SUPPLIES - ART	330215	16.48	16.48
			CHECK TOTAL		65.89	
21091	7108	NATIONAL ART AND SCHOOL SUPPL		09/14/12		
		A 2110.451-01-1900	SUPPLIES - MATH	330158	91.71	193.23
		A 2110.451-01-1800	SUPPLIES - LANGUAGE	330148	80.24	80.24
			CHECK TOTAL		171.95	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21092	6319	NATIONAL BOOK NETWORK A 2110.451-01-0000	SUPPLIES - GENERAL	09/14/12 330492	229.56	396.00
CHECK TOTAL					229.56	
21093	1044	NOCO ENERGY CORP. A 5510.454-00-0000 A 5510.454-00-0000	GASOLINE GASOLINE	09/14/12 330008 330008	336.29 2,712.58	336.29 2,712.58
CHECK TOTAL					3,048.87	
21094	4966	NUTRIKIDS C 2860.409-00-0000	CONTRACTUAL - OTHER	09/14/12 322030	1,745.00	1,745.00
CHECK TOTAL					1,745.00	
21095	6073	NYS DEPT OF ENVIRONMENTAL CON A 1621.469-00-0000	SERVICE CONTRACTS	09/14/12 330502	200.00	200.00
CHECK TOTAL					200.00	
21096	4430	NYS EDUCATION DEPARTMENT A 1430.466-00-0000	FINGERPRINTING/EMPLOYEE TESTING	09/14/12 330602	91.50	91.50
CHECK TOTAL					91.50	
21097	1069	NYS SCHOOL BOARDS ASSN INC A 1010.475-00-0000 A 1010.475-00-0000	CONFERENCE/TRAVEL CONFERENCE/TRAVEL	09/14/12 330524 330468	269.00 2,200.00	269.00 2,200.00
CHECK TOTAL					2,469.00	
21098	5967	OFFICE DEPOT A 2110.451-01-1900 A 2110.451-01-1900 A 2110.451-01-1900 A 2110.451-01-1900 A 2020.451-02-0000 A 2810.451-01-0000 A 2110.451-01-1800 A 2110.451-01-1800	SUPPLIES - MATH SUPPLIES - MATH SUPPLIES - MATH SUPPLIES - MATH SUPPLIES SUPPLIES SUPPLIES - LANGUAGE SUPPLIES - LANGUAGE	09/14/12 330161 330161 330161 330161 330452 330510 330144 330144	5.59 4.40 2.30 12.02 24.76 104.16 6.01 2.63	5.59 4.40 2.30 11.62 24.76 104.16 6.01 2.63
CHECK TOTAL					161.87	
21099	904	PATTERSON MEDICAL SUPPLY, INC A 2855.451-00-0000	SUPPLIES	09/14/12 330498	154.40	154.40
CHECK TOTAL					154.40	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21100	1106	PAXTON/PATTERSON LLC A 2110.451-01-1700	SUPPLIES - TECH ED	09/14/12 330508	238.65	243.19
CHECK TOTAL					238.65	
21101	1109	PENN DETROIT DIESEL ALLISON A 5510.451-00-0000 A 5510.465-00-0000 A 5510.451-00-0000	PARTS/SUPPLIES EQUIP. CONTRACT & REPAIR PARTS/SUPPLIES	09/14/12 330447 330419 330505	1,131.90 1,460.14 310.00	1,200.00 1,460.14 310.00
CHECK TOTAL					2,902.04	
21102	7971	POCKET FULL OF THERAPY A 2250.451-04-0000	SUPPLIES	09/14/12 330455	86.40	86.40
CHECK TOTAL					86.40	
21103	6481	PYRAMID SCHOOL PRODUCTS A 2110.451-02-2100 A 2110.451-01-2100	SUPPLIES - PHYS ED SUPPLIES - PHYS ED	09/14/12 330151 330152	226.80 112.02	226.80 112.02
CHECK TOTAL					338.82	
21104	1162	QUILL CORPORATION A 2110.451-01-1800 A 2110.451-01-2121 A 2110.451-01-1500	SUPPLIES - LANGUAGE SUPPLIES - HEALTH SUPPLIES - ENGLISH	09/14/12 330141 330097 330184	59.80 14.84 15.33	60.36 14.84 15.33
CHECK TOTAL					89.97	
21105	3048	REALLY GOOD STUFF A 2110.451-01-1500	SUPPLIES - ENGLISH	09/14/12 330164	81.35	77.44
CHECK TOTAL					81.35	
21106	737	REGIONAL INTERNATIONAL CORP A 5510.451-00-0000 A 5510.451-00-0000 A 5510.451-00-0000 A 5510.451-00-0000	PARTS/SUPPLIES PARTS/SUPPLIES PARTS/SUPPLIES PARTS/SUPPLIES	09/14/12 330448 330448 330448 330448	445.26 (200.00) 234.91 20.00	445.26 0.00 234.91 20.00
CHECK TOTAL					500.17	
21107	8148	ROSEMAN, SUSAN A 2630.475-00-0000	CONFERENCE/TRAVEL	09/14/12	4.44	
CHECK TOTAL					4.44	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21108	3957	S & S WORLDWIDE INC		09/14/12		
		A 2110.451-02-2100	SUPPLIES - PHYS ED	330413	21.70	21.70
		A 2110.451-02-2100	SUPPLIES - PHYS ED	330156	13.55	13.55
				CHECK TOTAL	35.25	
21109	1228	S S ELECTRIC REPAIR SHOP INC		09/14/12		
		A 1621.469-00-0000	SERVICE CONTRACTS	330519	364.14	364.14
		A 1621.469-00-0000	SERVICE CONTRACTS	330519	110.80	110.00
				CHECK TOTAL	474.94	
21110	1243	SCANTRON		09/14/12		
		A 2110.451-01-1500	SUPPLIES - ENGLISH	330166	748.44	792.00
				CHECK TOTAL	748.44	
21111	1261	SCHOLASTIC MAGAZINES		09/14/12		
		A 2110.451-02-3600	SUPPLIES - GRADE 6	330181	423.50	385.00
				CHECK TOTAL	423.50	
21112	1022	SCHOOL SPECIALTY, INC.		09/14/12		
		A 2110.451-01-1900	SUPPLIES - MATH	330228	17.18	17.32
		A 2110.451-01-1900	SUPPLIES - MATH	330147	248.76	297.71
		A 2110.451-01-1900	SUPPLIES - MATH	330147	13.22	13.22
		A 2110.451-01-1800	SUPPLIES - LANGUAGE	330149	249.73	269.06
		A 2110.451-01-1800	SUPPLIES - LANGUAGE	330145	131.08	131.73
		A 2110.451-01-1100	SUPPLIES - ART	330209	16.50	16.50
		A 2110.451-01-1500	SUPPLIES - ENGLISH	330137	86.22	86.92
		A 2110.451-01-0000	SUPPLIES - GENERAL	330030	1,471.24	1,471.24
		A 2250.451-00-0000	SUPPLIES	330030	27.45	27.45
				CHECK TOTAL	2,261.38	
21113	2232	SCHOOL SPECIALTY, INC.		09/14/12		
		A 2110.451-01-1100	SUPPLIES - ART	330200	84.38	89.40
		A 2110.451-01-1100	SUPPLIES - ART	330195	145.16	178.54
		A 2110.451-01-1100	SUPPLIES - ART	330196	100.81	125.50
				CHECK TOTAL	330.35	
21114	3019	SHAR PRODUCTS COMPANY		09/14/12		
		A 2110.451-02-2000	SUPPLIES - MUSIC	330066	210.00	210.00
				CHECK TOTAL	210.00	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21115	1317	SIMPLEXGRINNELL A 1621.465-00-0000	EQUIP. CONTRACT/REPAIRS	09/14/12 330472	54.94	95.00
CHECK TOTAL					54.94	
21116	3222	SMEC A 1620.455-00-0000 A 5530.455-00-0000	NATURAL GAS NATURAL GAS	09/14/12 330003 330003	10,238.43 208.95	10,238.43 208.95
CHECK TOTAL					10,447.38	
21117	1336	SNAPON TOOLS A 5510.451-00-0000	PARTS/SUPPLIES	09/14/12 330121	281.40	281.40
CHECK TOTAL					281.40	
21118	4571	SOSMETAL A 5510.451-00-0000	PARTS/SUPPLIES	09/14/12 330449	206.98	200.00
CHECK TOTAL					206.98	
21119	5979	SPORT SUPPLY GROUP, INC. A 2855.451-00-0000	SUPPLIES	09/14/12 330230	565.90	565.90
CHECK TOTAL					565.90	
21120	2124	STANLEY G FALK SCHOOL FSHC 2253.472-00	TUITION - OTHER	09/14/12	4,067.00	
CHECK TOTAL					4,067.00	
21121	8358	STAYBRIDGE SUITES A 1010.475-00-0000 A 1010.475-00-0000	CONFERENCE/TRAVEL CONFERENCE/TRAVEL	09/14/12 330527 330526	369.98 369.98	369.98 369.98
CHECK TOTAL					739.96	
21122	3426	STOHL ENVIRONMENTAL LLC A 1621.469-00-0000	SERVICE CONTRACTS	09/14/12 321991	250.00	250.00
CHECK TOTAL					250.00	
21123	5557	STUDIO SALES POTTERY A 1620.465-00-0000	EQUIP. CONTRACT/REPAIRS	09/14/12 322092	552.50	552.50
CHECK TOTAL					552.50	
21124	7627	SWEET HOME VOLLEYBALL BOOSTER A 2855.476-00-0000	MEMBERSHIP	09/14/12 330596	255.00	255.00
CHECK TOTAL					255.00	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21125	1742	TEACHER'S DISCOVERY A 2110.451-01-1800	SUPPLIES - LANGUAGE	09/14/12 330170	1,212.52	1,342.32
CHECK TOTAL					1,212.52	
21126	8336	TEXAS INSTRUMENTS A 2110.451-01-1900	SUPPLIES - MATH	09/14/12 330162	24.50	21.45
CHECK TOTAL					24.50	
21127	5964	THE BOOKSOURCE A 2110.480-01-0000 A 2110.480-01-0000	TEXTBOOKS TEXTBOOKS	09/14/12 330425 330425	4,073.85 78.60	4,073.85 78.60
CHECK TOTAL					4,152.45	
21128	4730	THE PUMP DOCTOR A 5530.451-00-0000	SUPPLIES	09/14/12 330453	11.90	11.90
CHECK TOTAL					11.90	
21129	5456	TONAWANDA SWIM BOOSTER CLUB A 2855.476-00-0000	MEMBERSHIP	09/14/12 330570	50.00	50.00
CHECK TOTAL					50.00	
21130	3969	TRIUMPH LEARNING A 2110.480-04-0000	TEXTBOOKS	09/14/12 330356	1,454.88	1,428.90
CHECK TOTAL					1,454.88	
21131	5663	UNITED REFRIGERATION, INC A 1621.451-00-0000	SUPPLIES	09/14/12 330440	17.64	350.00
CHECK TOTAL					17.64	
21132	4246	WELL WORTH CHEMICAL A 5510.451-00-0000	PARTS/SUPPLIES	09/14/12 330123	46.68	46.68
CHECK TOTAL					46.68	
21133	1535	WESTHERR AUTOMOTIVE GROUP A 5510.451-00-0000 A 1620.469-00-0000	PARTS/SUPPLIES SERVICE CONTRACTS	09/14/12 330450 330495	89.95 26.00	300.00 26.00
CHECK TOTAL					115.95	
21134	7739	WILSON LANGUAGE TRAINING A 2110.480-02-0000	TEXTBOOKS	09/14/12 330479	132.00	132.00

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
		A 2110.480-04-0000	TEXTBOOKS	330479	66.00	66.00
		A 2110.480-02-0000	TEXTBOOKS	330401	1,221.15	1,279.30
				CHECK TOTAL	1,419.15	
21135	1607	ZANER BLOSER		09/14/12		
		A 2110.480-02-0000	TEXTBOOKS	330395	3,504.72	3,536.87
		A 2110.480-02-0000	TEXTBOOKS	330494	254.93	264.28
				CHECK TOTAL	3,759.65	
21143	3129	ANETRINI, VICKI		09/28/12		
		A 2855.448-00-0000	OFFICIALS		182.50	
		A 2855.448-00-0000	OFFICIALS		192.50	
				CHECK TOTAL	375.00	
21144	4177	ASHE, JOHN		09/28/12		
		A 2855.448-00-0000	OFFICIALS		59.00	
				CHECK TOTAL	59.00	
21145	7223	BECKER, KEVIN		09/28/12		
		A 2855.448-00-0000	OFFICIALS		56.50	
		A 2855.448-00-0000	OFFICIALS		82.50	
				CHECK TOTAL	139.00	
21146	7547	BEDNASZ, JONATHAN		09/28/12		
		A 2855.448-00-0000	OFFICIALS		146.00	
		A 2855.448-00-0000	OFFICIALS		112.00	
				CHECK TOTAL	258.00	
21147	209	BINKOWSKI, MICHAEL		09/28/12		
		A 2855.448-00-0000	OFFICIALS		79.00	
				CHECK TOTAL	79.00	
21148	7886	BLEICHFELD, RICHARD		09/28/12		
		A 2855.448-00-0000	OFFICIALS		99.00	
				CHECK TOTAL	99.00	
21149	4096	BOYER, BILL		09/28/12		
		A 2855.448-00-0000	OFFICIALS		123.75	
				CHECK TOTAL	123.75	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21150	5349	BROGAN, TIM A 2855.448-00-0000	OFFICIALS	09/28/12	103.00	
					CHECK TOTAL	103.00
21151	8159	BUKOWIECKI, EDWARD A 2855.448-00-0000	OFFICIALS	09/28/12	59.00	
					CHECK TOTAL	59.00
21152	8370	CALLAHAN, KARL A 2855.448-00-0000	OFFICIALS	09/28/12	59.00	
					CHECK TOTAL	59.00
21153	6488	CARDONE, SUZANNE A 2855.448-00-0000	OFFICIALS	09/28/12	56.50	
					CHECK TOTAL	56.50
21154	7768	CONNOLLY, BRIAN A 2855.448-00-0000	OFFICIALS	09/28/12	62.00	
					CHECK TOTAL	62.00
21155	6705	CONNOLLY, THOMAS A 2855.448-00-0000	OFFICIALS	09/28/12	86.00	
					CHECK TOTAL	86.00
21156	3550	CUNNINGHAM, PATRICK A 2855.448-00-0000	OFFICIALS	09/28/12	62.00	
					CHECK TOTAL	62.00
21157	6688	DOMSKE, MICHAEL A 2855.448-00-0000	OFFICIALS	09/28/12	103.00	
					CHECK TOTAL	103.00
21158	5232	ECKHARDT, DAVID A 2855.448-00-0000	OFFICIALS	09/28/12	182.50	
					CHECK TOTAL	182.50
21159	2816	EDMONSON, RICHARD F A 2855.448-00-0000	OFFICIALS	09/28/12	52.50	
					CHECK TOTAL	52.50

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21160	8369	EVENHOUSE, ANDREW A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
					CHECK TOTAL	82.50
21161	6147	FAIRBANK, TOM A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	118.00 192.50	
					CHECK TOTAL	310.50
21162	8380	FELGMACHER, KURT A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
					CHECK TOTAL	82.50
21163	8379	FENTON, JEFF A 2855.448-00-0000	OFFICIALS	09/28/12	52.50	
					CHECK TOTAL	52.50
21164	6078	FILIPIAK, FRANK A 2855.448-00-0000	OFFICIALS	09/28/12	127.75	
					CHECK TOTAL	127.75
21165	3878	FIUT, THOMAS P A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	59.00 52.50	
					CHECK TOTAL	111.50
21166	1868	FREDETTE, CRAIG A 2855.448-00-0000	OFFICIALS	09/28/12	99.00	
					CHECK TOTAL	99.00
21167	8368	GEORGER, JOHN A 2855.448-00-0000	OFFICIALS	09/28/12	59.00	
					CHECK TOTAL	59.00
21168	614	GLASGOW, RAY A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	59.00 59.00	
					CHECK TOTAL	118.00

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21169	4926	GOOCH, DENNIS A 2855.448-00-0000	OFFICIALS	09/28/12	182.50	
					CHECK TOTAL	182.50
21170	5016	GOULD, BILL A 2855.448-00-0000	OFFICIALS	09/28/12	110.00	
					CHECK TOTAL	110.00
21171	8381	GRAVER, CHASE A 2855.448-00-0000	OFFICIALS	09/28/12	62.00	
					CHECK TOTAL	62.00
21172	2900	HAMERSKI, EDWARD A 2855.448-00-0000	OFFICIALS	09/28/12	86.00	
					CHECK TOTAL	86.00
21173	8382	HARTMAN, JEFF A 2855.448-00-0000	OFFICIALS	09/28/12	63.00	
					CHECK TOTAL	63.00
21174	7562	HEAVEY, BRENDAN A 2855.448-00-0000	OFFICIALS	09/28/12	220.00	
					CHECK TOTAL	220.00
21175	2764	HELM, ED A 2855.448-00-0000	OFFICIALS	09/28/12	182.50	
					CHECK TOTAL	182.50
21176	6702	HELWIG, WILLIAM A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
					CHECK TOTAL	82.50
21177	702	HOPE, CHRISTOPHER A 2855.448-00-0000	OFFICIALS	09/28/12	273.75	
					CHECK TOTAL	273.75
21178	5114	JABLONSKI, JOHN P. A 2855.448-00-0000	OFFICIALS	09/28/12	99.00	
					CHECK TOTAL	99.00

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21179	8384	JABLONSKI, MIKE A 2855.448-00-0000	OFFICIALS	09/28/12	123.75	
					CHECK TOTAL	123.75
21180	753	JOHNSON, GEORGE A 2855.448-00-0000	OFFICIALS	09/28/12	63.00	
					CHECK TOTAL	63.00
21181	7732	KIBBY, CHRISTOPHER A 2855.448-00-0000	OFFICIALS	09/28/12	56.50	
					CHECK TOTAL	56.50
21182	3567	KILPATRICK, KEITH A 2855.448-00-0000	OFFICIALS	09/28/12	182.50	
					CHECK TOTAL	182.50
21183	8053	KNOPE, PAUL A 2855.448-00-0000	OFFICIALS	09/28/12	59.00	
					CHECK TOTAL	59.00
21184	797	KOGUT, CHRIS A 2855.448-00-0000	OFFICIALS	09/28/12	328.50	
					CHECK TOTAL	328.50
21185	5777	KOWALSKI, CHRIS A 2855.448-00-0000	OFFICIALS	09/28/12	54.50	
					CHECK TOTAL	54.50
21186	3637	KULPA, ED A 2855.448-00-0000	OFFICIALS	09/28/12	91.25	
					CHECK TOTAL	91.25
21187	824	LAMBERT, DAVID A 2855.448-00-0000	OFFICIALS	09/28/12	118.00	
					CHECK TOTAL	118.00
21188	8372	LEWIS, PATRICK T. A 2855.448-00-0000	OFFICIALS	09/28/12	59.00	
					CHECK TOTAL	59.00

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21189	2313	LINDSTROM, KEN A 2855.448-00-0000	OFFICIALS	09/28/12	237.25	
		A 2855.448-00-0000	OFFICIALS		112.00	
		A 2855.448-00-0000	OFFICIALS		82.50	
				CHECK TOTAL	431.75	
21190	8377	LOMBARDO, GARY A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
				CHECK TOTAL	82.50	
21191	8376	MALBURG, ANDY A 2855.448-00-0000	OFFICIALS	09/28/12	54.50	
				CHECK TOTAL	54.50	
21192	4043	MARTINECK, JIM A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
				CHECK TOTAL	82.50	
21193	3610	MATTHEWS, IAN A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
				CHECK TOTAL	82.50	
21194	5502	MILAZZO, CHRIS A 2855.448-00-0000	OFFICIALS	09/28/12	220.00	
		A 2855.448-00-0000	OFFICIALS		112.00	
				CHECK TOTAL	332.00	
21195	5274	MUNSON, ART A 2855.448-00-0000	OFFICIALS	09/28/12	96.00	
				CHECK TOTAL	96.00	
21196	7872	NELSON, GARRY A 2855.448-00-0000	OFFICIALS	09/28/12	62.00	
		A 2855.448-00-0000	OFFICIALS		62.00	
		A 2855.448-00-0000	OFFICIALS		62.00	
				CHECK TOTAL	186.00	
21197	4707	OTTO, JOSEPH A 2855.448-00-0000	OFFICIALS	09/28/12	52.50	
		A 2855.448-00-0000	OFFICIALS		96.00	
				CHECK TOTAL	148.50	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21198	6239	PARTACZ, CHESTER A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	62.00 62.00	
					CHECK TOTAL	124.00
21199	3575	RADLICH, RON A 2855.448-00-0000	OFFICIALS	09/28/12	56.50	
					CHECK TOTAL	56.50
21200	8364	REY, DANIEL A 2855.448-00-0000	OFFICIALS	09/28/12	62.00	
					CHECK TOTAL	62.00
21201	4517	ROSCHE, PAUL A 2855.448-00-0000	OFFICIALS	09/28/12	112.00	
					CHECK TOTAL	112.00
21202	7565	ROY, ERIC A 2855.448-00-0000	OFFICIALS	09/28/12	110.00	
					CHECK TOTAL	110.00
21203	7580	RUTKOWSKI, JOHN A 2855.448-00-0000	OFFICIALS	09/28/12	86.00	
					CHECK TOTAL	86.00
21204	4205	SABIA, LARRY A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	56.50 56.50	
					CHECK TOTAL	113.00
21205	7221	SCHILTZ, ELAINE A 2855.448-00-0000	OFFICIALS	09/28/12	79.00	
					CHECK TOTAL	79.00
21206	1976	SCHUMACHER, FRED A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	182.50 118.00	
					CHECK TOTAL	300.50

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21207	7392	SCHWANZ, CHRISTOPHER A 2855.448-00-0000	OFFICIALS	09/28/12	96.25	
					CHECK TOTAL	96.25
21208	6167	SIEBER, GARY A 2855.448-00-0000	OFFICIALS	09/28/12	59.00	
					CHECK TOTAL	59.00
21209	5301	SIERGIEJ, DANIEL J A 2855.448-00-0000	OFFICIALS	09/28/12	103.00	
					CHECK TOTAL	103.00
21210	6094	SMITH, ARTHUR A 2855.448-00-0000	OFFICIALS	09/28/12	86.00	
					CHECK TOTAL	86.00
21211	6093	SMITH, WILLIAM A 2855.448-00-0000	OFFICIALS	09/28/12	54.50	
					CHECK TOTAL	54.50
21212	1334	SMOLINSKI, DANIEL A 2855.448-00-0000	OFFICIALS	09/28/12	79.00	
					CHECK TOTAL	79.00
21213	1335	SMOLINSKI, DAVID A 2855.448-00-0000	OFFICIALS	09/28/12	79.00	
					CHECK TOTAL	79.00
21214	5807	SPRAGUE, JUDY A 2855.448-00-0000	OFFICIALS	09/28/12	96.25	
					CHECK TOTAL	96.25
21215	8378	STELMASZYK, BRIAN A 2855.448-00-0000	OFFICIALS	09/28/12	56.50	
					CHECK TOTAL	56.50
21216	6845	SZCZEPANSKI, JOHN A 2855.448-00-0000	OFFICIALS	09/28/12	62.00	
					CHECK TOTAL	62.00

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21217	3100	TRAGESER, DAVE A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	82.50 52.50	
					CHECK TOTAL	135.00
21218	4065	TUHOVAK, STEPHEN A 2855.448-00-0000	OFFICIALS	09/28/12	182.50	
					CHECK TOTAL	182.50
21219	2512	VAN REMMEN, KEVIN A 2855.448-00-0000	OFFICIALS	09/28/12	99.00	
					CHECK TOTAL	99.00
21220	4639	VOSS, DIETER A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
					CHECK TOTAL	82.50
21221	4928	WACHOWIAK, BARB A 2855.448-00-0000	OFFICIALS	09/28/12	79.00	
					CHECK TOTAL	79.00
21222	7239	WALCZAK, JOHN A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
					CHECK TOTAL	82.50
21223	8371	WAYNE, DAVID A 2855.448-00-0000	OFFICIALS	09/28/12	62.00	
					CHECK TOTAL	62.00
21224	7936	WEIR, JACKIE A 2855.448-00-0000	OFFICIALS	09/28/12	52.50	
					CHECK TOTAL	52.50
21225	7581	WOOD, GAIL A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	79.00 56.50	
					CHECK TOTAL	135.50
21226	6098	WYSOCKI, JEROME A 2855.448-00-0000	OFFICIALS	09/28/12	82.50	
					CHECK TOTAL	82.50

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21227	5939	ZAMERI, JOSEPH A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	112.00 112.00	
CHECK TOTAL					224.00	
21228	6439	ZEIS, MARK A 2855.448-00-0000	OFFICIALS	09/28/12	62.00	
CHECK TOTAL					62.00	
21229	5512	ZWACK, JOSEPH A 2855.448-00-0000 A 2855.448-00-0000	OFFICIALS OFFICIALS	09/28/12	82.50 82.50	
CHECK TOTAL					165.00	
21230	8149	ALLIANCE OF WNY A 9060.800-00-0000 A 9060.800-00-RETR TA 020 TA 02097	HEALTH INSURANCE HEALTH INSURANCE - RETIREES HEALTH INSURANCE HEALTH INSURANCE - RETIREES	09/28/12 330076 330076 330076 330076	211,865.34 483.60 23,655.83 12,651.56	211,865.34 483.60 0.00 0.00
CHECK TOTAL					248,656.33	
21231	134	AMSCO SCHOOL PUBLICATIONS A 2110.480-01-0000	TEXTBOOKS	09/28/12 330559	228.00	257.64
CHECK TOTAL					228.00	
21232	5322	ASPIRE OF WNY INC FSHC 2253.400-00 FSHC 2253.472-00	CONTRACTUAL SERVICES TUITION - OTHER	09/28/12	171.00 9,224.00	
CHECK TOTAL					9,395.00	
21233	6675	BIALASZEWSKI, JODY A 2250.475-00-0000	CONFERENCE/TRAVEL	09/28/12	16.90	
CHECK TOTAL					16.90	
21234	8354	BIO CORPORATION A 2110.451-01-2300	SUPPLIES - SCIENCE	09/28/12 330463	491.50	491.50
CHECK TOTAL					491.50	
21235	2065	BLUECROSS BLUESHIELD OF WNY A 9060.800-00-0000	HEALTH INSURANCE	09/28/12 330096	173.90	173.90

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
		A 9060.800-00-RETR	HEALTH INSURANCE - RETIREES	330096	6,031.71	6,031.71
		TA 020	HEALTH INSURANCE	330096	113.28	0.00
		TA 02097	HEALTH INSURANCE - RETIREES	330096	2,168.19	0.00
				CHECK TOTAL	8,487.08	
21236	3096	BSN SPORTS, INC.		09/28/12		
		A 2855.451-00-0000	SUPPLIES	330350	100.30	100.30
				CHECK TOTAL	100.30	
21237	309	CAROLINA BIOLOGICAL SUPPLY		09/28/12		
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330457	43.89	43.89
				CHECK TOTAL	43.89	
21238	8375	CASTALLO & SILKY		09/28/12		
		A 1430.400-00-0000	CONSULTANT SERVICES	330633	8,000.00	8,000.00
				CHECK TOTAL	8,000.00	
21239	8359	CHEMSEARCHFE		09/28/12		
		A 1620.451-00-0000	SUPPLIES	330523	224.24	252.00
				CHECK TOTAL	224.24	
21240	1690	CORR DISTRIBUTORS INC		09/28/12		
		A 1620.451-00-0000	SUPPLIES	330597	192.06	192.06
				CHECK TOTAL	192.06	
21241	3855	CSSI		09/28/12		
		A 2110.451-01-1100	SUPPLIES - ART	330210	39.18	39.18
				CHECK TOTAL	39.18	
21242	7130	CUMMINS NORTHEAST INC.		09/28/12		
		A 1621.469-00-0000	SERVICE CONTRACTS	330257	606.95	606.95
				CHECK TOTAL	606.95	
21243	1694	DOBMEIER JANITOR SUPPLY, INC.		09/28/12		
		A 1620.451-00-0000	SUPPLIES	330517	332.85	332.85
		A 1620.451-00-0000	SUPPLIES	330517	110.95	110.95
				CHECK TOTAL	443.80	
21244	8365	ECCPASA		09/28/12		
		A 1240.475-00-0000	CONFERENCE/TRAVEL	330607	80.00	80.00
				CHECK TOTAL	80.00	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21245	6582	EDEN RESERVE POLICE UNIT A 5530.469-00-0000	SERVICE CONTRACTS	09/28/12 330454	270.00	250.00
CHECK TOTAL					270.00	
21246	5969	ELECTRONIX EXPRESS A 2110.451-01-1700	SUPPLIES - TECH ED	09/28/12 330509	143.40	143.40
CHECK TOTAL					143.40	
21247	7951	ERB CO., INC. A 1621.451-00-0000	SUPPLIES	09/28/12 330521	999.00	999.00
CHECK TOTAL					999.00	
21248	541	F M COMMUNICATIONS A 5510.200-00-0000	EQUIPMENT	09/28/12 321984	11,802.32	11,802.23
CHECK TOTAL					11,802.32	
21249	4772	FISHER SCIENTIFIC A 2110.451-01-2300 A 2110.451-01-2300	SUPPLIES - SCIENCE SUPPLIES - SCIENCE	09/28/12 330458 330458	498.38 295.09	498.38 295.09
CHECK TOTAL					793.47	
21250	6180	FREE STYLE PHOTO SUPPLIES A 2110.451-01-1700 A 2110.451-01-1700	SUPPLIES - TECH ED SUPPLIES - TECH ED	09/28/12 330506 330506	119.78 368.98	119.78 355.17
CHECK TOTAL					488.76	
21251	584	FREY A 2110.451-01-2300	SUPPLIES - SCIENCE	09/28/12 330460	27.33	27.33
CHECK TOTAL					27.33	
21252	4954	GEP SERVICES A 1621.469-00-0000	SERVICE CONTRACTS	09/28/12 330258	2,500.00	2,500.00
CHECK TOTAL					2,500.00	
21253	8231	HARTER SECREST & EMERY LLP A 1420.441-00-0200	ATTORNEY FEES - EMPLOYEES	09/28/12 330514	1,552.50	1,552.50
CHECK TOTAL					1,552.50	
21254	8383	HECKATHORN, ROSE A 5510.475-00-0000	CONFERENCE/TRAVEL	09/28/12	303.03	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
		A 5510.475-00-0000	CONFERENCE/TRAVEL		69.93	
CHECK TOTAL					372.96	
21255	1823	HM RECEIVABLES CO LLC		09/28/12		
		A 2110.480-04-0000	TEXTBOOKS	330588	104.75	107.07
		A 2110.480-04-0000	TEXTBOOKS	330561	146.58	149.89
		A 2110.480-02-0000	TEXTBOOKS	330143	8,763.60	8,763.60
		A 2110.480-04-0000	TEXTBOOKS	330143	3,315.70	3,315.70
		A 2110.480-04-0000	TEXTBOOKS	330143	2,149.20	2,149.20
		A 2110.480-04-0000	TEXTBOOKS	330355	167.52	174.34
		A 2110.480-02-0000	TEXTBOOKS	330568	83.76	83.76
		A 2110.480-02-0000	TEXTBOOKS	330568	146.58	146.58
		A 2110.480-02-0000	TEXTBOOKS	330568	41.88	41.88
		A 2110.480-02-0000	TEXTBOOKS	330568	41.88	41.88
CHECK TOTAL					14,961.45	
21256	706	HM RECEIVABLES CO. LLC		09/28/12		
		A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	330476	55.28	62.04
		A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	330476	18.56	18.56
		A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	330476	6.91	6.91
		A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	330476	241.49	241.49
		A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	330320	192.27	200.10
CHECK TOTAL					514.51	
21257	2176	HOLDEN'S VIOLIN SHOP		09/28/12		
		A 2110.465-02-2000	REPAIRS - MUSIC	330083	34.00	34.00
CHECK TOTAL					34.00	
21258	5327	JOHN DEERE LANDSCAPES INC.		09/28/12		
		A 1621.451-00-0000	SUPPLIES	330576	362.16	362.90
CHECK TOTAL					362.16	
21259	1813	LAKESHORE LEARNING MATERIALS		09/28/12		
		A 2250.451-04-0000	SUPPLIES	330525	438.27	448.84
		FUPK 2510.451-00	MATERIALS AND SUPPLIES	330580	60.03	74.63
CHECK TOTAL					498.30	
21260	5838	LAUDISIO, ANN		09/28/12		
		A 2020.476-04-0000	MEMBERSHIP	330605	20.00	20.00
CHECK TOTAL					20.00	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21261	1817	MCGRAW HILL COMPANIES F619 2250.451-04-1213	MATERIALS AND SUPPLIES	09/28/12 330585	768.42	784.94
		A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	330490	890.55	890.55
		A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	330490	848.82	1,023.18
				CHECK TOTAL	2,507.79	
21262	5993	MCI COMM SERVICE A 5530.479-00-0000	OTHER EXPENSES	09/28/12	2.58	
				CHECK TOTAL	2.58	
21263	1620	METCO A 2110.451-02-1100	SUPPLIES - ART	09/28/12 330219	12.20	12.20
				CHECK TOTAL	12.20	
21264	658	METRO GROUP, INC. A 1330.479-00-0000	EXPENSES	09/28/12	80.68	
				CHECK TOTAL	80.68	
21265	5354	MSC INDUSTRIAL SUPPLY CO A 1621.451-00-0000	SUPPLIES	09/28/12 330187	164.65	164.65
				CHECK TOTAL	164.65	
21266	8363	N2Y F619 2250.451-04-1213	MATERIALS AND SUPPLIES	09/28/12 330591	149.00	149.00
				CHECK TOTAL	149.00	
21267	7108	NATIONAL ART AND SCHOOL SUPPL A 2250.451-04-0000	SUPPLIES	09/28/12 330484	41.20	41.20
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330130	93.18	104.37
		A 2630.451-00-0000	SUPPLIES	330045	2.68	2.68
				CHECK TOTAL	137.06	
21268	1037	NATIONALGRID A 1620.458-00-0000	ELECTRIC	09/28/12 330005	30.64	30.64
				CHECK TOTAL	30.64	
21269	1044	NOCO ENERGY CORP. A 1620.454-00-0000	DIESEL FUEL	09/28/12 330098	1,061.62	1,061.62
		A 5530.454-00-0000	DIESEL FUEL	330098	21.67	21.67
		A 5510.454-00-0000	GASOLINE	330008	225.61	225.61

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
		A 5510.454-00-0000	GASOLINE	330008	3,864.31	3,864.31
		A 5510.454-00-0000	GASOLINE	330008	607.93	607.93
		A 5510.454-00-0000	GASOLINE	330008	4,788.46	4,788.46
				CHECK TOTAL	10,569.60	
21270	8292	NUMARCO, INC.		09/28/12		
		HEXL 1620.295-02-PHS2	PLUMBING ELEMENTARY - PHASE II 2012	321963	52,000.00	52,000.00
		HEXL 1620.295-04-PHS2	PLUMBING GLP - PHASE II 2012	321963	24,500.00	24,500.00
		HEXL 60502	RETAINED PERCENTAGES, CONTRACTS PAYABL	321963	(2,600.00)	0.00
		HEXL 60504	RETAINED PERCENTAGES, CONTRACTS PAYABL	321963	(1,225.00)	0.00
				CHECK TOTAL	72,675.00	
21271	4430	NYS EDUCATION DEPARTMENT		09/28/12		
		A 1430.466-00-0000	FINGERPRINTING/EMPLOYEE TESTING	330645	91.50	91.50
				CHECK TOTAL	91.50	
21272	1070	NYS THRUWAY AUTHORITY		09/28/12		
		A 5510.475-00-0000	CONFERENCE/TRAVEL	330006	68.86	68.86
				CHECK TOTAL	68.86	
21273	5967	OFFICE DEPOT		09/28/12		
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330171	2.20	2.20
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330171	6.25	7.26
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330087	12.02	13.46
				CHECK TOTAL	20.47	
21274	1097	P & A ADMINISTRATIVE SERVICES		09/28/12		
		A 9060.800-00-HRA	HEALTH INSURANCE - HRA	330004	336.50	336.50
		TA 020	HEALTH INSURANCE	330004	602.75	0.00
				CHECK TOTAL	939.25	
21275	6755	POSTY CARDS		09/28/12		
		A 1240.451-00-0000	SUPPLIES	330621	50.00	50.00
				CHECK TOTAL	50.00	
21276	8367	QUICKSHIP CALIFORNIA, INC.		09/28/12		
		A 1310.451-00-0000	SUPPLIES	330622	41.53	41.14
				CHECK TOTAL	41.53	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMENT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21277	1162	QUILL CORPORATION		09/28/12		
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330090	10.00	11.20
		A 2020.451-02-0000	SUPPLIES	330574	14.89	14.89
				CHECK TOTAL	24.89	
21278	7880	ROCHESTER CERAMICS		09/28/12		
		A 2110.451-01-1100	SUPPLIES - ART	330199	342.00	342.00
				CHECK TOTAL	342.00	
21279	1243	SCANTRON		09/28/12		
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330131	252.13	268.58
		A 2110.451-01-0000	SUPPLIES - GENERAL	330589	1,193.71	1,318.90
				CHECK TOTAL	1,445.84	
21280	1270	SCHOOL HEALTH CORPORATION		09/28/12		
		A 2855.451-00-0000	SUPPLIES	330497	19.60	19.60
				CHECK TOTAL	19.60	
21281	1022	SCHOOL SPECIALTY, INC.		09/28/12		
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330129	137.42	153.92
		A 2110.451-02-3600	SUPPLIES - GRADE 6	330267	40.95	92.94
		A 2110.451-00-2010	CLASSROOM SUPPLIES - CURRICULUM	330604	67.92	67.92
				CHECK TOTAL	246.29	
21282	1282	SCIENCE KIT		09/28/12		
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330461	438.86	438.86
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330461	23.30	23.30
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330461	400.01	400.01
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330461	14.28	14.28
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330461	5.52	5.52
				CHECK TOTAL	881.97	
21283	1317	SIMPLEXGRINNELL		09/28/12		
		A 5530.469-00-0000	SERVICE CONTRACTS	322098	295.00	295.00
		A 5530.479-00-0000	OTHER EXPENSES	322098	859.00	859.00
				CHECK TOTAL	1,154.00	
21284	1339	SOCIAL STUDIES SCHOOL SERVICE		09/28/12		
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330132	55.94	55.94
		A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	330091	206.02	206.02
				CHECK TOTAL	261.96	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21285	5286	SONITROL SECURITY		09/28/12		
		A 1621.469-00-0000	SERVICE CONTRACTS	330099	3,525.00	3,525.00
		A 5530.469-00-0000	SERVICE CONTRACTS	330099	360.00	360.00
				CHECK TOTAL	3,885.00	
21286	3403	STANDARD STATIONERY SUPPLY CO		09/28/12		
		A 2110.451-04-1100	SUPPLIES - ART	330217	26.80	26.80
		A 2110.451-04-1100	SUPPLIES - ART	330207	42.96	42.96
				CHECK TOTAL	69.76	
21287	7256	TEACHERS' CURRICULUM INSTITUT		09/28/12		
		A 2110.480-01-0000	TEXTBOOKS	330587	189.00	203.40
				CHECK TOTAL	189.00	
21288	7001	TRAUTMAN ASSOCIATES		09/28/12		
		HEMR 2110.245-00	ARCHITECT	322053	450.00	450.00
				CHECK TOTAL	450.00	
21289	3969	TRIUMPH LEARNING		09/28/12		
		A 2110.480-02-0000	TEXTBOOKS	330394	9,632.08	9,632.08
		A 2110.480-02-0000	TEXTBOOKS	330394	1,345.73	1,130.40
				CHECK TOTAL	10,977.81	
21290	5663	UNITED REFRIGERATION, INC		09/28/12		
		A 1621.451-00-0000	SUPPLIES	330440	17.64	17.64
				CHECK TOTAL	17.64	
21291	6352	UPS		09/28/12		
		A 1670.473-00-0000	CENTRAL POSTAGE	330518	7.24	7.24
		A 1670.473-00-0000	CENTRAL POSTAGE	330562	86.57	86.57
		A 1670.473-00-0000	CENTRAL POSTAGE	330560	113.47	113.47
		A 1670.473-00-0000	CENTRAL POSTAGE	330562	26.22	26.22
				CHECK TOTAL	233.50	
21292	8317	VERIZON		09/28/12		
		A 1620.456-00-0000	TELEPHONE	330609	863.08	863.08
		A 5530.456-00-0000	TELEPHONE	330609	77.85	77.85
				CHECK TOTAL	940.93	

DETAIL WARRANT NUMBER 13 - FUND A - SEPTEMBER CASH DISBURSEMT FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21293	3944	VWR INTERNATIONAL, INC.		09/28/12		
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330465	153.27	153.27
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330465	444.09	444.09
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330465	104.07	104.07
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330465	2.10	2.10
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330465	4.23	4.23
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330465	3.73	3.73
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330465	2.74	2.74
				CHECK TOTAL	714.23	
21294	1519	WARDS NATURAL SCIENCE		09/28/12		
		A 2110.451-01-2300	SUPPLIES - SCIENCE	330464	16.14	16.14
				CHECK TOTAL	16.14	
21295	1229	WILLIAM H. SADLIER, INC.		09/28/12		
		A 2110.480-01-0000	TEXTBOOKS	330581	704.03	710.32
				CHECK TOTAL	704.03	
21296	6392	WNY HEAD MECHANICS		09/28/12		
		A 5510.476-00-0000	MEMBERSHIP	330619	25.00	25.00
				CHECK TOTAL	25.00	
NUMBER OF CHECKS				253		
				WARRANT TOTAL	1,440,555.43	1,147,838.89
				VENDOR PORTION	1,440,555.43	

CERTIFICATION OF WARRANT

To The District Treasurer:

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

_____ DATE

_____ SIGNATURE

_____ TITLE

BUDGET TRANSFER FOR FUND A - SCHEDULE NUMBER 3 - SEPT 2012 BUDGET TRANSFER

REF#	DATE	TRANSFER EXPLANATION	ACCOUNT	ACCOUNT NAME	OUT	IN
1006	09/05/12	HOSPITAL INSTRUCTION FOR HS STUDENT				
			A 2110.451-00-2010	CLASSROOM SUPPLIES - CURR	3,500.00	0.00
			A 2110.472-00-0000	TUITION/TUTORING	0.00	3,500.00
1007	09/10/12	RECODE REQ #16124-WORKBOOKS				
			A 2250.451-04-0000	SUPPLIES	44.00	0.00
			A 2110.480-04-0000	TEXTBOOKS	0.00	44.00
1008	09/10/12	RECODE REQ #16135-TEXTBOOKS				
			A 2250.447-00-0000	TESTING	137.03	0.00
			A 2250.451-01-0000	SUPPLIES	650.47	0.00
			A 2110.480-01-0000	TEXTBOOKS	0.00	787.50
			A 2250.451-00-0000	SUPPLIES	8.75	0.00
			A 2250.451-01-0000	SUPPLIES	0.00	8.75
1009	09/10/12	RECODE REQ #16125-TEXTBOOKS				
			A 2250.451-04-0000	SUPPLIES	209.40	0.00
			A 2110.480-04-0000	TEXTBOOKS	0.00	209.40
1010	09/12/12	EDEN AUX POLICE TO MONITOR BONFIRE WOOD				
			A 2110.451-01-0000	SUPPLIES - GENERAL	60.00	0.00
			A 1620.469-00-0000	SERVICE CONTRACTS	0.00	60.00
1011	09/12/12	HODGSON RUSS AUDIT RESPONSE LETTER				
			A 1430.466-00-0000	FINGERPRINTING/EMPLOYEE T	47.80	0.00
			A 1420.441-00-0100	ATTORNEY FEES - SCHOOL BO	0.00	47.80
1012	09/12/12	PHYSICAL THERAPY SERVICES FROM APOT				
			A 2250.160-00-4000	OCCUPATIONAL THERAPIST/PH	6,836.00	0.00
			A 2250.464-00-0000	OTHER HC SERVICES	0.00	6,836.00
1013	09/18/12	SUMMER ST SERVICES				
		TUITION - SUMMER HANDICAPPED	FSHC 2253.472-00	TUITION - OTHER	171.00	0.00
		CONTRACTUAL SERVICES - SUMMER HAND	FSHC 2253.400-00	CONTRACTUAL SERVICES	0.00	171.00
1014	09/20/12	SUPERINTENDENT SEARCH-CONTRACT & ADVERTI				
			A 1680.490-00-0000	BOCES	16,500.00	0.00
			A 1430.400-00-0000	CONSULTANT SERVICES	0.00	16,000.00
			A 1430.472-00-0000	ADVERTISING	0.00	500.00
1015	09/21/12	OT TRAVEL FOR HOMEBOUND STUDENT				
			A 2250.451-00-0000	SUPPLIES	500.00	0.00
			A 2250.475-00-0000	CONFERENCE/TRAVEL	0.00	500.00

BUDGET TRANSFER FOR FUND A - SCHEDULE NUMBER 3 - SEPT 2012 BUDGET TRANSFER

REF#	DATE	TRANSFER EXPLANATION	ACCOUNT	ACCOUNT NAME	OUT	IN
1016	09/24/12	SCHOLASTIC ART SUBSCRIPTION - L MORGAN	A 2110.451-01-0000	SUPPLIES - GENERAL	162.50	0.00
			A 2110.451-01-1100	SUPPLIES - ART	0.00	162.50
1017	09/27/12	ADS FOR SUPT SEARCH COMMITTEE VOLUNTEER	A 1010.479-00-0000	MISCELLANEOUS	378.61	0.00
			A 1430.472-00-0000	ADVERTISING	0.00	378.61
SCHEDULE TOTAL					29,205.56	29,205.56
NET AMOUNT					0.00	
BUDGET TRANSFER AMOUNT 12						

BUDGET TRANSFER FOR FUND A - SCHEDULE NUMBER 3 - SEPT 2012 BUDGET TRANSFER**SCHEDULE DISTRIBUTION TOTALS BY ACCOUNT - BY FUND**

ACCOUNT	TOTAL DEBITS	TOTAL CREDITS
A 1010.479-00-0000	378.61	0.00
A 1420.441-00-0100	0.00	47.80
A 1430.400-00-0000	0.00	16,000.00
A 1430.466-00-0000	47.80	0.00
A 1430.472-00-0000	0.00	878.61
A 1620.469-00-0000	0.00	60.00
A 1680.490-00-0000	16,500.00	0.00
A 2110.451-00-2010	3,500.00	0.00
A 2110.451-01-0000	222.50	0.00
A 2110.451-01-1100	0.00	162.50
A 2110.472-00-0000	0.00	3,500.00
A 2110.480-01-0000	0.00	787.50
A 2110.480-04-0000	0.00	253.40
A 2250.160-00-4000	6,836.00	0.00
A 2250.447-00-0000	137.03	0.00
A 2250.451-00-0000	508.75	0.00
A 2250.451-01-0000	650.47	8.75
A 2250.451-04-0000	253.40	0.00
A 2250.464-00-0000	0.00	6,836.00
A 2250.475-00-0000	0.00	500.00
FUND TOTALS	29,034.56	29,034.56
FSHC 2253.400-00	0.00	171.00
FSHC 2253.472-00	171.00	0.00
FUND TOTALS	171.00	171.00

Report Completed 8:57 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010.451-00-0000	SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00
A 1010.457-00-0000	PERIODICALS	100.00	0.00	100.00	0.00	0.00	100.00
A 1010.475-00-0000	CONFERENCE/TRAVEL	3,000.00	208.96	3,208.96	3,208.96	0.00	0.00
A 1010.479-00-0000	MISCELLANEOUS	4,000.00	5,912.43	9,912.43	46.00	6,730.00	3,136.43
A 1010....BOARD OF EDUCATION	*	7,600.00	6,121.39	13,721.39	3,254.96	6,730.00	3,736.43
A 1040.160-00-0000	NON-CERTIFIED SALARY	950.00	0.00	950.00	199.49	750.51	0.00
A 1040....DISTRICT CLERK	*	950.00	0.00	950.00	199.49	750.51	0.00
A 1060.160-00-0000	NON-CERTIFIED SALARY	900.00	0.00	900.00	0.00	750.00	150.00
A 1060.451-00-0000	SUPPLIES	400.00	0.00	400.00	0.00	0.00	400.00
A 1060.472-00-0000	LEGAL NOTICES	750.00	0.00	750.00	0.00	0.00	750.00
A 1060.479-00-0000	VOTING MACHINES	250.00	0.00	250.00	0.00	0.00	250.00
A 1060....DISTRICT MEETING	*	2,300.00	0.00	2,300.00	0.00	750.00	1,550.00
A 10....BOARD OF EDUCATION	**	10,850.00	6,121.39	16,971.39	3,454.45	8,230.51	5,286.43
A 1240.150-00-0000	CERTIFIED SALARY	141,476.00	0.00	141,476.00	33,725.75	107,750.00	0.25
A 1240.160-00-0000	NON-CERTIFIED SALARY	73,538.00	0.00	73,538.00	15,623.71	54,961.54	2,952.75
A 1240.451-00-0000	SUPPLIES	1,000.00	0.00	1,000.00	142.25	380.00	477.75
A 1240.457-00-0000	PERIODICALS	100.00	0.00	100.00	31.00	0.00	69.00
A 1240.472-00-0000	ADVERTISING	1,000.00	0.00	1,000.00	231.00	0.00	769.00
A 1240.475-00-0000	CONFERENCE/TRAVEL	2,300.00	0.00	2,300.00	877.31	0.00	1,422.69
A 1240.476-00-0000	MEMBERSHIP	500.00	0.00	500.00	85.00	0.00	415.00
A 1240.479-00-0000	MISCELLANEOUS	100.00	0.00	100.00	0.00	0.00	100.00
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	220,014.00	0.00	220,014.00	50,716.02	163,091.54	6,206.44
A 12....CENTRAL ADMINISTRATION	**	220,014.00	0.00	220,014.00	50,716.02	163,091.54	6,206.44
A 1310.150-00-0000	CERTIFIED SALARY	116,207.00	0.00	116,207.00	26,163.00	87,210.00	2,834.00
A 1310.160-00-0000	NON-CERTIFIED SALARY	114,767.00	0.00	114,767.00	25,831.81	87,517.79	1,417.40
A 1310.160-00-1000	CLERICAL OT	500.00	0.00	500.00	0.00	0.00	500.00
A 1310.400-00-0000	CONTRACTED SERVICES	6,500.00	0.00	6,500.00	1,500.00	0.00	5,000.00
A 1310.445-00-0000	APPRAISAL SERVICE	400.00	400.00	800.00	419.40	0.00	380.60
A 1310.451-00-0000	SUPPLIES	1,000.00	0.00	1,000.00	202.05	283.91	514.04
A 1310.457-00-0000	PERIODICALS	50.00	0.00	50.00	31.00	0.00	19.00
A 1310.465-00-0000	EQUIP. CONTRACT/REPAIRS	300.00	0.00	300.00	0.00	0.00	300.00
A 1310.472-00-0000	ADVERTISING	300.00	0.00	300.00	29.51	0.00	270.49
A 1310.475-00-0000	CONFERENCE/TRAVEL	700.00	0.00	700.00	0.00	0.00	700.00
A 1310.476-00-0000	MEMBERSHIP	700.00	0.00	700.00	625.00	0.00	75.00
A 1310....BUSINESS ADMINISTRATION	*	241,424.00	400.00	241,824.00	54,801.77	175,011.70	12,010.53
A 1320.160-00-0000	NON-CERTIFIED SALARY	2,600.00	0.00	2,600.00	223.30	2,276.70	100.00
A 1320.442-00-0000	EXTERNAL AUDITOR	15,100.00	0.00	15,100.00	7,000.00	8,100.00	0.00
A 1320.443-00-0000	INTERNAL AUDIT FUNCTION	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 1320....AUDITING	*	27,700.00	0.00	27,700.00	7,223.30	10,376.70	10,100.00
A 1325.160-00-0000	NON-CERTIFIED SALARY	54,312.00	0.00	54,312.00	12,180.48	40,601.52	1,530.00
A 1325.451-00-0000	SUPPLIES	200.00	(136.13)	63.87	55.78	0.00	8.09
A 1325.476-00-0000	MEMBERSHIP	100.00	136.13	236.13	236.13	0.00	0.00

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1325....TREASURER		54,612.00	0.00	54,612.00	12,472.39	40,601.52	1,538.09
A 1330.479-00-0000	EXPENSES	19,838.00	0.00	19,838.00	1,580.68	0.00	18,257.32
A 1330....TAX COLLECTOR		19,838.00	0.00	19,838.00	1,580.68	0.00	18,257.32
A 1345.490-00-0000	BOCES	1,810.00	0.00	1,810.00	0.00	0.00	1,810.00
A 1345....PURCHASING		1,810.00	0.00	1,810.00	0.00	0.00	1,810.00
A 1380.479-00-0000	FISCAL AGENT FEES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 1380....FISCAL AGENT FEE		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 13....FINANCE		347,384.00	400.00	347,784.00	76,078.14	225,989.92	45,715.94
A 1420.441-00-0100	ATTORNEY FEES - SCHOOL BOARD	20,000.00	1,924.30	21,924.30	772.50	21,104.00	47.80
A 1420.441-00-0200	ATTORNEY FEES - EMPLOYEES	25,000.00	40,000.00	65,000.00	2,565.00	62,435.00	0.00
A 1420....LEGAL		45,000.00	41,924.30	86,924.30	3,337.50	83,539.00	47.80
A 1430.400-00-0000	CONSULTANT SERVICES	0.00	16,000.00	16,000.00	8,000.00	8,000.00	0.00
A 1430.466-00-0000	FINGERPRINTING/EMPLOYEE TESTING	600.00	(47.80)	552.20	91.50	0.00	460.70
A 1430.472-00-0000	ADVERTISING	0.00	878.61	878.61	0.00	0.00	878.61
A 1430....PERSONNEL		600.00	16,830.81	17,430.81	8,091.50	8,000.00	1,339.31
A 1480.479-00-0000	PRINTING	2,500.00	2,466.00	4,966.00	2,416.68	0.00	2,549.32
A 1480....PUBLIC INFORMATION & SERVICES		2,500.00	2,466.00	4,966.00	2,416.68	0.00	2,549.32
A 14....STAFF		48,100.00	61,221.11	109,321.11	13,845.68	91,539.00	3,936.43
A 1620.160-00-0000	NON-CERTIFIED SALARY	469,386.00	0.00	469,386.00	104,207.48	350,220.67	14,957.85
A 1620.160-00-1000	CLEANERS OT	6,000.00	0.00	6,000.00	546.53	3,953.47	1,500.00
A 1620.160-00-3000	SUBSTITUTE CLEANERS	20,000.00	0.00	20,000.00	2,820.25	17,179.75	0.00
A 1620.451-00-0000	SUPPLIES	39,300.00	0.00	39,300.00	4,268.09	618.00	34,413.91
A 1620.454-00-0000	DIESEL FUEL	15,000.00	0.00	15,000.00	1,061.62	13,638.38	300.00
A 1620.455-00-0000	NATURAL GAS	250,000.00	0.00	250,000.00	20,979.82	219,020.18	10,000.00
A 1620.456-00-0000	TELEPHONE	5,000.00	0.00	5,000.00	863.08	2,637.92	1,499.00
A 1620.457-00-0000	WATER	16,000.00	0.00	16,000.00	2,832.51	10,163.49	3,004.00
A 1620.458-00-0000	ELECTRIC	600.00	0.00	600.00	55.30	352.70	192.00
A 1620.465-00-0000	EQUIP. CONTRACT/REPAIRS	1,000.00	552.50	1,552.50	618.38	0.00	934.12
A 1620.469-00-0000	SERVICE CONTRACTS	15,360.00	60.00	15,420.00	1,406.48	7,642.70	6,370.82
A 1620.475-00-0000	CONFERENCE/TRAVEL	500.00	25.00	525.00	25.00	0.00	500.00
A 1620.490-00-0000	BOCES	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
A 1620....OPERATION OF PLANT		850,146.00	637.50	850,783.50	139,684.54	625,427.26	85,671.70
A 1621.160-00-0000	NON-CERTIFIED SALARY	346,010.00	0.00	346,010.00	72,067.50	240,224.93	33,717.57
A 1621.160-00-1000	MAINTENANCE OT	3,000.00	0.00	3,000.00	275.15	2,324.85	400.00
A 1621.160-00-3000	SUBSTITUTE MAINTENANCE	3,000.00	0.00	3,000.00	666.91	2,333.09	0.00
A 1621.200-00-0000	EQUIPMENT	3,000.00	8,247.14	11,247.14	8,247.14	0.00	3,000.00
A 1621.451-00-0000	SUPPLIES	50,750.00	230.25	50,980.25	4,067.82	7,680.41	39,232.02
A 1621.465-00-0000	EQUIP. CONTRACT/REPAIRS	20,000.00	0.00	20,000.00	2,317.79	2,459.31	15,222.90
A 1621.468-00-0000	UPKEEP BUILDING & GROUNDS	19,000.00	17,391.00	36,391.00	7,511.00	9,880.00	19,000.00
A 1621.469-00-0000	SERVICE CONTRACTS	144,885.00	18,735.00	163,620.00	44,477.10	90,139.92	29,002.98
A 1621.475-00-0000	CONFERENCE/TRAVEL	1,300.00	0.00	1,300.00	600.00	0.00	700.00
A 1621.476-00-0000	MEMBERSHIP	1,000.00	0.00	1,000.00	947.70	0.00	52.30

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1621....	MAINTENANCE OF PLANT	*	591,945.00	44,603.39	636,548.39	141,178.11	355,042.51	140,327.77
A 1670.451-00-0000	SUPPLIES		22,000.00	0.00	22,000.00	0.00	0.00	22,000.00
A 1670.466-00-0000	POSTAL METER RENTAL		3,852.00	0.00	3,852.00	963.00	2,889.00	0.00
A 1670.473-00-0000	CENTRAL POSTAGE		12,000.00	6,000.00	18,000.00	751.20	8,500.00	8,748.80
A 1670....	CENTRAL PRINTING & MAILING	*	37,852.00	6,000.00	43,852.00	1,714.20	11,389.00	30,748.80
A 1680.490-00-0000	BOCES		313,969.00	(16,500.00)	297,469.00	0.00	0.00	297,469.00
A 1680....	CENTRAL DATA PROCESSING	*	313,969.00	(16,500.00)	297,469.00	0.00	0.00	297,469.00
A 16....	CENTRAL SERVICES	**	1,793,912.00	34,740.89	1,828,652.89	282,576.85	991,858.77	554,217.27
A 1910.420-00-0000	LIABILITY INSURANCE		74,583.00	(68.00)	74,515.00	73,733.00	0.00	782.00
A 1910.421-00-0000	UMBRELLA INSURANCE		3,815.00	68.00	3,883.00	3,883.00	0.00	0.00
A 1910....	UNALLOCATED INSURANCE	*	78,398.00	0.00	78,398.00	77,616.00	0.00	782.00
A 1920.476-00-0000	MEMBERSHIPS		7,620.00	0.00	7,620.00	0.00	0.00	7,620.00
A 1920....	SCHOOL ASSOCIATION DUES	*	7,620.00	0.00	7,620.00	0.00	0.00	7,620.00
A 1950.479-00-0000	WATER & SEWER ASSESSMENTS		43,000.00	0.00	43,000.00	0.00	0.00	43,000.00
A 1950....	ASSESSMENTS ON SCHOOL PROPERTY	*	43,000.00	0.00	43,000.00	0.00	0.00	43,000.00
A 1964.479-00-0000	REFUND PROPERTY TAX		18,848.00	0.00	18,848.00	0.00	0.00	18,848.00
A 1964....	REFUND ON REAL PROPERTY TAXES	*	18,848.00	0.00	18,848.00	0.00	0.00	18,848.00
A 1981.490-00-0000	BOCES		121,011.00	0.00	121,011.00	0.00	0.00	121,011.00
A 1981....	BOCES ADMINISTRATIVE COSTS	*	121,011.00	0.00	121,011.00	0.00	0.00	121,011.00
A 1983.490-00-0000	BOCES		43,114.00	0.00	43,114.00	0.00	0.00	43,114.00
A 1983....		*	43,114.00	0.00	43,114.00	0.00	0.00	43,114.00
A 19....	SPECIAL ITEMS	**	311,991.00	0.00	311,991.00	77,616.00	0.00	234,375.00
A 1....	BOARD OF EDUCATION	***	2,732,251.00	102,483.39	2,834,734.39	504,287.14	1,480,709.74	849,737.51
A 2010.150-00-0000	CERTIFIED SALARY		110,537.00	0.00	110,537.00	18,214.68	8,084.58	84,237.74
A 2010.160-00-0000	NON-CERTIFIED SALARY		24,064.00	0.00	24,064.00	4,182.19	19,704.25	177.56
A 2010.451-00-0000	CURR DEV-MATL SUPP		1,200.00	0.00	1,200.00	461.72	0.00	738.28
A 2010.475-00-0000	CONFERENCE/TRAVEL		900.00	(45.00)	855.00	0.00	0.00	855.00
A 2010.476-00-0000	MEMBERSHIP		700.00	0.00	700.00	689.00	0.00	11.00
A 2010.490-00-0000	BOCES		29,940.00	45.00	29,985.00	0.00	45.00	29,940.00
A 2010.490-01-0000	BOCES - COSER 565 WORKSHOPS - HS		1,300.00	100.00	1,400.00	0.00	575.00	825.00
A 2010.490-02-0000	BOCES - COSER 565 WORKSHOPS- EE		1,050.00	150.00	1,200.00	0.00	800.00	400.00
A 2010.490-04-0000	BOCES - COSER 565 WORKSHOPS - GL		1,050.00	100.00	1,150.00	0.00	100.00	1,050.00
A 2010....	CURRICULUM DEVEL & SUPERVISION	*	170,741.00	350.00	171,091.00	23,547.59	29,308.83	118,234.58
A 2020.150-00-0000	CERTIFIED SALARY		443,616.00	0.00	443,616.00	92,578.46	361,096.55	(10,059.01)
A 2020.160-00-0000	NON-CERTIFIED SALARY		211,899.00	(15,855.85)	196,043.15	42,861.83	152,367.78	813.54
A 2020.160-00-3000	CLERICAL SUBSTITUTES		6,000.00	(42.34)	5,957.66	68.40	2,889.26	3,000.00
A 2020.451-01-0000	SUPPLIES		3,500.00	(70.00)	3,430.00	297.78	627.00	2,505.22
A 2020.451-02-0000	SUPPLIES		1,242.00	0.00	1,242.00	47.15	0.00	1,194.85
A 2020.451-04-0000	SUPPLIES		3,200.00	0.00	3,200.00	2,315.65	0.00	884.35
A 2020.465-01-0000	EQUIP. CONTRACT/REPAIRS		400.00	0.00	400.00	0.00	0.00	400.00
A 2020.465-04-0000	EQUIP. CONTRACT/REPAIRS		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2020.475-00-0000	CONFERENCE/TRAVEL		4,000.00	0.00	4,000.00	327.90	0.00	3,672.10

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2020.475-01-0000	CONFERENCE/TRAVEL	1,000.00	0.00	1,000.00	0.00	75.00	925.00
A 2020.475-02-0000	CONFERENCE/TRAVEL	1,000.00	0.00	1,000.00	0.00	45.00	955.00
A 2020.475-04-0000	CONFERENCE/TRAVEL	800.00	0.00	800.00	0.00	0.00	800.00
A 2020.476-01-0000	MEMBERSHIP	1,580.00	70.00	1,650.00	1,650.00	0.00	0.00
A 2020.476-02-0000	MEMBERSHIP	700.00	0.00	700.00	600.00	0.00	100.00
A 2020.476-04-0000	MEMBERSHIP	700.00	0.00	700.00	20.00	0.00	680.00
A 2020.478-01-0000	AWARDS	1,444.00	0.00	1,444.00	0.00	0.00	1,444.00
A 2020.478-02-0000	AWARDS	240.00	0.00	240.00	0.00	0.00	240.00
A 2020.479-01-0000	MISCELLANEOUS	4,225.00	0.00	4,225.00	70.75	1,764.50	2,389.75
A 2020.479-01-9999	PRINCIPAL'S FUND	2,397.00	22.68	2,419.68	1,117.59	0.00	1,302.09
A 2020.479-02-0000	MISCELLANEOUS	1,511.00	889.42	2,400.42	31.00	285.00	2,084.42
A 2020.479-04-0000	MISCELLANEOUS	1,281.00	2,049.99	3,330.99	1,711.01	56.91	1,563.07
A 2020.490-00-0000	BOCES	27,516.00	0.00	27,516.00	0.00	0.00	27,516.00
	A 2020....SUPERVISION-REGULAR SCHOOL *	719,251.00	(12,936.10)	706,314.90	143,697.52	519,207.00	43,410.38
A 2060.446-00-0000	CONTRACT SERVICES	6,550.00	75.00	6,625.00	1,250.00	139.73	5,235.27
A 2060.451-00-0000	SUPPLIES	367.00	0.00	367.00	0.00	0.00	367.00
A 2060.490-00-0000	BOCES	20,051.00	0.00	20,051.00	0.00	0.00	20,051.00
	A 2060....RESEARCH, PLANNING & EVALUAT *	26,968.00	75.00	27,043.00	1,250.00	139.73	25,653.27
A 2070.150-00-0000	INSERVICE TRAINING	6,500.00	0.00	6,500.00	200.00	6,300.00	0.00
A 2070.150-00-2070	CURRICULUM DEVELOPMENT-INSERVICE	3,000.00	0.00	3,000.00	480.00	2,520.00	0.00
A 2070.150-00-9999	CPR/AED TRAINING	1,200.00	0.00	1,200.00	0.00	800.00	400.00
A 2070.451-00-0000	CPR/AED SUPPLIES	1,000.00	0.00	1,000.00	479.00	0.00	521.00
A 2070.490-00-0000	BOCES	27,986.00	3,187.26	31,173.26	0.00	3,187.26	27,986.00
	A 2070....INSERVICE TRAINING-INSTRUCTION *	39,686.00	3,187.26	42,873.26	1,159.00	12,807.26	28,907.00
	A 20....ADMIN & IMPROVEMENT **	956,646.00	(9,323.84)	947,322.16	169,654.11	561,462.82	216,205.23
A 2110.120-00-0000	HOME TEACHING	14,000.00	0.00	14,000.00	175.00	13,825.00	0.00
A 2110.120-00-0002	AIS - ELEMENTARY	5,000.00	0.00	5,000.00	0.00	2,800.00	2,200.00
A 2110.120-00-0004	AIS - GLP	2,000.00	0.00	2,000.00	0.00	700.00	1,300.00
A 2110.120-02-0000	SALARY 3-6	1,802,125.00	0.00	1,802,125.00	117,020.97	1,687,929.85	(2,825.82)
A 2110.120-02-3000	EXTENDED LEAVE SUBSTITUTES	20,000.00	0.00	20,000.00	0.00	12,837.21	7,162.79
A 2110.120-04-0000	SALARY K-2	1,160,040.00	0.00	1,160,040.00	68,343.06	1,016,804.14	74,892.80
A 2110.120-04-3000	EXTENDED LEAVE SUBSTITUTES	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
A 2110.130-01-0000	SALARY 7-12	3,566,692.00	0.00	3,566,692.00	217,228.08	3,289,286.02	60,177.90
A 2110.130-01-3000	EXTENDED LEAVE SUBSTITUTES	30,000.00	0.00	30,000.00	0.00	16,848.84	13,151.16
A 2110.140-00-0000	SALARY - SUBSTITUTES	120,000.00	0.00	120,000.00	2,188.75	117,811.25	0.00
A 2110.160-00-3000	SUBSTITUTES	0.00	0.00	0.00	0.00	0.00	0.00
A 2110.161-00-3000	TEACHER AIDE SUBSTITUTES	4,500.00	0.00	4,500.00	0.00	1,000.00	3,500.00
A 2110.161-01-0000	TEACHER AIDE SALARY	29,594.00	0.00	29,594.00	1,358.61	27,779.31	456.08
A 2110.161-04-0000	TEACHER AIDE SALARY	40,507.00	0.00	40,507.00	1,988.70	39,565.25	(1,046.95)
A 2110.200-01-0000	EQUIPMENT - INSTRUCTIONAL	3,910.00	0.00	3,910.00	0.00	3,666.82	243.18
A 2110.200-02-0000	EQUIPMENT - INSTRUCTIONAL	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.200-04-0000	EQUIPMENT - INSTRUCTIONAL	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2110.447-04-0000	TESTING	150.00	0.00	150.00	0.00	0.00	150.00
A 2110.451-00-1200	SUPPLIES - DISTRICT WIDE	5,545.00	0.00	5,545.00	0.00	0.00	5,545.00
A 2110.451-00-2010	CLASSROOM SUPPLIES - CURRICULUM	18,550.00	(3,500.00)	15,050.00	211.91	488.87	14,349.22
A 2110.451-01-0000	SUPPLIES - GENERAL	11,500.00	(1,722.50)	9,777.50	8,769.13	41.22	967.15
A 2110.451-01-1100	SUPPLIES - ART	2,000.00	912.50	2,912.50	862.80	168.00	1,881.70
A 2110.451-01-1300	SUPPLIES - BUSINESS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.451-01-1500	SUPPLIES - ENGLISH	2,500.00	0.00	2,500.00	2,079.88	26.76	393.36
A 2110.451-01-1600	SUPPLIES - HOME EC	4,803.00	1,500.00	6,303.00	0.00	3,900.00	2,403.00
A 2110.451-01-1700	SUPPLIES - TECH ED	5,940.00	0.00	5,940.00	870.81	4,143.28	925.91
A 2110.451-01-1800	SUPPLIES - LANGUAGE	2,168.00	0.00	2,168.00	1,828.26	0.00	339.74
A 2110.451-01-1900	SUPPLIES - MATH	7,980.00	0.00	7,980.00	7,655.34	0.40	324.26
A 2110.451-01-2000	SUPPLIES - MUSIC	4,500.00	0.00	4,500.00	698.20	1,615.38	2,186.42
A 2110.451-01-2100	SUPPLIES - PHYS ED	592.00	0.00	592.00	309.54	114.20	168.26
A 2110.451-01-2121	SUPPLIES - HEALTH	200.00	0.00	200.00	14.84	0.00	185.16
A 2110.451-01-2300	SUPPLIES - SCIENCE	4,460.00	0.00	4,460.00	2,968.53	364.49	1,126.98
A 2110.451-01-2400	SUPPLIES - SOCIAL STUDIES	824.00	0.00	824.00	775.16	0.85	47.99
A 2110.451-02-0000	SUPPLIES - GENERAL	9,573.00	487.24	10,060.24	4,833.22	0.00	5,227.02
A 2110.451-02-1100	SUPPLIES - ART	1,426.00	0.00	1,426.00	1,163.55	172.30	90.15
A 2110.451-02-1500	SUPPLIES - ELA	160.00	0.00	160.00	0.00	0.00	160.00
A 2110.451-02-1900	SUPPLIES - MATH	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 2110.451-02-2000	SUPPLIES - MUSIC	1,891.00	0.00	1,891.00	401.00	1,207.00	283.00
A 2110.451-02-2100	SUPPLIES - PHYS ED	274.00	0.00	274.00	262.05	5.36	6.59
A 2110.451-02-2300	SUPPLIES - SCIENCE	160.00	0.00	160.00	0.00	0.00	160.00
A 2110.451-02-2400	SUPPLIES - SOCIAL STUDIES	160.00	0.00	160.00	0.00	0.00	160.00
A 2110.451-02-3300	SUPPLIES - GRADE 3	1,083.00	0.00	1,083.00	334.27	262.68	486.05
A 2110.451-02-3400	SUPPLIES - GRADE 4	1,249.00	0.00	1,249.00	145.80	437.80	665.40
A 2110.451-02-3500	SUPPLIES - GRADE 5	1,605.00	0.00	1,605.00	645.30	457.70	502.00
A 2110.451-02-3600	SUPPLIES - GRADE 6	1,613.00	0.00	1,613.00	958.08	129.81	525.11
A 2110.451-02-8140	SUPPLIES - READING	120.00	0.00	120.00	44.62	53.51	21.87
A 2110.451-04-0000	SUPPLIES - GENERAL	6,800.00	0.00	6,800.00	320.40	64.55	6,415.05
A 2110.451-04-1100	SUPPLIES - ART	1,596.00	0.00	1,596.00	1,227.75	89.46	278.79
A 2110.451-04-2000	SUPPLIES - MUSIC	604.00	0.00	604.00	202.50	380.50	21.00
A 2110.451-04-2100	SUPPLIES - PHYS ED	589.00	0.00	589.00	0.00	517.96	71.04
A 2110.451-04-2121	SUPPLIES - HEALTH	200.00	0.00	200.00	0.00	0.00	200.00
A 2110.451-04-2200	SUPPLIES - READING	900.00	0.00	900.00	0.00	0.00	900.00
A 2110.451-04-2300	SUPPLIES - SCIENCE	160.00	0.00	160.00	0.00	0.00	160.00
A 2110.451-04-2630	SUPPLIES - COMPUTER LAB	240.00	0.00	240.00	237.05	0.00	2.95
A 2110.451-04-3000	SUPPLIES - KINDERGARTEN	787.00	0.00	787.00	61.82	439.12	286.06
A 2110.451-04-3100	SUPPLIES - GRADE 1	823.00	0.00	823.00	12.45	528.00	282.55
A 2110.451-04-3200	SUPPLIES - GRADE 2	788.00	0.00	788.00	0.00	429.00	359.00
A 2110.460-00-0000	SOFTWARE	2,232.00	0.00	2,232.00	0.00	0.00	2,232.00
A 2110.465-00-1200	DISTRICT AV REPAIR	1,000.00	0.00	1,000.00	0.00	500.00	500.00

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2110.465-01-1100	REPAIRS - ART	150.00	0.00	150.00	0.00	0.00	150.00
A 2110.465-01-1600	REPAIRS - HOME EC	200.00	0.00	200.00	0.00	0.00	200.00
A 2110.465-01-1700	REPAIRS - TECH ED	450.00	0.00	450.00	0.00	0.00	450.00
A 2110.465-01-2000	REPAIRS - MUSIC	3,500.00	0.00	3,500.00	0.00	1,750.00	1,750.00
A 2110.465-01-2100	REPAIRS - PHYS ED	600.00	0.00	600.00	0.00	349.99	250.01
A 2110.465-02-0000	EQUIP. CONTRACT/REPAIRS	900.00	0.00	900.00	0.00	0.00	900.00
A 2110.465-02-2000	REPAIRS - MUSIC	1,900.00	0.00	1,900.00	34.00	1,866.00	0.00
A 2110.465-04-0000	EQUIP. CONTRACT/REPAIRS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2110.465-04-2000	REPAIRS - MUSIC	350.00	0.00	350.00	0.00	350.00	0.00
A 2110.471-00-0000	TUITION TO PUBLIC DIST	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00
A 2110.472-00-0000	TUITION/TUTORING	0.00	9,181.25	9,181.25	0.00	9,181.25	0.00
A 2110.473-00-0000	PAYMENTS TO CHARTER SCHOOLS	9,674.00	0.00	9,674.00	0.00	0.00	9,674.00
A 2110.475-01-0000	CONFERENCE/TRAVEL-CURRICULUM	1,875.00	0.00	1,875.00	0.00	0.00	1,875.00
A 2110.475-02-0000	CONFERENCE/TRAVEL-CURRICULUM	1,550.00	0.00	1,550.00	0.00	0.00	1,550.00
A 2110.475-04-0000	CONFERENCE/TRAVEL-CURRICULUM	1,450.00	0.00	1,450.00	0.00	0.00	1,450.00
A 2110.476-01-1800	MEMBERSHIP - LOTE	50.00	0.00	50.00	0.00	0.00	50.00
A 2110.476-02-0000	MEMBERSHIP - MATH OLYMPIAD	100.00	0.00	100.00	99.00	0.00	1.00
A 2110.479-01-2000	MISC - MUSIC	6,400.00	0.00	6,400.00	0.00	0.00	6,400.00
A 2110.480-01-0000	TEXTBOOKS	38,772.00	787.50	39,559.50	25,164.20	1,843.54	12,551.76
A 2110.480-02-0000	TEXTBOOKS	46,744.00	571.92	47,315.92	31,525.05	2,359.32	13,431.55
A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	5,825.00	0.00	5,825.00	3,119.14	82.80	2,623.06
A 2110.480-04-0000	TEXTBOOKS	34,410.00	392.31	34,802.31	11,945.50	611.65	22,245.16
A 2110.490-00-0000	BOCES	111,820.00	0.00	111,820.00	0.00	0.00	111,820.00
A 2110....TEACHING-REGULAR SCHOOL	*	7,216,033.00	8,610.22	7,224,643.22	518,084.32	6,281,786.44	424,772.46
A 21....TEACHING	**	7,216,033.00	8,610.22	7,224,643.22	518,084.32	6,281,786.44	424,772.46
A 2250.150-00-0000	CERTIFIED SALARY	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
A 2250.150-00-3000	EXTENDED LEAVE SUBSTITUTES	27,222.00	0.00	27,222.00	0.00	12,837.21	14,384.79
A 2250.150-01-0000	CERTIFIED SALARY	303,883.00	0.00	303,883.00	20,175.29	285,306.81	(1,599.10)
A 2250.150-02-0000	CERTIFIED SALARY	321,612.00	0.00	321,612.00	22,795.66	318,048.69	(19,232.35)
A 2250.150-04-0000	CERTIFIED SALARY	142,000.00	0.00	142,000.00	7,294.15	116,705.85	18,000.00
A 2250.160-00-0000	NON-CERTIFIED SALARY	64,154.00	0.00	64,154.00	15,073.79	48,834.21	246.00
A 2250.160-00-3000	CLERICAL SUBSTITUTES	1,500.00	0.00	1,500.00	0.00	700.00	800.00
A 2250.160-00-4000	OCCUPATIONAL THERAPIST/PHYSICAL	56,229.00	(6,836.00)	49,393.00	1,184.61	24,435.79	23,772.60
A 2250.161-00-3000	TEACHER AIDES SALARIES	17,000.00	0.00	17,000.00	804.27	8,195.73	8,000.00
A 2250.161-01-0000	TEACHER AIDES SALARIES	46,927.00	0.00	46,927.00	2,708.29	43,083.65	1,135.06
A 2250.161-02-0000	TEACHER AIDES SALARIES	63,866.00	0.00	63,866.00	2,959.37	53,156.77	7,749.86
A 2250.161-04-0000	TEACHER AIDES SALARIES	55,917.00	0.00	55,917.00	2,827.89	46,052.61	7,036.50
A 2250.200-00-0000	EQUIPMENT	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2250.447-00-0000	TESTING	1,750.00	(137.03)	1,612.97	0.00	0.00	1,612.97
A 2250.451-00-0000	SUPPLIES	1,108.00	(508.75)	599.25	199.40	262.78	137.07
A 2250.451-01-0000	SUPPLIES	1,500.00	(641.72)	858.28	479.53	378.75	0.00
A 2250.451-02-0000	SUPPLIES	2,355.00	(990.87)	1,364.13	1,041.35	200.00	122.78

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2250.451-04-0000	SUPPLIES	2,000.00	(392.31)	1,607.69	800.85	228.77	578.07
A 2250.464-00-0000	OTHER HC SERVICES	32,221.00	6,836.00	39,057.00	0.00	39,057.00	0.00
A 2250.465-00-0000	EQUIP. CONTRACT/REPAIRS	1,400.00	0.00	1,400.00	0.00	0.00	1,400.00
A 2250.471-00-0000	TUITION TO PUBLIC DIST	39,000.00	4,495.00	43,495.00	0.00	43,495.00	0.00
A 2250.472-00-0000	TUITION ALL OTHER	353,015.00	0.00	353,015.00	4.00	229,981.00	123,030.00
A 2250.475-00-0000	CONFERENCE/TRAVEL	600.00	500.00	1,100.00	616.90	0.00	483.10
A 2250.475-00-9999	TRAVEL/CONFERENCE-CURRICULUM	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2250.476-00-0000	MEMBERSHIP	700.00	0.00	700.00	0.00	0.00	700.00
A 2250.490-00-0000	BOCES	814,723.00	0.00	814,723.00	0.00	0.00	814,723.00
	A 2250....PROGRAMS-STUDENTS W/ DISABIL	2,368,682.00	2,324.32	2,371,006.32	78,965.35	1,270,960.62	1,021,080.35
A 2280.490-01-0000	BOCES	647,717.00	0.00	647,717.00	0.00	0.00	647,717.00
	A 2280....OCCUPATIONAL EDUCATION	647,717.00	0.00	647,717.00	0.00	0.00	647,717.00
	A 22....SPECIAL APPORTIONMENT PROGRAMS	3,016,399.00	2,324.32	3,018,723.32	78,965.35	1,270,960.62	1,668,797.35
A 2330.150-00-0000	CERTIFIED SALARY-CONTINUING ED	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 2330.150-00-3000	CERTIFIED SALARY-DRIVER ED	10,400.00	0.00	10,400.00	4,466.25	5,933.75	0.00
A 2330.150-00-4000	CERTIFIED SALARY-SUMMER MUSIC	4,000.00	0.00	4,000.00	2,847.75	0.00	1,152.25
A 2330.400-00-0000	PURCHASED SERVICES - COMMUNITY E	0.00	0.00	0.00	(120.00)	0.00	120.00
A 2330.451-01-2330	SUPPLIES - COMMUNITY ED	100.00	0.00	100.00	0.00	0.00	100.00
A 2330.454-00-0000	GASOLINE	600.00	0.00	600.00	0.00	0.00	600.00
A 2330.479-00-0000	DRIVER ED INSURANCE	600.00	0.00	600.00	43.00	0.00	557.00
	A 2330....TEACHING-SPECIAL SCHOOLS	20,700.00	0.00	20,700.00	7,237.00	5,933.75	7,529.25
	A 23....SPECIAL SCHOOLS	20,700.00	0.00	20,700.00	7,237.00	5,933.75	7,529.25
A 2610.150-01-0000	CERTIFIED SALARY	72,000.00	0.00	72,000.00	5,023.26	66,976.74	0.00
A 2610.150-02-0000	CERTIFIED SALARY	56,500.00	0.00	56,500.00	0.00	29,912.00	26,588.00
A 2610.150-04-0000	CERTIFIED SALARY	49,573.00	0.00	49,573.00	2,510.00	40,160.00	6,903.00
A 2610.451-01-0000	SUPPLIES	400.00	0.00	400.00	0.00	0.00	400.00
A 2610.451-02-0000	SUPPLIES	950.00	0.00	950.00	0.00	220.50	729.50
A 2610.451-04-0000	SUPPLIES	767.00	0.00	767.00	557.02	0.00	209.98
A 2610.460-01-0000	BOOKS	2,000.00	250.00	2,250.00	250.00	0.00	2,000.00
A 2610.460-02-0000	BOOKS	3,181.00	1,019.49	4,200.49	0.00	2,105.86	2,094.63
A 2610.460-04-0000	BOOKS	1,900.00	0.00	1,900.00	921.93	660.00	318.07
A 2610.461-01-0000	HIGH SCHOOL LIBRARY VIDEOS	300.00	0.00	300.00	119.85	0.00	180.15
A 2610.465-01-0000	REPAIRS	1,050.00	0.00	1,050.00	0.00	0.00	1,050.00
A 2610.465-02-0000	EQUIP. CONTRACT/REPAIR	800.00	0.00	800.00	0.00	0.00	800.00
A 2610.467-01-0000	HIGH SCHOOL PERIODICALS	1,000.00	0.00	1,000.00	323.75	0.00	676.25
A 2610.467-02-0000	ELEMENTARY PERIODICALS	800.00	0.00	800.00	0.00	0.00	800.00
A 2610.467-04-0000	GLP PERIODICALS	160.00	0.00	160.00	0.00	0.00	160.00
A 2610.490-00-0000	BOCES	1,940.00	0.00	1,940.00	0.00	0.00	1,940.00
	A 2610....SCHOOL LIBRARY & AUDIOVISUAL	193,321.00	1,269.49	194,590.49	9,705.81	140,035.10	44,849.58
A 2630.150-00-0000	CERTIFIED SALARY	85,995.00	0.00	85,995.00	19,844.77	66,149.46	0.77
A 2630.160-00-0000	NON-CERTIFIED SALARY	110,819.00	0.00	110,819.00	25,010.03	85,306.51	502.46
A 2630.160-00-1000	TECHNOLOGY OVERTIME	3,000.00	0.00	3,000.00	335.60	1,864.40	800.00

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2630.160-00-3000	TECHNOLOGY SUB	3,000.00	0.00	3,000.00	2,299.01	700.99	0.00
A 2630.220-00-0000	INSTR HARDWARE/TECH EQUIPMENT (A	27,794.00	0.00	27,794.00	11,113.88	0.00	16,680.12
A 2630.451-00-0000	SUPPLIES	12,750.00	500.00	13,250.00	5,421.45	0.00	7,828.55
A 2630.460-00-0000	SOFTWARE	23,308.00	418.95	23,726.95	14,964.20	5,864.00	2,898.75
A 2630.465-00-0000	REPAIRS	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 2630.475-00-0000	CONFERENCE/TRAVEL	2,000.00	0.00	2,000.00	86.64	0.00	1,913.36
A 2630.476-00-0000	MEMBERSHIP	700.00	0.00	700.00	598.04	0.00	101.96
A 2630.490-00-0000	BOCES	193,684.00	0.00	193,684.00	0.00	0.00	193,684.00
	A 2630....COMPUTER ASSISTED INSTRUCTION *	465,550.00	918.95	466,468.95	79,673.62	159,885.36	226,909.97
	A 26....INSTRUCTIONAL MEDIA **	658,871.00	2,188.44	661,059.44	89,379.43	299,920.46	271,759.55
A 2805.160-00-0000	NON-CERTIFIED SALARY	19,322.00	0.00	19,322.00	3,017.07	15,752.48	552.45
	A 2805....ATTENDANCE-REGULAR SCHOOL *	19,322.00	0.00	19,322.00	3,017.07	15,752.48	552.45
A 2810.150-00-0000	GUIDANCE SALARIES	23,657.00	0.00	23,657.00	1,469.42	23,510.85	(1,323.27)
A 2810.150-01-0000	CERTIFIED SALARY	162,215.00	0.00	162,215.00	21,963.09	141,767.91	(1,516.00)
A 2810.160-01-0000	NON-CERTIFIED SALARY	85,481.00	0.00	85,481.00	19,420.80	65,736.00	324.20
A 2810.447-04-0000	TESTING	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2810.451-01-0000	SUPPLIES	1,359.00	0.00	1,359.00	338.84	9.64	1,010.52
A 2810.451-04-0000	SUPPLIES	260.00	0.00	260.00	0.00	0.00	260.00
A 2810.475-01-0000	MEMBERSHIP	100.00	0.00	100.00	0.00	0.00	100.00
A 2810.478-01-0000	AWARDS	150.00	0.00	150.00	0.00	0.00	150.00
	A 2810....GUIDANCE-REGULAR SCHOOL *	274,222.00	0.00	274,222.00	43,192.15	231,024.40	5.45
A 2815.160-00-0000	NON-CERTIFIED SALARY	86,176.00	0.00	86,176.00	4,672.07	79,344.55	2,159.38
A 2815.160-00-3000	NURSE SUBSTITUTES	5,200.00	0.00	5,200.00	122.83	2,877.17	2,200.00
A 2815.449-00-0000	STUDENT EXAMINATIONS	55,500.00	3,496.37	58,996.37	0.00	9,996.37	49,000.00
A 2815.451-01-0000	SUPPLIES	1,240.00	0.00	1,240.00	1,041.40	176.71	21.89
A 2815.451-02-0000	SUPPLIES	769.00	0.00	769.00	575.98	0.00	193.02
A 2815.451-04-0000	SUPPLIES	824.00	0.00	824.00	752.87	61.89	9.24
A 2815.457-01-0000	PERIODICALS	47.00	0.00	47.00	44.00	0.00	3.00
A 2815.457-02-0000	PERIODICALS	47.00	0.00	47.00	44.00	0.00	3.00
A 2815.457-04-0000	PERIODICALS	47.00	0.00	47.00	44.00	0.00	3.00
A 2815.465-01-0000	REPAIRS	350.00	0.00	350.00	274.31	0.00	75.69
A 2815.465-02-0000	REPAIRS	350.00	0.00	350.00	274.31	0.00	75.69
A 2815.465-04-0000	REPAIRS	350.00	0.00	350.00	274.38	0.00	75.62
A 2815.475-00-0000	CONFERENCE/TRAVEL	180.00	0.00	180.00	0.00	0.00	180.00
	A 2815....HEALTH SERVICES-REGULAR SCHOOL *	151,080.00	3,496.37	154,576.37	8,120.15	92,456.69	53,999.53
A 2820.150-00-0000	CERTIFIED SALARY	109,053.00	0.00	109,053.00	7,689.12	102,518.88	(1,155.00)
A 2820.447-00-0000	TESTING	1,477.00	0.00	1,477.00	1,181.03	221.42	74.55
	A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *	110,530.00	0.00	110,530.00	8,870.15	102,740.30	(1,080.45)
A 2825.150-00-0000	CERTIFIED SALARY	24,090.00	0.00	24,090.00	1,454.14	23,265.86	(630.00)
	A 2825....SOCIAL WORK SRVC-REG SCHOOL *	24,090.00	0.00	24,090.00	1,454.14	23,265.86	(630.00)
A 2830.150-00-0000	CERTIFIED SALARY	107,326.00	0.00	107,326.00	25,113.60	83,712.40	(1,500.00)

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2830....PUPIL PERSONNEL SRVC-SPEC SCHL	*	107,326.00	0.00	107,326.00	25,113.60	83,712.40	(1,500.00)
A 2850.150-00-0000	CERTIFIED SALARY	88,358.00	0.00	88,358.00	0.00	86,257.58	2,100.42
A 2850.150-00-2200	MUSIC SECURITY	2,138.00	0.00	2,138.00	0.00	1,322.88	815.12
A 2850....CO-CURRICULAR ACTIV-REG SCHL	*	90,496.00	0.00	90,496.00	0.00	87,580.46	2,915.54
A 2855.150-00-0000	CERTIFIED SALARY	261,907.00	0.00	261,907.00	6,160.56	261,901.44	(6,155.00)
A 2855.150-00-2855	ATHLETIC SECURITY	8,000.00	0.00	8,000.00	427.00	7,573.00	0.00
A 2855.160-00-0000	NON-CERTIFIED SALARY	13,221.00	0.00	13,221.00	764.73	12,251.93	204.34
A 2855.448-00-0000	OFFICIALS	44,757.00	0.00	44,757.00	10,253.50	0.00	34,503.50
A 2855.451-00-0000	SUPPLIES	13,710.00	(399.50)	13,310.50	7,133.87	1,626.36	4,550.27
A 2855.463-00-0000	EQUIPMENT RECONDITIONING	3,500.00	0.00	3,500.00	0.00	268.70	3,231.30
A 2855.468-00-0000	FACILITIES IMPROVEMENT	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2855.475-00-0000	CONFERENCE/TRAVEL	3,300.00	0.00	3,300.00	0.00	0.00	3,300.00
A 2855.476-00-0000	MEMBERSHIP	14,000.00	0.00	14,000.00	1,354.00	90.00	12,556.00
A 2855.479-00-0000	MISCELLANEOUS	20,365.00	603.00	20,968.00	0.00	20,967.20	0.80
A 2855.490-00-0000	BOCES	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 2855....INTERSCHOL ATHLETICS-REG SCHL	*	390,760.00	203.50	390,963.50	26,093.66	304,678.63	60,191.21
A 28....PUPIL SERVICES	**	1,167,826.00	3,699.87	1,171,525.87	115,860.92	941,211.22	114,453.73
A 2....ADMIN & IMPROVEMENT	***	13,036,475.00	7,499.01	13,043,974.01	979,181.13	9,361,275.31	2,703,517.57
A 5510.160-00-0000	BUS DRIVERS SALARY	658,863.00	0.00	658,863.00	39,851.62	589,067.03	29,944.35
A 5510.160-00-0001	SUPERVISOR SALARY	72,000.00	0.00	72,000.00	15,594.48	52,241.52	4,164.00
A 5510.160-00-0002	MECHANICS SALARIES	157,060.00	0.00	157,060.00	25,855.68	103,408.00	27,796.32
A 5510.160-00-0003	ATTENDANTS SALARIES	80,944.00	0.00	80,944.00	4,250.43	71,214.53	5,479.04
A 5510.160-00-0011	CLERICAL SALARY	20,138.00	0.00	20,138.00	4,577.96	14,984.44	575.60
A 5510.160-00-1000	OT BUS DRIVERS	500.00	0.00	500.00	0.00	0.00	500.00
A 5510.160-00-1002	OT MECHANICS	4,500.00	0.00	4,500.00	116.07	2,883.93	1,500.00
A 5510.160-00-2020	CLERICAL SALARIES-BUILDING LEVEL	0.00	15,898.19	15,898.19	3,522.73	12,375.46	0.00
A 5510.160-00-2630	SALARIES - TECHNOLOGY	4,841.00	0.00	4,841.00	1,108.36	3,732.41	0.23
A 5510.160-00-3000	SUBSTITUTE DRIVERS	28,000.00	0.00	28,000.00	609.52	22,890.48	4,500.00
A 5510.160-00-3003	SUBSTITUTE ATTENDANTS	5,800.00	0.00	5,800.00	0.00	1,500.00	4,300.00
A 5510.160-00-4000	SPORT TRIPS	39,000.00	0.00	39,000.00	3,874.86	31,125.14	4,000.00
A 5510.160-00-4100	FIELD TRIPS	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
A 5510.160-00-5000	DRIVER SALARIES-APPD BOE BUS USE	8,000.00	0.00	8,000.00	3,987.36	2,612.64	1,400.00
A 5510.160-00-5500	SALARIES - LABORER/DELIVERIES	3,143.00	0.00	3,143.00	722.34	2,407.64	13.02
A 5510.160-00-6000	BUS CLEANING	4,000.00	0.00	4,000.00	1,914.68	0.00	2,085.32
A 5510.200-00-0000	EQUIPMENT	6,285.00	11,802.23	18,087.23	11,802.32	0.00	6,284.91
A 5510.422-00-0000	FIRE & LIABILITY INSURANCE	46,500.00	1,279.00	47,779.00	47,434.00	0.00	345.00
A 5510.423-00-0000	BUS DRIVER CERTIFICATION	1,050.00	0.00	1,050.00	0.00	0.00	1,050.00
A 5510.451-00-0000	PARTS/SUPPLIES	90,000.00	2,738.80	92,738.80	13,804.85	10,741.96	68,191.99
A 5510.454-00-0000	GASOLINE	215,000.00	(1,279.00)	213,721.00	15,681.68	174,318.32	23,721.00
A 5510.455-00-0000	OIL & LUBRICANTS	6,000.00	0.00	6,000.00	0.00	1,300.00	4,700.00
A 5510.456-00-0000	TIRES & TUBES	19,800.00	0.00	19,800.00	6,183.29	1,892.23	11,724.48
A 5510.460-00-0000	SOFTWARE	2,755.00	2,755.00	5,510.00	2,755.00	0.00	2,755.00

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 5510.465-00-0000	EQUIP. CONTRACT & REPAIR	10,652.00	0.00	10,652.00	3,042.49	2,198.89	5,410.62
A 5510.466-00-0000	DRUG TESTING	1,900.00	0.00	1,900.00	0.00	435.00	1,465.00
A 5510.475-00-0000	CONFERENCE/TRAVEL	3,000.00	25.00	3,025.00	493.28	804.68	1,727.04
A 5510.476-00-0000	MEMBERSHIP	500.00	0.00	500.00	424.46	0.00	75.54
A 5510.479-00-0000	MISCELLANEOUS	5,092.00	0.00	5,092.00	344.50	2,593.75	2,153.75
	A 5510....DISTRICT TRANSPORTATION *	1,503,323.00	33,219.22	1,536,542.22	207,951.96	1,112,728.05	215,862.21
A 5530.160-00-0000	BUS GARAGE CLEANING	5,659.00	0.00	5,659.00	1,300.74	4,335.91	22.35
A 5530.160-00-1000	SNOW REMOVAL BUS GARAGE	9,598.00	0.00	9,598.00	2,208.72	7,362.41	26.87
A 5530.451-00-0000	SUPPLIES	3,500.00	0.00	3,500.00	66.44	0.00	3,433.56
A 5530.454-00-0000	DIESEL FUEL	1,000.00	0.00	1,000.00	21.67	278.33	700.00
A 5530.455-00-0000	NATURAL GAS	6,000.00	0.00	6,000.00	428.16	5,571.84	0.00
A 5530.456-00-0000	TELEPHONE	240.00	0.00	240.00	77.85	162.15	0.00
A 5530.457-00-0000	WATER	200.00	0.00	200.00	20.70	171.30	8.00
A 5530.465-00-0000	REPAIRS	650.00	0.00	650.00	0.00	0.00	650.00
A 5530.469-00-0000	SERVICE CONTRACTS	6,383.00	590.00	6,973.00	2,000.08	2,470.00	2,502.92
A 5530.479-00-0000	OTHER EXPENSES	3,450.00	859.00	4,309.00	1,305.87	1,438.26	1,564.87
	A 5530....GARAGE BUILDING *	36,680.00	1,449.00	38,129.00	7,430.23	21,790.20	8,908.57
	A 55....PUPIL TRANSPORTATION **	1,540,003.00	34,668.22	1,574,671.22	215,382.19	1,134,518.25	224,770.78
	A 5.... ***	1,540,003.00	34,668.22	1,574,671.22	215,382.19	1,134,518.25	224,770.78
A 9010.800-00-0000	EMPLOYEE RETIREMENT	585,685.00	0.00	585,685.00	(8,627.04)	567,479.35	26,832.69
	A 9010....STATE RETIREMENT *	585,685.00	0.00	585,685.00	(8,627.04)	567,479.35	26,832.69
A 9020.800-00-0000	TEACHERS RETIREMENT	1,115,092.00	0.00	1,115,092.00	(5,643.02)	1,082,278.12	38,456.90
	A 9020....TEACHERS' RETIREMENT *	1,115,092.00	0.00	1,115,092.00	(5,643.02)	1,082,278.12	38,456.90
A 9030.800-00-0000	SOCIAL SECURITY	943,902.00	0.00	943,902.00	87,866.82	784,084.61	71,950.57
	A 9030....SOCIAL SECURITY *	943,902.00	0.00	943,902.00	87,866.82	784,084.61	71,950.57
A 9040.800-00-0000	WORKER'S COMPENSATION	161,420.00	0.00	161,420.00	(1,621.59)	161,420.00	1,621.59
	A 9040....WORKERS' COMPENSATION *	161,420.00	0.00	161,420.00	(1,621.59)	161,420.00	1,621.59
A 9050.800-00-0000	UNEMPLOYMENT INSURANCE	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
	A 9050....UNEMPLOYMENT INSURANCE *	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 9060.800-00-0000	HEALTH INSURANCE	2,666,689.00	0.00	2,666,689.00	843,433.64	1,810,651.76	12,603.60
A 9060.800-00-HRA	HEALTH INSURANCE - HRA	102,702.00	6,000.00	108,702.00	1,346.00	107,318.00	38.00
A 9060.800-00-MDCR	HEALTH INSURANCE - MEDICARE REIM	44,880.00	0.00	44,880.00	0.00	41,538.42	3,341.58
A 9060.800-00-RETR	HEALTH INSURANCE - RETIREES	96,410.00	0.00	96,410.00	26,061.24	55,741.50	14,607.26
	A 9060....HOSPITAL, MEDICAL & DENTAL INS *	2,910,681.00	6,000.00	2,916,681.00	870,840.88	2,015,249.68	30,590.44
	A 90....EMPLOYEE BENEFITS **	5,721,780.00	6,000.00	5,727,780.00	942,816.05	4,610,511.76	174,452.19
A 9789.600-00-0000	OTHER DEBT-PRINCIPAL PERF CONTRA	488,781.00	17,253.00	506,034.00	126,631.24	378,402.49	1,000.27
A 9789.700-00-0000	OTHER DEBT-INTEREST PERF CONTRA	63,616.00	(17,253.00)	46,363.00	6,665.76	24,488.51	15,208.73
	A 9789.... *	552,397.00	0.00	552,397.00	133,297.00	402,891.00	16,209.00
	A 97.... **	552,397.00	0.00	552,397.00	133,297.00	402,891.00	16,209.00
A 9901.950-00-0000	TRANSFER SPECIAL AID	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
A 9901.960-00-0000	TRANSFER DEBT SERVICE	1,547,125.00	0.00	1,547,125.00	141,435.63	1,405,688.13	1.24

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 09/30/12 (Detail)

ACCOUNT	DESCRIPTION		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9901....	TRANSFER TO SPECIAL AID	*	1,597,125.00	0.00	1,597,125.00	141,435.63	1,405,688.13	50,001.24
A 99....	INTERFUND TRANSFERS	**	1,597,125.00	0.00	1,597,125.00	141,435.63	1,405,688.13	50,001.24
A 9....	EMPLOYEE BENEFITS	***	7,871,302.00	6,000.00	7,877,302.00	1,217,548.68	6,419,090.89	240,662.43
GRAND TOTALS			25,180,031.00	150,650.62	25,330,681.62	2,916,399.14	18,395,594.19	4,018,688.29

Report Completed 10:20 AM

DETAIL WARRANT NUMBER 14 - FUND A - SEPT ACH/WIRE/TRNS FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
283	483	EDEN CENTRAL SCH TRUST & AGEN A 9060.800-00-0000	12-13 HOSPITAL COPAY HEALTH INSURANCE HOSP - WASZAK, S	09/14/12 330095	500.00	500.00
CHECK TOTAL					500.00	
NUMBER OF CHECKS				1		
WARRANT TOTAL					500.00	500.00
VENDOR PORTION					500.00	

CERTIFICATION OF WARRANT

To The District Treasurer:

I hereby certify that I have verified the above claims, _____ in number, in the total amount of \$_____.

You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

DATE

SIGNATURE

TITLE

DETAIL WARRANT NUMBER 12 - FUND A - SEPT ACCOUNTS PAYABLE FOR 09/01/12 - 09/30/12

CHECK#	VENDOR#	VENDOR NAME ACCOUNT CODE	CHECK DESCRIPTION ACCOUNT DESCRIPTION / EXPLANATION	CHECK DATE PO#	CHECK AMOUNT	LIQUIDATED
21036	6500	BAHGAT & LAURITO-BAHGAT P.C. A 600	ACCOUNTS PAYABLE PO#320654	09/14/12	6,300.00	
CHECK TOTAL					6,300.00	
21037	8229	REPLACEMENT REMOTES A 600	ACCOUNTS PAYABLE PO#321589	09/14/12	27.90	
CHECK TOTAL					27.90	
NUMBER OF CHECKS		2	WARRANT TOTAL		6,327.90	
					VENDOR PORTION	6,327.90

CERTIFICATION OF WARRANT

To The District Treasurer:

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

DATE

SIGNATURE

TITLE

SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD OF EDUCATION**Appointments**

The Board is authorized to appoint individuals to positions which will facilitate the meeting of its responsibilities to the State, the School System, and the community. These appointments usually take place at the Annual Organizational Meeting.

The following shall be appointed annually:

- a) District Clerk;
- b) District Treasurer;
- c) Deputy Treasurer;
- d) Tax Collector and Deputies;
- e) External (Independent) Auditor;
- f) Central Treasurer, Extraclassroom Activities Account;
- g) Faculty Auditor, Extraclassroom Activities Account;
- h) Audit Committee.

The following must be appointed but need not be reappointed annually:

- a) Census Enumerator and assistants if District conducts census;
- b) Director of School Health Services (District Physician/Nurse Practitioner);
- c) Supervisors of Attendance;
- d) Committee on Special Education and Committee on Preschool Special Education;
- e) Records Access Officer;
- f) Records Management Officer;
- g) Asbestos Hazard Emergency Response Act (AHERA) Local Educational Agency (LEA) designee;

(Continued)

**SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD OF EDUCATION
(Cont'd.)**

- h) Compliance Officer (Title IX/Section 504/ADA) for discrimination and harassment issues;
- i) Liaison for Homeless Children and Youth;
- j) Chemical Hygiene Officer;
- k) **Dignity Act Coordinator [one (1) in each building].**

The following may also be appointed:

- a) School Attorney;
- b) Claims Auditor/Deputy Claims Auditor;
- c) Internal Auditor;
- d) Insurance Advisor;
- e) Copyright Officer.

Designations

The following designations shall be made by the Board of Education at the Annual Organizational Meeting in July:

- a) Petty Cash Fund(s);
- b) Official Newspaper(s);
- c) Official Bank Depositories;
- d) Official Bank Signatories;
- e) Purchasing Agent;
- f) Certifier of Payrolls;
- g) Designated Educational Official (DEO) to receive court notification regarding a student's sentence/adjudication in certain criminal cases and juvenile delinquency proceedings;
- h) School Pesticide Representative;

(Continued)

**SUBJECT: APPOINTMENTS AND DESIGNATIONS BY THE BOARD OF EDUCATION
(Cont'd.)**

- i) Reviewing Official, Hearing Official and Verification Official for participation in the federal Child Nutrition Program (the Hearing Official may not be the same person as the Reviewing and/or Verification Official).

Authorizations

The following authorizations shall be made by the Board of Education at the Annual Organizational meeting in July:

- a) Approval of attendance at conferences, conventions, workshops, and the like;
- b) Superintendent to approve budget transfers within limits prescribed by Commissioner's Regulation Section 170.2 and Board guidelines;
- c) Superintendent to apply for Grants in Aid (State and Federal) as appropriate;
- d) Establish mileage reimbursement rate;
- e) Other(s) as deemed appropriate/necessary.

McKinney-Vento Homeless Education Assistance Act, Section 722, as reauthorized by the No Child Left Behind Act of 2001
29 Code of Federal Regulations (CFR) Section 1910.1450
Education Law Sections 305(31), 1709 and 2503
8 New York Code of Rules and Regulations (NYCRR) Part 185
21 New York Code of Rules and Regulations (NYCRR) Parts 1401, 9760

1st Reading: 10/15/12
Adoption: 11/19/12

SUBJECT: USE OF SCHOOL FACILITIES, MATERIALS AND EQUIPMENT**School Facilities**

It shall be the policy of the Board to encourage the greatest possible use of school facilities for community-wide activities. This is meant to include use by recognized civic, social and fraternal and religious organizations in accordance with law. Groups wishing to use the school facilities must secure written permission from the Superintendent and abide by the rules and regulations established for such use including restrictions on alcohol, tobacco and drug use. The Superintendent, at his/her discretion, may consult with the Board of Education. Monthly reports may be made to the Board regarding community use of the school facilities.

Materials and Equipment

Except when used in connection with or when rented under provisions of Education Law Section 414, school-owned materials or equipment may be used by members of the community or by District employees and/or students for school related purposes only. Private and/or personal use of school-owned materials and equipment is strictly prohibited. **The loan of equipment and materials for public purposes that serve the welfare of the community is allowed, as long as the equipment is not needed at that time for school purposes and that the proposed use will not disrupt normal school operations.**

The Board will permit school materials and equipment to be loaned to staff members when such use is directly or peripherally related to their employment and loaned to students when the material and equipment is to be used in connection with their studies or extracurricular activities. Community members will be allowed to use school-owned materials and equipment only for educational purposes that relate to school operations. **The Board will also allow the loan of equipment to local governments and other entities that benefit the welfare of the surrounding community. The Board supports such inter-municipal cooperation as it saves taxpayer monies and is a more efficient use of scarce or costly equipment and resources.**

The District will develop administrative regulations to assure that use of school-owned materials and/or equipment complies with the letter and spirit of this policy, including a description of the respective rights and responsibilities of the School District/lender and borrower in relation to such materials and equipment.

Costs

All outside groups should be responsible for additional costs associated with using the facilities (outside normal district expense) ex: additional custodial coverage, extra cleaning, supervision, weekend snow removal, etc.

Specific Requirements Relating to Boy Scouts and Other Title 36 Patriotic Youth Groups

The Boy Scouts Act applies to any local educational agency (LEA) that has a designated open forum or limited public forum and that receives funds made available through the U.S. Department of Education (DOE). It applies to any group officially affiliated with the Boy Scouts of America or any other youth group designated in Title 36 of the United States Code as a patriotic society.

This statute provides for the following:

(Continued)

Community Relations

SUBJECT: USE OF SCHOOL FACILITIES, MATERIALS AND EQUIPMENT (Cont'd.)

- a) No covered entity (elementary school, secondary school or LEA) shall deny equal access or a fair opportunity to meet, or discriminate against any group affiliated with the Boy Scouts of America or any other Title 36 patriotic youth group that requests to conduct a meeting within the covered entity's designated open forum or limited public forum.
1. A designated open forum exists when the school designates a time and place for one or more outside youth community groups to meet on school premises or in school facilities, including during the hours in which attendance at the school is compulsory, for reasons other than to provide the school's educational program.
 2. A limited public forum exists when the school allows one or more outside youth or community groups to meet on school premises or in school facilities before or after the hours during which attendance at the school is compulsory.
- b) No covered entity shall deny access or opportunity or discriminate for reasons including the membership or leadership criteria or oath of allegiance to God and country of the Boy Scouts of America or of the Title 36 patriotic youth group.
- c) Access to facilities and the ability to communicate using school-related means of communication must be provided to any group officially affiliated with the Boy Scouts of America or any other Title 36 patriotic youth group on terms that are no less favorable than the most favorable terms provided to other outside youth or community groups.

The statute applies regardless of the entity's authority to make decisions about the use of its own school facilities. However, no entity is required to sponsor any group officially affiliated with Boy Scouts or any other Title 36 patriotic youth group.

The obligation to comply with the Boy Scouts Act is not obviated or alleviated by any State or local law or other requirement.

20 United States Code (USC) Section 7905
36 United States Code (USC) Subtitle II
34 Code of Federal Regulations (CFR) Parts 75, 76 and 108
Education Law Section 414
NY Constitution Article 8

NOTE: Refer also to Policies #3410 -- Code of Conduct on School Property
#5640 -- Smoking/Tobacco Use
#7320 -- Alcohol, Tobacco, Drugs and Other Substances (Students)
#7410 -- Extracurricular Activities
District Code of Conduct on School Property

1st Reading: 10/15/12
Adoption: 11/19/12

SUBJECT: BUDGET PLANNING AND DEVELOPMENT

Budget planning and development for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the School System. Budget planning will be a year-round process involving participation of District-level administrators, Principals, Directors, Coordinators, teachers, and other personnel. The process of budget planning and development should allow for community input and contain numerous opportunities for public information and feedback.

The Superintendent will have overall responsibility for budget preparation, including the construction of and adherence to a budget calendar. Program managers will develop and submit budget requests for their particular areas of responsibility after seeking the advice and suggestions of staff members.

Principals will develop and submit budget requests for their particular schools in conjunction with the advice and suggestions of staff members and their own professional judgment. Each school's budget request will be the Principal's recommendation as to the most effective way to use available resources in achieving progress toward the approved educational objectives of the school. Program budgets and school budgets will reflect state and/or federal requirements, special sources of funding, and District objectives and priorities.

The Board will give consideration to budget requests, and will review allocations for appropriateness and for their consistency with the School System's educational priorities.

All budget documents for distribution to the public shall be in plain language and organized in a manner which best promotes public comprehension of the contents. Documents shall be complete and accurate and contain sufficient detail to adequately inform the public regarding such data as estimated revenues, proposed expenditures, transfers to other funds, fund balance information, and changes in such information from the prior year's submitted budget.

In accordance with Commissioner's Regulations, the budget will be presented in three (3) components which are to be voted upon as one (1) proposition. The law prescribes the types of items to be included in each component and further prescribes that all relevant costs be included in the component.

- a) A program component which shall include, but need not be limited to, all program expenditures of the School District, including the salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses;
- b) A capital component which shall include, but need not be limited to, all transportation capital, debt service, and lease expenditures; costs resulting from judgments and tax certiorari proceedings or the payment of awards from court judgments, administrative orders or settled or

(Continued)

SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)

compromised claims; and all facilities costs of the School District, including facilities lease expenditures, the annual debt service and total debt for all facilities financed by bonds and notes of the School District, and the costs of construction, acquisition, reconstruction, rehabilitation or improvement of school buildings, provided that such budget shall include a rental, operations and maintenance section that includes base rent costs, total rent costs, operation and maintenance charges, cost per square foot for each facility leased by the District, and any and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repairs of school facilities; and

- c) An administrative component which shall include, but need not be limited to, office and central administrative expenses, traveling expenses and all compensation, including salaries and benefits of all school administration and supervisors, business administrators, superintendents of schools and deputy, assistant, associate or other superintendents under all existing employment contracts or collective bargaining, any and all expenditures associated with the operation of the Office of the School Board, the Office of the Superintendent of Schools, General Administration, the School Business Office, consulting costs not directly related to direct student services and programs, planning and all other administrative activities.

Additionally, the Board of Education shall append to the proposed budget the following documents:

- a) A detailed statement of the total compensation to be paid to the Superintendent of Schools, and any Assistant or Associate Superintendent of Schools in the ensuing school year, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration;
- b) A list of all other school administrators and supervisors, if any, whose annual salary for the coming school year will be at or above that designated in law for such reporting purposes, with the title of their positions and annual salary identified;
- c) A School District Report Card, prepared pursuant to Commissioner's Regulations, which includes measures of the academic performance of the School District, on a school by school basis, and measures of the fiscal performance of the District;
- d) A Property Tax Report Card prepared in accordance with law and Commissioner's Regulations (see subheading Property Tax Report Card); and
- e) A Tax Exemption Report prepared in accordance with law (see subheading Tax Exemption Report).

(Continued)

SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)

The Board shall attest that unexpended surplus funds (i.e., operating funds in excess of the current school year budget, not including funds properly retained under other sections of law) have been applied in determining the amount of the school tax levy. Surplus funds shall mean any operating funds in excess of four percent (4%).

The proposed budget for the ensuing school year shall be reviewed by the Board of Education and publicly disseminated, in accordance with law, prior to its submission to District voters for approval.

District funds may be expended to inform the public regarding the annual budget and to present the annual budget to District voters; however, such funds shall not be utilized to promote either a favorable or negative opinion of the proposed budget.

Property Tax Report Card

Each year, the Board of Education shall prepare a Property Tax Report Card, pursuant to Commissioner's Regulations, and shall make it publicly available by transmitting it to local newspapers of general circulation, appending it to copies of the proposed budget made publicly available as required by law, making it available for distribution at the Annual Meeting, and otherwise disseminating it as required by the Commissioner.

The Property Tax Report Card shall include:

- a) The amount of total spending and total estimated school tax levy that would result from adoption of the proposed budget, and the percentage increase or decrease in total spending and total school tax levy from the School District budget for the preceding school year; and
- b) The projected enrollment growth for the school year for which the budget is prepared, and the percentage change in enrollment from the previous year; and
- c) The percentage increase in the average of the Consumer Price Indexes from January first of the prior school year to January first of the current school year as defined in Education Law; and
- d) The projected amount of the ~~unappropriated-unreserved~~ **adjusted unrestricted** fund balance that will be retained if the proposed budget is adopted; the projected amount of the ~~reserved~~ **adjusted restricted** fund balance; the projected amount of the **assigned** appropriated fund balance; the percentage of the proposed budget that the ~~unappropriated-unreserved~~ **adjusted unrestricted** fund balance represents; the actual ~~unappropriated-unreserved~~ **adjusted unrestricted** fund balance retained in the School District budget for the preceding school year; and the percentage of the School District budget for the preceding school year that the actual ~~unappropriated-unreserved~~ **adjusted unrestricted** fund balance represents; **and**

(Continued)

SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)

- e) The District's school tax levy limit calculation. The District will submit its school tax levy limit calculation to the Office of the State Comptroller, NYSED and the Office of Taxation and Finance by March 1 annually. If a voter override of the tax levy limit is necessary, the budget vote must be approved by sixty percent (60%) of the District's qualified voters present and voting.

A copy of the Property Tax Report Card prepared for the Annual District Meeting shall be submitted to the State Education Department in the manner prescribed by the Department by the end of the business day next following approval of the Property Tax Report Card by the Board of Education, but no later than twenty-four (24) days prior to the statewide uniform voting day (i.e., the third Tuesday in May).

The State Education Department shall compile such data for all school districts whose budgets are subject to a vote of the qualified voters, and shall make such compilation available electronically at least ten (10) days prior to the statewide uniform voting day.

Tax Exemption Report

A Tax Exemption Report shall be annexed to any tentative or preliminary budget and shall become part of the final budget. This report shall be on the form as prescribed by the State Board of Real Property Services and shall show the following:

- a) How much of the total assessed value of the final assessment roll(s) used in the budgetary process is exempt from taxation;
- b) Every type of exemption granted as identified by statutory authority;
- c) The cumulative impact of each type of exemption expressed either as a dollar amount of assessed value or as a percentage of the total assessed value on the roll;
- d) The cumulative amount expected to be received from recipients of each type of exemption as payments in lieu of taxes or other payments for municipal services; however, individual recipients are not to be named; and
- e) The cumulative impact of all exemptions granted.

Notice of this report shall be included in any notice of the preparation of the budget required by law and shall be posted on any bulletin board maintained by the District for public notices as well as on any website maintained by the District.

(Continued)

2012

5110
5 of 5

Non-Instructional/Business
Operations

SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)

Education Law Sections 1608(3)-(7), 1716(3)-(7), 2022(2-a), 2023-a, 2601-a(3) and 2601-a(7)
General Municipal Law Section 36
Real Property Tax Law Sections 495 and 1318(1)
8 New York Code of Rules and Regulations (NYCRR) Sections 170.8, 170.9 and 170.11
State Education Department Handbook No. 3 on Budget

1st Reading: 10/15/12
Adoption: 11/19/12

SUBJECT: SCHOOL DISTRICT BUDGET HEARING

The Board of Education will hold an Annual Budget Hearing, in accordance with law, so as to inform and present to District residents a detailed written statement regarding the District's estimated expenditures and revenue for the upcoming school year prior to the budget vote which is taken at the Annual District Meeting and Election.

The Budget Hearing will be held not less than seven (7) nor more than fourteen (14) days prior to the Annual District Meeting and Election or Special District Meeting at which the budget vote will occur. The proposed budget will be completed at least seven (7) days prior to the budget hearing at which it is to be presented.

Notice of the date, time and place of the annual budget hearing will be included in the notice of the Annual Meeting and Election and/or Special District Meeting as required by law.

All School District budgets which are submitted for voter approval shall be presented in three (3) components: a program component, an administrative component, and a capital component; and each component will be separately delineated in accordance with law and/or regulation.

The Board of Education will also prepare and append to copies of the proposed budget a School District Report Card, pursuant to the Regulations of the Commissioner of Education, referencing measures of academic and fiscal performance. Additionally, the Board of Education shall also append to copies of the proposed budget a detailed statement of the total compensation to be paid to various administrators as enumerated in law and/or regulation, and a Property Tax Report Card prepared in accordance with law and Commissioner's Regulations.

All budget documents for distribution to the public will be written in plain language and organized in a manner which best promotes public comprehension of the contents.

Dissemination of Budget Information

Copies of the proposed annual operating budget for the succeeding year may be obtained by any District resident. Requests for copies of the proposed budget should be made at least seven (7) days before the budget hearing. Copies shall be prepared and made available at the school district office, public or associate libraries within the district and on the district website, if one exists. Copies will be available to district residents during the fourteen (14) day period immediately preceding the Annual Meeting and Election or Special District Meeting at which the budget vote will occur. Additionally, the Board will include notice of the availability of copies of the budget at least once during the school year in any District-wide mailing.

(Continued)

SUBJECT: SCHOOL DISTRICT BUDGET HEARING (Cont'd.)**Budget Notice**

The School District Clerk shall mail a School Budget Notice to all qualified voters of the School District after the date of the Budget Hearing, but no later than six (6) days prior to the Annual Meeting and Election or Special District Meeting at which a school budget vote will occur. The School Budget Notice shall compare the percentage increase or decrease in total spending under the proposed budget over total spending under the School District budget adopted for the current school year, with the percentage increase or decrease in the Consumer Price Index from January first of the prior school year to January first of the current school year.

~~The Budget Notice shall include a description of how total spending and the tax levy resulting from the proposed budget would compare with a projected contingency budget, assuming that such contingency budget is adopted on the same day as the vote on the proposed budget. Such comparison shall be in total and by component (i.e., program, capital and administrative), and shall include a statement of the assumptions made in estimating the projected contingency budget.~~ Beginning with the budget notice for the 2012-2013 proposed budget, the District will also include in the notice:

- a) The school tax levy limit;
- b) The proposed school year tax levy (without permissible exclusions to the school tax levy limit);
- c) The total permissible exclusions; and
- d) The proposed school year tax levy (including permissible exclusions to the school tax levy limit).

The Notice shall also include, in a manner and format prescribed by the Commissioner of Education, a comparison of the tax savings under the basic school tax relief (STAR) exemption and the increase or decrease in school taxes from the prior year, and the resulting net taxpayer savings for a hypothetical home within the District with a full value of one hundred thousand dollars (\$100,000) under the existing School District budget as compared with such savings under the proposed budget.

The Notice shall also set forth the date, time and place of the school budget vote in the same manner as in the Notice of the Annual Meeting. The School Budget Notice shall be in a form prescribed by the Commissioner of Education.

Notice of Budget Hearing/Availability of Budget Statement:

Education Law Sections 1608(2), 1716(2), 2003(1), 2004(1), 2023-a and 2601-a(2)

Election and Budget Vote:

Education Law Sections 1804(4), 1906(1), 2002(1), 2017(5), 2017(6), 2022(1), 2023-a and 2601-a(2)

Budget Development and Attachments:

Education Law Sections 1608(3), 1608(4), 1608(5), 1608(6), 1608(7), 1716(3), 1716(4), 1716(5), 1716(6), 1716(7), 2022(2-a), 2023-a and 2601-a(3)

8 New York Code of Rules and Regulations (NYCRR) Sections 100.2(bb), 170.8 and 170.9

1st Reading: 10/15/12

Adoption: 11/19/12

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

The Board of Education shall review the recommended budget of the Superintendent of Schools and shall seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven (7) nor more than fourteen (14) days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.

In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. ~~In the alternative, if the initial proposed budget is defeated, the Board may adopt a contingency budget and levy taxes as necessary for implementation of the contingency budget expenditures.~~ If the voters fail to approve the second budget submittal, or budget proposition(s), **or if the Board elects not to put the proposed budget to a public vote a second time,** the Board ~~shall~~ **must** adopt a contingency budget ~~in accordance with law~~ **with a tax levy that is no greater than the prior year's levy.**

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

The School District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District.

Education Law Sections 1608, 1716, 1804(4), 1906(1), 2002(1), 2003(1), 2004(1), 2007(3)(b), 2022, 2023, **2023-a** and 2601-a
8 New York Code of Rules and Regulations (NYCRR) Sections 100.2(bb), 170.8 and 170.9

1st Reading: 10/15/12
Adoption: 11/19/12

SUBJECT: DISTRICT INVESTMENTS**Scope**

1) This investment policy applies to all moneys and other financial resources available for investment on its own behalf or on behalf of any other entity or individual.

Objectives

The primary objectives of the local government's investment activities are, in priority order,

- a) To conform with all applicable federal, state and other legal requirements (legal);
- b) To adequately safeguard principal (safety);
- c) To provide sufficient liquidity to meet all operating requirements (liquidity); and
- d) To obtain a reasonable rate of return (yield).

Delegation of Authority

The Board of Education's responsibility for administration of the investment program is delegated to the Director of Finance who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a data base or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of subordinate employees.

Prudence

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the Eden Central School District to govern effectively.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering the safety of the principal as well as the probable income to be derived.

All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Diversification

It is the policy of the Eden Central School District to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

Internal Controls

It is the policy of the Eden Central School District for all moneys collected by any officer or employee of the District to transfer those funds to the Treasurer within two (2) days of deposit, or within the time period specified in law, whichever is shorter.

The Director of Finance is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

(Continued)

SUBJECT: DISTRICT INVESTMENTS (Cont'd.)**Designation of Depositories**

The banks and trust companies authorized for deposit are:

Depository Name:

- ~~a)~~ ~~HSBC~~
- ~~b)~~ a) M & T Bank
- ~~c)~~ b) Chase Manhattan Bank
- ~~d)~~ c) Bank of America
- ~~e)~~ d) Evans National Bank
- ~~f)~~ e) Key Bank
- ~~g)~~ f) Citizens Bank
- ~~h)~~ g) First Niagara Bank

Collateralizing of Deposits

In accordance with the provisions of General Municipal Law Section 10, all deposits of Eden Central School District, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:

- a) By a pledge of "eligible securities" with an aggregate "market value" as provided by General Municipal Law Section 10, equal to the aggregate amount of deposits from the categories designated in Appendix A to the policy.
- b) By an eligible "irrevocable letter of credit" issued by a qualified bank other than the bank with the deposits in favor of the District for a term not to exceed ninety (90) days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.
- c) By an eligible surety bond payable to the District for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

(Continued)

SUBJECT: DISTRICT INVESTMENTS (Cont'd.)**Safekeeping and Collateralization**

Eligible securities used for collateralizing deposits shall be held by bank or trust company subject to security and custodial agreements.

The security agreement shall provide that eligible securities are being pledged to secure local government deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events which will enable the local government to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the District, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the Eden Central School District or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities.

The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities.

Permitted Investments

As authorized by General Municipal Law Section 11, the Eden Central School District authorizes the Treasurer, under the direction of the Director of Finance, to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments.

- a) Obligations of the State of New York;
- b) Obligations of the United States Government, or any obligations for which principal and interest are fully guaranteed by the United States Government;
- c) Time Deposit Accounts placed in a commercial bank authorized to do business in the State of New York, providing the account is collateralized as required by law. [Banking Law Section 237(2) prohibits a savings bank from accepting a deposit from a local government. This also applies to savings and loan associations.]
- d) Transaction accounts (demand deposits) both interest-bearing and non-interest bearing that do not require notice of withdrawal placed in a commercial bank authorized to do business in the State of New York, providing the account is collateralized as required by law.
- e) Certificates of Deposits placed in a commercial bank authorized to do business in the State of New York providing the Certificates are collateralized as required by law.

All investment obligations shall be payable or redeemable at the option of the Eden Central School District within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the Eden Central School District two (2) years of the date of purchase.

(Continued)

SUBJECT: DISTRICT INVESTMENTS (Cont'd.)**Authorized Financial Institutions and Dealers**

The Eden Central School District shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution or dealer. All financial institutions with which the local government conducts business must be credit worthy. Banks shall provide their most recent Annual and/or Quarterly Report at the request of the Eden Central School District.

Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank as primary dealers. The Director of Finance is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians. Such listings shall be evaluated at least annually.

Purchase of Investments

The Director of Finance is authorized to contract for the purchase of investments:

- a) By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the Board of Education.
- b) By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the Board of Education.

All purchased obligations, unless registered or inscribed in the name of the District, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the Eden Central School District. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law Section 10.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, the District will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the District a perfected interest in the securities.

General Municipal Law Section 39
Education Law Sections 1604-a and
1723(a)
Local Finance Law Section 165

(Continued)

SUBJECT: DISTRICT INVESTMENTS (Cont'd.)**APPENDIX A****Schedule of Eligible Securities**

- ____(i) Obligations issued or fully insured or guaranteed as to the payment of principal and interest, by the United States of America, an agency thereof or a United States government sponsored corporation.
- ____(ii) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty
- ____(iii) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public moneys.
- ____(iv) Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.
- ____(v) Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by bank regulatory agencies.
- ____(vi) Commercial paper and banker's acceptances issued by a bank, other than the Bank, rated in the highest short term category by at least one nationally recognized statistical rating organization and having maturities of not longer than sixty (60) days from the date they are pledged.
- ____(vii) Zero coupon obligations of the United States government marketed as "Treasury strips."

1st Reading: 10/15/12
Adopted: 11/19/12

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

The administration of each school building shall provide instruction for and training of students, through fire drills, in procedures for leaving the building in the shortest possible time and without confusion or panic.

Fire drills shall be held at least twelve (12) times in each school year; eight (8) of these shall be held between September 1 and December 1. At least one-third (1/3) of all such required drills shall be through use of the fire escapes on buildings where fire escapes are provided. At least one (1) of the twelve (12) drills shall be held during ~~each of the~~ regular lunch periods, or shall include special instruction on the procedures to be followed if a fire occurs during a student's lunch period.

At least two (2) additional drills shall be held during summer school in buildings where summer school is conducted and one (1) of these drills shall be held during the first week of summer school.

After-School Programs

The Building Principal or his/her designee shall require those in charge of after-school programs, attended by any individuals unfamiliar with the school building, to announce at the beginning of such programs the procedures to be followed in the event of an emergency.

Bomb ThreatsSchool Bomb Threats

A bomb threat, even if later determined to be a hoax, is a criminal action. No bomb threat should be treated as a hoax when it is first received. The school has an obligation and responsibility to ensure the safety and protection of the students and other occupants upon the receipt of any bomb threat. This obligation must take precedence over a search for a suspect object. Prudent action is dependent upon known information about the bomb threat - location, if any; time of detonation; etc. If the bomb threat is targeted at the school parking lot or the front of the school, building evacuation may not be an appropriate response. If the bomb threat indicates that a bomb is in the school, then building evacuation is necessary unless the building has been previously inspected and secured in accordance with State Education Department Guidelines. Specific procedures can be found in the building level school plan, as required by Project SAVE.

The decision to evacuate a building or to take shelter is dependent upon information about where the bomb is placed and how much time there is to reach a place of safety. Prudent action dictates that students and other occupants be moved from a place of danger to a place of safety. Routes of egress and evacuation or sheltering areas must be thoroughly searched for suspicious objects before ordering

(Continued)

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

an evacuation. Failure to properly search evacuation routes before an evacuation takes place can expose students and staff to more danger than remaining in place until the search has taken place. Assistance is available from local police agencies and the New York State Police to train staff to check evacuation routes.

Police Notification and Investigation

A bomb threat to a school is a criminal act, which is within the domain and responsibility of law enforcement officials. Appropriate State, county, and/or local law enforcement agencies must be notified of any bomb threat as soon as possible after the receipt of the threat. Law enforcement officials will contact, as the situation requires, fire and/or county emergency coordinators according to the county emergency plan.

Therefore, the building administrator or designee is to notify local law enforcement officials and follow established procedures to move all occupants out of harm's way.

Implementation

The Board of Education directs the Superintendent or his/her designee to develop administrative regulations to implement the terms of this policy. Additionally, such regulations are to be incorporated in the District-wide School Safety Plan and the building level school safety plan, with provisions to provide written information to all staff and students regarding emergency procedures by October 1 of each school year, an annual drill to test the emergency response procedures under each of its building level school safety plans; and the annual updating of the District-wide and building level school safety plans, by July 1, as mandated pursuant to law and/or regulation.

Bus Emergency Drills

The Board of Education directs the administration to conduct a minimum of three (3) emergency drills to be held on each school bus during the school year. The first drill is to be conducted during the first seven (7) days of school, the second drill between November 1 and December 31, and the third drill between March 1 and April 30. No drills shall be conducted when buses are on routes.

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

Each drill shall include instruction in all topics mandated by the Education Law and the Commissioner's Regulations and shall include, but will not be limited to, the following:

(Continued)

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

- a) Safe boarding and exiting procedures with specific emphasis on when and how to approach, board, disembark, and move away from the bus after disembarking;
- b) The location, use and operation of the emergency door, fire extinguishers, first aid equipment and windows as a means of escape in case of fire or accident;
- c) Orderly conduct as bus passengers.

Instruction on Use of Seat Belts

When a school bus is equipped with seat safety belts, the District shall ensure that all students who are transported on such school bus owned, leased or contracted for by the District or BOCES shall receive instruction on the use of seat safety belts. Such instruction shall be provided at least three (3) times each year to both public and nonpublic school students who are so transported and shall include, but not be limited to:

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

Education Law Sections 807, 2801-a and 3623
Penal Law Sections 240.55, 240.60 and 240.62
8 NYCRR Sections 155.17, 156.3(f), 156.3(g) and 156.3(h)(2)

1st Reading: 10/15/12
Adoption: 11/19/12

Personnel

SUBJECT: SAFETY OF STUDENTS (FINGERPRINTING CLEARANCE OF NEW HIRES)~~—————"Sunset" Provision for Conditional Appointments/Emergency Conditional Appointments~~

~~Effective July 1, 2010, the provisions in law which permitted the conditional appointment and/or emergency conditional appointment of employees pending full clearance from SED terminated, and shall be rescinded as Board policy and procedure as of that date unless subsequent revisions to applicable law provide otherwise.~~

Unless otherwise authorized in accordance with law and regulation, the District shall not employ or utilize a prospective school employee, as defined below, unless such prospective school employee has been granted a "full" clearance for employment by the State Education Department (SED). The School District shall require a prospective school employee who is not in the SED criminal history file to be fingerprinted for purposes of a criminal history record check by authorized personnel of the designated fingerprinting entity. For purposes of this provision of law, the term "criminal history record" shall mean a record of all convictions of crimes and any pending criminal charges maintained on an individual by the Division of Criminal Justice Services (DCJS) and the Federal Bureau of Investigation (FBI). The District shall, however, obtain the applicant's consent to the criminal history records search.

The District shall utilize SED's Web-based application known as *TEACH for instantaneous access to important information about certification and fingerprinting. Through TEACH, SED provides an individual with the ability to apply for fingerprint clearance for certification and/or employment and view the status of his/her fingerprint clearance request. Through TEACH, the School District is able, among other applications, to submit an online request for fingerprint clearance for a prospective employee, view the status of a fingerprint clearance request, and determine whether a subsequent arrest letter has been issued.

Safety of Students

The District will develop internal building and/or program procedures to help ensure the safety of students who have contact with an employee holding conditional appointment or emergency conditional appointment. Such procedures will address the safety of students in the classroom, students attending off-campus activities under the supervision of the School District, and students participating in extracurricular and/or co-curricular activities (including sports and athletic activities).

Safety procedures to be addressed include, but are not limited to, the following: supervision of the employee holding conditional appointment/emergency conditional appointment as determined appropriate by the applicable building/program administrator; and periodic visitations by the building/program administrator to the classroom, program and/or activity assigned to the employee holding conditional appointment/emergency conditional appointment.

(Continued)

**SUBJECT: SAFETY OF STUDENTS (FINGERPRINTING CLEARANCE OF NEW HIRES)
(Cont'd.)**

"Sunset" Provision for Conditional Appointments/Emergency Conditional Appointments

The provisions in law which permit the conditional appointment and/or emergency conditional appointment of employees pending full clearance from SED shall terminate, in accordance with legislation, on July 1, 2013; and shall be rescinded as Board policy and procedure as of that date (unless subsequent revisions to applicable law provide otherwise).

Access to TEACH

Information regarding fingerprinting of new hires, including relevant laws and regulations, frequently asked questions (FAQs), an up-to-date chart for "Who Must be Fingerprinted", and instructions on the fingerprinting process are found on www.highered.nysed.gov/tcert/ospra. To request access to TEACH, email TEACHHELP@mail.nysed.gov.

Correction Law Article 23-A

Education Law Sections 305(30), 305(33), 1604, 1709, 1804, 1950, 2503, 2554, 2590-h, 2854, 3004-b, 3004-c and 3035

Executive Law Section 296(16)

Social Services Law Article 5, Title 9-B

8 New York Code of Rules and Regulations (NYCRR) Sections 80-1.11 and Part 87

1st Reading: 10/15/12
Adoption: 11/19/12

Students

SUBJECT: SPORTS AND THE ATHLETIC PROGRAM

Athletics are an integral part of a well balanced educational program. Therefore, the Board supports within its resources a broad sports program with equal access for both males and females, with an emphasis on maximum participation, through interscholastic and intramural activity. The District will comply with recommendations from the U.S. Department of Education's Office for Civil Rights (OCR) regarding Title IX equal opportunity for males and females in the District's total athletic program regarding any of the following factors which may be applicable:

- a) The nature and extent of the sports program to be offered (including the levels of competition, such as varsity, club, etc.);
- b) The provision of equipment and supplies;
- c) The scheduling of games and practice time;
- d) The provision of travel and per diem allowances;
- e) The nature and extent of the opportunity to receive coaching and academic tutoring;
- f) The assignment and compensation of coaches and tutors;
- g) The provision of locker rooms, practice and competitive facilities;
- h) The provision of medical and training facilities and services;
- i) The provision of housing and dining facilities and services; and
- j) The nature and extent of support, publicity and promotion including cheerleading, bands, published programs distributed at games, and booster club activities.

The interscholastic athletic program shall conform to the Regulations of the Commissioner of Education as well as the established rules of the New York State Public High Schools Athletic Association and the State Education Department.

Eligibility for interscholastic athletic competition requires that the students:

- a) Provide written parental/guardian consent. **A consent form for a student's participation in interscholastic sports must contain information regarding mild traumatic brain injuries (concussions) as specified in Commissioner's Regulations;**
- b) Pass satisfactorily the medical examination administered by the school physician/nurse practitioner or the student's personal physician. The school physician/nurse practitioner retains final approval on all physicals performed by the student's personal physician; and

(Continued)

Students

SUBJECT: SPORTS AND THE ATHLETIC PROGRAM (Cont'd.)

- c) Meet the requirements for interscholastic competition as set forth by the Commissioner's Regulations and the New York State Public High School Athletic Association.

Booster Clubs

The School District has a responsibility under Title IX to ensure that boys' and girls' programs are provided with equivalent benefits, treatment, services and opportunities regardless of their source. When determining equivalency, benefits, services and opportunities attained through the use of private funds (e.g., "booster clubs"), such funds are considered in combination with all benefits, services and opportunities.

Private fundraising, including student-initiated fundraising, is permissible under Title IX. Further, compliance with Title IX does not mean that teams must "share" proceeds from fundraising activities. It does, however, place a responsibility on the District to ensure that benefits, services, treatment and opportunities overall, regardless of funding sources, are equivalent for male and female athletes.

In accordance with OCR, in order for the District to be in continuing compliance with Title IX requirements, the District must assure that services, benefits and opportunities in its athletic programs are provided on an equivalent basis to both boys and girls, including those services, benefits and opportunities that are provided through the use of outside financial assistance such as donations, fundraising by coaches, and booster clubs.

Selection/Classification Process

The Board approves the use of the selection/classification process for all secondary school interscholastic team members. The Board directs the Superintendent to implement the procedures and maintain a file of those students deemed eligible as a result of those procedures.

Student Athletic Injuries

No student should be allowed to practice or play in an athletic contest if he/she is suffering from an injury. The diagnosis of and prescription of treatment for injuries is strictly a medical matter and should under no circumstances be considered within the province of the coach. A coach's responsibility is to see that injured players are given prompt and competent medical attention, and that all details of a doctor's instructions concerning the student's functioning as a team member are carried out. No student will be allowed to practice or compete if there is a question whether he/she is in adequate physical condition.

A physician's certificate may be required before an athlete is permitted to return to practice or competition.

(Continued)

SUBJECT: SPORTS AND THE ATHLETIC PROGRAM (Cont'd.)**Concussions**

A student who has sustained or is believed to have sustained a mild traumatic brain injury (concussion) must be immediately removed from athletic activities. If there is any doubt, it shall be presumed that the student is so injured until proven otherwise. Before being permitted to return to athletic activity, a student must be symptom free for not less than twenty-four (24) hours and have been evaluated by and received written and signed authorization from a licensed physician. Additionally, for extra class athletic activities, a student must have received clearance from the School District Medical Director to participate in such activity.

Athletic Program - Safety

The District will take reasonable steps to see that physical risks to students participating in the interscholastic athletic program shall be kept at a minimum by:

- a) Requiring medical examinations of participants;
- b) Obtaining appropriately certified and/or licensed ~~officials~~ staff to coach all varsity, junior varsity, and modified games ~~and~~, along with certified and/or licensed officials to referee all such competitions;
- c) Ensuring that equipment is both safe and operative within approved guidelines; and
- d) Providing professional development and training opportunities for all coaching staff.

Title IX of the Education Amendments of 1972, 20 USC Section 1681 et seq.
45 Code of Federal Regulations Part 86
8 NYCRR Section 135 and 136

NOTE: Refer also to Policy #7522 -- Concussion Management

1st Reading: 10/15/12
Adoption: 11/19/12

SUBJECT: STUDENT PHYSICALS**Health Examination**

Each student enrolled in District schools must have a satisfactory health examination conducted by the student's physician, physician assistant or nurse practitioner within twelve (12) months prior to the commencement of the school year of:

- a) The student's entrance in a District school at any grade level;
- b) Entrance to pre-kindergarten or kindergarten;
- c) Entry into the 2nd, 4th, 7th and 10th grades.

The District may also require an examination and health history of a student when it is determined by the District that it would promote the educational interests of the student.

In addition, the District requires a certificate of physical fitness for:

- a) All athletes prior to their first sport of the school year, then only those who were injured or ill during their first sport before participating in a second sport during the school year; ~~and~~
- b) All students who need work permits; **and**
- c) **All students either suspected of or sustaining a mild traumatic brain injury (concussion) must receive a written and signed authorization from a licensed physician before returning to athletic activities in school.**

Health Certificate

Each student must submit a health certificate attesting to the health examination within thirty (30) days after his or her entrance into school and within thirty (30) days after his or her entry into the 2nd, 4th, 7th and 10th grades. The health certificate shall be filed in the student's cumulative record. The health certificate must:

- a) Describe the condition of the student when the examination was given;
- b) State the results of any test conducted on the student for sickle cell anemia;
- c) State whether the student is in a fit condition of health to permit his/her attendance at public school and, where applicable, whether the student has defective sight or hearing, or any other physical disability which may tend to prevent the student from receiving the full benefit of school work or from receiving the best educational results, or which may require a modification of such work to prevent injury to the student;

(Continued)

Students

SUBJECT: STUDENT PHYSICALS (Cont'd.)

- d) Include a calculation of the student's body mass index (BMI) and weight status category. BMI is computed as the weight in kilograms divided by the square of height in meters or the weight in pounds divided by the square of height in inches multiplied by a conversion factor of 703. Weight status categories for children and adolescents shall be defined by the Commissioner of Health. BMI collection is mandatory, effective September 2008. Reporting is random, with districts chosen by the NYS Department of Health. Selected districts must report BMI results on-line using DOH's Health Provider Network (HPN), a secure website;
- e) Be signed by a duly licensed physician, physician assistant, or nurse practitioner, who is authorized by law to practice in New York State consistent with any applicable written practice agreement; or authorized to practice in the jurisdiction in which the examination was given, provided that the Commissioner of Health has determined that such jurisdiction has standards of licensure and practice comparable to those of New York. A certificate signed by a chiropractor is not acceptable except for a scoliosis evaluation.

Dental Certificate

The dental certificate law became effective on September 1, 2008. This law applies to new entrants in PreK, K, Grades 2, 4, 7 and 10. In accordance with this law, a notice of request for a dental health certificate shall be distributed at the same time that the parent/person in parental relation is notified of health examination requirements, such certificate to be furnished at the same time the health certificate is required. At this time, students will be permitted to attend school regardless of whether or not they have a dental certificate.

The dental certificate shall be signed by a duly licensed dentist authorized by law to practice in New York State or one who is authorized to practice in the jurisdiction in which the examination was performed, provided that the Commissioner has determined that the jurisdiction has standards of licensure and practice comparable to New York State. The certificate shall describe the dental health condition of the student upon examination, which shall not be more than twelve (12) months prior to the commencement of the school year in which the examination is requested, and shall state whether the student is in fit condition of dental health to permit his/her attendance at the public schools.

Requests are not to be retroactive (i.e., any physical requested prior to September 1, 2008 does not need to have an additional notice sent requesting the dental certificate). Requests are not required when the student or parent/person in parental relation objects on the grounds of conflict with their genuine and sincere religious beliefs. Within thirty (30) days following the student's entrance in the school or grade, the certificate, if obtained, shall be filed in the student's cumulative health record.

(Continued)

Students

SUBJECT: STUDENT PHYSICALS (Cont'd.)Examination by Health Appraisal

The Principal or the Principal's designee will send a notice to the parents of, or person in parental relation to, any student who does not present a health certificate, that if the required health certificate is not furnished within thirty (30) days from the date of such notice, an examination by health appraisal will be made of such student by the Director of School Health Services.

The Director of School Health Services shall cause such students to be separately and carefully examined and tested to ascertain whether any such student has defective sight or hearing, or any other physical disability which may tend to prevent the student from receiving the full benefit of school work or from receiving the best educational results, or which may require a modification of such work to prevent injury to the student.

The physician, physician assistant or nurse practitioner administering such examination shall determine whether a one-time test for sickle cell anemia is necessary or desirable and, if so determined, shall conduct such test and include the results in the health certificate.

Unless otherwise prohibited by law, if it is ascertained that any students have defective sight or hearing, or a physical disability or other condition, including sickle cell anemia which may require professional attention with regard to health, the Principal or Principal's designee shall notify, in writing, the student's parents or persons in parental relation as to the existence of such disability. If the parents or persons in parental relation are unable or unwilling to provide the necessary relief and treatment for such students, such fact shall be reported by the Principal or Principal's designee to the Director of School Health Services, who then has the duty to provide relief for such students.

Health Screenings

The District will provide:

- a) Scoliosis screening at least once each school year for all students in grades 5 through 9. The positive results of any such screening examinations for the presence of scoliosis shall be provided in writing to the student's parent or person in parental relation within ninety (90) days after such finding;
- b) Vision screening to all students who enroll in school including at a minimum color perception, distance acuity, and near vision within six (6) months of admission to the school. In addition, all students shall be screened for distance acuity in grades Kindergarten, 1, 2, 3, 5, 7 and 10 and at any other time deemed necessary. The results of all such vision screening examinations shall be provided in writing to the student's parent or person in parental relation and to any teacher of the student. The vision report will be kept in a permanent file of the school for at least as long as the minimum retention period for such records;

(Continued)

Students

SUBJECT: STUDENT PHYSICALS (Cont'd.)

- c) Hearing screening to all students within six (6) months of admission to the school and in grades Kindergarten, 1, 3, 5, 7 and 10, as well as at any other time deemed necessary. Screening shall include, but not be limited to, pure tone and threshold air conduction screening. The results of any such hearing tests shall be provided in writing to the student's parent or person in parental relation and to any teacher of the student.

The results of all health screenings (dental, hearing, vision and scoliosis) shall be recorded on appropriate forms signed by the health professional making the examination, include appropriate recommendations, and be kept on file in the school. The health records of individual students will be kept confidential in accordance with the federal Family Educational Rights and Privacy Act (FERPA) and any other applicable federal and State laws.

Accommodation for Religious Beliefs

No health examinations, health history, examinations for health appraisal, screening examinations for sickle cell anemia and/or other health screenings shall be required where a student or the parent or person in parental relation to such student objects thereto on the grounds that such examinations, health history and/or screenings conflict with their genuine and sincere religious beliefs. A written and signed statement from the student or the student's parent or person in parental relation that such person holds such beliefs shall be submitted to the Principal or Principal's designee, in which case the Principal or Principal's designee may require supporting documents.

Homeless Students

For homeless children, the enrolling school must immediately refer the parent or guardian of the student to the District's homeless liaison, who must assist them in obtaining the necessary medical records.

Family Educational Rights and Privacy Act of 1974 (FERPA)
20 USC Section 1232(g)
Education Law Sections 901-905, 912 and 3217
8 NYCRR Parts **135 and** 136

NOTE: Refer also to Policies #5690 -- Exposure Control Program
#5691 -- Communicable Diseases
#5692 -- Human Immunodeficiency Virus (HIV) Related Illnesses
#7121 -- Diagnostic Screening of Students
#7131 -- Education of Homeless Children and Youth
#7511 -- Immunization of Students
#7522 -- Concussion Management

1st Reading: 10/15/12
Adoption: 11/19/12

Students

SUBJECT: DIGNITY FOR ALL STUDENTS ACT

The Board of Education recognizes that learning environments that are safe and supportive can increase student attendance and improve academic achievement. A student's ability to learn and achieve high academic standards, and a school's ability to educate students, is compromised by incidents of discrimination or harassment, including but not limited to bullying, taunting and intimidation. Therefore, in accordance with the Dignity for All Students Act, Education Law, Article 2, the District will strive to create an environment free of **bullying**, discrimination and/or harassment and will foster civility in the schools to prevent and prohibit conduct which is inconsistent with the District's educational mission. **Since cyberbullying is a form of bullying, the term "bullying" as used in this policy will implicitly include cyberbullying even if it is not explicitly stated.**

The District condemns and prohibits all forms of **bullying**, discrimination and/or harassment of students based on actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender, or sex by school employees or students on school property and at school-sponsored activities and events that take place at locations off school property. In addition, any act of **bullying**, discrimination and/or harassment, outside of school sponsored events, which can reasonably be expected to materially and substantially disrupt the education process may be subject to discipline.

Dignity Act Coordinator

At least one (1) employee at every school shall be designated as the Dignity Act Coordinator(s). The Dignity Act Coordinator(s) will be thoroughly trained to handle human relations in the areas of race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender (identity or expression) and sex. The Board of Education shall appoint the Dignity Act Coordinator(s) and share the name(s) and contact information with all school personnel, students, and parents/persons in parental relation, **which shall include, but is not limited to, providing the name, designated school and contact information by:**

- a) **Listing such information in the Code of Conduct and updates posted on the Internet website, if available;**
- b) **Including such information in the plain language summary of the Code of Conduct provided to all persons in parental relation to students before the beginning of each school year;**
- c) **Providing such information to parents and persons of parental relation in at least one district or school mailing or other method of distribution including, but not limited to, sending such information home with each student and, if such information changes, in at least one subsequent district or school mailing or other such method of distribution as soon as practicable thereafter;**

(Continued)

Students

SUBJECT: DIGNITY FOR ALL STUDENTS ACT (Cont'd.)

- d) Posting such information in highly visible areas of school buildings;
- e) Making such information available at the district and school-level administrative offices.

If a Dignity Act Coordinator vacates his/her position, another school employee shall immediately be designated for an interim appointment as Coordinator, pending approval from the Board of Education, within thirty (30) days of the date the position was vacated. In the event a Coordinator is unable to perform the duties of the position for an extended period of time, another school employee shall immediately be designated for an interim appointment as Coordinator, pending return of the previous Coordinator to the position.

Training and Awareness

Each District and Charter School shall establish guidelines for training which shall be approved by the Board of Education. Training will be provided each school year for all District employees in conjunction with existing professional development training to raise staff awareness and sensitivity of ~~harassment and~~ bullying, discrimination and/or harassment directed at students that are committed by students or school employees on school property or at a school function. Training will include ways to promote a supportive school environment that is free from bullying, discrimination and/or harassment, emphasize positive relationships, and demonstrate prevention and intervention techniques to assist employees in recognizing and responding to bullying, discrimination and/or harassment ~~and discrimination~~, as well as ensuring the safety of the victims.

Instruction in grades Kindergarten through 12 shall include a component on civility, citizenship and character education. Such component shall instruct students on the principles of honesty, tolerance, personal responsibility, respect for others, observance of laws and rules, courtesy, dignity and other traits which will enhance the quality of their experiences in, and contributions to, the community. For the purposes of this policy, "tolerance," "respect for others" and "dignity" shall include awareness and sensitivity to bullying, discrimination and/or harassment and civility in the relations of people of different races, weights, national origins, ethnic groups, religions, religious practices, mental or physical abilities, sexual orientations, genders and sexes.

Rules against bullying, discrimination and/or harassment will be included in the Code of Conduct, publicized District-wide and disseminated to all staff and parents. An age-appropriate summary shall be distributed to all students at a school assembly at the beginning of each school year.

Reports and Investigations of Bullying, Discrimination and/or Harassment

The District will investigate all complaints of ~~harassment and~~ bullying, discrimination and/or harassment, either formal or informal, and take prompt corrective measures, as necessary. Complaints will be investigated in accordance with applicable policies and regulations. If, after an appropriate

(Continued)

Students

SUBJECT: DIGNITY FOR ALL STUDENTS ACT (Cont'd.)

investigation, the District finds that this policy has been violated, corrective action will be taken in accordance with District policies and regulations, the Code of Conduct, and all appropriate federal or state laws.

The District will annually report material incidents of **bullying**, discrimination and/or harassment **which occurred during the school year** to the State Education Department ~~as part of the Uniform Violent and Disruptive Incident Reporting System (VADIR).~~ **Such report shall be submitted in a manner prescribed by the Commissioner, on or before the basic educational data system (BEDS) reporting deadline or such other date as determined by the Commissioner.**

Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)

Any person who has reasonable cause to suspect that a student has been subjected to **bullying**, discrimination **and/or** harassment by an employee or student, on school grounds or at a school function, who acts reasonably and in good faith and reports such information to school officials or law enforcement authorities, shall have immunity from any civil liability that may arise from making such report. The Board prohibits any retaliatory behavior directed at complainants, victims, witnesses and/or any other individuals who participated in the investigation of a complaint of bullying, discrimination **and/or** harassment.

Education Law Sections 10-18 and 801-a

8 New York Code of Rules and Regulations (NYCRR) Section **100.2(jj), 100.2(kk), and 100.2(1)(2)**

NOTE: Refer also to Policies #1330 -- Appointments and Designations by the Board of Education
 #3410 -- Code of Conduct on School Property
 #3420 -- Non-Discrimination and Anti-Harassment in the School District
 #3430 -- Uniform Violent and Disruptive Incident Reporting System (VADIR)
 #7551 -- Sexual Harassment of Students
 #7552 -- Bullying in the Schools
 #7553 -- Hazing of Students
 #8130 -- Equal Educational Opportunities
 #8242 -- Civility, Citizenship and Character Education/ Interpersonal Violence Prevention Education

1st Reading: 10/15/12

Adoption: 11/19/12

Students

SUBJECT: NOTIFICATION OF SEX OFFENDERS

In accordance with the Sex Offender Registration Act ("Megan's Law"), the Board of Education supports the New York State Department of Criminal Justice Services (DCJS) in its effort to inform the community in certain circumstances of the presence of individuals with a history of sex offenses, particularly against children, in the school locality. This policy is enacted in order to minimize the possibility that the sex offender will come in contact with school-age children, and to assist law enforcement agencies in preventing further criminal activity from occurring. Furthermore, the District shall cooperate with local police authorities and the local community in promoting and protecting the safety and well being of its students.

It is the policy of the Board of Education to disseminate all information which the District receives from local police authorities in conjunction with Megan's Law to designated staff members who might have possible contact with the offender during the course of their school duties including, but not limited to, Building Principals, supervisors, teachers, office personnel, coaches, custodians, bus drivers, and security personnel. The Superintendent reserves the right to automatically disseminate such information to additional members of the staff, designated supervisors of non-school groups that regularly use District facilities and have children in attendance, parents/guardians of District students, and other community residents who, in the opinion of the Superintendent, have an immediate need to be notified of such data in order to protect the safety of our students.

All staff members shall be informed of the availability of the information received by the District pursuant to Megan's Law upon written request to the applicable Building Principal/designee or supervisor.

Staff members shall inform their immediate supervisor if they observe within the school building, on school grounds, at school activities, or at or near bus routes any individual whose description matches the information which was provided to the District by local law enforcement authorities. Such law enforcement officials will be notified of this information by the District as appropriate.

Information that is disseminated to the School District pursuant to Megan's Law may be disclosed or not disclosed by the District in its discretion. Any information which the School District receives regarding a sex offender from a source other than the Sex Offender Registry, and which is maintained independent of the requirements of Megan's Law, will be available from the District, upon written request, in accordance with the requirements of the Freedom of Information Law (FOIL).

(Continued)

SUBJECT: NOTIFICATION OF SEX OFFENDERS (Cont'd.)**Special Circumstances Whereby Sex Offenders May Enter Upon School Grounds**

As a mandatory condition of the sentence for sex offenders placed on probation or conditional discharge whose victim was under the age of eighteen (18) or who has been designated a Level 3 sex offender, the court requires that such sentenced offender refrain from knowingly entering into or upon school grounds or any other facility or institution primarily used for the care or treatment of persons under the age of eighteen (18) while one or more of such persons are present.

However, by exception, ~~entrance upon the premises shall be provided to the sentenced sex offender under the following conditions subject to the written authorization of his/her parole officer and the superintendent or chief administrator of the facility for the limited purposes authorized by that person~~ a sex offender may enter school grounds or facility with the written authorization of his/her parole officer and the Superintendent for limited authorized purposes. Entrance upon the premises is subject to the following conditions:

- a) The offender is a registered student, participant or employee of the facility;
- b) The offender is an employee of an entity contracted by the facility; ~~or~~
- c) The offender has a family member enrolled in the facility; ~~or~~
- d) If the school is the offender's designated polling place and he/she enters solely to vote.

Implementation

Administrative regulations shall be developed to implement this policy.

Correction Law Article 6-C
Executive Law 259-c(14)
Penal Law 65.10(4-a)
Public Officers Law Section 84 et seq.

1st Reading: 10/15/12
Adoption: 11/19/12

BUDGET	BOE DATE	ITEM	ENTRY #	REVENUE CODE	REVENUE RECEIVED	ESTIMATED REVENUE #510	BUDGET CODE	APPROPRIATIONS #960
		JR/SR HIGH - TARGET		A2705	\$ 438.97	438.97	A2020.479-01-9999	438.97
		EDEN PTA - BICENTENNIAL TOUR GR 2 & GR 4		A2705	\$1,000.00	510.00	A2110.140-00-0000	510.00
						60.00	A9020.800-00-0000	60.00
						39.00	A9030.800-00-0000	39.00
		JR/SR HIGH - MASTERMINDS/INTERSCHOLASTIC CHESS		A2705	\$ 695.00	695.00	A5510.160-00-4100	391.00
		VOLLEYBALL CLUB - OFFICIALS (2012 TOURNAMENTS)		A2770	\$ 3,967.00	3,967.00	A2110.490-00-0000	695.00
							A2855.448-00-0000	3,967.00
6,100.97	15-Oct	INTEREST ALLOCATION					6,100.97	
AMENDMENTS								
						8,581.66		
						25,188,612.66	2012-13	AMENDED BUDGET
							24,569,467.66	25,336,782.59

SPECIAL BOARD OF EDUCATION MEETING
DISTRICT OFFICE
SEPTEMBER 11, 2012

MEMBERS PRESENT: Mr. Michael Breeden, Mr. Michael Byrnes, Mr. Colin Campbell, Mr. Scott Henderson, Mrs. Barbara Henry

ABSENT: Mr. Steven Cerne, Mrs. Kristen Pinker

OFFICIALS PRESENT: Ms. Lisa Almasi, Director of Finance

ALSO PRESENT: Mr. Marc Graff, Jr./Sr. High Principal

At 7:34 a.m. Mr. Campbell called the meeting to order and asked those present to join in the Pledge of Allegiance.

**Call to
Order**

Mr. Breeden made a motion, seconded by Mrs. Henry that upon the recommendation of the Superintendent, the Principal APPR Plan required by New York State be approved as presented. Carried unanimously.

**Approved
Principal
APPR Plan**

Mr. Campbell made a motion, seconded by Mr. Breeden to adjourn the meeting. Carried unanimously.

Adjourned

The meeting was adjourned at 7:36 a.m.

Respectfully submitted,



Lisa A. Almasi
District Clerk

SPECIAL BOARD OF EDUCATION MEETING
JR./SR. HIGH SCHOOL AUDITORIUM
AUGUST 27, 2012

MEMBERS PRESENT: Mr. Steven Cerne, Mr. Michael Breeden, Mr. Michael Byrnes, Mrs. Kristen Pinker. Mrs. Barbara Henry arrived at 6:06 p.m. Mr. Scott Henderson arrived at 6:35 p.m. Mr. Colin Campbell arrived at 7:00 p.m.

ABSENT:

OFFICIALS PRESENT: Mr. Ronald Buggs, Superintendent; Ms. Lisa Almasi, Director of Finance; Mrs. Barbara Thomasulo, Stenographer

ALSO PRESENT: Mrs. Loran Carter, GLP Principal; Ms. Marisa Fallacaro, Athletic Director; Mr. Marc Graff, Jr./Sr. High Principal; Mrs. Shawn Johnson, Director of Pupil Personnel, Mrs. Lucinda Karstedt, Director of Information Technology; Mr. David Martin, Superintendent of Buildings & Grounds; Mr. Richard Schaefer, Eden Elementary Principal

At 6:04 p.m. Mr. Cerne called the meeting to order and asked those present to join in the Pledge of Allegiance.

Call to Order

Mr. Cerne made a motion, seconded by Mrs. Pinker to table the Principal APPR Plan required by New York State until the next Board of Education meeting. Discussion ensued. Mr. Cerne stated that he would like a Sunset Clause added to the APPR Plan. Mr. Cerne, Mr. Breeden, Mr. Byrnes and Mrs. Pinker voted yes. Mrs. Henry abstained. Motion carried.

Motioned to table approval of Principal APPR Plan

Mr. Cerne made a motion, seconded by Mrs. Pinker that upon the recommendation of the Superintendent, the Toro GM455D lawn tractor with batwing mower attachment, Asset Tag A00068218 be deemed excess and traded in for a replacement lawn tractor. Discussion ensued. Carried unanimously.

Approved excessing of lawn tractor

Mr. Cerne made a motion, seconded by Mrs. Pinker that upon the recommendation of the Superintendent, the following vehicle be designated as surplus. Due to age, mileage and cost to repair, it has reached the end of its useful life:

Approved excessing of bus

Bus#	Year	Make/Model	Vin	Approx. Miles
167	2002	Freight Liner 66 pass. Diesel	4UZAAXAK62CJ74842	125,954

Discussion ensued. Carried unanimously.

Mr. Cerne made a motion, seconded by Mr. Breeden that upon the recommendation of the Infrastructure Committee and the Superintendent, additional repointing work be approved as presented. Discussion ensued. Carried unanimously.

Approved additional emergency masonry repair work

- Enter executive session** At 6:28 p.m., Mr. Cerne made a motion, seconded by Mr. Breeden to enter Executive Session to discuss the Administrative Contract. Carried unanimously.
- Return to regular session** At 6:42 p.m., Mr. Cerne made a motion, seconded by Mr. Breeden to return to Regular Session. Carried unanimously.
- Approved administrative contract** Mr. Cerne made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the Administrative Contract be approved as presented. Carried unanimously.
- Goal Setting session** Mr. Cerne reviewed the Board's Goals adopted September 19, 2011 for the 2011-2012 school year.
1. Improve Student Achievement:
 - a. Increase the number of mastery level students by 10% in 2011/2012 over 2010/2011*.

Student achievement improved by about 5%. For 2012-2013, the Board and Administration will continue to focus on increasing the number of mastery level students by 10% in 2012/2013 over 2011/2012 as a goal.
 - b. ECSD will be in the Top 10 of Erie County Public School Districts by the end of the 2013/2014 school year**.

We ranked #14 again this year. Moving into the top 10 is in striking distance, as there is little separation between schools.
 - c. ECSD will be in the Top 5 of Erie County Public School Districts by the end of the 2015/2016 school year**.

The Board and Administration will continue to strive to reach the goal of having Eden Central School District in the Top 5 of Erie County Public School Districts by the end of the 2015/2016 school year.
 2. By July 1, 2012 develop a Board approved plan to change language offerings to better prepare students for an ever more competitive world and to provide language immersion offerings for the elementary building.

Mr. Schaefer is investigating offering foreign language to elementary school students through Continuing Education. The LOTE Committee recommends a flex program. They will do a presentation for the Board. In addition to possible after school language courses for Elementary students, BOCES may offer some remote distance learning classes in Chinese. The most widely spoken languages are Chinese, Spanish and English. This goal was removed for 2012-2013.

3. Develop a fully vetted long-range (10 year) plan for the ECSD (staffing, facilities, curriculum, technology, etc.):

- a. Gather all data, framework and timelines for completion by July 1, 2012.

Information continues to be gathered. It is recommended to keep this as a goal for 2013-2014 and to budget for a facilitator. There will be some studies included in the long-range plan. A survey of the community and families will be done.

- b. Complete and fully vet with all stakeholders a long-range plan (10 year) by July 1, 2013.

The long-range plan must be evaluated annually. A building condition survey must be completed every five years. A five-year plan is more realistic and fits better with the State time frame. It was decided to change to a five-year plan.

4. Improve ECSD constituent communications by conducting five events, activities or programs (by July 1, 2012) that are in addition to traditional events such as open houses and Board meetings.

Communications were greatly improved. A Town Hall Meeting was very successful. Administrators had a successful meeting centered around Common Core. The web-site and parent portal are both being used more effectively than in the past. Our Global Connect calling system has helped to communicate with the community. It was decided to remove this from Goals for 2012-2013.

In addition to extending some of the goals from 2011-2012, the following ideas have been generated for 2012-2013:

- ❖ How to look at more consistency in classroom discipline. Mrs. Johnson suggested the goal be geared toward classroom management as opposed to discipline.
- ❖ How to consider more physical education time.
- ❖ How to build a "Technology Center of Excellence".
- ❖ APPR Initiative
 - Communication-parents, staff, board
 - Support/Alignment
 - NYS Reform Agenda
- ❖ Increasing the number of kids going to four-year colleges
- ❖ Increasing the number of graduates with Advanced Regents Diplomas

- ❖ How to do a competitive analysis of top "peer" schools in Erie County
- ❖ How to increase the amount of grant money

There was discussion around all the suggested goals. Mr. Cerne suggested the Board and Administrators review the goals again after the September 17, 2012 board meeting.

Future dates Next Board of Education Meeting is September 17th at 7:00 p.m. in the Jr./Sr. High School Auditorium.

Adjourned Mr. Cerne made a motion, seconded by Mr. Breeden to adjourn the meeting. Carried unanimously.

The meeting was adjourned at 8:40 p.m.

Reconvened Mtg At 8:43 p.m., Mr. Cerne reconvened the meeting for the purpose of discussing possible consultants to search for a new Superintendent.

Mr. Campbell reported that the Policy & Legal Committee contacted four consultants, including: WNYESC, Warner, Castallo & Silky and Howard Smith. Mr. Smith is not available for the search. Of the remaining three, the fee is approximately \$13,000. Each firm's fees vary slightly. The committee recommended Castallo & Silky, as they have a state-wide network and are affiliated with academies for Superintendents. The committee feels they will bring in the best possible candidate.

Approved Retention of Castallo & Silky Mr. Campbell made a motion, seconded by Mrs. Pinker to retain Castallo & Silky to do a Superintendent search at a cost of \$13,000, plus \$3,000 for expenses for a total of \$16,000. Carried unanimously.

Adjourned Mr. Cerne made a motion, seconded by Mr. Breeden to adjourn the meeting. Carried unanimously.

The meeting adjourned at 8:58 p.m.

Respectfully submitted,


Lisa A. Almasi
District Clerk

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/12 - 06/30/13 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2110.465-01-1100	REPAIRS - ART	150.00	0.00	150.00	0.00	0.00	150.00
A 2110.465-01-1600	REPAIRS - HOME EC	200.00	0.00	200.00	0.00	0.00	200.00
A 2110.465-01-1700	REPAIRS - TECH ED	450.00	0.00	450.00	0.00	0.00	450.00
A 2110.465-01-2000	REPAIRS - MUSIC	3,500.00	0.00	3,500.00	0.00	1,750.00	1,750.00
A 2110.465-01-2100	REPAIRS - PHYS ED	600.00	0.00	600.00	0.00	349.99	250.01
A 2110.465-02-0000	EQUIP. CONTRACT/REPAIRS	900.00	0.00	900.00	0.00	0.00	900.00
A 2110.465-02-2000	REPAIRS - MUSIC	1,900.00	0.00	1,900.00	34.00	1,866.00	0.00
A 2110.465-04-0000	EQUIP. CONTRACT/REPAIRS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2110.465-04-2000	REPAIRS - MUSIC	350.00	0.00	350.00	0.00	350.00	0.00
A 2110.471-00-0000	TUITION TO PUBLIC DIST	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00
A 2110.472-00-0000	TUITION/TUTORING	0.00	3,500.00	3,500.00	0.00	3,500.00	0.00
A 2110.473-00-0000	PAYMENTS TO CHARTER SCHOOLS	9,674.00	0.00	9,674.00	0.00	0.00	9,674.00
A 2110.475-01-0000	CONFERENCE/TRAVEL-CURRICULUM	1,875.00	0.00	1,875.00	0.00	0.00	1,875.00
A 2110.475-02-0000	CONFERENCE/TRAVEL-CURRICULUM	1,550.00	0.00	1,550.00	0.00	0.00	1,550.00
A 2110.475-04-0000	CONFERENCE/TRAVEL-CURRICULUM	1,450.00	0.00	1,450.00	0.00	0.00	1,450.00
A 2110.476-01-1800	MEMBERSHIP - LOTE	50.00	0.00	50.00	0.00	0.00	50.00
A 2110.476-02-0000	MEMBERSHIP - MATH OLYMPIAD	100.00	0.00	100.00	99.00	0.00	1.00
A 2110.479-01-2000	MISC - MUSIC	6,400.00	0.00	6,400.00	0.00	0.00	6,400.00
A 2110.480-01-0000	TEXTBOOKS	38,772.00	787.50	39,559.50	26,983.46	0.90	12,575.14
A 2110.480-02-0000	TEXTBOOKS	46,744.00	571.92	47,315.92	31,525.05	2,359.32	13,431.55
A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	5,825.00	0.00	5,825.00	3,177.11	22.94	2,624.95
A 2110.480-04-0000	TEXTBOOKS	34,410.00	392.31	34,802.31	12,240.70	316.60	22,245.01
A 2110.490-00-0000	BOCES	111,820.00	0.00	111,820.00	0.00	0.00	111,820.00
A 2110....TEACHING-REGULAR SCHOOL	*	394,665.00	2,441.73	397,106.73	113,190.66	41,266.27	242,649.80
A 21....TEACHING	**	394,665.00	2,441.73	397,106.73	113,190.66	41,266.27	242,649.80
A 2....ADMIN & IMPROVEMENT	***	394,665.00	2,441.73	397,106.73	113,190.66	41,266.27	242,649.80
GRAND TOTALS		394,665.00	2,441.73	397,106.73	113,190.66	41,266.27	242,649.80

Report Completed 10:56 AM

Q

*Maybe go home
 instruction was budgeted & paid
 for in 11/12 and NOT
 budgeted in 12/13. Please have
 the BOE approve an increase in
 the HI rate to \$1 - from \$0.50 to \$1.00/hour*

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/11 - 06/30/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2110.451-04-3100	SUPPLIES - GRADE 1	1,710.00	0.00	1,710.00	1,481.58	0.00	228.42
A 2110.451-04-3200	SUPPLIES - GRADE 2	1,620.00	0.00	1,620.00	1,548.79	0.00	71.21
A 2110.460-00-0000	SOFTWARE	14,801.00	0.00	14,801.00	5,350.48	0.00	9,450.52
A 2110.465-00-1200	DISTRICT AV REPAIR	1,000.00	925.00	1,925.00	1,925.00	0.00	0.00
A 2110.465-01-0000	EQUIP. CONTRACT/REPAIRS	12,900.00	(12,900.00)	0.00	0.00	0.00	0.00
A 2110.465-01-1100	REPAIRS - ART	80.00	0.00	80.00	0.00	0.00	80.00
A 2110.465-01-1600	REPAIRS - HOME EC	320.00	0.00	320.00	0.00	0.00	320.00
A 2110.465-01-1700	REPAIRS - TECH ED	560.00	0.00	560.00	555.21	0.00	4.79
A 2110.465-01-2000	REPAIRS - MUSIC	4,000.00	(1,000.00)	3,000.00	1,917.71	0.00	1,082.29
A 2110.465-01-2100	REPAIRS - PHYS ED	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 2110.465-02-2000	REPAIRS - MUSIC	1,850.00	0.00	1,850.00	1,554.25	0.00	295.75
A 2110.465-04-0000	EQUIP. CONTRACT/REPAIRS	2,000.00	(1,000.00)	1,000.00	763.62	0.00	236.38
A 2110.465-04-2000	REPAIRS - MUSIC	500.00	0.00	500.00	150.00	0.00	350.00
A 2110.466-01-0000	COPIER LEASE - HIGH SCHOOL	10,500.00	(10,500.00)	0.00	0.00	0.00	0.00
A 2110.471-00-0000	TUITION TO PUBLIC DIST	0.00	0.00	0.00	11,996.00	(11,996.00)	0.00
A 2110.472-00-0000	TUITION/TUTORING	0.00	1,800.00	1,800.00	0.00	1,800.00	0.00
A 2110.473-00-0000	PAYMENTS TO CHARTER SCHOOLS	0.00	9,674.00	9,674.00	9,674.00	0.00	0.00
A 2110.475-00-0000	HOME TEACHING MILEAGE	2,000.00	0.00	2,000.00	895.11	0.00	1,104.89
A 2110.475-01-0000	CONFERENCE/TRAVEL-CURRICULUM	2,667.00	(945.75)	1,721.25	1,721.25	0.00	0.00
A 2110.475-01-2000	CONFERENCE/TRAVEL - MUSIC	1,200.00	(1,050.00)	150.00	0.00	0.00	150.00
A 2110.475-02-0000	CONFERENCE/TRAVEL-CURRICULUM	2,133.00	(1,107.55)	1,025.45	1,005.45	0.00	20.00
A 2110.475-04-0000	CONFERENCE/TRAVEL-CURRICULUM	2,000.00	(823.59)	1,176.41	1,166.41	0.00	10.00
A 2110.476-01-1800	MEMBERSHIP - LOTE	0.00	30.00	30.00	30.00	0.00	0.00
A 2110.476-01-2100	MEMBERSHIP - PHYS ED	2,000.00	(1,000.00)	1,000.00	260.25	0.00	739.75
A 2110.476-02-0000	MEMBERSHIP - MATH OLYMPIAD	450.00	(351.00)	99.00	99.00	0.00	0.00
A 2110.479-01-2000	MISC - MUSIC	6,400.00	0.00	6,400.00	4,416.00	0.00	1,984.00
A 2110.480-01-0000	TEXTBOOKS	57,707.00	(622.65)	57,084.35	57,062.03	0.00	22.32
A 2110.480-02-0000	TEXTBOOKS	25,689.00	13,376.31	39,065.31	39,065.31	0.00	0.00
A 2110.480-03-0000	TEXTBOOKS - NON-PUBLIC	8,737.00	(5,255.99)	3,481.01	3,481.01	0.00	0.00
A 2110.480-04-0000	TEXTBOOKS	16,368.00	8,622.64	24,990.64	24,990.64	0.00	0.00
A 2110.490-00-0000	BOCES	107,660.00	28,311.60	135,971.60	134,813.25	0.00	1,158.35
A 2110.....TEACHING-REGULAR SCHOOL	*	371,537.00	15,462.41	386,999.41	369,969.89	(9,708.76)	26,738.28
A 21.....TEACHING	**	371,537.00	15,462.41	386,999.41	369,969.89	(9,708.76)	26,738.28
A 2.....ADMIN & IMPROVEMENT	***	371,537.00	15,462.41	386,999.41	369,969.89	(9,708.76)	26,738.28
GRAND TOTALS		371,537.00	15,462.41	386,999.41	369,969.89	(9,708.76)	26,738.28



EDEN CENTRAL SCHOOLS

EDEN JUNIOR/SENIOR HIGH SCHOOL
3150 SCHOOLVIEW ROAD
EDEN, NEW YORK 14057
(716) 992-3600
FAX (716) 992-3652

Marc P. Graff
Principal

Patricia A. Menkiena
Assistant Principal

Date: October 9, 2012

To: Ronald K. Buggs, Superintendent

From: Marc P. Graff, Principal

A handwritten signature in blue ink, appearing to read 'M. Graff', is written over the printed name 'Marc P. Graff, Principal'.

RE: Board of Education Approval for Overnight Field Trip – FBLA

The Future Business Leaders of America (FBLA) is requesting an overnight field trip on October 19, 2012 [Makeup Dates: October 26 or November 2, 2012] to facilitate team building activities and preparation for future competitions.

This trip will involve approximately 8 of our students. Parents will drop off and pick up students at the hotel and they will be chaperoned by Mrs. Nowicki our FBLA Advisor.

The cost of the trip is being covered by our FBLA chapter and personal funds.

EDEN CENTRAL SCHOOL DISTRICT
3150 SCHOOLVIEW ROAD
EDEN, NEW YORK 14057

Overnight -> needs
board approval
* NO SUB
NEEDED

Educational Field Trip Request

*** Request Due Two (2) Weeks Prior To Date Of Trip ***
Confirm Arrangements By Phone One (1) Week Prior To Date Of Trip

School Sr. High Teacher Nowicki
Grade/Group FBLA Trip Date 10/19 or 10/26 or 11/2
Destination Hyatt Regency, Buffalo Phone Number depends on playoff games & sports
Address _____
Purpose of Trip Officer sleepover to plan FBLA year events (we did this last year)
Transportation Method (check box): parent drop off/pick up
District Bus N/A or Contract Bus N/A Wheelchair Needs N/A District Car N/A
Number of buses needed — Number of Students 8 Number of Chaperones 1
Names of Chaperones Nowicki

Depart Time from School 4 ^{a.m.} _{p.m.} Estimated Arrival Time at Field Trip 5 ^{a.m.} _{p.m.}
Depart Time from Field Trip 10 ^{a.m.} _{p.m.} Estimated Return Time to School 11 ^{a.m.} _{p.m.}

Other Stops: Include purpose, address, and time allowed for stop: None

Estimated Cost per Transportation Department: None

Expenses Paid By FBLA
(Specify Extra class Account, PTA or General Fund)

Bill To: FBLA

APPROVAL:

Building Principal Marc [Signature] Date 10/9/12
Ms. Rose Heckathorn, Transportation Supervisor _____ Date _____
Ms. Lisa Almasi, Director of Finance _____ Date _____
Mr. Buggs, Superintendent _____ Date _____

See Rules and Regulations on Other Side

EXPLORE HYATT REGENCY BUFFALO / HOTEL AND CONFERENCE CENTER

Explore Hotel



EXTRA CLASSROOM ACTIVITIES FUND

CASH BALANCE AS OF September 30, 2012

CLASS '12.....	\$	415.62
CLASS '13.....	\$	54.37
CLASS '14.....	\$	2,473.01
CLASS '15.....	\$	551.70
CLASS '16.....	\$	1,012.06
CLASS '17.....	\$	3,520.51
CLASS '18.....	\$	-
6th GRADE STUDENT COUNCIL.....	\$	911.27
7th & 8th GRADE STUDENT COUNCIL.....	\$	833.44
AMERICAN FIELD SERVICE.....	\$	3,756.89
CHEERLEADERS.....	\$	2,763.37
COMMERCIAL CLUB (BOOKSTORE).....	\$	10,477.33
ELEMENTARY DRAMA.....	\$	13,214.38
EMBERS (YEARBOOK).....	\$	1,427.51
FAMILY, CAREER & COMMUNITY LEADERS OF AMERICA.....	\$	-
FRENCH CLUB.....	\$	153.26
FRIENDS OF RACHEL.....	\$	130.96
FUTURE BUSINESS LEADERS OF AMERICA.....	\$	3,510.21
FUTURE FARMERS OF AMERICA.....	\$	1,172.13
GERMAN CLUB.....	\$	130.14
GIRLS' ATHLETIC AWARD ASSOCIATION.....	\$	5,935.07
MODEL U.N.....	\$	1,484.16
MUSIC ASSOCIATION.....	\$	5,090.87
MUSICAL.....	\$	18,832.00
NATIONAL HONOR SOCIETY.....	\$	406.26
NATIONAL JUNIOR HONOR SOCIETY.....	\$	64.62
NEWSPAPER - STUDENT.....	\$	430.32
PEER LISTENERS.....	\$	9.99
SADD.....	\$	205.52
SAFE.....	\$	140.75
STUDENT ASSOCIATION.....	\$	985.82
TECHNOLOGY CLUB.....	\$	635.41
VARSITY CLUB.....	\$	6,125.57
VOLLEYBALL TEAM.....	\$	6,167.11
CASH BALANCES	\$	93,021.63

BANK RECONCILIATION September 30, 2012

BALANCE PER BANK STATEMENT	\$	10,647.12
LESS-TOTAL OUTSTANDING CHECKS	\$	(6,192.20)
PLUS-BANK FEES TO BE DISTRIBUTED	\$	-
PLUS-SAVINGS ACCOUNT	\$	88,506.71
PLUS-DEPOSITS NOT SHOWN ON STATEMENT	\$	60.00
ADJUSTED BANK BALANCE(ABOVE)	\$	93,021.63
LESS-SALES TAX PAYABLE (DUE MARCH, 2013 - ANNUAL)	\$	(1,465.91)
AVAILABLE BALANCE	\$	91,555.72

Prepared by: M Lobosco

EDEN CSD
EXTRACLASS ACTIVITIES
2011-2012

	BALANCES	SEP 30	SEP 30	SEP 30	CURRENT
BALANCE AS OF	8/31/2012	INTEREST	RECEIPTS	PAYMENTS	BALANCE
CLASS OF '12	\$ 415.55	\$ 0.07	\$ -	\$ -	\$ 415.62
CLASS OF '13	\$ 54.36	\$ 0.01	\$ -	\$ -	\$ 54.37
CLASS OF '14	\$ 2,472.60	\$ 0.41	\$ -	\$ -	\$ 2,473.01
CLASS OF '15	\$ 551.61	\$ 0.09	\$ -	\$ -	\$ 551.70
CLASS OF '16	\$ 1,011.89	\$ 0.17	\$ -	\$ -	\$ 1,012.06
CLASS OF '17	\$ 3,519.92	\$ 0.59	\$ -	\$ -	\$ 3,520.51
CLASS OF '18	\$ -	\$ -	\$ -	\$ -	\$ -
6th GRADE STUDENT COUNCIL	\$ 911.12	\$ 0.15	\$ -	\$ -	\$ 911.27
7th & 8th GRADE STUDENT COUNCIL	\$ 833.30	\$ 0.14	\$ -	\$ -	\$ 833.44
AMERICAN FIELD SERVICE	\$ 1,302.56	\$ 0.28	\$ 2,454.05	\$ -	\$ 3,756.89
CHEERLEADERS	\$ 1,516.22	\$ 0.29	\$ 1,246.86	\$ -	\$ 2,763.37
COMMERCIAL CLUB (BOOKSTORE)	\$ 10,611.48	\$ 1.61	\$ 930.00	\$ 1,065.76	\$ 10,477.33
ELEMENTARY DRAMA	\$ 13,212.18	\$ 2.20	\$ -	\$ -	\$ 13,214.38
EMBERS (YEARBOOK)	\$ 1,427.27	\$ 0.24	\$ -	\$ -	\$ 1,427.51
FAMILY, CAREER & COMM LEADERS	\$ -	\$ -	\$ -	\$ -	\$ -
FRENCH CLUB	\$ 153.23	\$ 0.03	\$ -	\$ -	\$ 153.26
FRIENDS OF RACHEL	\$ 130.94	\$ 0.02	\$ -	\$ -	\$ 130.96
FUTURE BUSINESS LEADERS OF AMERICA	\$ 3,774.25	\$ 0.62	\$ 405.00	\$ 669.66	\$ 3,510.21
FUTURE FARMERS OF AMERICA	\$ 1,147.99	\$ 0.19	\$ 205.00	\$ 181.05	\$ 1,172.13
GERMAN CLUB	\$ 130.12	\$ 0.02	\$ -	\$ -	\$ 130.14
GIRLS' ATHLETIC AWARD ASSOCIATION	\$ 5,934.08	\$ 0.99	\$ -	\$ -	\$ 5,935.07
MODEL U.N	\$ 1,510.24	\$ 0.25	\$ 60.00	\$ 86.33	\$ 1,484.16
MUSIC ASSOCIATION	\$ 3,057.02	\$ 0.62	\$ 2,033.23	\$ -	\$ 5,090.87
MUSICAL	\$ 19,228.83	\$ 3.17	\$ -	\$ 400.00	\$ 18,832.00
NATIONAL HONOR SOCIETY	\$ 406.19	\$ 0.07	\$ -	\$ -	\$ 406.26
NATIONAL JUNIOR HONOR SOCIETY	\$ 64.61	\$ 0.01	\$ -	\$ -	\$ 64.62
NEWSPAPER - STUDENT	\$ 430.25	\$ 0.07	\$ -	\$ -	\$ 430.32
PEER LISTENERS	\$ 9.99	\$ -	\$ -	\$ -	\$ 9.99
SADD	\$ 205.49	\$ 0.03	\$ -	\$ -	\$ 205.52
SAFE	\$ 140.73	\$ 0.02	\$ -	\$ -	\$ 140.75
STUDENT ASSOCIATION	\$ 3,073.19	\$ 0.47	\$ -	\$ 2,087.84	\$ 985.82
TECHNOLOGY CLUB	\$ 635.30	\$ 0.11	\$ -	\$ -	\$ 635.41
VARSITY CLUB	\$ 5,914.40	\$ 1.01	\$ 210.16	\$ -	\$ 6,125.57
VOLLEYBALL TEAM	\$ 3,017.66	\$ 0.96	\$ 8,215.00	\$ 5,066.51	\$ 6,167.11
TOTALS	\$ 86,804.57	\$ 14.91	\$ 15,759.30	\$ 9,557.15	\$ 93,021.63

CHANGE ORDER

AIA DOCUMENT G701

OWNER L. Almasi
 ARCHITECT
 CONTRACTOR
 FIELD CWM
 OTHER Deborah Johnson, NYSED

SED No. 14-12-01-06-0-001-013 Eden Elem.

PROJECT: 2012 Emergency Masonry Repairs
(name, address) Eden Elementary

CHANGE ORDER NUMBER: 2

DATE: 6 September 2012

TO CONTRACTOR: Morris Masonry Resotation, LLC
(name, address) 441 Bailey Avenue
Buffalo, New York 14210

ARCHITECT'S PROJECT NO: 12012

CONTRACT DATE: 3 July 2012

CONTRACT FOR: General Construction

The Contract is changed as follows:

Item 1: Furnish labor, material, and equipment to repair the delaminated ceiling in the stairwell. ADD \$3,080.00
 Reason: Requested by Owner.

TOTAL ADD \$3,080.00

CWM:nmlh
Attachment

Not valid until signed by the Owner, Architect and Contractor.

The original (Contract Sum) (~~Guaranteed Maximum Price~~) was..... \$ 61,240.00
 Net change by previously authorized Change Orders \$ (9,900.00)
 The (Contract Sum) (~~Guaranteed Maximum Price~~) prior to this Change Order was \$ 51,340.00
 The (Contract Sum) (~~Guaranteed Maximum Price~~) will be (increased) (decreased)
 (~~unchanged~~) by this Change Order in the amount of..... \$ 3,080.00
 The new (Contract Sum) (~~Guaranteed Maximum Price~~) including this Change Order will be..... \$ 54,420.00

The Contract Time will be (~~increased~~)-(decreased) (unchanged) by ZERO (-0-) days.

The date of Substantial Completion as of the date of this Change Order therefore is UNCHANGED

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

TRAUTMAN ASSOCIATES
ARCHITECT
470 Franklin Street

MORRIS MASONRY RESORATION, LLC
CONTRACTOR
441 Bailey Avenue

EDEN CENTRAL SCHOOL DIST.
OWNER
3150 Schoolview Road

Address
Buffalo, NY 14202

Address
Buffalo, NY 14210

Address
Eden, New York 14057

BY 
Richard M. Gehring, AIA, 716-883-4400

BY 

BY 

DATE SEP 14 2012

DATE 9/10/2012

DATE 9/24/12



CAUTION: You should sign an original AIA document that has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced. See Instruction Sheet for Limited License for Reproduction of this document.



AIA DOCUMENT G701 • CHANGE ORDER • 198th EDITION • AIA® • ©1987 • THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, NW, WASHINGTON, D.C. 20006-5292 •

G701-1987

EPIC Contracting

ITEM 2.1

3576 South Benzing Rd.
Orchard Park, NY 14127
Phone (716) 662-2782
Fax (716) 662-2784

Environmental Contracting Services

September 5, 2012

Mr. Dave Martin
Superintendent of Buildings and Grounds
Eden Central School District
Eden, NY 14057

RE: Stairway Plaster Repair

Dear Dave:

As requested I am submitting the following proposal for the repair of the delaminated ceiling in the stairwell. The objective will be to complete a minimal patch to enclose the damaged area until the entire ceiling can be removed or repaired. The proposal includes all supervision, labor, materials and disposal associated with completing the project. The work will be completed over the Columbus Day holiday weekend.

Cost to complete \$2,800.00 + 10% MARK UP = \$3,080.00

Please call if you have any questions.

Regards,



Christopher Strawbrich
President
Epic Contracting of Orchard Park Inc.

CC /File



**BOARD OF EDUCATION
Eden Central School District
3150 Schoolview Road
Eden, NY 14057**

REQUEST FOR BUDGETARY TRANSFERS IN EXCESS OF \$10,000

Date 9/20/12

From (Budget Code)	To (Budget Code)	Amount	Business Office Use	
			General Journal #	Date
A 1680 490	A 1430 470	16,500.00	4-1014	9/20/12
A 1680 490	A 1430 472	500.00		

Reason for Transfer:

superintendent search - contract + advertising

Signature [Signature]
 Title Director of Finance
Originator

Remarks: _____

Date Taken to Board of Education _____

Approved ()

Disapproved ()

Authorized (X) Transactions under \$10,000

Disapproved ()

July 2, 2012
Date of Resolution of the Board

Transactions over \$10,000 need prior Board of Education approval.

Budget Process/Timeline 2013-2014

General Information –

District Enrollment Estimate, including Pre-K classes

11-12	1,653		
12-13	1,624		
11-12	Elementary	804	Jr./Sr. High 849
12-13	Elementary	797	Jr./Sr. High 827

- **All budgets will begin at ZERO.**
 - **Athletics and Department Chairs must itemize and include as much detail as possible.**
 - **Only budget for what we need.**
 - **Expect a decrease from the 2012-13 budget to the 2013-14 budget if we only budget for needs.**
 - **Tax Levy will be capped at the lesser of 2% or the rate of inflation.**
-

October 10, 2012 – January 7, 2013

- Building/Department Budget Development - input to be received from faculty, staff and department chairs
- **Must itemize all line items in each budget code**
- Staffing spreadsheets emailed to Building Principals/Department Heads

January 7, 2013

- All department/building budgets due to Business Office (FM will be locked)

January 14, 2013

- Staffing due to Business Office after review with the Superintendent.

January 20, 2013 – February 1, 2013

- Draft #1 reviewed with Building Principals and Department Heads

February 8 2013

- Draft #2 of the Budget due to the Superintendent

February 11, 2013

- Draft #2 presented to the District Shared Decision Making Team for review

February 25, 2013

- Draft #3 of the Budget due to the Superintendent

March 4, 2013

- Board of Education Budget work session
- Draft #X presented to the Board of Education for review, discussion, and input

March 18, 2013

- Board of Education Regular and Budget meeting

April 8, 2013

- Board of Education Budget work session
- **(budget must be adopted by BOE no later than April 26, 2013)**

April 15, 2013

- Board of Education Meeting

April 23, 2013

- Board of Education Meeting **(last regular meeting to adopt budget)**

April 24 – May 7, 2013

- Adopted budget presented to the District – all faculty and staff by building, and Transportation Department staff invited to attend (optional)

May 6, 2013

- Budget Hearing– **7:00 p.m.**

May 21, 2013

- Budget Vote

2012-13 Extra Curricular Activities							Updated: 10/15/12	
Sports								
BOE Date	Code	Sport	Last Name	First Name	Level	Step	Budgeted Amount	Notes
7/2	2855	Girls Varsity Basketball	Fallacaro	Marisa	1	7	\$ 5,562.00	
7/2	2855	Boys Varsity Basketball	Vara	Gary	1	2	\$ 4,376.00	
7/2	2855	Varsity Cross Country*	Huber	Larry	1	13	\$ 5,562.00	
7/2	2855	Varsity Football	Tilley	Charles	1	4	\$ 5,162.00	
7/2	2855	Boys Varsity Swimming	Millson	Larry	1	5	\$ 5,162.00	
7/2	2855	Varsity Wrestling	Page	Thomas	1	6	\$ 5,162.00	
7/2	2855	Interscholastic Sports Coordinator	Fallacaro	Marisa	1	3	\$ 4,763.00	
	2855	Boys Basketball Assistant			2	1		
10/15	2855	Girls Basketball Assistant	Carriero	Jennifer	2	9	\$ 4,776.00	
7/2	2855	Boys Swimming Assistant	Minton	Scott	2	2	\$ 3,774.00	
7/2	2855	Boys Varsity Lacrosse	Archabald	Chris	2	8	\$ 4,776.00	
7/2	2855	Boys Varsity Soccer	Wall	Thomas	2	4	\$ 4,376.00	
7/2	2855	Boys Varsity Tennis	Brechtel	Richard	2	18	\$ 4,776.00	
7/2	2855	Boys Varsity Track	Wall	Thomas	2	7	\$ 4,776.00	
7/2	2855	Boys Varsity Volleyball**	Pierce	Robert	2	15	\$ 4,776.00	
7/2	2855	Girls Varsity Field Hockey	Carriero	Jennifer	2	10	\$ 4,776.00	
7/2	2855	Girls Varsity Lacrosse	Archabald	Phil	2	2	\$ 3,774.00	
7/2	2855	Girls Varsity Soccer	Keller	Jill	2	17	\$ 4,776.00	
7/2	2855	Girls Varsity Softball	Fallacaro	Marisa	2	2	\$ 3,774.00	
7/2	2855	Girls Varsity Swimming	Kot	Colleen	2	22	\$ 4,776.00	
7/2	2855	Girls Varsity Track	Perison	Randy	2	4	\$ 4,376.00	
7/2	2855	Girls Varsity Tennis	Brechtel	Richard	2	18	\$ 4,776.00	
7/2	2855	Girls Varsity Volleyball	Pierce	Stephen	2	15	\$ 4,776.00	
7/2	2855	Football Assistant	Leavell	Lee	2	4	\$ 4,376.00	
7/2	2855	Football Assistant JV (asst)	Ramsey	Will	2	3	\$ 4,068.00	
8/6	2855	Football Assistant JV Head	Dougherty	Joseph	2	1	\$ 3,572.00	
7/2	2855	Varsity Baseball	Cooper	Eric	2	10	\$ 4,776.00	
7/2	2855	Baseball Assistant	Zabron	Matt	3	4	\$ 3,572.00	
7/2	2855	Boys Soccer Assistant	Witman	Kevin	3	2	\$ 3,176.00	
7/2	2855	Boys Varsity Bowling	Bernardone	Jason	3	4	\$ 3,572.00	
7/2	2855	Boys Volleyball Assistant	O'Connor	Paul	3	4	\$ 3,572.00	
7/2	2855	Cheerleading Advisor (Fall)	Staub	Jessica	3	1	\$ 2,980.00	
7/2	2855	Cheerleading Advisor (Winter)	Staub	Jessica	3	1	\$ 2,980.00	
8/6	2855	Girls Field Hockey Assistant	Archabald	Phil	3	1	\$ 2,980.00	
7/2	2855	Girls Soccer Assistant	Francisco	Amie	3	1	\$ 2,980.00	
9/17	2855	Girls Softball Assistant	Francisco	Amie	3	1	\$ 2,980.00	
7/2	2855	Girls Swimming Assistant	Roberts	Sarah	3	5	\$ 3,572.00	

BOE Date	Code	Sport	Last Name	First Name	Level	Step	Budgeted Amount	Notes
7/2	2855	Girls Volleyball Assistant	Funke	Johanna	3	8	\$ 3,972.00	
7/2	2855	Girls Varsity Bowling	Crombie	Keith	3	6	\$ 3,572.00	
	2855	Boys Lacrosse Assistant			3	1		
7/2	2855	Girls Lacrosse Assistant	Covey	Rachel	3	1	\$ 2,980.00	
7/2	2855	Boys Track Assistant	Dobek	Chris	3	4	\$ 3,572.00	
7/2	2855	Girls Track Assistant	Sickau	Shelia	3	4	\$ 3,572.00	
7/2	2855	Varsity Golf	Crombie	Keith	3	8	\$ 3,972.00	
10/15	2855	Wrestling Assistant	Rizzo	Charles	3	1	\$ 2,980.00	
	2855	Assistant Cheerleading Advisor (Fall)	XXX	XXX	4			
9/17	2855	Assistant Cheerleading Advisor (Winter)	Acosta	Jennifer	4	1	\$ 2,184.00	
7/2	2855	Boys Modified Basketball	Porter	Amy	4	2	\$ 2,382.00	
7/2	2855	Boys Modified Soccer	Dobek	Chris	4	12	\$ 3,181.00	
7/2	2855	Girls Modified Track	Kot	Colleen	4	4	\$ 2,781.00	
7/2	2855	Boys Modified Volleyball	Waszak	Kenneth	4	4		Split stipend
10/15	2855	Boys Modified Volleyball	Lawrence	Jaclyn	4	1		Split stipend
8/6	2855	Girls Modified Basketball	Wilhelm	Susan	4	1	\$ 2,184.00	
8/6	2855	Girls Modified Field Hockey	Sickau	Casey	4	1	\$ 2,184.00	
7/2	2855	Girls Modified Soccer	Bernardone	Jason	4	10	\$ 3,181.00	
9/17	2855	Girls Modified Softball	Bernardone	Jason	4	1	\$ 2,184.00	
7/2	2855	Boys Modified Track	Witman	Kevin	4	3	\$ 2,581.00	
7/2	2855	Girls Modified Volleyball	Steger	Amy	4	2	\$ 1,191.00	Split stipend (2382/2)
7/2	2855	Girls Modified Volleyball	Waszak	Jake	4	1	\$ 1,092.00	Split stipend (2184/2)
10/15	2855	Modified Football (asst)	Murray	Nathan	4	1	\$ 2,184.00	
7/2	2855	Modified Football	Haier	Matt	4	1	\$ 2,184.00	
	2855	Boys Modified Baseball			4	1		
	2855	Boys Modified Lacrosse			4	1	\$ 2,184.00	Paid by Athletic Booster Club
	2855	Girls Modified Lacrosse			4	1		
7/2	2855	Diving Coach Girls	Bitnun	Ivan	5	2	\$ 993.00	Split stipend
	2855	Diving Coach Boys			5	1		
7/2	2855	Sporting Event Workers	Archabald	Chris	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Archabald	Phil	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Burgstahler	Brenda	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Burnside	Robert	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Carriero	Jennifer	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Carriero	Dan	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Cole	Shana	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Fallacaro	Marisa	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Farrell	Paula	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Francisco	Amie	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Funke	Johanna	9			\$61.00 per person/per event

BOE Date	Code	Sport	Last Name	First Name	Level	Step	Budgeted Amount	Notes
7/2	2855	Sporting Event Workers	Gavin	Jack	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Gianiodis	Susan	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Kean	David	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Klopp	Kathy	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Kot	Colleen	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Lauer	Nicole	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	McCarthy	Kathy	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Mesi	Joe	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Minton	Scott	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Morgan	Lynn	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Pace	Linda	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Perison	Randy	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Pierce	Robert	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Porter	Amy	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Roberts	Sarah	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Steger	Amy	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Uhlman	Ronald	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Wall	Thomas	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Waszak	Sue	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Waszak	Jake	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Waszak	Greg	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Waszak	Kenneth	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Wilhelm	Susan	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Witman	Kevin	9			\$61.00 per person/per event
7/2	2855	Sporting Event Workers	Zwack	Donna	9			\$61.00 per person/per event
	2855	Sporting Event Workers			9			\$61.00 per person/per event
	2855	Sporting Event Workers			9			\$61.00 per person/per event
	2855	Sporting Event Workers			9			\$61.00 per person/per event
		Total						
		Volunteer Positions (non-paid)						
		Basketball Score Keeper/Security						
7/2		Field Hockey	Whelan	Tommy				
7/2		Football	Alessi	Mike				
		Football						
		Girls Assistant Basketball						
		Girls Basketball Coach						
		Girls Modified Lacrosse						
		Girls Softball Assistant						
		JV Football						
		Modified Boys Volleyball						
7/2		Track	Sickau	Fred				

2012-13 Extra Curricular Activities
High School Musical

Updated: 10/15/12

BOE Date	Code	Activity	Last Name	First Name	Level	Step	Budgeted Amount	Notes
7/2	2850	Jr/Sr HS Musical/Play Director	Tylock	Jennifer	1	5	\$ 5,554.00	
7/2	2850	Orchestra Director Musical (J/S HS)	Roberts	Sarah	3	1	\$ 3,206.00	
7/2	2850	Choral Director-Musical - Jr/Sr HS	King	Carol	6	8	\$ 2,321.00	
	2850	Choreographer			7	1		
7/2	2850	Costumes	O'Brien	Jamie	7	1		
	2850	Lights			7	1		
	2850	Sets			7	1		
7/2	2850	Accompanist	Neil	Raymond	7	3	\$ 1,175.00	
7/2	2850	Make-up Person 1	Kanick	Marisa	HMS		\$ 153.00	
7/2	2850	Make-up Person 2	Kirkwood	Rachel	HMS		\$ 153.00	
7/2	2850	Producer	Tylock	Jennifer	HMS		\$ 758.00	
	2850	Program			HMS		XXX	Paid by musical club \$153
7/2	2850	Publicity	Roberts	Sarah	HMS		XXX	Paid by musical club \$153
7/2	2850	Sound	Berman	Dan	HMS		\$ 455.00	
	2850	Stage Manager			HMS		\$ 758.00	
7/2	2850	String Advisor	Martella	Ashly	HMS		\$ 153.00	
	2850	Tickets			HMS		XXX	Paid by musical club
		Adult Musician			HMS		XXX	Paid by musical club
		Adult Musician			HMS		XXX	Paid by musical club
		Adult Musician			HMS		XXX	Paid by musical club
		Total					\$ 14,686.00	

2012-13 Extra Curricular Activities							Updated: 10/15/12	
Clubs/Other								
BOE Date	Code	Club/Other	Last Name	First Name	Level	Step	Budgeted Amount	Notes
7/2	2850	Yearbook Advisor (HS)	Wilhelm	Susan	1	2	\$ 4,376.00	
	2850	Senior Class Advisor	Cooper	Eric	2	13	\$ 4,776.00	
7/2	2850	Family Support Counselor (3)			4	1		
7/2	2850	Family Support Counselor (3)	Banks	Amy	4	4	\$ 2,781.00	
7/2	2850	Family Support Counselor (3)	Finnerty	Tammy	4	4	\$ 2,781.00	
7/2	2850	Family Support Counselor (3)	Weis	Joseph	4	4	\$ 2,781.00	
7/2	2850	FBLA 2010-2011	Nowicki	Mary	5	5	\$ 2,382.00	
7/2	2850	School Store 7-12	Carriero	Daniel	5	11	\$ 2,782.00	
7/2	2850	Jazz Ensemble Director	Roberts	Sarah	5	6	\$ 2,382.00	
7/2	2850	Swing Choir Director	Tylock	Jennifer	5	13	\$ 2,782.00	
7/2	2850	Technology Club 2010-2011	Jones	Steve	5	6	\$ 2,382.00	
7/2	2850	High School Student Council Advisor	Kean	David	6	8	\$ 2,186.00	
7/2	2850	Junior Class Advisor – 2010-2011	Nicastro	Lisa	6	4	\$ 1,786.00	
7/2	2850	Jr/Sr HS Newspaper	Thomasulo	Barb	6	10	\$ 2,186.00	
7/2	2850	7 th & 8 th Grade Student Council	Doctor	Olivia	6	12	\$ 2,186.00	
7/2	2850	AFS	Bischof	Ryan	7	1	\$ 897.00	
7/2	2850	Elementary Computer Club	Schnaufer	Susan	7	4	\$ 1,190.00	
7/2	2850	Elementary Newspaper	Kindley	Ellen	7	4x.5	\$ 595.00	Split
7/2	2850	Elementary Newspaper	Maynard	Judy	7	14x.5	\$ 795.00	Split
7/2	2850	FFA	Millson	Larry	7	5	\$ 1,190.00	
7/2	2850	Grade 8 Class Advisor	Berne	Michelle	7	3	\$ 1,092.00	
9/17	2850	Mentoring of Teachers w/initial certification	Mangino	Kimberly	7	1	\$ 897.00	Mentoring K. Fronczak
	2850	Mentoring of Teachers w/initial certification			7			
	2850	Mentoring of Teachers w/initial certification			7			
7/2	2850	Mock Trial	Huber	Larry	7	3	\$ 1,092.00	
7/2	2850	Model U.N. Advisor	Pace	Linda	7	3	\$ 1,092.00	
7/2	2850	Weight Training B&G 7-12 (3) F/S/W	Francisco	Amie	8		\$ 710.00	16-20 Sessions
7/2	2850	Weight Training B&G 7-12 (3) F/S/W	Millson	Larry	8		\$ 710.00	16-20 Sessions
7/2	2850	Piano Accompanist – Concerts	Neil	Raymond	9			\$61.00 per person/per event
7/2	2850	Piano Accompanist – Concerts	Tylock	Jennifer	9			\$61.00 per person/per event
7/2	2850	Piano Accompanist – Concerts	Vona	Mark	9			\$61.00 per person/per event
	2850	Piano Accompanist – Concerts			9			\$61.00 per person/per event
7/2	2850	PSAT Proctor – Jr/Sr HS	Archabald	Chris	9			\$61.00 per \
7/2	2850	PSAT Proctor – Jr/Sr HS	Archabald	Phil	9			\$61.00 per person/per event
7/2	2850	PSAT Proctor – Jr/Sr HS	Banks	Amy	9			\$61.00 per person/per event
7/2	2850	PSAT Proctor – Jr/Sr HS	Carriero	Jennifer	9			\$61.00 per person/per event
7/2	2850	PSAT Proctor – Jr/Sr HS	Finnerty	Tammy	9			\$61.00 per person/per event
7/2	2850	PSAT Proctor – Jr/Sr HS	Gianiodis	Susan	9			\$61.00 per person/per event
7/2	2850	PSAT Proctor – Jr/Sr HS	Hassett	David	9			\$61.00 per person/per event
7/2	2850	PSAT Proctor – Jr/Sr HS	Minton	Scott	9			\$61.00 per person/per event

7/2	2850	PSAT Proctor – Jr/Sr HS	Pace	Linda	9			\$61.00 per person/per event
7/2	2850	PSAT Proctor – Jr/Sr HS	Pierce	Robert	9			\$61.00 per person/per event
7/2	2850	Music Competition Chaperones	Martella	Ashly	MS			\$55.12 per person/per event
7/2	2850	Music Competition Chaperones	Wilhelm	Susan	MS			\$55.12 per person/per event
7/2	2852	Music Competition Chaperones	Roberts	Sarah	MS			\$55.12 per person/per event
7/2	2853	Music Competition Chaperones	Tylock	Jennifer	MS			\$55.12 per person/per event
7/2	2850	Music Competition Chaperones	Bahun	Annette	MS			\$55.12 per person/per event
7/2	2850	Music Competition Chaperones	Uhlman	Denise	MS			\$55.12 per person/per event
7/2	2850	Music Competition Chaperones	Vona	Mark	MS			\$55.12 per person/per event
	2850	Music Competition Chaperones			MS			\$55.12 per person/per event
7/2	2850	J/S HS All County Band	Roberts	Sarah	MS		\$ 300.00	
7/2	2850	J/S HS All County Orchestra	Martella	Ashly	MS		\$ 300.00	
7/2	2850	J/S HS All County Chorus	Tylock	Jennifer	MS		\$ 300.00	
7/2	2850	Elem All County Band	Bahun	Annette	MS		\$ 300.00	
7/2	2850	Elem All Orchestra	Uhlman	Denise	MS		\$ 300.00	
7/2	2850	Elem All County Chorus	Vona	Mark	MS		\$ 300.00	
	2850	Elementary Homework Club (EE-3)			10		XXX	
7/2	2850	Freshmen Class Advisor	Archabald	Phil	10		\$ 542.00	
7/2	2850	GAA	Kot	Colleen	10		\$ 542.00	
7/2	2850	Grade 7 Class Advisor	Stoneberg	Sherri	10		\$ 542.00	
7/2	2850	Jr. High School National Honor Society	Porter	Amy	10		\$ 542.00	
7/2	2850	Jr/Sr High Homework Club Advisors (2)	Wilhelm	Susan	10		\$ 542.00	
9/17	2850	Jr/Sr High Homework Club Advisors (2)	Cole	Shana	10		\$ 542.00	
7/2	2850	Math Olympiad	DeGroat	Kathy	10		\$ 542.00	
7/2	2850	Math Olympiad	Meredith	Joanne	10		\$ 542.00	
7/2	2850	National Honor Society Co-Advisors	Janowsky	Nicole	10	x.5	\$ 271.00	
7/2	2850	National Honor Society Co-Advisors	Archabald	Phil	10	x.5	\$ 271.00	
7/2	2850	Peer Listening Advisor	Sweeney	Mary Beth	10		\$ 542.00	
	2850	SADD Advisor			10		XXX	
7/2	2850	SAFE Advisor	Archabald	Phil	10		\$ 542.00	
7/2	2850	Senior Class Co-Advisor	Carriero	Daniel	10		\$ 542.00	
7/2	2850	Sophomore Class Advisor	Morgan	Lynn	10		\$ 271.00	Split stipend - Exact amount
9/17	2850	Sophomore Class Advisor	Banks	Amy	10		\$ 271.00	will be determined after return
7/2	2850	Varsity Club	Pierce	Robert	10		\$ 542.00	
9/17		Art Department Chairperson	Alessi Nicastro	Lisa	DC		\$ 2,667.00	
8/6		Business Department Chairperson	Nowicki	Mary	DC		\$ 2,667.00	Reduced by \$410
8/6		English Department Chairperson	Archabald	Chris	DC		\$ 2,737.00	Reduced by \$240
8/6		Foreign Language Department Chairperson	Janowsky	Nicole	DC		\$ 1,972.00	Reduced by \$410
8/6		Health Department Chairperson	Klopp	Kathy	DC		\$ 2,867.00	Reduced by \$410
8/6		Mathematics Department Chairperson	Feasley	Laura	DC		\$ 3,037.00	Reduced by \$240
8/6		Music Department Chairperson	Jeffers	Cathleen	DC		\$ 1,972.00	Reduced by \$410
8/6		Physical Education Department Chairperson	Kot	Colleen	DC		\$ 2,867.00	Reduced by \$410
8/6		Science Department Chairperson	Kwas	Keith	DC		\$ 2,737.00	Reduced by \$240
8/6		Social Studies Department Chairperson	Cooper	Tara	DC		\$ 2,341.00	Reduced by \$240
8/6		Technology Department Chairperson	Jones	Stevan	DC		\$ 2,667.00	Reduced by \$410
		Guidance Department Chairperson	XXX	XXX	DC			



Supplemental Appointment
Marc Graff to: Barbara Thomasulo
Cc: Marisa Fallacaro

09/21/2012 09:51 AM

Please add Jen Carriero to the supplemental list as JV Girls Basketball coach for the 2012-13 school year.

Marc P. Graff
Principal
Eden Junior/Senior High School
3150 Schoolview Road
Eden, NY 14057
Phone: (716)992-3600
Email: mgraft@edencsd.wnyric.org



Supplemental Appointments

Marc Graff to: Barbara Thomasulo
Cc: Ronald Buggs, Marisa Fallacaro

09/20/2012 04:17 PM

History: This message has been forwarded.

Please appoint the following to the position listed for the 2012-13 school year:

Charles Rizzo	JV Wrestling
Jaclyn Lawrence	Modified Boys Volleyball (taking over for Ken Waszak who is resigning to take an out of state job)

Information is on file in the Athletic Office.

Marc P. Graff

Principal
Eden Junior/Senior High School
3150 Schoolview Road
Eden, NY 14057
Phone: (716)992-3600
Email: mgraff@edencsd.wnyric.org



To:
Cc:
Bcc:
Subject: Fw: Recommendations for Coaching
From: Barbara Thomasulo/Staff/Eden/Erie1 - Thursday 09/20/2012 01:46 PM

Barbara Thomasulo

Eden Central School District
3150 Schoolview Road
Eden, NY 14057
(716) 992-3629, Fax (716) 992-3656
bthomasulo@edencsd.wnyric.org

Confidentiality Notice: This electronic mail transmission is intended for the personal and confidential use of the designated recipient(s) named above. This message may contain confidential student or personnel data or an attorney-client communication and as such is privileged and confidential. If you are not the intended recipient, you are hereby notified that you have received this message and any attached documents in error, that any review, dissemination/disclosure, copying, distribution, or taking of any action in reliance on the contents of this information is strictly prohibited. If you have received this transmission in error, please notify sender immediately by e-mail and delete the original message and documents.

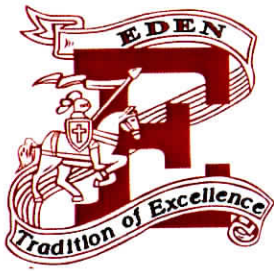
----- Forwarded by Barbara Thomasulo/Staff/Eden/Erie1 on 09/20/2012 01:46 PM -----

From: Marisa Fallacaro/Teachers/Eden/Erie1
To: Marc Graff/Admin/Eden/Erie1@Eden, Barbara Thomasulo/Staff/Eden/Erie1@Eden
Date: 08/30/2012 03:06 PM
Subject: Recommendations for Coaching

Nathan Murray - Modified Football Asst.

Marisa Fallacaro
Director of Athletics
Eden Central School District
3150 Schoolview Road
Eden, NY 14057
(716)992-3643
K-12 Physical Education Teacher
Varsity Girls Basketball
Varsity Girls Softball

Confidentiality Notice: This electronic mail transmission is intended for the personal and confidential use of the designated recipient(s) named above. This message may contain confidential student or personnel data or an attorney-client communication and as such is privileged and confidential. If you are not the intended recipient, you are hereby notified that you have received this message and any attached



EDEN CENTRAL SCHOOLS

EDEN JUNIOR/SENIOR HIGH SCHOOL
3150 SCHOOLVIEW ROAD
EDEN, NEW YORK 14057
(716) 992-3600
FAX (716) 992-3652

Marc P. Graff
Principal
mgraфф@edencsd.wnyric.org

Patricia A. Menkiena
Assistant Principal
pmenkiena@edencsd.wnyric.org

Date: October 1, 2012
To: Ronald Buggs, Superintendent
From: Marc Graff, Principal *M.P.G.*
RE: Supplemental Appointment

Please appoint the following to the Supplemental Activity list for 2012-13:

Monica Donovan Volunteer – New Club
 Lights, Camera, Action Film Club

Thanks.



EDEN CENTRAL SCHOOLS

EDEN JUNIOR/SENIOR HIGH SCHOOL
3150 SCHOOLVIEW ROAD
EDEN, NEW YORK 14057
(716) 992-3600
FAX (716) 992-3652

Marc P. Graff
Principal

Patricia A. Menkiena
Assistant Principal

Date: October 3, 2012
To: Ronald K. Buggs, Superintendent
From: Marc P. Graff, Principal *M P Graff*
RE: Appointment of Supplemental Activity Positions

Please add the following individuals to the supplemental activity list for the 2012-13 school year:

John Morrow Volunteer - Masterminds

Thank you.

By-Laws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE)

All Board of Education meetings must be open to the public except those portions of the meetings which qualify as executive sessions. In accordance with Section 102 of the Open Meetings Law, a "meeting" is defined as an official convening of a public body for the purpose of conducting public business, including the use of videoconferencing for attendance and participation by the members of the public body. A "public body" is defined as an entity of two (2) or more persons which requires a quorum to conduct public business, including committees and subcommittees. Reasonable efforts shall be made to ensure that all meetings are held in an appropriate facility which can adequately accommodate any and all members of the public who wish to attend.

Whenever such a meeting is to take place, there must be at least seventy-two (72) hours advance notice in accordance with the provisions of the Open Meetings Law. Notice of other meetings shall be given as soon as is practicable in accordance with law. When the District has the ability to do so, notice of the time and place of a meeting shall be conspicuously posted on the District's internet Web site.

District records subject to release under FOIL, as well as any proposed rule, regulation, policy or amendment, that are on the Board agenda and scheduled to be discussed at a Board meeting, shall be made available upon request, to the extent practicable, prior to the meeting. Copies of such records may be made available for a reasonable fee. If the District maintains a regularly updated Web site and utilizes a high speed internet connection, such records may be posted on the Web site to the extent practicable, prior to the meeting. The District may, but it is not required to expend additional funds to provide such records.

If the board meets by videoconference, the meeting notice shall so inform the public that videoconferencing will be used, specify the location(s) for the meeting and state that the public has the right to attend the meeting at any of these locations. A board member may participate in a meeting by videoconference if the member's location is a public place and sufficient to accommodate all members of the public who may wish to attend the meeting at this site. (A board member's "participation" in a meeting by videoconference includes being counted for purposes of determining whether a quorum exists and voting. The board member must be able to be seen and heard at all locations where the meeting is being held to be counted.) The board member must make this request of the Board at least 72 hours in advance of the meeting, and the location is subject to the Board's approval. The board member must also have given the District Clerk sufficient notice of the address of this location so that it can be included on the meeting notice. In the event that the board member needs to participate in an executive session from this location, the member will ensure that there are no members of the public present during the executive session portion of the meeting and that no recordings of the executive session are made from this remote location. The board member requesting the videoconferencing should sign a certification attesting to the above requirements.

(Continued)

By-Laws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

Regular meetings of the Board of Education of the Eden School District shall take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified at subsequent meetings of the Board.

It is the responsibility of the Superintendent to prepare the agenda and review it with the Board President for each meeting of the Board. The agenda for each meeting shall be prepared during the week prior to the meeting. The agenda shall be distributed to Board members no later than the Friday before such regular meeting. Whenever the President or other members of the Board wish to bring a matter to the attention of the Board, such request should be made to the Superintendent so that the same can be placed on the agenda. Whenever individuals or groups wish to bring a matter to the attention of the Board, such request shall be addressed in writing to the Superintendent. The Superintendent shall present such matter to the Board.

The District Clerk shall notify the members of the Board of Education in advance of each regular meeting. Such notice, in writing, shall include an agenda and the time **and location(s)** of the meeting.

In the event that a meeting date falls on a legal holiday, interferes with other area meetings, or there is an inability to attend the meeting by Board members to the extent that a quorum would not be present, the Board shall select a date for a postponed meeting at the previous regular meeting, and shall direct the Clerk to notify all members.

Any meeting of the Board may be adjourned to a given future date and hour if voted by a majority of the Board present.

The Superintendent and members of his/her staff at the Superintendent's discretion shall attend all meetings of the Board. The Superintendent shall attend all executive session meetings of the Board except those that concern his/her evaluation, employment status, and salary determination. The Board may request the attendance of such additional persons as it desires.

Recording of Meetings

The Board recognizes that advances in technology allow public meetings to be photographed, broadcast, webcast and/or otherwise recorded, by means of audio or video, in a non-disruptive manner and supports the use of such technology to facilitate the open communication of public business. To that end, the Board may adopt rules addressing the location of the equipment and/or personnel used to photograph, broadcast, webcast and/or record such meetings to assure that its proceedings are conducted in an orderly manner. Such rules shall be conspicuously posted during meetings and written copies provided, upon request, to meeting attendees.

(Continued)

By-Laws

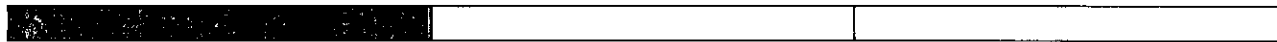
SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

Education Law Sections 1708 and 2504
General Construction Law Section 41
Public Officers Law Article 7, Section 103(d), 104 and 107

NOTE: Refer also to Policies #1520 -- Special Meetings of the Board of Education
#1730 -- Executive Sessions
#5410 -- Purchasing
#6215 -- Employment of Relatives of Board of Education Members
#8340 -- Textbooks/Workbooks/Calculators/Instructional Computer Hardware

1st Reading: 9/17/12
Adoption: 10/15/12

Eden Central School–Claims Auditor Report September 2012



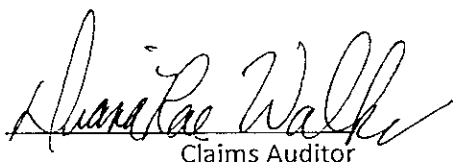
Warrant #	Date of Warrant Report	Amount of Warrant	Check #
12	9/13/12	6,327.90	21036 – 21037
13	9/27/12	1,440,555.43	21032,21038 -21135 21143 – 21260, 21262-21296, 21261
XC13 2	9/27/12	9,557.15	4414 – 4419, 4420, 4422 – 4431, 4421
14	9/13/12	500.00	283
7	9/12/12 P/R #5 8/25/12 – 9/7/12	320,938.47 + 1,262.27 = 322,200.74	1296 – 1300 21033 - 21035
9	9/17/12 P/R #6 9/8/12 – 9/21/12	515,783.70 + 9,163.17 = 524,946.87	1301 – 1306 21137 - 21142

Check Date	Check Number	Vendor	Comment/Question	Answer/Action
9/28/12	21261	McGraw Hill Companies	Was unable to verify total amount of \$890.55 for invoice #69057164001. Missing page 3 of 3 of the invoice.	Received a copy of page 3 of 3 of invoice #69057164001 and was able to verify that amount was correct and released check to be paid.

Additional Comments:

Prepared for Board of Education

Submitted: 10/12/12

Signed: 
Claims Auditor

REPORT TO THE BOARD

October 10, 2012

The Board of Education
Eden Central School District

Dear Board Members:

We have audited the financial statements of Eden Central School District (the District) for the year ended June 30, 2012, and have issued our report thereon dated October 10, 2012. Professional standards requires that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, Government Auditing Standards and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated April 24, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in note 1 to the financial statements. No new accounting policies were adopted and the application of other existing policies was not changed during 2012. 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

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.

For the year ended June 30, 2012, we evaluated the key factors and assumptions used by management in determining accounting estimates were reasonable in relation to the financial statements taken as a whole.

Significant Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of commitments and contingencies in note 12 to the financial statements.

Difficulties Encountered in Performing the Audit

No difficulties were encountered during the current year audit. No delays were noted in the commencement of the audit or in providing us with needed information. Management and accounting personnel were very helpful in assisting us during 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 trivial, and communicate them to the appropriate level of management. There were no material uncorrected misstatements detected as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' 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.

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 auditors' 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 Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, 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.

* * * * *

This information is intended solely for the use of the Board of Education and management of Eden Central School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

TOSKI & CO., CPAs, P.C.

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis,
Financial Statements
and Supplementary Information
June 30, 2012
(With Independent Auditors' Report Thereon)

EDEN CENTRAL SCHOOL DISTRICT

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis	3 - 13
Basic Financial Statements:	
Statement of Net Assets	14 - 15
Statement of Activities and Changes in Net Assets	16
Balance Sheet - Governmental Funds	17
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets	18
Statement of Revenue, Expenditures, and Changes in Fund Balance - Governmental Funds	19
Reconciliation of Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balance to the Statement of Activities	20
Statement of Fiduciary Net Assets	21
Statement of Changes in Fiduciary Net Assets	22
Notes to Financial Statements	23 - 47
Required Supplementary Information - Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	48 - 49
Other Supplementary Information:	
Schedule of Change from Adopted Budget to Final Budget and Use of Unassigned Fund Balance - General Fund	50
Schedule of Project Expenditures - Capital Projects Fund	51
Schedule of Certain Revenue and Expenditures Compared to ST-3 Data	52
Invested in Capital Assets, Net of Related Debt	53

EDEN CENTRAL SCHOOL DISTRICT

Table of Contents, Continued

	<u>Page</u>
Federal Grant Compliance Audit:	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>	54 - 55
Independent Auditors' Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133	56 - 57
Schedule of Expenditures of Federal Awards	58
Notes to the Schedule of Expenditures of Federal Awards	59
Schedule of Findings and Questioned Costs	60 - 61
Status of Prior Audit Findings	62

* * * * *

INDEPENDENT AUDITORS' REPORT

The Board of Education
Eden Central School District:

We have audited the accompanying financial statements of the governmental activities, each major fund and the fiduciary funds of the Eden Central School District (the District), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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 fiduciary funds of the Eden Central School District as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 10, 2012, on our consideration of the Eden Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 13 and 48 through 49 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Eden Central School District's financial statements as a whole. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements. The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Toski & Co., CPAs, P.C.

Williamsville, New York
October 10, 2012

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis
June 30, 2012

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2012. This section is a summary of the School 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 in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District's net assets increased \$746,582. This was primarily due to actual expenditures being less than anticipated.
- The assets of the primary government of the District exceeded its liabilities at the close of the fiscal year by \$10,249,668 (net assets). This amount includes unrestricted net assets of \$718,936.
- At the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$6,809,831, an increase of \$276,880 in comparison with prior year. Excluding the Capital Projects Fund, the District's governmental fund balance totaled \$6,500,776. Approximately 17% of this fund balance, \$1,126,697 is available for spending at the District's discretion (unassigned fund balance).
- The General Fund reported a net increase in fund balance this year of \$250,252. At June 30, 2012, unassigned fund balance for the General Fund was \$1,126,697, or 4.5% of the subsequent years' budget appropriations.
- The Districts long-term indebtedness (including bonds payable, capital leases and contractual obligations) decreased by \$1,396,745 during the current fiscal year. This represents scheduled principal payments made on existing debt.

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: Management's Discussion and Analysis (MD&A) (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 School District:

- The first two statements are District-wide financial statements that provide both short-term and long-term information about the School District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the School District, reporting the School District's operations in more detail than the District-wide statements.
- The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- Fiduciary funds statements provide information about the financial relationships in which the School District acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

Figure A-1 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of MD&A highlights the structure and contents of each of the statements.

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

Figure A-1: Major Features of the District-wide and Fund Financial Statements

		Fund Financial Statements	
	District-wide	Governmental Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the School District administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required financial statements	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenue, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> • Statement of fiduciary net assets • Statement of changes in fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenue and expenses during 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	All additions and deductions during the year, regardless of when cash is received or paid

(a) 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 assets 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.

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

The two District-wide statements report the District's net assets and how they have changed. Net assets, the difference between the School 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 assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the District's overall health, you need to consider additional nonfinancial factors such as changes in the School District's property tax base and the condition of school buildings and other facilities.

In the District-wide financial statements, the District's activities are shown as Governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes and State formula aid finance most of these activities.

(b) Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" 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:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and to manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as Federal grants).

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 that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds 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 funds statements explains the relationship (or differences) between them.

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

- **Fiduciary Funds:** The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund and the student activities funds. 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.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$10,249,072 at the close of the year ended June 30, 2012, as compared to \$9,502,490 at the close of the year ended June 30, 2011.

Figure A-2: Condensed Statement of Net Assets (in thousands of dollars)

	<u>June 30,</u>		<u>Percentage</u>
	<u>2011</u>	<u>2012</u>	<u>change</u>
Current and other assets	\$ 7,828,061	8,702,937	11%
Capital assets	<u>17,406,515</u>	<u>16,454,524</u>	<u>(5%)</u>
Total assets	<u>25,234,576</u>	<u>25,157,461</u>	<u>0%</u>
Current liabilities	1,430,110	2,003,158	36%
Long-term liabilities	<u>14,301,976</u>	<u>12,905,231</u>	<u>(10%)</u>
Total liabilities	<u>15,732,086</u>	<u>14,908,389</u>	<u>(6%)</u>
Net assets:			
Invested in capital assets, net of related debt	4,172,631	4,806,103	15%
Restricted	2,614,029	4,724,033	79%
Unrestricted	<u>2,715,830</u>	<u>718,936</u>	<u>(70%)</u>
Total net assets	\$ <u>9,502,490</u>	<u>10,249,072</u>	<u>8%</u>

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

At June 30, 2012, total net assets of the District are \$10,249,072. The largest portion of the District's net assets, \$4,806,103, represents the District's investment in capital assets (such as land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to the community; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The next largest portion of net assets, \$4,724,033 represents restricted net assets, which are resources that are subjected to external restrictions on how they may be used. The final portion of its net assets in the amount of \$718,936 is its unrestricted net assets which may be used to meet the District's ongoing obligations.

The District's liabilities totaled \$14,908,389 at June 30, 2012. The largest portion of the liabilities is noncurrent obligations of \$12,905,231 including \$10,030,000 of bonds payable.

The District had a current ratio of 4.34 at June 30, 2012 which is comparable to 5.47 at June 30, 2011; such a ratio implies that the District has sufficient assets on hand to cover its liabilities that will come due in the coming year. Figure A-3, presents the current ratio for the District at June 30, 2012 and 2011:

Figure A-3: Current Assets and Current Liabilities

	June 30,	
	2011	2012
Current assets	\$ 7,828,061	8,702,937
Current liabilities	1,430,110	2,003,158
Current ratio	5.47	4.34

Total net assets increased \$746,582 for the year ended June 30, 2012 as compared to an increase of \$1,244,489 for the year ended June 30, 2011.

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

Figure A-4, as presented below, shows the changes in net assets for the years ending June 30, 2012 and 2011:

	<u>June 30,</u>		<u>Percentage</u>
	<u>2011</u>	<u>2012</u>	<u>change</u>
Revenue:			
Program revenue:			
Charges for services	\$ 293,253	410,064	40%
Operating grants and contributions	1,398,996	938,493	(33%)
General revenue:			
Property taxes	10,238,795	10,414,287	2%
Other tax items	2,089,606	2,136,473	2%
Nonproperty taxes	1,589,465	1,628,089	2%
Sale of property and compensation for loss	33,466	13,479	(60%)
State Formula Aid	9,288,956	9,620,634	4%
Federal Aid	614,052	607,930	(1%)
Interest earnings	83,397	72,569	(13%)
Miscellaneous	<u>358,240</u>	<u>299,509</u>	<u>(16%)</u>
Total revenue	<u>25,988,226</u>	<u>26,141,527</u>	<u>1%</u>
Expenses:			
General support	3,639,252	3,489,984	(4%)
Instruction	17,815,493	18,612,435	4%
Transportation	2,288,636	2,208,316	(4%)
Debt service - interest	597,271	529,966	(11%)
Cost of sales - food	<u>403,085</u>	<u>554,244</u>	<u>38%</u>
Total expenses	<u>24,743,737</u>	<u>25,394,945</u>	<u>3%</u>
Increase in net assets	1,244,489	746,582	<u>(40%)</u>
Net assets - beginning	<u>8,258,001</u>	<u>9,502,490</u>	
Net assets - ending	\$ <u>9,502,490</u>	<u>10,249,072</u>	

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

Figure A-5: Sources of Revenue for Fiscal Year 2012

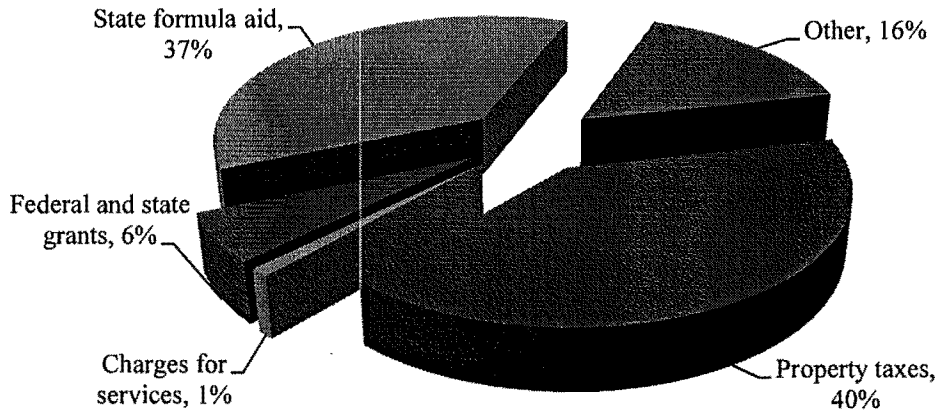
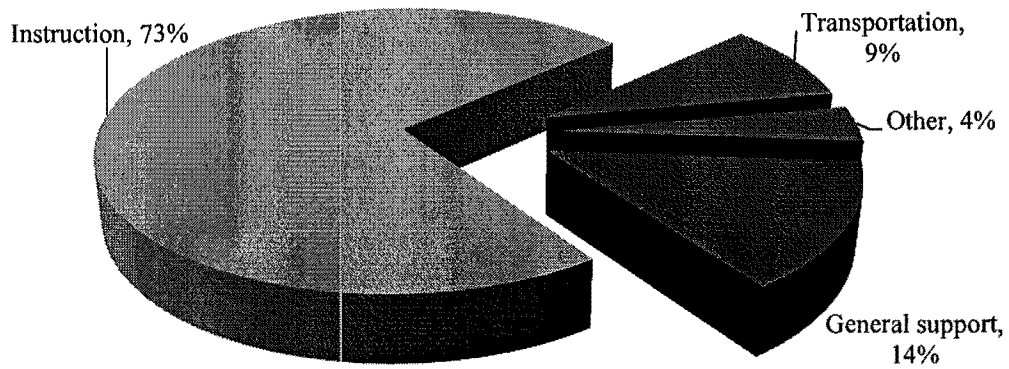


Figure A-6: Expenses for Fiscal Year 2012



EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds - The focus of the District's governmental funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, General Fund unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

At the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$6,809,831, an increase of \$276,880 in comparison with prior year. Excluding the Capital Projects Fund, the District's governmental fund balances totaled \$6,500,776. Approximately 17% of this fund balance, \$1,126,697 is available for spending at the District's discretion (unassigned fund balance). The remainder of fund balance is restricted, assigned or non-spendable to indicate that it is not available for new spending.

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,126,697. While the total fund balance is \$6,432,012, \$402,016 is reserved for capital, \$834,880 is reserved for unemployment insurance, \$525,245 is reserved for employee benefits and accrued liabilities, \$162,894 is reserved for repairs, and \$2,479,668 is reserved for retirement contributions. Additionally, the District assigned appropriated fund balance of \$619,145 toward the 2012-2013 tax levy.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The general unassigned fund balance represents 4.4% of total general fund expenditures, while total fund balance represents 24.9% of that same amount.

GENERAL FUND BUDGETARY HIGHLIGHTS

The fund balance of the District's general fund increased by \$250,252 in the current fiscal year. Expenses were under budget by \$2,400,974 and revenue was over budget by \$526,906. Compared to the budgeted net use of fund balance totaling \$2,242,569 which was designated to reduce the 2011-12 tax levy the District had a budgeted surplus of \$2,927,880.

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

CAPITAL ASSETS

Capital Assets - The District's investment in capital assets for its governmental activities as of June 30, 2012, amounted to \$16,454,524 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvement, and furniture and equipment and vehicles.

Capital assets net of depreciation for the governmental activities at the years ended June 30, 2012 and 2011 are presented below.

The Districts' assets are recorded at historical cost in the government-wide financial statements. As required by current governmental accounting standards, the District depreciates its assets. Additional information on the District's capital assets can be found in note 6 of this report.

Figure A-7: Capital Assets (Net of Depreciation)

	<u>June 30,</u>		<u>Percentage change</u>
	<u>2011</u>	<u>2012</u>	
Land	\$ 142,997	142,997	0%
Construction in progress	8,879,235	75,310	(99%)
Land improvements	569,062	2,320,889	308%
Building and improvements	5,929,398	12,046,600	103%
Furniture and equipment	862,663	956,797	11%
Vehicles	<u>1,023,160</u>	<u>911,931</u>	<u>(11%)</u>
Total	\$ <u>17,406,515</u>	<u>16,454,524</u>	<u>(5%)</u>

LONG-TERM DEBT

At June 30, 2012, the district had bonds and capital leases outstanding of \$12,905,231 as compared to \$14,301,976 in the prior year. This was due to scheduled principal payments made on existing debt.

Figure A-8: Outstanding Long-Term Debt (In Thousands of Dollars)

	<u>June 30,</u>		<u>Percentage change</u>
	<u>2011</u>	<u>2012</u>	
General obligation bonds (financed with property taxes)	\$ 11,110,000	10,030,000	(10%)
All other long-term debt	<u>3,191,976</u>	<u>2,875,231</u>	<u>(10%)</u>
Total	\$ <u>14,301,976</u>	<u>12,905,231</u>	<u>(10%)</u>

EDEN CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis, Continued

FACTORS BEARING ON THE DISTRICT'S FUTURE

Current economic factors that have an impact on the District's budget include reductions of State aid and rising retirement system contribution rates. The unemployment rate, not seasonally adjusted, for the Erie County Region at June 30, 2012 was 8.8%, which is a increase from the rate of 7.3% a year ago. This compares to New York State's average unemployment rate of 8.9% and to the national average rate of 8.9%. Additionally over the past two decades, the region has experienced a steady decline in population and business. All of these factors are considered in preparing the District's budget. Despite the economic hardships, considering the stable condition of its major funds, the District's overall financial position is relatively stable.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Eden Central School District
Lisa A. Almasi
Director of Finance
3150 Schoolview Road
Eden, New York 14057

EDEN CENTRAL SCHOOL DISTRICT
Statement of Net Assets
Governmental Activities
June 30, 2012

Assets:

Cash and cash equivalents	\$ 6,724,647
Receivables:	
Accounts	3,475
State and Federal Aid	953,200
Due from other governments	882,642
Inventories	5,657
Due from fiduciary funds	19
Prepaid expenses	133,297
Capital assets, net	<u>16,454,524</u>
Total assets	<u><u>\$ 25,157,461</u></u>

Liabilities:

Payables:	
Accounts payable	172,004
Accrued liabilities	98,241
Due to other governments	1,016
Due to teachers' retirement system	1,125,613
Due to employees' retirement system	205,279
Accrued interest	110,052
Deferred revenue	251,543
Other liabilities	39,410
Long-term liabilities:	
Due and payable within one year:	
Bonds payable	1,125,000
Compensated absences	652,757
Capital lease payable	505,034
Due and payable after one year:	
Bonds payable	8,905,000
Compensated absences	392,133
Capital lease payable	1,113,387
Other postemployment benefits	<u>211,920</u>
Total liabilities	<u><u>14,908,389</u></u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Statement of Net Assets
Governmental Activities, Continued

Net assets:	
Invested in capital assets, net of related debt	\$ 4,806,103
Restricted for:	
Capital	711,071
Unemployment insurance	834,880
Employee benefits and accrued liabilities	525,245
Repairs	162,894
Retirement contributions	2,479,668
Debt Service	10,275
Unrestricted	<u>718,936</u>
Total net assets	<u>10,249,072</u>
Total liabilities and net assets	<u>\$ 25,157,461</u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Statement of Activities and Changes in Net Assets
Governmental Activities
Year ended June 30, 2012

	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in <u>Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
Functions/programs:				
General support	\$ 3,489,984	-	-	(3,489,984)
Instruction	18,612,435	175,495	1,422,249	(17,014,691)
Pupil transportation	2,208,316	-	-	(2,208,316)
Debt service - interest	529,966	-	-	(529,966)
Cost of sales	<u>554,244</u>	<u>234,570</u>	<u>183,480</u>	<u>(136,194)</u>
Total functions and programs	<u>\$ 25,394,945</u>	<u>410,065</u>	<u>1,605,729</u>	<u>(23,379,151)</u>
General revenue:				
Real property taxes				10,414,287
Other tax items				2,136,473
Non property taxes				1,628,089
Use of money and property				72,568
Sale of property and compensation for loss				13,479
State sources				9,474,950
Federal sources				86,378
Miscellaneous				<u>299,509</u>
Total general revenue				<u>24,125,733</u>
Change in net assets				746,582
Total net assets at beginning of year				<u>9,502,490</u>
Total net assets at end of year				<u>\$ 10,249,072</u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2012

	<u>General</u>	<u>Special Aid</u>	<u>School Food Service</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<u>Assets</u>						
Cash and cash equivalents	\$ 6,415,941	-	29,271	10,228	269,207	6,724,647
Receivables:						
Accounts	3,475	-	-	-	-	3,475
Due from other funds	310,205	-	-	47	89,346	399,598
State and Federal aid	631,151	292,182	29,867	-	-	953,200
Due from other governments	882,642	-	-	-	-	882,642
Inventories	-	-	5,657	-	-	5,657
Prepaid expenses	133,297	-	-	-	-	133,297
Total assets	<u>\$ 8,376,711</u>	<u>292,182</u>	<u>64,795</u>	<u>10,275</u>	<u>358,553</u>	<u>9,102,516</u>
<u>Liabilities and Fund Balance</u>						
Payables:						
Accounts payable	143,550	2,852	-	-	25,602	172,004
Accrued liabilities	95,248	-	-	-	2,993	98,241
Due to other funds	89,346	289,330	-	-	20,903	399,579
Due to other governments	-	-	1,016	-	-	1,016
Due to teachers' retirement system	1,125,613	-	-	-	-	1,125,613
Due to employees' retirement system	205,279	-	-	-	-	205,279
Deferred revenue	246,253	-	5,290	-	-	251,543
Other liabilities	39,410	-	-	-	-	39,410
Total liabilities	<u>1,944,699</u>	<u>292,182</u>	<u>6,306</u>	<u>-</u>	<u>49,498</u>	<u>2,292,685</u>
<u>Fund Balance</u>						
Non-spendable	133,297	-	5,657	-	-	138,954
Restricted	4,404,703	-	-	10,275	309,055	4,724,033
Assigned	767,315	-	52,832	-	-	820,147
Unassigned	1,126,697	-	-	-	-	1,126,697
Total fund balance	<u>6,432,012</u>	<u>-</u>	<u>58,489</u>	<u>10,275</u>	<u>309,055</u>	<u>6,809,831</u>
Total liabilities and fund balance	<u>\$ 8,376,711</u>	<u>292,182</u>	<u>64,795</u>	<u>10,275</u>	<u>358,553</u>	<u>9,102,516</u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2012

	Total governmental <u>funds</u>	Long-term assets, <u>liabilities</u>	Reclassifications and <u>eliminations</u>	Statement of Net Assets <u>totals</u>
Assets:				
Cash and cash equivalents	\$ 6,724,647	-	-	6,724,647
Receivables:				
Accounts	3,475	-	-	3,475
Due from other funds	399,598	-	(399,579)	19
State and Federal aid	953,200	-	-	953,200
Due from other governments	882,642	-	-	882,642
Inventories	5,657	-	-	5,657
Prepaid expenses	133,297	-	-	133,297
Capital assets, net	-	16,454,524	-	16,454,524
Total assets	<u>\$ 9,102,516</u>	<u>16,454,524</u>	<u>(399,579)</u>	<u>25,157,461</u>
Liabilities:				
Payables:				
Accounts payable	172,004	-	-	172,004
Accrued liabilities	98,241	-	-	98,241
Due to other funds	399,579	-	(399,579)	-
Due to other governments	1,016	-	-	1,016
Due to teachers' retirement system	1,125,613	-	-	1,125,613
Due to employees' retirement system	205,279	-	-	205,279
Accrued interest	-	110,052	-	110,052
Deferred revenue	251,543	-	-	251,543
Other liabilities	39,410	-	-	39,410
Bonds payable	-	10,030,000	-	10,030,000
Compensated absences	-	1,044,890	-	1,044,890
Capital lease	-	1,618,421	-	1,618,421
Contractual obligations	-	211,920	-	211,920
Total liabilities	2,292,685	13,015,283	(399,579)	14,908,389
Total fund balance/net assets	<u>6,809,831</u>	<u>3,439,241</u>	<u>-</u>	<u>10,249,072</u>
Total liabilities and fund balance/net assets	<u>\$ 9,102,516</u>	<u>16,454,524</u>	<u>(399,579)</u>	<u>25,157,461</u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds
Year ended June 30, 2012

	<u>General</u>	<u>Special Aid</u>	<u>School Food Service</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenue:						
Real property taxes	\$ 10,414,287	-	-	-	-	10,414,287
Other tax items	2,136,473	-	-	-	-	2,136,473
Non-property taxes	1,628,089	-	-	-	-	1,628,089
Charges for services	175,495	-	-	-	-	175,495
Use of money and property	71,462	-	287	820	-	72,569
Sale of property and compensation for loss	13,479	-	-	-	-	13,479
State sources	9,641,490	232,929	10,782	-	(20,856)	9,864,345
Federal sources	86,378	1,043,636	172,698	-	-	1,302,712
Sales	-	-	234,569	-	-	234,569
Miscellaneous	299,509	-	-	-	-	299,509
Total revenue	<u>24,466,662</u>	<u>1,276,565</u>	<u>418,336</u>	<u>820</u>	<u>(20,856)</u>	<u>26,141,527</u>
Expenditures:						
General support	2,761,429	16,303	-	-	-	2,777,732
Instruction	12,380,659	984,419	-	-	-	13,365,078
Pupil transportation	1,603,054	32,911	-	-	-	1,635,965
Employee benefits	5,144,183	280,310	21,609	-	-	5,446,102
Debt service - principal	2,124,884	-	-	1,080,000	-	3,204,884
Debt service - interest	89,333	-	-	465,581	-	554,914
Cost of sales	-	-	418,482	-	-	418,482
Capital outlay	-	-	-	-	80,911	80,911
Total expenditures	<u>24,103,542</u>	<u>1,313,943</u>	<u>440,091</u>	<u>1,545,581</u>	<u>80,911</u>	<u>27,484,068</u>
Excess (deficiency) of revenue over expenditures	<u>363,120</u>	<u>(37,378)</u>	<u>(21,755)</u>	<u>(1,544,761)</u>	<u>(101,767)</u>	<u>(1,342,541)</u>
Other financing sources and uses:						
Proceeds from the issuance of long-term debt	1,619,421	-	-	-	-	1,619,421
Operating transfers in	-	26,044	-	1,545,581	160,664	1,732,289
Operating transfers (out)	(1,732,289)	-	-	-	-	(1,732,289)
Total other financing sources (uses)	<u>(112,868)</u>	<u>26,044</u>	<u>-</u>	<u>1,545,581</u>	<u>160,664</u>	<u>1,619,421</u>
Excess (deficiency) of revenue and other sources over expenditures and other (uses)	250,252	(11,334)	(21,755)	820	58,897	276,880
Fund balance at beginning of year	6,181,760	11,334	80,244	9,455	250,158	6,532,951
Fund balance at end of year	<u>\$ 6,432,012</u>	<u>-</u>	<u>58,489</u>	<u>10,275</u>	<u>309,055</u>	<u>6,809,831</u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Reconciliation of Governmental Funds - Statement of Revenue,
Expenditures, and Changes in Fund Balance to the Statement of Activities
Year ended June 30, 2012

	Total governmental funds	Long-term assets, liabilities	Capital related items	Reclassifications and eliminations	Statement of activities total
Revenue:					
Real property taxes	\$ 10,414,287	-	-	-	10,414,287
Other tax items	2,136,473	-	-	-	2,136,473
Non-property taxes	1,628,089	-	-	-	1,628,089
Charges for services	175,495	-	-	-	175,495
Use of money and property	72,569	-	-	-	72,569
Sale of property and compensation for loss	13,479	-	-	-	13,479
State sources	9,864,345	-	-	-	9,864,345
Federal sources	1,302,712	-	-	-	1,302,712
Sales	234,569	-	-	-	234,569
Miscellaneous	299,509	-	-	-	299,509
Total revenue	<u>26,141,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,141,527</u>
Expenditures:					
General support	2,777,732	19,013	144,543	548,696	3,489,984
Instruction	13,365,078	153,031	678,113	4,416,213	18,612,435
Pupil transportation	1,635,965	15,712	103,214	453,425	2,208,316
Employee benefits	5,446,102	-	-	(5,446,102)	-
Debt service - principal	3,204,884	(3,204,884)	-	-	-
Debt service - interest	554,914	(24,948)	-	-	529,966
Cost of sales	418,482	962	107,032	27,768	554,244
Capital outlay	80,911	-	(80,911)	-	-
Total expenditures	<u>27,484,068</u>	<u>(3,041,114)</u>	<u>951,991</u>	<u>-</u>	<u>25,394,945</u>
Excess (deficiency) of revenue over expenditures	<u>(1,342,541)</u>	<u>3,041,114</u>	<u>(951,991)</u>	<u>-</u>	<u>746,582</u>
Other financing sources and uses:					
Proceeds from the issuance of long-term debt	1,619,421	(1,619,421)	-	-	-
Operating transfers in	1,732,289	-	-	-	1,732,289
Operating transfers (out)	(1,732,289)	-	-	-	(1,732,289)
Total other financing sources (uses)	<u>1,619,421</u>	<u>(1,619,421)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change for the year	<u>\$ 276,880</u>	<u>1,421,693</u>	<u>(951,991)</u>	<u>-</u>	<u>746,582</u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
Assets - cash and cash equivalents	\$ 10,180	<u>366,735</u>
Liabilities:		
Due to other funds	-	19
Extraclassroom activity balance	-	88,302
Other liabilities	-	<u>278,414</u>
Total liabilities	<u>\$ -</u>	<u>366,735</u>
Net assets - reserved for scholarships	<u>\$ 10,180</u>	<u>-</u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
Year ended June 30, 2012

	<u>Private Purpose Trust Fund</u>
Additions:	
Interest	\$ 38
Gifts and contributions	<u>2,805</u>
Total additions	2,843
Deductions - scholarships and awards	<u>3,705</u>
Change in net assets	(862)
Net assets at beginning of year	<u>11,042</u>
Net assets at end of year	<u><u>\$ 10,180</u></u>

See accompanying notes to financial statements.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

(1) Summary of Accounting Policies

The financial statements of Eden Central School District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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. Significant accounting principles and policies used by the District are described below:

(a) 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 consisting of members. The President of the Board serves as the chief fiscal officer and the Superintendent is the chief executive officer. The Board is responsible for and controls all activities related to public school education within the District. Board members have authority to make decisions, power to appoint management and primary accountability for all fiscal matters.

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

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

(i) Extraclassroom Activity Funds

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

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(b) Joint Venture

The District is one of twenty-seven participating school districts in the Erie No. 2, Chautauqua Cattaraugus Board of Cooperative Education Services (BOCES). A Board of Cooperative Educational Services is a voluntary, cooperative association of school districts in a geographic area that shares planning, services and programs that 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.

A BOCES' budget is comprised of separate budgets for administrative, program and capital costs. Each component 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 districts pay tuition or a service fee for programs in which its students participate.

During the year, the District was billed \$2,311,430 for BOCES administrative and program costs and recognized \$148,792 in revenue as a refund from prior years' expenditures paid to BOCES.

Participating school districts issue debt on behalf of BOCES. As of year-end, there was no debt issued by the District on behalf of BOCES.

Financial statements for the BOCES are available from the Erie No. 2 BOCES administrative office.

(c) Basis of Presentation

(i) District-wide Statements

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

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(c) Basis of Presentation, Continued

(i) District-wide Statements, Continued

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

(ii) Funds Statements

The funds 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 major governmental funds:

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

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

School Food Service: This fund is used to account for the activities of the District's food service operations.

Capital Projects Fund: These funds are used to account for the financial resources used for acquisition, construction or major repair of capital facilities.

Debt Service Fund: This fund accounts for the accumulation of resources and the payment of principal and interest on general obligation debt of governmental activities.

Fiduciary Funds: Fiduciary activities are those in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the District-wide financial statements because their resources do not belong to the District and are not available to be used. There are two classes of fiduciary funds:

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(c) Basis of Presentation, Continued

(ii) Funds Statements, Continued

Private Purpose Trust Funds: These funds are used to account for trust arrangements in which principal and income benefit 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.

Agency Funds: These funds are strictly custodial in nature and do not involve the measurement of results of operations. Assets are held by the District as agent for various student groups or extraclassroom activity funds and for payroll or employee withholdings.

(d) Measurement Focus and Basis of Accounting

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. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenue is recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenue is collected within 90 days after the end of the fiscal year. Sales tax related to the current fiscal year, received after the revenue recognition period, is not considered available and has been excluded from the financial statements.

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

(e) Property Taxes

Real property taxes are levied annually by the Board of Education. Uncollected real property taxes are subsequently enforced by the County of Erie. The County pays an amount representing uncollected real property taxes transmitted to the County for enforcement to the District no later than the following April 1.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(f) Restricted Resources

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

(g) Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund 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 revenue to provide financing or other services.

In the District-wide statements, the amounts reported on the statement of net assets 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.

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.

Refer to note 9 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures and revenue activity.

(h) Estimates

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

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(i) Cash and 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 date of acquisition. New York State law governs the District's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

(j) Accounts Receivable

Receivables (accounts receivable) are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

(k) Inventories and Prepaid Items

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

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

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

(l) Capital Assets

Capital assets are reported in the District-wide financials at actual costs or estimated historical cost. Donated assets are reported at estimated fair market value at the time received. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as construction in progress until the projects are completed.

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:

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(l) Capital Assets, Continued

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land	\$ 1,000	Straight-line	N/A
Construction in progress	50,000	Straight-line	N/A
Land improvements	50,000	Straight-line	15 - 20
Buildings and improvements	50,000	Straight-line	20 - 40
Furniture and equipment	1,000	Straight-line	5 - 15
Vehicles	14,000	Straight-line	8

(m) Deferred Revenue

Deferred revenue is reported when revenue does not meet both the measurable and available criteria for recognition in the current period. Deferred revenue also arises when the District receives resources before it has legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the District has legal claim to the resources, the liability for deferred revenue is removed and revenue is recorded.

(n) Vested Employee Benefits

Compensated Absences

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

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.

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

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

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(o) Other Benefits

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

In addition to providing pension benefits, the District provides postemployment health insurance coverage and survivor benefits to retired employees and their survivors in accordance with the provision of various employment contracts in effect at the time of retirement as discussed in note 10. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure in the general fund as payments are made.

(p) Short-Term Debt

The District may issue Revenue Anticipation Notes (RAN) and Tax Anticipation Notes (TAN) 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 RAN's and TAN's represent a liability that will be extinguished by the use of expendable, available resources of the fund.

The District may issue budget notes up to an amount not to exceed 5% of the amount of the annual budget during any fiscal year for expenditures for which there is an insufficient or no provision made in the annual budget. The budget note must be repaid no later than the close of the second fiscal year succeeding the year in which the note was issued.

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

(q) Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities and long-term obligations are reported in the District-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, other postemployment benefits 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 when due.

Long-term obligations represent the District's future obligations or future economic outflows. The liabilities are reported as due within one year or due after one year in the statement of net assets.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(r) Equity Classifications

District-wide Statements

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

Invested in capital assets, net of related debt - consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction or improvements to those assets.

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

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

Funds Statements

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

- (1) Non-spendable 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. Non-spendable fund balance includes the inventory recorded in the School Lunch Fund of \$5,657 and prepaid expenses in the amount of \$133,297.
- (2) 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.

Currently, New York State laws still use the terminology “reserves” and Districts are only allowed to use reserves authorized by law. The District has classified the following reserves as restricted:

Restricted for:

General Fund:	
Capital	\$ 402,016
Unemployment insurance	834,880
Employee benefits and accrued liabilities	525,245
Repairs	162,894
Retirement contributions	2,479,668
Capital fund	309,055
Service fund	<u>10,275</u>
Total restricted funds	\$ <u>4,724,033</u>

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(r) Equity Classifications, Continued
Funds Statements, Continued

Capital

According to Education Law §3651, must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve, the ultimate amount, its probable term and the source of the funds. Expenditure 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.

Debt Service

According to General Municipal Law §6-1, the Mandatory 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 sale. The funding of the reserve is from the proceeds of the sale of District property or capital improvement.

Employee Benefit Accrued Liability

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

Repairs

According to General Municipal Law §6-d, must be used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually. The Board of Education 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.

Retirement Contributions

According to General Municipal Law §6-r, must be used for financing New York State Employees Retirement System (NYSERS) retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(r) Equity Classifications, Continued

Funds Statements, Continued

Tax Certiorari

According to Education Law §3651.1-a, must be used to establish a reserve fund for tax certiorari proceedings 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 judgments and claims arising out of tax certiorari proceedings. Any resources deposited to 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.

Unemployment Insurance Reserve

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

- (3) Committed - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school district's highest level of decision making authority, i.e., the Board of Education. The School District has no committed fund balances as of June 30, 2012.
- (4) Assigned fund balance - Includes amounts that are constrained by the school district's intent to be used for specific purposes, but are neither restricted nor committed. The school food service fund is reported as an assigned fund balance of \$52,832. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances reported in the General Fund amounted to \$148,167. Additionally, the District assigned \$619,145 of fund balance to reduce the tax levy for the ensuing fiscal year budget.
- (5) Unassigned fund balance - Includes all other General Fund net assets that do not meet the definition of the above four classifications and are deemed to be available for general use by the District.

NYS Real Property Tax Law §1318 limits the amount of unexpended surplus funds a school district can retain to no more than 4% of the School District's budget for the General Fund for the ensuing fiscal year. Nonspendable and restricted fund balance of the General Fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances are also excluded from the 4% limitation.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(r) Equity Classifications, Continued

Funds Statements, Continued

Order of Use of Fund Balance:

The District's policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the General Fund are classified as 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.

(s) Subsequent Events

The District has evaluated events after June 30, 2012 through October 10, 2012, which is the date the financial statements were available to be issued, and determined that any events or transactions occurring during this period that would require recognition or disclosure are properly addressed in these financial statements.

(t) Future Changes in Accounting Standards

GASB Statement No. 60 - "Accounting and Financial Reporting for Service Concession Arrangements" addresses how to account for and report service concession arrangements, a type of public-private partnership. This statement provides guidance on whether the transferor or the operator should report the capital asset in its financial statements, when to recognize up-front payments from an operator as revenue and how to record any obligation of the transferor to the operator. The requirements of this statement are effective for periods beginning after December 15, 2011, which is the fiscal year beginning July 1, 2012 for the District. This statement is not expected to have a material effect on the financial statements of the District.

GASB Statement No. 61 - "The Financial Reporting Entity: Omnibus" is designed to improve financial reporting for governmental entities by amending the requirements of Statements No. 14 "The Financial Reporting Entity" and No. 34 "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." This statement amends the criteria for including component units by only including those component units for which the elected officials are financially accountable or that the government determines would be misleading to exclude. This statement also amends the criteria for blending of component units to include only those component units that are so intertwined with the primary government that they are essentially the same as the primary government. The requirements of the statement are effective for periods beginning after June 15, 2012, which is the fiscal year beginning July 1, 2012 for the District. This statement is not expected to have a material effect on the financial statements of the District.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(t) Future Changes in Accounting Standards, Continued

GASB Statement No. 62 - "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements" is intended to enhance the usefulness of its Codification by incorporating guidance that previously could only be found in certain Financial Accounting Standards Board (FASB) and American Institute of Certified Public Accountants (AICPA) pronouncements. This statement incorporates into the GASB's authoritative literature the applicable guidance issued before November 30, 1989 from FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the AICPA's Committee on Accounting Procedure. The requirements of the statement are effective for periods beginning after December 15, 2011, which is the fiscal year beginning July 1, 2012 for the District. This statement is not expected to have a material effect on the financial statements of the District.

GASB Statement No. 63 - "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position" provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Deferred outflows and inflows are the consumption and acquisition of net assets by a governmental entity that are applicable to a future reporting period. This statement amends the net asset reporting requirements in Statement No. 34 - "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The requirements of this statement are effective for periods beginning after December 15, 2011, which is the fiscal year beginning July 1, 2012 for the District. This statement is not expected to have a material effect on the financial statements of the District.

GASB Statement No. 64 - "Derivative Instruments: Application of Hedge Accounting Termination Provisions - an Amendment of GASB Statement No. 53" clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The requirements of this Statement are effective for periods beginning after June 15, 2011, which is the fiscal year beginning July 1, 2012 for the District. This statement is not expected to have a material effect on the financial statements of the District.

GASB Statement No. 65 - "Items Previously Reported as Assets and Liabilities" establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This statement also provides other financial reporting guidance related to the impact of the financial statement

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(1) Summary of Accounting Policies, Continued

(t) Future Changes in Accounting Standards, Continued

elements deferred outflows of resources and deferred inflows of resources such as changes in the determination of the major fund calculations and limiting the use of the term “deferred” in the financial statement presentations. The requirements of this statement are effective for periods beginning after December 15, 2012, which is the fiscal year beginning July 1, 2013 for the District. This statement is not expected to have a material effect on the financial statements of the District.

GASB Statement No. 66 - “Technical Corrections - 2012 - an Amendment of GASB Statements No. 10 and No. 62” improves accounting and financial reporting for a governmental entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54 - “Fund Balance Reporting and Governmental Fund Type Definitions” and No. 62 - “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.” This statement amends Statement No. 10 by removing the provision that limits fund-based reporting of an entity’s risk financing activities to the general fund and the internal service fund type. This statement also amends Statement No. 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. The requirements of this statement are effective for periods beginning after December 15, 2012, which is the fiscal year beginning July 1, 2013 for the District. This statement is not expected to have a material effect on the financial statements of the District.

(2) Explanation of Certain Differences Between Fund Statements and District-wide Statements

Due to the differences in the measurement focus and basis of accounting used in the fund statements and the District-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the statement of activities, compared with the current financial resources focus of the governmental funds.

(a) Total Fund Balances of Governmental Funds vs. Net Assets of Governmental Activities

Total fund balances of the District’s governmental funds differ from net assets of governmental activities reported in the statement of net assets. This difference primarily results from the additional long-term economic focus of the statement of net assets versus the solely current financial resources focus of the governmental fund balance sheets.

(b) Statement of Revenue, Expenditures and Changes in Fund Balance vs. Statement of Activities

Differences between the funds statement of revenue, expenditures and changes in fund balance and the statement of activities fall into one of three broad categories. The amounts shown below represent:

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(2) Explanation of Certain Differences Between Fund Statements and District-wide Statements, Continued

(b) Statement of Revenue, Expenditures and Changes in Fund Balance vs. Statement of Activities, Continued

(i) Long-term revenue differences

Long-term revenue differences arise because governmental funds report revenues only when they are considered available, whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the statement of activities.

(ii) Capital related differences

Capital related differences include the difference between proceeds from the sale of capital assets reported on the fund statements and the gain or loss on the sale of assets as reported on the statement of activities and the difference between recording an expenditure for the purchase of capital items in the fund statements and depreciation expense as recorded in the statement of activities.

(iii) Long-term debt transaction differences

Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the fund statements, whereas interest payments are recorded in the statement of activities as incurred and principal payments are recorded as a reduction of liabilities in the statement of net assets.

The costs of building and acquiring capital assets (land, buildings and equipment) financed from governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the balance sheet. However, the statement of net assets includes those capital assets among the assets of the District as a whole, and their original costs are expensed annually over their useful lives.

Original cost of capital assets	\$ 35,394,646
Accumulated depreciation	18,940,122

Long-term liabilities are reported in the statement of net assets, but not in the governmental funds, because they are not due and payable in the current period. Balances at year-end were:

Bonds payable	\$ 10,030,000
Capital lease payable	1,618,421
Other postemployment benefits	211,920
Compensated absences	1,044,890
Accrued interest payable	110,052

In the statement of activities, certain operating expenses (compensated absences and other postemployment benefits) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, other postemployment benefits earned exceeded the amount paid by \$39,862. Also, compensated absences earned exceeded the amount used by \$148,856.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(2) Explanation of Certain Differences Between Fund Statements and District-Wide Statements, Continued

(b) Statement of Revenue, Expenditures and Changes in Fund Balance vs. Statement of Activities, Continued

When the purchase or construction of capital assets is financed through governmental funds, the resources expended for those assets are reported as expenditures in the years they are incurred. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Depreciation of \$1,166,261 exceeded capital expenditures of \$218,941 in the current year, net of retirements/reclassifications.

Repayment of bond principal \$1,080,000 is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net assets, and does not affect the statement of activities.

Repayment of energy performance contract payable of \$451,733 is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net assets and does not affect the statement of activities.

Repayment of capital leases of \$53,730 is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net assets and does not affect the statement of activities.

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as expenditure in the funds when it is due and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The change in accrued interest reported in the statement of activities is the result of accrued interest on bonds, leases and contracts payable of \$24,948.

(3) Stewardship, Compliance and Accountability

(a) Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the general fund for which a legal (appropriated) budget is adopted.

The voters of the District approved the proposed appropriation budget for the General Fund.

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 Board of Education as a result of selected new revenue sources not included in the

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(3) Stewardship, Compliance and Accountability, Continued

(a) Budgets, Continued

original budget (when permitted by law). These supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted. The District had supplemental appropriations of \$1,801,838 during the year ended June 30, 2012. This is mainly due to the refinancing of Energy Performance Contracts.

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

Budgets are established and used for individual capital 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.

(b) Encumbrances

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year-end are presented as 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.

The District's unassigned fund balance was in excess of the New York State Real Property Tax Law §1318 limit, which restricts it to an amount not greater than 4% of the District's budget for the upcoming school year. The unassigned fund balance at June 30, 2012 was at 4.5%.

(4) Cash and Equivalents - Custodial Credit, Concentration of Credit, Interest Rate and Foreign Currency Risks

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.

The District's aggregate bank balances were fully collateralized as of June 30, 2012.

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year-end consists of \$376,915 within the fiduciary funds.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(5) Receivables

Major revenue accrued by the District at June 30, 2012 consisted of the following:

(a) Due from State, Federal and Other Governments - Represents amounts due from other units of government, such as New York State and other local governments. Amounts due to the District at June 30, 2012 are listed below

General Fund:

State and federal aid receivable:

Federal aid - Medicaid fair share	\$ 6,976	
State aid - excess cost	356,069	
State aid - excess cost - retro aid	26,129	
State aid - general aid	32,035	
State aid - general - retro aid	189,336	
State aid - tuition aid	1,896	
State aid - homeless aid	<u>18,710</u>	<u>631,151</u>

Due from other governments:

Erie 2 BOCES	460,403	
Erie County	391,678	
City of Buffalo Public Schools	29,517	
Frontier Central School District	844	
Erie County Polling Place	<u>200</u>	<u>882,642</u>

Special Aid Fund - State and federal aid receivable:

State aid - summer handicap programs	148,072	
State grants - various	13,933	
Federal grants - various	<u>130,177</u>	<u>292,182</u>

School Lunch Fund - State and federal aid receivable:

State aid - Child Nutrition Management System	4,131	
Federal aid - Child Nutrition Management System	<u>25,736</u>	<u>29,867</u>

(b) Other Receivables - Represents amounts due for insurance reimbursements and out-of-district billings (in the General Fund) and other minor charges.

(6) Capital Assets

Capital asset balances and activity were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Reclassifications</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets that are not depreciated:				
Land	\$ 142,997	-	-	142,997
Construction in progress	<u>8,879,235</u>	<u>80,911</u>	<u>(8,884,836)</u>	<u>75,310</u>
Total nondepreciable historical cost	<u>9,022,232</u>	<u>80,911</u>	<u>(8,884,836)</u>	<u>218,307</u>

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(6) Capital Assets, Continued

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Reclassifications</u>	<u>Ending Balance</u>
Capital assets that are depreciated:				
Land improvements	\$ 2,338,064	1,907,427	-	4,245,491
Building and improvements	16,246,844	6,725,597	-	22,972,441
Assets under capital lease:				
Furniture and equipment	4,745,438	230,412	(230,636)	4,745,214
Vehicles	<u>3,113,759</u>	<u>159,430</u>	<u>(59,996)</u>	<u>3,213,193</u>
Total depreciable historical cost	<u>26,444,105</u>	<u>9,022,866</u>	<u>(290,632)</u>	<u>35,176,339</u>
Less accumulated depreciation:				
Land improvements	1,769,002	155,600	-	1,924,602
Building and improvements	10,317,446	608,395	-	10,925,841
Assets under capital lease:				
Furniture and equipment	3,882,775	131,607	(225,965)	3,788,417
Vehicles	<u>2,090,599</u>	<u>270,659</u>	<u>(59,996)</u>	<u>2,301,262</u>
Total accumulated depreciation	<u>18,059,822</u>	<u>1,166,261</u>	<u>(285,961)</u>	<u>18,940,122</u>
Total historical cost, net	<u>8,384,283</u>	<u>7,856,605</u>	<u>(4,671)</u>	<u>16,236,217</u>
Governmental activities - capital assets, net	<u>\$ 17,406,515</u>	<u>7,937,516</u>	<u>(8,889,507)</u>	<u>16,454,524</u>

The current year depreciation expense was allocated in the statement of activities to functions and programs of the District as follows:

Governmental activities:	
General support	\$ 144,543
Instruction	107,032
Pupil transportation	751,476
School lunch	<u>163,210</u>
Total depreciation expense, governmental activities	<u>\$ 1,166,261</u>

(7) Long-Term Debt Obligations

Transactions in long-term debt for the year are summarized below:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Government activities:					
Bonds payable	\$ 11,110,000	-	(1,080,000)	10,030,000	1,125,000
Capital leases	2,123,884	1,619,421	(2,124,884)	1,618,421	505,034
Other liabilities:					
Other postemployment benefits	172,058	164,105	(124,243)	211,920	-
Compensated absences (net activity)	<u>896,034</u>	<u>148,856</u>	<u>-</u>	<u>1,044,890</u>	<u>652,757</u>
Total	<u>\$ 14,301,976</u>	<u>1,932,382</u>	<u>(3,329,127)</u>	<u>12,905,231</u>	<u>2,282,791</u>

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(7) Long-Term Debt Obligations, Continued

The general fund has typically been used to liquidate long-term liabilities such as compensated absences and other postemployment benefits when they become due.

General Obligation Bonds - The District issues general obligation bonds to provide funds for construction renovations and improvements of major capital facilities. The following is a summary of outstanding bonds at June 30, 2012:

<u>Description</u>	<u>Maturity</u>	<u>Interest Rate</u>	<u>Ending Balance</u>
2002 refunding serial bond	2015	2.5 - 4.125%	\$ 690,000
2004 serial bond	2017	2.0 - 5.0%	2,065,000
2004 serial bond	2019	1.5 - 5.25%	255,000
2006 serial bond	2022	4.0 - 4.125%	5,135,000
2009 serial bond	2024	4.0 - 4.375%	<u>1,885,000</u>
Total			\$ <u>10,030,000</u>

The following is a maturity schedule of bonded debt:

<u>Fiscal year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 1,125,000	422,124	1,547,124
2014	1,175,000	376,484	1,551,484
2015	1,225,000	325,615	1,550,615
2016	1,025,000	271,971	1,296,971
2017	1,035,000	225,865	1,260,865
2018 - 2022	4,075,000	556,363	4,631,363
2023 - 2024	<u>370,000</u>	<u>24,365</u>	<u>394,365</u>
	\$ <u>10,030,000</u>	<u>2,202,787</u>	<u>12,232,787</u>

Capital leases - The District entered into energy performance contracts for the renovations of various building and bus garages. The following is a summary of energy performance contract transactions for the year ended June 30, 2012:

<u>Original financing</u>	<u>Refinanced</u>	<u>Maturity</u>	<u>Interest Rate</u>	<u>Ending Balance</u>
2012 contract	-	2019	2.39%	\$ <u>1,618,421</u>

The following is a maturity schedule of performance contracts:

<u>Fiscal year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 505,034	31,154	536,188
2014	515,172	22,016	537,188
2015	135,356	13,090	148,446
2016	138,620	9,826	148,446
2017	141,962	6,484	148,446
2018 - 2019	<u>182,277</u>	<u>3,280</u>	<u>185,557</u>
	\$ <u>1,618,421</u>	<u>85,850</u>	<u>1,704,271</u>

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(7) Long-Term Debt Obligations, Continued

On May 14, 2012, the District refinanced its Energy Performance Contracts for \$1,618,421. The original interest rates were 3.95% and 4.10% and the new interest rate is 2.39%. The final maturity remains unchanged.

(8) Pension Plans

(a) General Information

The District participates in the New York State Employees' Retirement System (NYSERS) and the New York State Teachers' Retirement System (NYSTRS) (collectively, the SYSTEMS). These are cost-sharing multiple employer public employee retirement systems. The SYSTEMS offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

(b) Provisions and Administration

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. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

NYSERS provides retirement benefits as well as death and disability benefits. New York State Retirement and Social Security Law govern obligations of employers and employees to contribute and benefits to employees. NYSERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to NYSERS, Office of the State Comptroller, 110 State Street, Albany, New York 12244.

(c) Funding Policies

Plan members who joined the system before July 27, 1976 are not required to make contributions. Those joining after July 27, 1976 and before January 1, 2010 with less than ten years of membership are required to contribute three percent of their annual salary. For employees who joined after January 1, 2010, employees in NYSERS contribute 3% of their salary throughout their active membership and those in NYSTRS contribute 3.5% throughout their active membership. For employees joining on or after April 1, 2012, employees in NYSERS and NYSTRS are required to contribute between 3% and 6%, dependent upon their salary, for their entire working career. For NYSERS, the Comptroller certifies the rates expressed as proportions of members' payroll annually which are used in computing the contributions required to be made by employers to the pension accumulation fund. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

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

	<u>NYSTRS</u>	<u>NYSERS</u>
2011 - 2012	\$ 1,078,916	516,019
2010 - 2011	826,786	402,321
2009 - 2010	582,520	250,708

(9) Interfund Transactions - Governmental Funds

	Interfund		Interfund	
	<u>Receivable</u>	<u>Payable</u>	<u>Revenue</u>	<u>Expenditures</u>
General fund	\$ 310,205	89,346	-	1,732,289
Special aid fund	-	289,330	26,044	-
Debt service fund	47	-	1,545,581	-
Capital projects fund	<u>89,346</u>	<u>20,903</u>	<u>160,664</u>	<u>-</u>
Total governmental funds	399,598	399,579	1,732,289	1,732,289
Fiduciary agency fund	<u>-</u>	<u>19</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 399,598</u>	<u>399,598</u>	<u>1,732,289</u>	<u>1,732,289</u>

(10) Other Postemployment Benefits (OPEB)

(a) Plan Description

The District provides postemployment (medical) coverage for current retirees and one employee with grandfathered benefits 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 implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions, in the school year ended June 30, 2009. This required the District to calculate and record a net other postemployment benefit obligation at year-end. The net other postemployment benefit obligation is basically the cumulative difference between the actuarially required contribution and the actual contributions made.

Authorization for the District to pay a portion of retiree health insurance premiums was enacted through various contracts, which were ratified by the District's Board of Education. For certain retirees and one employee with grandfathered benefits, the District pays a portion of the cost of the employee's current coverage at the time of retirement until an employee reaches the age of 65. At age 65, retirees are required to elect post-65 coverage in the current plan and apply for Medicare part B coverage. Retired employees are assumed to continue coverage currently elected.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(10) Other Postemployment Benefits (OPEB), Continued

(b) Funding Policy

The District recognizes the cost of providing health insurance annually as expenditures in the General Fund of the fund financial statements as payments are made. For the year ended June 30, 2012, the District recognized \$124,243 for its share of insurance premiums for currently enrolled retirees.

(c) Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation as follows:

Annual OPEB cost and net OPEB obligation:	
Annual required contribution	\$ 170,375
Interest on net OPEB obligation	7,054
Adjustment to annual required contribution	<u>(13,324)</u>
Annual OPEB cost (expense)	164,105
Contributions made	<u>(124,243)</u>
Increase in net OPEB obligation	39,862
Net OPEB obligation at beginning of year	<u>172,058</u>
Net OPEB obligation at end of year	\$ <u>211,920</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 and the two preceding years was as follows:

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Annual OPEB Cost</u>	<u>OPEB Contributions</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2012	\$ 170,375	164,105	124,243	75.7%	211,920
6/30/2011	170,375	164,105	148,811	90.7%	172,058
6/30/2010	457,519	457,519	388,769	85.0%	156,764

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(10) Other Postemployment Benefits (OPEB), Continued

(d) Funded Status and Funding Progress

The plan was 0% funded. The actuarial accrued liability for benefits was \$1,981,665 and the actuarial value of assets was \$0, with an unfunded actuarial accrued liability (UAAL) of \$1,981,665. The estimated covered payroll (annual payroll of active employees covered by the plan) was \$13,224,137, and the ratio of the UAAL to the covered payroll was 14.99%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The District's schedule of funding progress is presented below:

<u>For year</u>	<u>Actual Valuation Date</u>	<u>Actual Value of Assets</u>	<u>Actuarial Accrued Liability ("AAL")</u>	<u>Unfunded AAL ("UAAL")</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Ratio of UAAL to Budget Covered Payroll</u>
2009-2010	11/1/2008	\$ -	5,776,175	5,776,175	0.0%	12,715,516	45.43%
2010-2011	4/1/2011	-	1,981,665	1,981,665	0.0%	13,224,137	14.99%
2011-2012	4/1/2011	-	1,981,665	1,981,665	0.0%	13,224,137	14.99%

(e) Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The actuarial valuation uses the entry age normal method and 2006 New York State Teachers' Retirement System rates for mortality. The remaining amortization period at June 30, 2011 was thirteen years.

(11) Risk Management

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 two years.

EDEN CENTRAL SCHOOL DISTRICT
Notes to Financial Statements, Continued

(12) Commitments and 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 years' experience, the District's administration believes disallowances, if any, will be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

EDEN CENTRAL SCHOOL DISTRICT
 Required Supplementary Information
 Schedule of Revenue, Expenditures and Changes in Fund Balance -
 Budget and Actual - General Fund
 Year ended June 30, 2012

	Original <u>Budget</u>	Final <u>Budget</u>	Actual (Budgetary Basis)	Final Budget Variance with Budgetary <u>Actual</u>
Revenue:				
Local sources:				
Real property taxes	\$ 10,401,816	10,401,816	10,414,287	12,471
Other tax items	2,146,813	2,146,813	2,136,473	(10,340)
Non property taxes	1,550,000	1,550,000	1,628,089	78,089
Charges for services	28,000	28,000	175,495	147,495
Use of money and property	71,600	71,600	71,462	(138)
Sale of property and compensation for loss	6,800	6,800	13,479	6,679
Miscellaneous	208,000	229,753	299,509	69,756
State sources:				
Basic formula	8,454,641	5,232,729	5,246,209	13,480
Excess cost aid	-	1,170,623	1,281,043	110,420
Lottery aid	-	2,051,289	2,051,289	-
BOCES aid	810,223	810,223	841,058	30,835
Textbook aid	100,968	100,968	102,113	1,145
Computer software aid	25,046	25,046	24,478	(568)
Computer hardware aid	29,846	29,846	29,737	(109)
Other State Aid - Homeless	-	-	55,351	55,351
Library A/V loan program aid	10,450	10,450	10,212	(238)
Federal sources	73,800	73,800	86,378	12,578
Proceeds from the issuance of long-term debt	-	1,619,421	1,619,421	-
Total revenue and other sources	<u>23,918,003</u>	<u>25,559,177</u>	<u>26,086,083</u>	<u>526,906</u>
Appropriated fund balance	<u>2,242,569</u>	<u>2,825,795</u>		
Total revenue and appropriated fund balance	<u>\$ 26,160,572</u>	<u>28,384,972</u>		

EDEN CENTRAL SCHOOL DISTRICT
 Required Supplementary Information
 Schedule of Revenue, Expenditures and Changes in Fund Balance -
 Budget and Actual - General Fund, Continued

	Original <u>Budget</u>	Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Year-End <u>Encumbrances</u>	Final Budget Variance with Budgetary Actual and <u>Encumbrances</u>
Expenditures:					
General support:					
Board of Education	\$ 15,096	16,563	5,767	6,500	4,296
Central administration	212,415	218,308	215,458	-	2,850
Finance	365,280	357,093	342,944	400	13,749
Staff	62,638	140,179	88,792	44,342	7,045
Central services	2,199,629	2,296,682	1,800,539	51,180	444,963
Special items	328,451	328,451	307,929	-	20,522
Instruction:					
Instruction, administration and improvement	908,912	910,160	871,593	5,344	33,223
Teaching - regular school Programs for children with handicapping conditions	7,420,115	7,458,059	6,965,307	6,168	486,584
Occupational education	2,514,397	2,596,113	2,265,784	4,495	325,834
Teaching - special school	522,585	525,703	525,703	-	-
Instructional media	28,848	28,848	15,260	-	13,588
Pupil services	563,641	611,524	591,986	1,269	18,269
Pupil transportation	1,202,603	1,217,054	1,145,026	3,699	68,329
Employee benefits	1,705,310	1,794,988	1,603,054	18,770	173,164
Debt service:	5,718,492	5,720,502	5,144,183	6,000	570,319
Principal	645,531	2,247,045	2,124,884	-	122,161
Interest	112,339	122,746	89,333	-	33,413
Total expenditures	24,526,282	26,590,018	24,103,542	148,167	2,338,309
Other financing uses - transfers to other funds	1,634,290	1,794,954	1,732,289	-	62,665
Total expenditures and other uses	<u>\$ 26,160,572</u>	<u>28,384,972</u>	<u>25,835,831</u>	<u>148,167</u>	<u>2,400,974</u>
Excess of revenue and other sources over expenditures and other uses			250,252		
Fund balance at beginning of year			<u>6,181,760</u>		
Fund balance at end of year			<u>\$ 6,432,012</u>		

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

OTHER SUPPLEMENTARY INFORMATION

EDEN CENTRAL SCHOOL DISTRICT
Supplementary Information
Schedule of Change from Adopted Budget to Final Budget and
Use of Unassigned Fund Balance - General Fund
Year ended June 30, 2012

Change from adopted budget to final budget:	
Adopted budget	\$ 26,160,572
Add prior year's encumbrances	<u>422,562</u>
Original budget	26,583,134
Budget revisions	<u>1,801,838</u>
Final budget	<u>\$ 28,384,972</u>
Next year's voter approved budget	<u>\$ 25,180,031</u>
Unassigned fund balance at beginning of year	<u>\$ 1,036,948</u>

EDEN CENTRAL SCHOOL DISTRICT
Supplementary Information
Schedule of Project Expenditures - Capital Projects Fund
Year ended June 30, 2012

<u>Project Title</u>	<u>Budget</u>	<u>Expenditures</u>			<u>Encumbrances</u>	<u>Unexpended Balance</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>		
Shared Decision Making Team Project #2	\$ 6,708,100	6,619,271	72,017	6,691,288	6,145	16,812
EMR Project	72,591	-	6,800	6,800	2,250	65,791
Excel Project	<u>2,849,065</u>	<u>2,620,519</u>	<u>2,094</u>	<u>2,622,613</u>	<u>192,154</u>	<u>226,452</u>
Total	<u>\$ 9,629,756</u>	<u>9,239,790</u>	<u>80,911</u>	<u>9,320,701</u>	<u>200,549</u>	<u>309,055</u>

EDEN CENTRAL SCHOOL DISTRICT
 Supplementary Information
 Schedule of Certain Revenue and Expenditures
 Compared to ST-3 Data
 Year ended June 30, 2012

<u>Revenue</u>	<u>Account Code</u>	<u>ST-3 Amount</u>	<u>Audited Amount</u>
Real property taxes	A-1001	\$ 10,414,287	10,414,287
Non-property taxes	AT-1199	1,628,089	1,628,089
State aid	AT-3999	9,641,490	9,641,490
Federal aid	AT-4999	86,378	86,378
Total revenue	AT-5999	26,086,086	26,086,083 (1)
<u>Expenditures</u>			
General support	AT-1999	2,761,429	2,761,429
Pupil transportation	AT-5599	1,603,054	1,603,054
Debt service - principal	AT-9798.6	2,124,884	2,124,884
Debt service - interest	AT-9798.7	89,333	89,333
Total expenditures	AT-9999	25,835,831	25,835,831

(1) Rounding

EDEN CENTRAL SCHOOL DISTRICT
Supplementary Information
Invested in Capital Assets, Net of Related Debt
June 30, 2012

Capital assets, net		\$ 16,454,524
Deduct:		
Short-term portion of bonds payable	\$ 1,125,000	
Long-term portion of bonds payable	8,905,000	
Short-term portion of energy performance debt	505,034	
Long-term portion of energy performance debt	<u>1,113,387</u>	<u>11,648,421</u>
Invested in capital assets, net of related debt		<u>\$ 4,806,103</u>

EDEN CENTRAL SCHOOL DISTRICT

Federal Grant Compliance Audit

June 30, 2012

**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**

The Board of Education
Eden Central School District:

We have audited the financial statements of the governmental activities, each major fund, and the fiduciary funds of the Eden Central School District (the District) as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 10, 2012. 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.

Internal Control Over Financial Reporting

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 determination of 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as items 2012-1.

We noted certain matters that we reported to management of the District in a separate letter dated October 10, 2012.

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Toski & Co., CPAs, P.C.

Williamsville, New York
October 10, 2012

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133

The Board of Education
Eden Central School District:

Compliance

We have audited Eden Central School District's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on the District's major federal program for the year ended June 30, 2012. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Toski & Co., CPAs, P.C.

Williamsville, New York
October 10, 2012

EDEN CENTRAL SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2012

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>CFDA Number</u>	<u>Agency or pass-through number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture:</u>			
Passed-through State Department of Agriculture:			
Child Nutrition Cluster:			
National School Breakfast Program	10.553	N/A	\$ 19,062
National School Lunch Program	10.555	N/A	<u>125,409</u>
Total Child Nutrition Cluster - Program Cluster			144,471
Commodity Supplemental Food Program	10.565	N/A	<u>28,227</u>
Total U.S. Department of Agriculture			<u>172,698</u>
<u>U.S. Department of Education:</u>			
Passed-through State Department of Education:			
Special Education Cluster:			
Special Education - Grants to States	84.027	0032-12-0224	300,033
Special Education - Preschool Grants 2011	84.173	0033-11-0224	6
Special Education - Preschool Grants 2012	84.173	0033-12-0224	11,541
ARRA - Special Education - Preschool Grants 2011	84.392	5033-11-0224	<u>6</u>
Total Special Education Cluster			<u>311,586</u>
Title I Grants to Local Educational Agencies	84.010	0021-12-0780	<u>145,789</u>
Improving Teacher Quality - State Grants	84.367	0147-12-0780	54,003
Tech - Prep Education	84.243	8080-12-0013	1,952
ARRA - Education Jobs Fund	84.410	5400-12-0780	521,552
ARRA - Race to the Top	84.395	5500-12-0780	<u>8,754</u>
Total U.S. Department of Education			<u>1,043,636</u>
Total Expenditures of Federal Awards			<u>\$ 1,216,334</u>

See accompanying notes to schedule of expenditures of federal awards.

EDEN CENTRAL SCHOOL DISTRICT
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2012

(1) Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards presents the activity of federal award programs administered by the District, which is described in note 1 to the District's accompanying financial statements, using the modified accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. The information is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The District's practice is not to charge federal programs with indirect costs.

Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

(2) Subrecipients

No amounts were provided to subrecipients.

(3) Nonmonetary Federal Program

The District is the recipient of a federal award program (CFDA No. 10.565) that does not result in cash receipts or disbursements termed a "nonmonetary program." During the year ended June 30, 2012, the District received \$28,227 worth of food commodities as reported in the schedule of expenditures of federal awards.

EDEN CENTRAL SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2012

Part I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
1. Material weakness(ies) identified?	___ Yes <u> x </u> No
2. Significant deficiency(ies) identified not considered to be material weakness(es)?	___ Yes <u> x </u> None reported
3. Noncompliance material to financial statements noted?	___ Yes <u> x </u> No

Federal Awards:

Internal control over major programs:	
4. Material weakness(es) identified?	___ Yes <u> x </u> No
5. Significant deficiency(ies) identified not considered to be material weakness(es)?	___ Yes <u> x </u> None reported

Type of auditors' report issued on compliance for major programs:	Unqualified
6. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a))	___ Yes <u> x </u> No

7. The District's major programs audited were:	
<u>Name of Federal Program</u>	<u>CFDA Number</u>
Education Jobs Fund	84.410
8. Dollar threshold used to distinguish between Type A and Type B programs?	\$300,000
9. Auditee qualified as low-risk auditee?	<u> x </u> Yes ___ No

Part II - FINANCIAL STATEMENT FINDINGS SECTION

See finding 2012-1.

Part III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

No reportable findings and questioned costs.

EDEN CENTRAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs, Continued

Part II - FINANCIAL STATEMENT FINDINGS SECTION

(2012-1) Excess Fund Balance

Criteria - New York State's Real Property Tax Law allows school districts to retain unreserved fund balances up to 4% of the subsequent years budgeted appropriations.

Condition - The unassigned fund balance in the District's General Fund is \$1,126,697 at June 30, 2012. This balance is in excess of 4% of the subsequent years budgeted appropriations.

Effect - Noncompliance with New York State's Real Property Tax Law.

Cause - Unassigned, undesignated fund balance is in excess of 4% of the subsequent years budgeted appropriations.

Recommendation - We recommend that the District consider the establishment of certain reserves or increasing current reserves which would set aside these "one-time" revenues in a reserve that would be utilized for future needs of the District. We recommend that the District consult with its legal advisor to ascertain its reserve options, including creating further reserves.

Management's Corrective Action Plan - The District plans on consulting with its legal advisor to ascertain its options.

EDEN CENTRAL SCHOOL DISTRICT
Status of Prior Audit Findings
Year ended June 30, 2012

There were no reportable findings in the previous year (June 30, 2011).

EDEN CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Fund

June 30, 2012

EDEN CENTRAL SCHOOL DISTRICT
Extraclassroom Activity Fund

Contents

	<u>Page</u>
Independent Auditors' Report	1
Statement of Receipts, Disbursements and Changes in Cash Balances	2
Note to Financial Statement	3

* * * * *

INDEPENDENT AUDITORS' REPORT

The Board of Education
Eden Central School District:

We have audited the accompanying statement of receipts, disbursements and changes in cash balances of Eden Central School District's Extraclassroom Activity Fund for the year ended June 30, 2012. This financial statement is the responsibility of the management of Eden Central School District. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted 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 statement of receipts, disbursements and changes in cash balances is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of receipts, disbursements and changes in cash balances. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement of receipts, disbursements and changes in cash balances. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1, this financial statement has been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the statement of receipts, disbursements and changes in cash balances referred to above presents fairly, in all material respects, the cash receipts and disbursements, of Eden Central School District's extraclassroom activity fund for the year ended June 30, 2012, on the basis of accounting described in note 1.

Toski & Co., CPAs, P.C.

Williamsville, New York
October 10, 2012

EDEN CENTRAL SCHOOL DISTRICT
 Extraclassroom Activity Fund
 Statement of Receipts, Disbursements and Changes in Cash Balances
 Year ended June 30, 2012

<u>Extraclassroom Activity</u>	Cash Balances at July 1, 2011	Receipts	Total Cash Available	Disbursements	Cash Balances at June 30, 2012
Class of 2011	\$ 158	180	338	338	-
Class of 2012	2,092	46,789	48,881	48,466	415
Class of 2013	1,253	9,840	11,093	11,039	54
Class of 2014	1,701	3,026	4,727	2,256	2,471
Class of 2015	550	2	552	-	552
Class of 2016	3,022	24,221	27,243	26,232	1,011
Class of 2017	-	8,770	8,770	5,251	3,519
6th Grade Student Council	675	7,926	8,601	5,788	2,813
7th and 8th Grade Student Council	843	2,644	3,487	2,654	833
American Field Service	1,329	8,253	9,582	8,280	1,302
Cheerleaders	112	3,853	3,965	2,449	1,516
Commercial Club (Bookstore)	8,197	15,186	23,383	12,775	10,608
Elementary Drama	14,747	11,930	26,677	13,470	13,207
Embers (Yearbook)	28,809	23,796	52,605	51,251	1,354
Family, Career & Community					
Leaders of America	29	-	29	29	-
French Club	12	1,413	1,425	1,272	153
Friends of Rachel	55	75	130	-	130
Future Business Leaders of America	4,298	11,156	15,454	11,681	3,773
Future Farmers of America	691	5,509	6,200	5,053	1,147
German Club	1	366	367	236	131
Girls' Athletic Award Association	7,273	981	8,254	2,321	5,933
Model U.N.	1,805	16,730	18,535	17,025	1,510
Music Association	4,073	27,867	31,940	29,011	2,929
Musical	17,215	17,166	34,381	15,160	19,221
National Honor Society	379	3,775	4,154	3,748	406
National Junior Honor Society	124	1,152	1,276	1,211	65
Newspaper-Student	475	2	477	46	431
Peer Listeners	46	-	46	36	10
SADD	204	1	205	-	205
SAFE	-	160	160	19	141
Student Association	3,859	2,733	6,592	3,520	3,072
Technology Club	262	3,900	4,162	3,526	636
Varsity Club	6,122	4,478	10,600	4,863	5,737
Volleyball Team	2,848	10,538	13,386	10,370	3,016
	<u>\$ 113,259</u>	<u>274,418</u>	<u>387,677</u>	<u>299,376</u>	<u>88,301</u>

See accompanying note to financial statement.

EDEN CENTRAL SCHOOL DISTRICT
Extraclassroom Activity Fund
Note to Financial Statement
June 30, 2012

(1) Summary of Significant Accounting Policies

The transactions of the extraclassroom activity fund are considered part of the reporting entity of Eden Central School District.

The books and records of the Eden Central School District are maintained on the cash basis of accounting. Under this basis of accounting, revenue is recognized when cash is received and expenditures are recognized when cash is disbursed. Consequently, accounts receivable due and amounts due to others at June 30, 2012 are not included in the financial statement. The District exercises general oversight of these funds.

The cash balances of the extraclassroom activity accounts are also included in the basic financial statements of Eden Central School District. These amounts are included in the Agency column of the statement of fiduciary net assets.

BOARD OF EDUCATION MEETING
JR./SR. HIGH SCHOOL LIBRARY
SEPTEMBER 18, 2012

MEMBERS PRESENT: Mr. Steven Cerne, Mr. Michael Breeden, Mr. Michael Byrnes, Mr. Colin Campbell, Mr. Scott Henderson, Mrs. Kristen Pinker

ABSENT: Mrs. Barbara Henry

OFFICIALS PRESENT: Ms. Lisa Almasi, Director of Finance

ALSO PRESENT: Mr. William Silky, Castallo & Silky; Mrs. Lucinda Karstedt, Director of Information Technology

At 6:02 p.m., Mr. Cerne called the meeting to order and asked those present to join in the Pledge of Allegiance.

**Call to
Order**

Mr. Campbell made a motion, seconded by Mr. Breeden to approve and accept the consulting agreement with Castallo & Silky. Carried unanimously.

**Approved
consulting
agreement**

Mr. Silky reviewed the notebook that contained the Superintendent Search Process with the Board of Education.

**Reviewed
search
process**

The Superintendent Search Timeline was set as follows:

**Finalized
timeline**

- ◆ October 19th – Profile interviews will be conducted in the district. The Board will meet to finalize the Superintendent profile (7:00-8:00 p.m.)
- ◆ October 29th – The announcement brochure will be completed and mailed.
- ◆ December 1st – Final date for receipt of applications.
- ◆ December 13th – Constituent groups will meet for training and preparation for interviewing (5:00-6:30 p.m.). The Board will meet to review the slate of candidates and decide on those for initial interview. The Board receives training and preparation for interviewing (6:45-9:45 p.m.).
- ◆ January 7th, 8th and 9th – First round of interviews with the Board (6:00, 7:00 and 8:00 p.m. or 7:00, 8:00 and 9:00 p.m. each night)
- ◆ January 22nd, 23rd, and 24th – Second round interviews with the Board and constituent groups (Board of Education dinner and interview 7:00-9:00 p.m. each night).
- ◆ January 28th – Representatives of each constituent group meet with the Board to discuss their written report; the Board tentatively decides on the finalist (6:00 – 8:00 p.m.).
- ◆ Week of January 28th – Board does site visit of finalist.
- ◆ Week of February 11th – Board selects a new Superintendent.
- ◆ By March 1st – Board announces new Superintendent.

- Enter executive session** At 6:35 p.m., Mr. Cerne made a motion, seconded by Mr. Campbell to enter Executive Session to discuss internal candidates. Carried unanimously.
- Regular session** At 6:45 p.m., Mr. Cerne made a motion, seconded by Mr. Campbell to return to Regular Session. Carried unanimously.
- Discussion of involvement of stakeholder groups, doctorate, residency & salary** Reviewed data gathering interviews for profile of new Superintendent and identified groups to be interviewed to establish position profile.
- ◆ Stakeholder groups were discussed.
 - ◆ It was decided that a doctorate would not be a requirement.
 - ◆ It was decided that residency would be preferred, but not required.
 - ◆ The Board set the salary up to \$160,000.
- Discussed advertising outlets** Mr. Silky suggested the Board advertise in the National Superintendents' Association, the AASA, and New York State Council of School Superintendents (NYSCOSS). The Board agreed.
- Discussed development of brochure** Mrs. Pinker will be the point person for the brochure coordination. Ms. Almasi and Mrs. Thomasulo will supply information and pictures to Mrs. Pinker, who will forward them to Castallo & Silky.
- Adjourn** Mr. Cerne made a motion, seconded by Mr. Breeden to adjourn the meeting. Carried unanimously.

The meeting was adjourned at 7:42 p.m.

Respectfully submitted,

Lisa A. Almasi
District Clerk

BOARD OF EDUCATION MEETING
JR./SR. HIGH SCHOOL AUDITORIUM
SEPTEMBER 17, 2012

MEMBERS PRESENT: Mr. Steven Cerne, Mr. Michael Breeden, Mr. Michael Byrnes, Mr. Colin Campbell, Mr. Scott Henderson, Mrs. Barbara Henry, Mrs. Kristen Pinker

ABSENT:

OFFICIALS PRESENT: Mr. Ronald Buggs, Superintendent; Ms. Lisa Almasi, Director of Finance; Mrs. Barbara Thomasulo, Stenographer

ALSO PRESENT: Mrs. Loran Carter, GLP Principal; Miss Marisa Fallacaro, Athletic Director; Mr. Marc Graff, Jr./Sr. High Principal; Mrs. Shawn Johnson, Director of Pupil Personnel, Mrs. Lucinda Karstedt, Director of Information Technology; Miss Patricia Menkiena, Assistant Principal; Mr. Richard Schaefer, Eden Elementary Principal

At 7:01 p.m., Mr. Cerne called the meeting to order and asked those present to join in the Pledge of Allegiance.

**Call to
Order**

Mrs. Pinker asked if anyone wished to remove any items from the Consensus Items. Mr. Cerne requested to remove item III. B. (Approval of the Revenue Budget Status Report), item III. M. (Approval of the Appropriation Status Report for the period ending June 30, 2012), item III. Y. (Supplemental Activity Advisors & Coaches for the 2012-2013 School Year).

**Request to
withdraw
from
consensus**

Mrs. Pinker made a motion, seconded by Mr. Breeden that the following consensus items be approved as listed in the Administrative Memorandum (III. A, C-L, N-X, Z-BB):

**Approved
consensus
items**

Minutes of the August 6, 2012 Regular Board of Education Meeting.

Revenue Budget Status Report for the period ending July 31, 2012.

Revenue Budget Status Report for the period ending August 31, 2012.

Treasurer's Report for the period ending July 31, 2012.

Treasurer's Report for the period ending August 31, 2012.

Multi fund Warrant for the period ending July 31, 2012 in the amount of **\$76,935.46**. This Warrant is broken down as follows: **General Fund portion \$70,811.24**, **Federal Fund portion \$88.78**, and **Trust & Agency portion \$6,035.44**.

Multi fund Warrant for the period ending August 31, 2012 in the amount of **\$212,234.17**. This Warrant is broken down as follows: General Fund portion **\$144,173.57**, Cafeteria Fund portion **\$37.60**, Federal Fund portion **\$15,478.78**, Capital Fund portion **\$49,660.00** and Trust & Agency portion **\$2,884.22**.

ACH/Wire/Transfer Warrant for the period ending July 31, 2012 in the amount of **\$37,238.75**.

ACH/Wire/Transfer Warrant for the period ending August 31, 2012 in the amount of **\$141,435.63**.

Accounts Payable Warrant for the period ending July 31, 2012 in the amount of **\$156,749.15**. This Warrant is broken down as follows: General Fund portion **\$128,155.15**, Federal Fund portion **\$2,851.88**, Capital Fund portion **\$25,602.12** and Trust & Agency portion **\$140.00**.

Accounts Payable Warrant for the period ending August 31, 2012 in the amount of **\$6,825.98**. This Warrant is broken down as follows: General Fund portion **\$6,825.98**.

Appropriation Status Report for the period ending July 31, 2012.

Appropriation Status Report for the period ending August 31, 2012.

Extraclassroom Activities Fund Report for the period ending July 31, 2012.

Extraclassroom Activities Fund Report for the period ending August 31, 2012.

Budget Transfers for June 2012.

Budget Transfers for July 2012.

Budget Transfers for August 2012.

July 2012 Claims Auditor Report.

August 2012 Claims Auditor Report.

CSE & CPSE recommendations.

**Appointed
substitutes**

The following personnel are appointed as substitutes, provided that these appointments will not be effective and service to the District pursuant thereto shall not begin until there has been compliance with statutory and regulatory provisions for fingerprinting/certification and clearance for employment:

<u>Name</u>	<u>Area</u>	<u>Effective Date</u>	<u>Certification</u>
Kyle Gauser	K-12 T, HI, TA	September 18, 2012	CE 1-6, ELA 7-9

A child rearing leave of absence be approved for Lynn Morgan effective September 5, 2012 through approximately December 20, 2012.	LOA – L. Morgan
The following policy be approved: #7522 Concussion Management	Approved policies
Mr. Cerne made a motion, seconded by Mr. Breeden to remove Item BB First Reading of Policy #1510 Regular Board Meetings from consensus items. Discussion ensued. Carried unanimously.	Removed item from consensus
Consensus items A, C-L, N-X, Z-AA carried unanimously.	
Mrs. Pinker made a motion, seconded by Mr. Byrnes that upon the recommendation of the Superintendent, the Revenue Budget Status Report for the period ending June 30, 2012 be approved. Discussion ensued. Carried unanimously.	Approved June revenue budget status report
Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the Appropriation Status Report for the period ending June 30, 2012 be approved. Discussion ensued. Carried unanimously.	Approved June appropriation status report
Mrs. Pinker made a motion, seconded by Mr. Breeden that the following personnel be appointed to Supplemental Activities positions for the 2012-2013 school year as presented: See attached list. Discussion ensued. Carried unanimously.	Approved supplemental advisors & coaches
Mrs. Pinker made a motion, seconded by Mr. Breeden that the first reading of policy #1510 Regular Board Meetings be approved. Discussion ensued. Carried unanimously.	Approved first reading of policy
Mr. Cerne asked for comments from the public present.	Comments
<ul style="list-style-type: none"> ◆ Lindsi Archabald expressed concern about class size at GLP. She feels that 24-25 students in a class is not an ideal learning environment. It is asking too much for one teacher to have 25 students with the demands of state testing consuming their time. She asked the Board to have faith in their building administrators and teachers. ◆ Cheryl Johnson also addressed class size. She feels safety is compromised when there are 24 six-year olds in a class. It is a lot to have one teacher keep an eye on that many students. She stressed that our teachers are so dedicated; they should be given every opportunity. ◆ Sarah Roberts thanked the Board for their cooperation in moving the meetings to the cafeteria last year during the musical season. She asked if the Board would consider moving all the meetings to the cafeteria due to the work involved in setting up and taking down equipment for musicals and concerts. At the very least, she would like the December through March meetings moved to the cafeteria. 	

- Appointed Laborer – M. Stephens** Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, **Mark Stephens** be appointed on probation as a Laborer effective September 18, 2012 and ending March 17, 2013. Salary is based upon **CSEA Contract, Level 5, Step 1**. Carried unanimously.
- Appointed Cleaner – K. Morano** Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, **Kristen Morano** be appointed on probation as a Cleaner effective October 1, 2012 and ending March 31, 2013. Salary is based upon **CSEA Contract Level 2, Step 1**. Carried unanimously.
- Appointed Long-term Substitute Library Media Specialist – N. Hogg** Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, **Nicole Hogg**, who is initially certified as a K-6 Teacher, be appointed as a Long-Term Substitute Library Media Specialist effective September 4, 2012 through December 20, 2012 or upon the return of Mrs. Zoll. Salary is based upon **Bachelor's, Step 1**. Carried unanimously.
- Approved FTE change Special Ed Teacher – K. Fronczak** Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, Special Education Teacher, **Kelly Fronczak** be increased from .5 FTE to 1.0 FTE to help provide reading support to students with disabilities. Carried unanimously.
- Accepted report of reserve funds** Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent and Audit Committee, the Annual Report of Reserve Funds be accepted as presented. Discussion ensued. Carried unanimously.
- Approved system test of payroll** Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent and Audit Committee, the System Test of Payroll as prepared by Bahgat & Laurito-Bahgat be approved as presented. Discussion ensued. Carried unanimously.
- Approved bus use for Town Recreation** Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, school buses and drivers be approved for use by the Eden Town Recreation Department for the 2012-2013 Ski Program at Kissing Bridge on Saturdays starting in January as presented. Carried unanimously.
- Approved girls volleyball field trip** Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the annual Girls Volleyball Trip to the Garden State Classic at Ramapo College in Mahwah, NJ October 6-7, 2012 be approved. Carried unanimously.

- Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the Model UN overnight field trip to Chicago, Illinois December 5-10, 2012 be approved. Discussion ensued. Carried unanimously. **Approved Model UN field trip**
- Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the World of Technology DSCCC overnight field trip to St. Paul, MN to participate in the Donnie Smith Chopper Challenge March 21-25, 2013 be approved. Carried unanimously. **Approved World of Tech field trip**
- Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the FBLA overnight field trip to the National Fall Leadership Conference and Competition in Charlotte, NC November 16-17, 2012 be approved. Carried unanimously. **Approved FBLA field trip**
- Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the sale of Buses #173 and #167 be awarded to Mathies & Sons, Inc. in the amount of \$8,300.00. Discussion ensued. Carried unanimously. **Approved sale of buses**
- Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the hours and routes for the Transportation Department be approved as attached effective September 5, 2012. Carried unanimously. **Approved 9/5 change in hours and routes**
- Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, changes in hours and routes for the Transportation Department be approved as attached effective September 12, 2012. Discussion ensued. Carried unanimously. **Approved 9/12 change in hours and routes**
- Mrs. Pinker made a motion, seconded by Mr. Breeden that upon the recommendation of the Superintendent, the 2012-2013 budget be increased by \$556.44 to \$25,182,511.69 to account for increased revenues. Carried unanimously. **Approved budget increase**
- Note: The District received \$202.55 from Target for GLP and \$353.89 from Target for Eden Elementary School*
- Ms. Almasi reported the following: **Business report**
- ◆ School tax bills were mailed out last week.
 - ◆ A draft of the audit report should be available by the end of the week. It will take about a week to review and have corrections made. The audit report will be taken to the October 15 Board meeting to be voted on. An Audit Committee meeting will be scheduled for the week of October 1 or October 8. Committee members should email the dates and times they are available to Ms. Almasi.
 - ◆ Ms. Almasi will attend a workshop Thursday held by the Office of Child Nutrition to help get an extra \$0.06 per lunch by making sure we're in compliance with the new daily and weekly nutrition standards.

Supt report Mr. Buggs reported that enrollment is down overall. Enrollment at GLP is down 25 students, Eden Elementary is down 2 students and the Jr./Sr. High School is down 7 students. Partly due to late enrollments, GLP class size numbers are at about 24-25 students. Administrators will continue to watch class sizes prior to budget time.

Board report

- ◆ Mr. Cerne introduced this year's student representative to the Board, Andrew Rakiecki. Andrew reported that the Student Council will be trying to build benches for placement in the front of the High School.
- ◆ Mrs. Henry expressed her concern about class sizes at GLP. Mr. Buggs explained that the goal was to try to keep them at 20 or below.

Goal Setting session Goal Setting Session –

- ◆ It was decided to change the dates on #3B – from a 10 year plan to a 5 year plan.
- ◆ Mr. Cerne asked if there were any goals that the Board or Administrators felt strongly about keeping or removing.

The following items were addressed for 2012-2013 at the August 27th goal setting session:

- ❖ APPR Initiative
 - Communication-parents, staff, board
 - Support/Alignment
 - NYS Reform Agenda
 - ◆ Discussion ensued
- ❖ How to look at more consistency in classroom discipline. Mrs. Johnson suggested the goal be geared toward classroom management as opposed to discipline.
 - ◆ Mrs. Henry expressed concern over class size at GLP. She would like to see class size reduced to give young students a good start. She felt the classroom management/discipline goal should be kept.
- ❖ How to consider more physical education time.
 - ◆ Discussion ensued. It was decided to remove this goal from the list for now.
- ❖ How to build a “Technology Center of Excellence”.
- ❖ APPR Initiative
 - Communication-parents, staff, board
 - Support/Alignment
 - NYS Reform Agenda
- ❖ Increasing the number of kids going to four-year colleges
 - ◆ Discussion ensued. There was no consensus on this item.

- ❖ Increasing the number of graduates with Advanced Regents Diplomas
 - ◆ Discussion ensued.
 - ◆ Added the goal of increasing the number of college credit courses and the number of students taking them.
- ❖ How to increase the amount of grant money
 - ◆ Discussion ensued.

- Future dates**
- ◆ Special Meeting Tuesday, September 18, 2012 – 6:00 p.m., Jr./Sr. HS Library.
 - ◆ Board of Education Meeting, Monday, October 15, 2012 – 7:00 p.m., Jr./Sr. HS Auditorium.

Executive session At 8:48 p.m., Mr. Cerne made a motion, seconded by Mr. Breeden that the Board of Education enter executive session to discuss a personnel issue. Carried unanimously.

Regular session At 8:55 p.m., Mr. Cerne made a motion, seconded by Mr. Breeden to return to regular session. Carried unanimously.

Adjourn Mr. Cerne made a motion, seconded by Mr. Breeden to adjourn the meeting. Carried unanimously.

The meeting was adjourned at 8:56 p.m.

Respectfully submitted,



Lisa A. Almasi
District Clerk