



BOARD OF EDUCATION MEETING AGENDA
October 7, 2025
6 PM - NEW YORK MILLS UFSD LIBRARY

- Kristin Hubley
- Robert Mahardy, Jr.
- Sandra Dare
- Sara DeFazio
- Jacqueline Edwards
- Jeremy Fennell
- Abbie Taylor

Agenda Item	Who	Information Distributed	Action	Notes
1. MEETING CALL TO ORDER				
1.1 Pledge to the Flag			Procedural	
1.2 Reading of the New York Mills UFSD Mission Statement.			Procedural	<i>In partnership with students, staff, families, and the community, our mission is to create an educational environment that inspires confidence, builds character, and fosters respect – empowering every student with the knowledge to become a productive, responsible citizen.</i>
1.3 Acceptance of Agenda	K. Hubley	Yes	Action	1 st _____ 2 nd _____ / Yes ___ No ___ Abstain ___
2. PRESENTATIONS AND COMMITTEE REPORTS				
2.1 President’s Message	K. Hubley		Information	
2.2 BOCES Representative Report	K. Hubley		Information	
2.3 Ex Officio Student Member Report	C. Miner		Information	

2.4 TKF Architects	Courtney Ackerbauer		Information	
2.5 Bonadio Group	Jacob Skeval		Information	
2.6 R.G.Timbs	Dr. R. Timbs		Information	
2.7 Committee Reports			Information	
<p>Policy Committee: Sara DeFazio/Chair, Jacqueline Edwards Facilities Committee: Jeremy Fennell/Chair, Sara DeFazio Communications Committee: Abbie Taylor/Chair, Robert Mahardy Jr. Transportation Committee: Sandra Dare/Chair, Abbie Taylor Health & Safety Committee: Robert Mahardy Jr./Chair, Sandra Dare Finance Committee: Jacqueline Edwards/Chair, Jeremy Fennell SBI: Jacqueline Edwards (SBI Alternate: Sara DeFazio)</p>				
3. CONSENT AGENDA				
3.1 Approval of 3.2 through 3.4	K. Hubley	Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
3.2 Business Office Reports				
3.3 CSE Reports				
3.4 Approval of the Previous Minutes	9.9.2025			
4. OLD BUSINESS				
5. NEW BUSINESS				
5.1 Personnel Report		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___

5.2 Approval of Community Use of Facilities Request with New York Mills Optimist Club – Biddy Basketball Program		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.3 Approval of Combining Contract with Notre Dame Jr. /Sr. High School (host) and NYMUFSD – Varsity Ice Hockey 2025-2026		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.4 Excise Inventory – MORIC IT Equipment		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.5 Policy 5009 Extreme Heat Conditions Days (First Read)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.6 Policy 7005 Education of Homeless Children (First Read)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.7 Regulation 7005.1 Procedures for Achieving Education of Homeless Children (First Read)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.8 Regulation 7005.2 STAC-202 Homeless Designation Form (Rescind)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.9 Policy 6005 Stipend Payment of Coaches (Rescind)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.10 Policy 4302 Internal Audit Function (First Read)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.11 Policy 4303 Auditing Claims for Payment (First Read)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.12 Policy 4400 General Procurement Standards (First Read)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.13 Policy 4401 Competitive Bidding (First Read)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___

5.14 Policy 4402 Non-Bid Purchasing (First Read)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.15 Regulation 4402.1 Procurement of Goods and Services Quote Form (Rescind)		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.16 Resolution to Approve the 2024-2025 Audit from the Bonadio Group		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
5.17 Resolution to Approve the 2024-2025 ECA Audit from the Bonadio Group		Yes	Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
6. K-12 REPORTS				
6.1 Executive Principal K-12	M. Facci		Information	
6.2 Interim Principal K-12	D. DiSpirito		Information	
7. SUPERINTENDENT’S REPORT				
7.1 Enrollment Update	M. LaGase	Yes	Information	
7.2 Superintendent’s Update	M. LaGase		Information	
8. COMMUNICATIONS				
8.1 From the Floor -	District Clerk		Information	
Persons wishing to speak should first be recognized by the President, then identify themselves, any organization they may be representing at the meeting, and the agenda topic or other matter of public concern about our schools that they wish to discuss. Topics must be addressed one at a time with each individual's comments limited to three (3) minutes for a total of twelve (12) minutes designated for the public comment agenda item.				

8.2 Board Discussion	BOE		Discussion	
9. EXECUTIVE SESSION ** (If Needed)	BOE		Discussion/Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
9.1 Return to General Session (time)	BOE		Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___
10. ADJOURNMENT				
10.1 Adjournment			Action	1 st _____ 2 nd _____ / Yes ___ No___ Abstain ___

**§105. Conduct of executive sessions.

1. Upon a majority vote of its total membership, taken in an open meeting pursuant to a motion identifying the general area or areas of the subject or subjects to be considered, a public body may conduct an executive session for the below enumerated purposes only, provided, however, that no action by formal vote shall be taken to appropriate public moneys:
 - a. matters which will imperil the public safety if disclosed;
 - b. any matter which may disclose the identity of a law enforcement agent or informer;
 - c. information relating to current or future investigation or prosecution of a criminal offense which would imperil effective law enforcement if disclosed;
 - d. discussions regarding proposed, pending or current litigation;
 - e. collective negotiations pursuant to article fourteen of the civil service law;
 - f. the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation;
 - g. the preparation, grading or administration of examinations; and
 - h. the proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.
2. Attendance at an executive session shall be permitted to any member of the public body and any other persons authorized by the public body.

New York Mills Union Free School District

Internal Claims Audit Report

August 2025

<u>Fund</u>	<u>Check Dates</u>	<u>Amount</u>	<u>Checks Issued</u>	<u>Check #s</u>
General	8/1/2025	\$55,268.33	2	Debit Charges 1178-1179
	8/1/2025	\$160.32	1	61984
	8/1/2025	\$720.31	2	61985 & 62004
	8/1/2025	\$410,640.97	13	61961,62005-62016
	8/15/2025	\$56,649.23	1	Debit Charges 1180 & 1181
	8/15/2025	\$160.32	1	62017
	8/15/2025	\$173,439.10	32	62018-62049
	8/21/2025	\$14,500.00	1	62050
	8/28/2025	\$56,901.22	3	Debit Charges 1182-1184
	8/28/2025	\$160.32	1	62051
	8/29/2025	\$32,547.60	30	62052-62080

Federal

	8/1/2025	\$12,235.00	1	2219
Capital	8/15/2025	\$24,324.77	3	2220-2222

School Lunch

Totals for the month		\$837,707.49	91	
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I certify that these claims have been audited and paid for the month of August 2025

Christine Hurlbut 9/25/2025

Aug-25

CLAIMS AUDITORS LOG

Date	Check Number	Amount	Name	Problem	Resolution
8/1/2025	61961	\$192.66	NYMHS - Petty Cash	problem at bank"for deposit only" - it should be for cash	voided and new check #62012
8/29/2025	61955	\$5,839.00	Stavitsky & Associates	payment not needed	voided

Jul-25

Credit Card Statement

Transaction	Post			
Date	Date	Credit Card	Amount	Comment
7/10/2025	7/11/2025	UPS	\$14.75	scheduled pickup no prepaid label
7/11/2025	7/14/2025	The UPS Store	\$20.70	Ground commercial 1 package
7/12/2025	7/14/2025	UPS	\$14.75	refund on next bill
7/12/2025	7/14/2025	UPS	\$14.75	refund on next bill
7/13/2025	7/14/2025	UPS	\$22.71	prepaid label
7/13/2025	7/14/2025	UPS	\$22.71	prepaid label
7/20/2025	7/21/2025	UPS	\$70.30	Ground commercial 2 packages
7/23/2025	7/23/2025	Rubbercycle, LLC	\$749.00	qty. 50 40 lbs. rubber mulch-brown.
7/23/2025	7/24/2025	Doordash	\$248.40	One Genny BOE Workshop
		Total	\$1,178.07	

Extra Curricular Activity Monthly Report

September 4, 2025 - October 1, 2025

Name	Beginning Balance	Received	Payments	Ending Balance
CLASS OF 2025	\$43.49			\$43.49
CLASS OF 2026	\$13,314.53			\$13,314.53
CLASS OF 2027	\$4,184.42			\$4,184.42
CLASS OF 2028	\$3,798.96			\$3,798.96
CLASS OF 2029	\$4,015.09			\$4,015.09
CLASS OF 2030	\$3,491.00			\$3,491.00
Varsity Club	\$3,038.71			\$3,038.71
Student Council	\$5,744.21			\$5,744.21
Nat. Honor Society	\$569.43			\$569.43
Yearbook Club	\$10,568.29			\$10,568.29
Band Club	\$110.72			\$110.72
Drama Club	\$5,396.95	\$1,411.00	\$387.60	\$6,420.35
HS CHORUS	\$0.00			\$0.00
Model UN	\$735.21			\$735.21
Tech Club	\$0.00			\$0.00
After Prom Party	\$2,020.00			\$2,020.00
TOTAL	\$57,031.01			\$58,054.41

Reconciliation

Ending Book Balance
 Returned Checks
 Outstanding Checks
 Deposits in Transit
 Reconciled Balance
 Ending M&T Balance

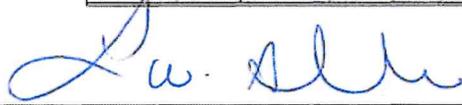
**NEW YORK MILLS UNION FREE SCHOOL DISTRICT
NEW YORKS MILLS, NY**

**TREASURER'S REPORT
August 31, 2025**

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

**New York Mills Union Free Schools
August 31, 2025**

	General Fund	GF Money Market	Restricted	NY Muni Trust	School Lunch	Sch Lunch Saving	Trust & Agency	Payroll	Capital Fund	Debt Service	Federal
Beginning Balance	\$1,191,207.14	\$587,484.47	\$1,315,563.43	\$1,684,511.54	\$20,822.25	\$31,680.34	\$ -	\$ -	\$3,974,521.38	\$1,445,428.05	\$208,160.46
Receipts	\$ 251,729.05	\$ 1,248.68	\$ 2,796.19	\$5,910.57	\$ 11.50	\$ 61,285.01	\$ 168,818.78	\$ 119,227.35	\$ 2,211.12	\$ 3,072.22	\$ 84,026.13
Disbursements	\$ (854,848.95)	\$ -	\$ -	\$0.00	\$ -	\$ -	\$ (168,818.78)	\$ (119,227.35)	\$ (36,559.77)	\$ -	\$ (6,890.88)
Balance	\$ 588,087.24	\$ 588,733.15	\$ 1,318,359.62	\$ 1,690,422.11	\$ 20,833.75	\$ 92,965.35	\$ -	\$ -	\$ 3,940,172.73	\$ 1,448,500.27	\$ 285,295.71
Bank Balance	\$ 628,006.76	\$ 588,733.15	\$ 1,318,359.62	\$ 1,690,422.11	\$ 20,833.75	\$ 92,965.35	\$ -	\$ 5,567.44	\$ 3,968,397.73	\$ 1,448,500.27	\$ 285,295.71
Outstanding Checks	\$ (39,919.52)			\$ -	\$ -	\$ -	\$ -	\$ (5,567.44)	\$ (28,225.00)	\$ -	\$ -
Reconciling Items	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Balance	\$ 588,087.24	\$ 588,733.15	\$ 1,318,359.62	\$ 1,690,422.11	\$ 20,833.75	\$ 92,965.35	\$ -	\$ -	\$ 3,940,172.73	\$ 1,448,500.27	\$ 285,295.71



PREPARED BY

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

For the period
 FROM: 08/01/25 TO: 8/31/2025

Total available balance as reported at the end of preceding period 1,191,207.14

RECEIPTS DURING MONTH

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

Date	Source	Amount	
AUG	31 Interest	507.39	
	1 Transfer from Federal Payroll	2,537.88	
	15 Transfer from Federal Payroll	1,822.50	
	15 State Aid Received	184,901.05	
	15 Boces Refund	8,421.00	
	15 Drivers Ed	1,140.00	
	15 AGI- Plan and Print Deposits	100.00	
	15 Scrap Material	81.25	
	15 OhioPyle Prints Commission	9.54	
	15 NYSMEC	23,023.42	
	22 NYS STATE Aid Received- Due to Federal	2,000.00	
	29 Transfer from Federal Payroll	2,530.50	
	29 NYS STATE Aid Received- Distraction Free Policy	2,725.00	
	1-30 Retiree Health Insurance Receipts	21,929.52	
	Total Receipts		251,729.05
	Total Receipts, including balance	251,729.05	1,442,936.19

DISBURSEMENTS MADE DURING MONTH

BY CHECK

From Check No.			To Check No.		
61985/62004	Flex Check 8-1			\$	720.31
61984	Payroll Warrant 8-1	61984		\$	160.32
62005	AP Warrant 8-1	62016		\$	410,640.97
62017	Payroll Warrant 8-15	62017		\$	160.32
62018	AP Warrant 8-15	62049		\$	173,439.10
62050	AP Warrant 8-21	62050		\$	14,500.00
62051	Payroll Warrant 8-29	62051		\$	160.32
62052	AP Warrant 8-29	62080		\$	32,547.60

BY DEBIT CHARGE

OMNI Disbursements	747.87
Transfer for Payrolls	\$168,070.91
Transfer to Federal	52,523.16
Credit Card Debt Payment	1,178.07

222,520.01

Total amount of checks issued and debit charges 854,848.95

Cash Balance as shown by records \$588,087.24

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	628,006.76
Less total of outstanding checks - See Attached Nvision Report	(39,919.52)
Payroll in Transit	
Payroll in Transift from Federal	
Net balance in bank	588,087.24

Total available balance \$ 588,087.24

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

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

PREPARED BY

NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 8/31/2025



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

Ending Bank Balance:		628,006.76
Outstanding Checks (See listing below):	-	39,919.52
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:		588,087.24
Cash Account Balance:		588,087.24

Outstanding Check Listing

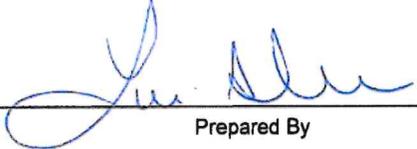
Check Date	Check Number	Payee	Amount
05/23/2025	61845	BRODY FOSTER	100.00
05/23/2025	61866	SOUTHWELL, STEVEN	165.75
08/01/2025	62012	NEW YORK MILLS HIGH SCHOOL- PETTY CASH	192.66
08/15/2025	62018	ALL PEST CONTROL	64.15
08/15/2025	62046	STATE CHEMICAL SOLUTIONS	850.04
08/29/2025	62051	COMM OF TAXATION & FINANCE	160.32
08/29/2025	62052	AMAZON CAPITAL SERVICES	809.49
08/29/2025	62053	BALDWINVILLE HARRIERS BOOSTER CLUB INC	250.00
08/29/2025	62054	BLICK ART MATERIALS LLC	24.68
08/29/2025	62055	BSN SPORTS	3,780.00
08/29/2025	62056	CDWG	904.21
08/29/2025	62057	E-MATH INSTRUCTION	302.00
08/29/2025	62058	EAST UTICA OPTIMIST CLUB	175.00
08/29/2025	62059	FIRST UNUM LIFE INSURANCE COMPANY	21.70
08/29/2025	62060	FLINN SCIENTIFIC	26.55
08/29/2025	62061	HUMMEL'S OFFICE PLUS	549.93
08/29/2025	62062	JW PEPPER & SON, INC.	560.99
08/29/2025	62063	LAKESHORE LEARNING MATERIALS	230.62
08/29/2025	62064	MOHAWK REGION TRANS SUP ASSOC	40.00
08/29/2025	62065	NEW HARTFORD HIGH SCHOOL	225.00
08/29/2025	62066	NYSPHSAA SECTION III INC	141.00
08/29/2025	62067	PERMA BOUND BOOKS	4,325.05
08/29/2025	62068	PIONEER ATHLETICS	1,160.00
08/29/2025	62069	PYRAMID SCHOOL PRODUCTS	351.69
08/29/2025	62070	QUILL CORPORATION	382.60
08/29/2025	62071	RFA X-COUNTRY RUNNING CLUB	200.00
08/29/2025	62072	SCHOOL HEALTH CORPORATION	38.62
08/29/2025	62073	SWEETWATER	3,547.95
08/29/2025	62074	TOWN OF NEW HARTFORD	557.88
08/29/2025	62075	UTICA SPRAY & CHEMICAL COMPANY	3,038.75
08/29/2025	62076	VOLO'S AUTO SUPPLY	32.45
08/29/2025	62077	WARD'S SCIENCE	57.85
08/29/2025	62078	WHITESBORO HIGH SCHOOL	250.00

NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 8/31/2025



<u>Check Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
08/29/2025	62079	WORTHINGTON DIRECT, INC.	16,313.40
08/29/2025	62080	PYRAMID SCHOOL PRODUCTS	89.19
Outstanding Check Total:			39,919.52



Prepared By

Approved By

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

For the period

FROM: 08/01/25 TO: 8/31/25

Total available balance as reported at the end of preceding period \$587,484.47

RECEIPTS DURING MONTH

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

Date	Source	Amount	
AUG 31	Interest	1,248.68	
	Transfer from General		
	Total Receipts		\$1,248.68
	Total Receipts, including balance		\$588,733.15

DISBURSEMENTS MADE DURING MONTH

BY CHECK			
From Check No.	To Check No	0.00	
BY DEBIT CHARGE	Transfer to General		
	(Total amount of debit charges)		-
	Cash Balance as shown by records		<u>\$588,733.15</u>

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month (M&T)	588,733.15	
Amount of transfers in transit	0.00	
Net balance in bank	<u>588,733.15</u>	
Amount of deposit in transit	0.00	
Total available balance		<u>\$588,733.15</u>
(Must agree with Cash Balance above if there is a true reconciliation)		

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

PREPARED BY

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

For the period

FROM: 08/01/25 TO: 8/31/25

Total available balance as reported at the end of preceding period \$1,315,563.43

RECEIPTS DURING MONTH

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

Date	Source	Amount
AUG 31	Interest	2,796.19
	Transfer from General	
Total Receipts		\$2,796.19
Total Receipts, including balance		\$1,318,359.62

DISBURSEMENTS MADE DURING MONTH

BY DEBIT CHARGE

(Total amount of debit charges) \$0.00

Cash Balance as shown by records \$1,318,359.62

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	1,318,359.62
Amount of transfers in transit	0.00
Net balance in bank	<u>1,318,359.62</u>
Amount of deposits in transit	0.00
Total available balance	<u>\$1,318,359.62</u>
(Must agree with Cash Balance above if there is a true reconciliation)	

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT



PREPARED BY

NEW YORK MILLS UNION FREE SCHOOLS
NY MUNI TRUST
ACCOUNT 0060
TREASURER'S MONTHLY REPORT

For the period

FROM: 08/01/25 TO: 8/31/25

Total available balance as reported at the end of preceding period \$1,684,511.54

RECEIPTS DURING MONTH

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

Date	Source	Amount
AUG 31	Interest	5,910.57
Total Receipts		5,910.57
Total Receipts, including balance		\$1,690,422.11

DISBURSEMENTS MADE DURING MONTH

BY CHECK		
From Check No.	To Check No	0.00
BY DEBIT CHARGE		0.00
(Total amount of checks issued and debit charges)		\$0.00
Cash Balance as shown by records		<u>\$1,690,422.11</u>

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	1,690,422.11
Amount of transfers in transit	0.00
Net balance in bank	<u>1,690,422.11</u>
Amount of deposits in transit	0.00
Total available balance	<u>\$1,690,422.11</u>
(Must agree with Cash Balance above if there is a true reconciliation)	

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

PREPARED BY

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2025 - 8/31/2025



Account	Description	Debits	Credits
A 200	CASH IN CHECKING	588,087.24	0.00
A 201 03	MUNICASH INVESTMENTS-NY	1,690,422.11	0.00
A 201 05	MONEY MARKET INVESTMENT	588,733.15	0.00
A 210	PETTY CASH	300.00	0.00
A 231 01	RESTRICTED RESERVES SAVINGS	1,318,359.62	0.00
A 391	DUE FROM OTHER FUNDS	100,755.94	0.00
A 391F	DUE FROM FEDERAL AID FUND	256,413.57	0.00
A 410	STATE & FEDERAL AID RECEIVABLE	775,037.25	0.00
A 521	ENCUMBRANCES	939,548.01	0.00
A 522	EXPENDITURES	1,144,646.04	0.00
A 599	APPROPRIATED FUND BALANCE	18,157,758.55	0.00
A 630	DUE TO OTHER FUNDS	0.00	2,000.00
A 632	DUE TO STATE TEACHERS RETIREMENT	0.00	460,821.61
A 637	DUE TO EMPLOYEES RETIREMENT SYSTEM	0.00	46,285.00
A 720	GROUP HEALTH INSURANCE	0.00	281,144.47
A 720F	FLEX HEALTH	3,035.92	0.00
A 821	RESERVE FOR ENCUMBRANCES	0.00	939,548.01
A 827	RESERVE FOR NYSERS RETIREMENT CREDITS	0.00	509,564.00
A 864	RESERVE FOR TAX CERTIORARI	0.00	214,999.00
A 867	RESERVE FOR EMPLOYEE BENEFITS	0.00	421,620.00
A 878	CAPITAL RESERVE	0.00	214,385.90
A 878 01	CAPITAL RESERVE/TRANSPORTATION	0.00	386,182.25
A 882	RESERVE FOR REPAIRS	0.00	35,000.00
A 909	FUND BALANCE, UNRESERVED	0.00	582,223.55
A 910	APPROPRIATED FUND BALANCE	0.00	2,500,000.00
A 911	UNAPPROPRIATED FUND BALANCE	0.00	703,021.84
A 960	APPROPRIATIONS	0.00	18,157,758.55
A 980	REVENUES	0.00	108,543.22
A Fund Totals:		25,563,097.40	25,563,097.40
Grand Totals:		25,563,097.40	25,563,097.40

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2025 To 8/31/2025



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.400-00-0000	CONTRACTUAL		2,000.00	0.00	2,000.00	0.00	400.00	1,600.00
A 1010.404-00-0000	CONFERENCE FEES		8,000.00	0.00	8,000.00	1,270.64	0.00	6,729.36
A 1010.490-00-0000	BOCES		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1010	BOARD OF EDUCATION	*	12,000.00	0.00	12,000.00	1,270.64	400.00	10,329.36
A 1040.160-00-0000	NON-INSTRUCT. SALARIES		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1040.406-00-0000	ADVERTISING		5,000.00	0.00	5,000.00	0.00	3,500.00	1,500.00
A 1040.450-00-0000	OFFICE SUPPLIES		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1040	DISTRICT CLERK	*	7,000.00	0.00	7,000.00	0.00	3,500.00	3,500.00
A 1060.408-00-0000	PERSONAL SERVICES		2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
1060	DISTRICT MEETING	*	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
10	Consolidated Payroll	**	21,500.00	0.00	21,500.00	1,270.64	3,900.00	16,329.36
A 1240.150-00-0000	PROFESSIONAL SALARIES		179,979.00	0.00	179,979.00	34,249.08	0.00	145,729.92
A 1240.160-00-0000	NON-INSTRUCT. SALARY		60,150.00	0.00	60,150.00	11,366.55	0.00	48,783.45
A 1240.400-00-0000	CONTRACTUAL		7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
A 1240.403-00-0000	TRAVEL-MILEAGE		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1240.404-00-0000	CONFERENCE FEES		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 1240.409-00-0000	DUES		2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 1240.450-00-0000	OFFICE SUPPLIES		500.00	0.00	500.00	0.00	0.00	500.00
1240	CHIEF SCHOOL OFFICE	*	254,629.00	0.00	254,629.00	45,615.63	0.00	209,013.37
12		**	254,629.00	0.00	254,629.00	45,615.63	0.00	209,013.37
A 1310.160-00-0000	NON-INSTRUCT. SALARIES		109,596.00	0.00	109,596.00	20,381.20	0.00	89,214.80
A 1310.404-00-0000	CONFERENCE FEES		500.00	0.00	500.00	0.00	0.00	500.00
A 1310.450-00-0000	OFFICE SUPPLIES		200.00	0.00	200.00	0.00	0.00	200.00
A 1310.490-00-0000	BOCES SERVICES		73,000.00	0.00	73,000.00	0.00	0.00	73,000.00
1310	BUSINESS ADMINISTRATION	*	183,296.00	0.00	183,296.00	20,381.20	0.00	162,914.80
A 1320.408-00-0000	AUDITING SERVICES		30,000.00	0.00	30,000.00	5,495.10	22,504.90	2,000.00
1320	AUDITING	*	30,000.00	0.00	30,000.00	5,495.10	22,504.90	2,000.00
A 1380.401-00-0000	SERVICE CONTRACTS		20,000.00	0.00	20,000.00	1,850.00	10,750.00	7,400.00
1380	FISCAL AGENT FEE	*	20,000.00	0.00	20,000.00	1,850.00	10,750.00	7,400.00
13		**	233,296.00	0.00	233,296.00	27,726.30	33,254.90	172,314.80
A 1420.408-00-0000	ATTORNEY SERVICES		45,000.00	0.00	45,000.00	2,206.50	12,793.50	30,000.00
1420	LEGAL	*	45,000.00	0.00	45,000.00	2,206.50	12,793.50	30,000.00
A 1430.408-00-0000	HEALTH SERVICES		45,000.00	0.00	45,000.00	0.00	0.00	45,000.00

NEW YORK MILLS UFSD



Appropriation Status Detail Report By Function From 7/1/2025 To 8/31/2025

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1430.490-00-0000	PERSONNEL SERVICES		7,200.00	0.00	7,200.00	0.00	0.00	7,200.00
1430	PERSONNEL	*	52,200.00	0.00	52,200.00	0.00	0.00	52,200.00
A 1480.490-00-0000	PUBLIC INFOR SPEC.		35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
1480	PUBLIC INFORMATION & SERVICES	*	35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
14		**	132,200.00	0.00	132,200.00	2,206.50	12,793.50	117,200.00
A 1620.160-00-0000	NON INSTRUCT SALARIES		160,000.00	0.00	160,000.00	26,560.16	0.00	133,439.84
A 1620.400-00-0000	CONTRACTUAL		62,500.00	35,759.00	98,259.00	41,258.22	4,770.01	52,230.77
A 1620.401-00-0000	SERVICE CONTRACTS		20,000.00	0.00	20,000.00	563.30	11,870.25	7,566.45
A 1620.416-00-0000	NATURAL GAS		85,000.00	0.00	85,000.00	7,196.00	28,784.00	49,020.00
A 1620.417-00-0000	ELECTRICITY		120,000.00	0.00	120,000.00	17,988.61	71,955.78	30,055.61
A 1620.418-00-0000	WATER		35,000.00	0.00	35,000.00	5,283.71	19,716.29	10,000.00
A 1620.450-00-0000	CLEANING SUPPLIES		20,000.00	0.00	20,000.00	2,184.65	13,675.35	4,140.00
1620	OPERATION OF PLANT	*	502,500.00	35,759.00	538,259.00	101,034.65	150,771.68	286,452.67
A 1621.160-00-0000	NON INSTRUCT SALARIES		165,000.00	0.00	165,000.00	13,505.08	0.00	151,494.92
A 1621.400-00-0000	CONTRACTUAL		50,000.00	1,996.07	51,996.07	4,841.67	8,737.08	38,417.32
A 1621.402-00-0000	REPAIRS		20,000.00	10,695.07	30,695.07	29,585.19	605.23	504.65
A 1621.450-00-0000	SUPPLIES & MATERIALS		35,000.00	1,097.34	36,097.34	6,282.25	9,392.91	20,422.18
A 1621.450-00-0508	GROUNDS		25,000.00	0.00	25,000.00	1,864.23	5,325.76	17,810.01
A 1621.490-00-0000	BOCES SERVICES		52,600.00	0.00	52,600.00	0.00	0.00	52,600.00
1621	MAINTENANCE OF PLANT	*	347,600.00	13,788.48	361,388.48	56,078.42	24,060.98	281,249.08
A 1670.400-00-0000	POSTAGE		16,000.00	0.00	16,000.00	2,876.35	9,804.32	3,319.33
A 1670.490-01-0000	PRINTING		95,000.00	0.00	95,000.00	0.00	0.00	95,000.00
1670	CENTRAL PRINTING & MAILING	*	111,000.00	0.00	111,000.00	2,876.35	9,804.32	98,319.33
16		**	961,100.00	49,547.48	1,010,647.48	159,989.42	184,636.98	666,021.08
A 1910.414-00-0000	INSURANCE		55,000.00	0.00	55,000.00	52,643.83	0.00	2,356.17
1910	UNALLOCATED INSURANCE	*	55,000.00	0.00	55,000.00	52,643.83	0.00	2,356.17
A 1964.400-00-0000	REFUND PROP. TAX		10,000.00	0.00	10,000.00	-5,839.00	0.00	15,839.00
1964	REFUND ON REAL PROPERTY TAXES	*	10,000.00	0.00	10,000.00	-5,839.00	0.00	15,839.00
A 1981.490-00-0000	BOCES SERVICES		161,450.00	0.00	161,450.00	0.00	0.00	161,450.00
1981	BOCES ADMINISTRATIVE COSTS	*	161,450.00	0.00	161,450.00	0.00	0.00	161,450.00
19	General Support	**	226,450.00	0.00	226,450.00	46,804.83	0.00	179,645.17
1		***	1,829,175.00	49,547.48	1,878,722.48	283,613.32	234,585.38	1,360,523.78
A 2010.150-00-0000	INSTRUCTIONAL SALARIES		25,000.00	0.00	25,000.00	-2,205.00	0.00	27,205.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2010.490-00-0000	OTHER BOCES	61,000.00	0.00	61,000.00	0.00	0.00	61,000.00
2010	CURRICULUM DEVEL & SUPERVISION *	86,000.00	0.00	86,000.00	-2,205.00	0.00	88,205.00
A 2020.150-00-0000	INSTRUCTIONAL SALARIES	220,000.00	0.00	220,000.00	33,984.00	0.00	186,016.00
A 2020.160-00-0000	NON INSTRUCT. SALARIES	85,020.00	0.00	85,020.00	10,901.76	0.00	74,118.24
A 2020.403-02-0000	TRAVEL-MILEAGE	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.403-03-0000	TRAVEL-MILEAGE	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.404-02-0000	CONFERENCE	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.404-03-0000	CONFERENCE	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.409-00-0000	DUES	1,600.00	0.00	1,600.00	509.70	0.00	1,090.30
A 2020.450-02-0000	OFFICE SUPPLIES	1,000.00	646.95	1,646.95	622.68	24.27	1,000.00
A 2020.450-03-0000	OFFICE SUPPLIES	1,000.00	0.00	1,000.00	276.87	235.80	487.33
2020	SUPERVISION-REGULAR SCHOOL *	310,620.00	646.95	311,266.95	46,295.01	260.07	264,711.87
A 2070.150-00-0000	INSERVICE SALARIES	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
A 2070.400-00-0000	CONTRACTUAL	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2070.490-00-0000	BOCES INSERVICE	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
2070	INSERVICE TRAINING-INSTRUCTION *	53,000.00	0.00	53,000.00	0.00	0.00	53,000.00
20	Group Insurance **	449,620.00	646.95	450,266.95	44,090.01	260.07	405,916.87
A 2110.120-00-0000	INSTRUCTIONAL SALARIES K-3	875,650.00	0.00	875,650.00	0.00	0.00	875,650.00
A 2110.120-01-0000	INSTRUCTIONAL SALARIES 4-6	575,985.00	0.00	575,985.00	900.00	0.00	575,085.00
A 2110.130-00-0000	INSTRUCTIONAL 7-12	1,555,887.00	0.00	1,555,887.00	0.00	0.00	1,555,887.00
A 2110.130-01-0000	AFTER SCHOOL PROGRAM	20,000.00	0.00	20,000.00	100.00	0.00	19,900.00
A 2110.131-00-0000	HEALTH BUY-OUTS	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
A 2110.140-00-0000	SUBSTITUTE SALARIES	195,000.00	0.00	195,000.00	3,273.20	0.00	191,726.80
A 2110.160-00-0000	NON INSTRUCT SALARIES	79,353.00	0.00	79,353.00	9,705.96	0.00	69,647.04
A 2110.200-02-0000	NEW EQUIPMENT	15,000.00	16,313.40	31,313.40	22,204.09	1,185.42	7,923.89
A 2110.400-02-0000	CONTRACTUAL	10,000.00	0.00	10,000.00	3,371.05	0.00	6,628.95
A 2110.400-03-0000	CONTRACTUAL	10,000.00	0.00	10,000.00	560.99	2,615.01	6,824.00
A 2110.403-02-0000	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.403-03-0000	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.404-02-0000	CONFERENCE FEES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.404-03-0000	CONFERENCE FEES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2110.450-02-0001	INST SUPPLY-GRADE 1	400.00	0.00	400.00	70.66	191.48	137.86
A 2110.450-02-0002	INST SUPPLY-GRADE 2	600.00	0.00	600.00	100.05	192.32	307.63

NEW YORK MILLS UFSD

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2110.450-02-0003	INST SUPPLY-GRADE 3	400.00	0.00	400.00	39.42	114.72	245.86
A 2110.450-02-0004	INST SUPPLY-GRADE 4	400.00	0.00	400.00	74.07	164.89	161.04
A 2110.450-02-0005	INST SUPPLY-GRADE 5	400.00	0.00	400.00	0.00	31.43	368.57
A 2110.450-02-0006	INST SUPPLY-GRADE 6	600.00	0.00	600.00	121.64	92.75	385.61
A 2110.450-02-0007	INST SUPPLY ESL	200.00	0.00	200.00	0.00	0.00	200.00
A 2110.450-02-0013	INST SUPPLY-KNDG	200.00	0.00	200.00	41.69	148.80	9.51
A 2110.450-02-3000	INST SUPPLY-ART	2,000.00	0.00	2,000.00	73.60	117.45	1,808.95
A 2110.450-02-3050	STEM	200.00	0.00	200.00	0.00	28.35	171.65
A 2110.450-02-4000	INST SUPPLY-MUSIC	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2110.450-02-4100	INST SUPPLY-PHYS ED.	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 2110.450-02-4200	INST-SUPPLY-REMEDATION	600.00	0.00	600.00	79.38	197.19	323.43
A 2110.450-02-4700	INST SUPPLY-GENERAL	12,500.00	0.00	12,500.00	561.73	5,229.48	6,708.79
A 2110.450-03-3000	INST SUPPLY-ART	3,400.00	12.00	3,412.00	739.00	2,672.39	0.61
A 2110.450-03-3200	INST SUPPLY-BUSINESS ED.	200.00	0.00	200.00	0.00	0.00	200.00
A 2110.450-03-3400	INST SUPPLY-ENGLISH	800.00	0.00	800.00	45.80	263.49	490.71
A 2110.450-03-3500	INST SUPPLY-FOR LANGUAGE	400.00	22.00	422.00	223.92	197.68	0.40
A 2110.450-03-3600	INST SUPPLY-HEALTH	200.00	0.00	200.00	0.00	0.00	200.00
A 2110.450-03-3700	INST SUPPLY-HOME EC.	1,528.00	1,096.37	2,624.37	1,289.37	1,161.87	173.13
A 2110.450-03-3800	INST SUPPLY-INDUSTRIAL ART	3,450.00	0.00	3,450.00	885.31	2,533.57	31.12
A 2110.450-03-3900	INST SUPPLY-MATH	2,000.00	0.00	2,000.00	975.76	8.66	1,015.58
A 2110.450-03-4000	INST SUPPLY-MUSIC	7,900.00	0.00	7,900.00	829.80	511.97	6,558.23
A 2110.450-03-4100	INST SUPPLY-PHYS ED	400.00	9.00	409.00	53.31	354.91	0.78
A 2110.450-03-4300	INST SUPPLY-SCIENCE	1,600.00	0.00	1,600.00	484.66	995.49	119.85
A 2110.450-03-4400	INST SUPPLY-SOCIAL STUDY	600.00	0.00	600.00	82.20	293.24	224.56
A 2110.450-03-4700	INST SUPPLY-GENERAL	12,500.00	59.35	12,559.35	424.80	587.25	11,547.30
A 2110.473-00-0000	Charter School Tuition	45,000.00	15,150.00	60,150.00	0.00	15,150.00	45,000.00
A 2110.480-01-0000	TEXTBOOKS-OTHER SCHOOLS	1,000.00	0.00	1,000.00	302.00	66.58	631.42
A 2110.480-02-0006	TEXTBOOKS-GRADE 6	7,000.00	0.00	7,000.00	4,112.00	0.00	2,888.00
A 2110.480-02-4800	WORKBOOKS-ELEMENTARY	40,000.00	0.00	40,000.00	27,348.86	9,466.80	3,184.34
A 2110.480-03-2270	CONSUMABLE	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00
A 2110.480-03-3400	TEXTBOOKS-ENGLISH	4,600.00	4,777.39	9,377.39	4,325.05	452.34	4,600.00
A 2110.480-03-4400	TEXTBOOKS-SOCIAL STUDY	800.00	0.00	800.00	787.10	4.68	8.22
A 2110.480-03-4700	TEXTBOOKS-GENERAL INST.	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00

NEW YORK MILLS UFSD

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2110.490-00-0000	BOCES SERVICES		825,000.00	0.00	825,000.00	33,732.95	0.00	791,267.05
2110	TEACHING-REGULAR SCHOOL	*	4,346,453.00	37,439.51	4,383,892.51	123,419.42	45,030.21	4,215,442.88
21	New York State Income Tax	**	4,346,453.00	37,439.51	4,383,892.51	123,419.42	45,030.21	4,215,442.88
A 2250.150-00-0000	INSTRUCTIONAL SALARIES		640,509.00	0.00	640,509.00	640.30	0.00	639,868.70
A 2250.160-00-0000	NON INSTRUCT SALARIES		165,000.00	0.00	165,000.00	5,167.65	0.00	159,832.35
A 2250.200-00-0000	NEW EQUIPMENT		2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 2250.400-00-0000	CONTRACTUAL		20,000.00	0.00	20,000.00	1,277.50	11,722.50	7,000.00
A 2250.404-00-0000	CONFERENCE FEES		250.00	0.00	250.00	0.00	0.00	250.00
A 2250.450-00-0000	INSTRUCT. SUPPLIES		3,000.00	0.00	3,000.00	280.68	522.03	2,197.29
A 2250.470-00-0000	TUITION		465,550.00	479,720.00	945,270.00	116,540.53	363,179.47	465,550.00
A 2250.490-00-0000	BOCES SERVICES		1,904,600.00	0.00	1,904,600.00	0.00	0.00	1,904,600.00
2250	PROGRAMS-STUDENTS W/ DISABIL	*	3,201,409.00	479,720.00	3,681,129.00	123,906.66	375,424.00	3,181,798.34
A 2280.150-00-0000	INSTRUCTIONAL SALARIES		108,971.00	0.00	108,971.00	0.00	0.00	108,971.00
A 2280.490-00-0000	BOCES SERVICES		501,800.00	0.00	501,800.00	0.00	0.00	501,800.00
2280	OCCUPATIONAL EDUCATION	*	610,771.00	0.00	610,771.00	0.00	0.00	610,771.00
22	Federal Income Tax	**	3,812,180.00	479,720.00	4,291,900.00	123,906.66	375,424.00	3,792,569.34
A 2330.490-00-0000	BOCES-SPECIAL SCHOOL		60,000.00	0.00	60,000.00	0.00	0.00	60,000.00
2330	TEACHING-SPECIAL SCHOOLS	*	60,000.00	0.00	60,000.00	0.00	0.00	60,000.00
23	Income Executions	**	60,000.00	0.00	60,000.00	0.00	0.00	60,000.00
A 2610.150-00-0000	INSTRUCTIONAL SALARIES		91,525.00	0.00	91,525.00	0.00	0.00	91,525.00
A 2610.160-00-0000	NON INSTRUCT SALARIES		35,000.00	0.00	35,000.00	559.76	0.00	34,440.24
A 2610.460-00-0000	STATE AIDED LIBRARY MATERIALS		3,713.00	0.00	3,713.00	0.00	0.00	3,713.00
A 2610.490-00-0000	BOCES SERVICES		45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	*	175,238.00	0.00	175,238.00	559.76	0.00	174,678.24
A 2630.220-00-0000	STATE AIDED EQUIPMENT		9,861.00	0.00	9,861.00	3,121.73	818.75	5,920.52
A 2630.450-00-0000	SUPPLIES		4,500.00	0.00	4,500.00	1,315.68	447.95	2,736.37
A 2630.460-00-0000	STATE AIDED SOFTWARE		8,898.00	0.00	8,898.00	298.00	0.00	8,600.00
A 2630.490-00-0000	BOCES		700,000.00	0.00	700,000.00	0.00	0.00	700,000.00
2630	COMPUTER ASSISTED INSTRUCTION	*	723,259.00	0.00	723,259.00	4,735.41	1,266.70	717,256.89
26	Social Security Tax	**	898,497.00	0.00	898,497.00	5,295.17	1,266.70	891,935.13
A 2810.150-00-0000	INSTRUCTIONAL SALARIES		0.00	75,000.00	75,000.00	2,560.20	0.00	72,439.80
A 2810.150-05-0000	GUIDANCE SALARY-E.I.T.		75,000.00	-75,000.00	0.00	0.00	0.00	0.00
A 2810.160-00-0000	NON INSTRUCT SALARIES		35,500.00	0.00	35,500.00	393.60	0.00	35,106.40

NEW YORK MILLS UFSD



Appropriation Status Detail Report By Function From 7/1/2025 To 8/31/2025

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2810.404-00-0000	CONFERENCE FEES		500.00	0.00	500.00	0.00	0.00	500.00
A 2810.450-00-0000	INTRUCTIONAL SUPPLIES		1,000.00	0.00	1,000.00	9.00	12.89	978.11
A 2810.490-00-0000	BOCES SERVICES		118,000.00	0.00	118,000.00	0.00	0.00	118,000.00
2810	GUIDANCE-REGULAR SCHOOL	*	230,000.00	0.00	230,000.00	2,962.80	12.89	227,024.31
A 2815.160-00-0000	NON INSTRUCT SALARIES		50,000.00	0.00	50,000.00	2,219.80	0.00	47,780.20
A 2815.400-00-0000	CONTRACTUAL		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2815.450-02-0000	OFFICE SUPPLIES-ELEM		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 2815.450-03-0000	OFFICE SUPPLIES-H.S.		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2815.490-00-0000	BOCES SERVICES		22,000.00	0.00	22,000.00	0.00	0.00	22,000.00
2815	HEALTH SERVICES-REGULAR SCHOOL	*	78,500.00	0.00	78,500.00	2,219.80	0.00	76,280.20
A 2820.490-00-0000	BOCES SERVICES		55,000.00	0.00	55,000.00	0.00	0.00	55,000.00
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	*	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00
A 2825.150-00-0000	SOCIAL WORKER		57,300.00	0.00	57,300.00	0.00	0.00	57,300.00
2825	SOCIAL WORK SRVC-REG SCHOOL	*	57,300.00	0.00	57,300.00	0.00	0.00	57,300.00
A 2830.400-00-0000	SRO OFFICER		50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
2830	PUPIL PERSONNEL SRVC-SPEC SCHL	*	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
A 2850.150-00-0000	INSTRUCTIONAL SALARIES		97,525.00	0.00	97,525.00	0.00	0.00	97,525.00
A 2850.400-00-0000	CONTRACTUAL		2,000.00	0.00	2,000.00	865.00	0.00	1,135.00
A 2850.450-00-0000	SUPPLIES		2,000.00	0.00	2,000.00	5.00	0.00	1,995.00
2850	CO-CURRICULAR ACTIV-REG SCHL	*	101,525.00	0.00	101,525.00	870.00	0.00	100,655.00
A 2855.150-00-0000	INSTRUCTIONAL SALARIES		152,650.00	0.00	152,650.00	700.00	0.00	151,950.00
A 2855.160-00-0000	NON INSTRUCT SALARIES		10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 2855.200-00-0000	NEW EQUIPMENT		13,195.00	0.00	13,195.00	0.00	0.00	13,195.00
A 2855.400-00-0000	CONTRACTUAL		10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 2855.403-00-0000	TRAVEL-MILEAGE		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2855.409-00-0000	DUES		3,500.00	0.00	3,500.00	1,791.00	46.50	1,662.50
A 2855.410-00-0000	RENTAL		3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
A 2855.411-00-0000	OFFICIALS		39,500.00	0.00	39,500.00	0.00	0.00	39,500.00
A 2855.413-00-0000	TOURNAMENT FEES		8,000.00	0.00	8,000.00	1,100.00	0.00	6,900.00
A 2855.450-00-0000	INSTRUCT. SUPPLIES		30,000.00	0.00	30,000.00	900.00	0.00	29,100.00
A 2855.450-00-0014	UNIFORMS		18,560.00	2,088.58	20,648.58	3,780.00	2,529.58	14,339.00
2855	INTERSCHOL ATHLETICS-REG SCHL	*	291,905.00	2,088.58	293,993.58	8,271.00	2,576.08	283,146.50
28	New York City Income Tax	**	864,230.00	2,088.58	866,318.58	14,323.60	2,588.97	849,406.01

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2025 To 8/31/2025



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2		***	10,430,980.00	519,895.04	10,950,875.04	311,034.86	424,569.95	10,215,270.23
A 5510.160-00-0000	NON INSTRUCT SALARIES		365,000.00	0.00	365,000.00	16,886.91	0.00	348,113.09
A 5510.161-00-0000	NON INSTRUCT SALARIES		105,165.00	0.00	105,165.00	19,600.20	0.00	85,564.80
A 5510.201-00-0000	REPLACEMENT EQUIPMENT		179,907.00	-179,907.00	0.00	0.00	0.00	0.00
A 5510.210-00-0000	NEW BUSES		0.00	179,907.00	179,907.00	0.00	179,627.79	279.21
A 5510.400-00-0000	CONTRACTUAL		7,500.00	307.16	7,807.16	40.00	1,507.16	6,260.00
A 5510.414-00-0000	INSURANCE		29,500.00	0.00	29,500.00	26,857.00	0.00	2,643.00
A 5510.450-00-0000	BUS REPAIR SUPPLIES		24,250.00	0.00	24,250.00	773.22	12,426.78	11,050.00
A 5510.450-00-0509	DIESEL		60,000.00	8,825.55	68,825.55	557.88	48,267.67	20,000.00
A 5510.490-00-0000	BOCES SERVICES		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
5510	DISTRICT TRANSPORT-MEDICAID	*	773,322.00	9,132.71	782,454.71	64,715.21	241,829.40	475,910.10
A 5530.414-00-0000	INSURANCE		9,500.00	0.00	9,500.00	9,500.00	0.00	0.00
A 5530.416-00-0000	NATURAL GAS		25,500.00	0.00	25,500.00	3,392.40	13,569.60	8,538.00
A 5530.417-00-0000	ELECTRICITY		20,000.00	0.00	20,000.00	3,333.33	13,333.34	3,333.33
A 5530.418-00-0000	WATER		10,000.00	0.00	10,000.00	1,333.32	8,666.68	0.00
A 5530.450-00-0515	SUPPLIES&MATERIALS		3,500.00	0.00	3,500.00	507.22	0.00	2,992.78
A 5530.450-00-0516	TOOLS-MECHANICS		100.00	0.00	100.00	0.00	0.00	100.00
5530	GARAGE BUILDING	*	68,600.00	0.00	68,600.00	18,066.27	35,569.62	14,964.11
55		**	841,922.00	9,132.71	851,054.71	82,781.48	277,399.02	490,874.21
5		***	841,922.00	9,132.71	851,054.71	82,781.48	277,399.02	490,874.21
A 9010.800-00-0000	EMPLOYEE RETIREMENT		295,187.00	0.00	295,187.00	0.00	0.00	295,187.00
9010	STATE RETIREMENT	*	295,187.00	0.00	295,187.00	0.00	0.00	295,187.00
A 9020.800-00-0000	TEACHER RETIREMENT		615,888.00	0.00	615,888.00	0.00	0.00	615,888.00
9020	TEACHERS' RETIREMENT	*	615,888.00	0.00	615,888.00	0.00	0.00	615,888.00
A 9030.800-00-0000	SOCIAL SECURITY		526,555.00	0.00	526,555.00	23,412.09	0.00	503,142.91
9030	SOCIAL SECURITY	*	526,555.00	0.00	526,555.00	23,412.09	0.00	503,142.91
A 9040.800-00-0000	WORKERS COMP.		48,500.00	0.00	48,500.00	32,042.45	0.00	16,457.55
9040	WORKERS' COMPENSATION	*	48,500.00	0.00	48,500.00	32,042.45	0.00	16,457.55
A 9050.800-00-0000	UNEMPLOYMENT INS.		10,000.00	3,491.12	13,491.12	0.00	3,491.12	10,000.00
9050	UNEMPLOYMENT INSURANCE	*	10,000.00	3,491.12	13,491.12	0.00	3,491.12	10,000.00
A 9055.800-00-0000	DISABILITY INSURANCE		2,000.00	157.20	2,157.20	45.50	111.70	2,000.00
9055	DISABILITY INSURANCE	*	2,000.00	157.20	2,157.20	45.50	111.70	2,000.00
A 9060.800-00-0000	HEALTH INSURANCE		2,052,570.00	0.00	2,052,570.00	411,716.34	0.00	1,640,853.66

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2025 To 8/31/2025



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9060	HOSPITAL, MEDICAL & DENTAL INS	*	2,052,570.00	0.00	2,052,570.00	411,716.34	0.00	1,640,853.66
90		**	3,550,700.00	3,648.32	3,554,348.32	467,216.38	3,602.82	3,083,529.12
A 9711.600-00-0000	SERIAL BOND-PRINCIPAL-CONSTRUCTION		385,377.00	0.00	385,377.00	0.00	0.00	385,377.00
A 9711.700-00-0000	SERIAL BOND-INTEREST-CONSTRUCTION		79,347.00	0.00	79,347.00	0.00	0.00	79,347.00
9711	SERIAL BOND	*	464,724.00	0.00	464,724.00	0.00	0.00	464,724.00
A 9731.700-00-0000	BAN-INTEREST-CONSTRUCTION		227,250.00	0.00	227,250.00	0.00	0.00	227,250.00
9731	Bond Anticipation Notes School	*	227,250.00	0.00	227,250.00	0.00	0.00	227,250.00
A 9789.600-00-0000	OTHER DEBT-EPC PRINCIPAL		79,339.00	0.00	79,339.00	0.00	0.00	79,339.00
A 9789.700-00-0000	OTHER DEBT-EPC INTEREST		36,445.00	0.00	36,445.00	0.00	0.00	36,445.00
9789	Other Debt (Specify)	*	115,784.00	0.00	115,784.00	0.00	0.00	115,784.00
97	Endowment, Scholarship and Gift Fund	**	807,758.00	0.00	807,758.00	0.00	0.00	807,758.00
A 9901.950-00-0000	TRANSFER-SPECIAL AID		15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
9901	TRANSFER TO SPECIAL AID	*	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
A 9950.900-00-0000	TRANSFER-CAPITAL FUND		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
9950	TRANSFER TO CAPITAL	*	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
99		**	115,000.00	0.00	115,000.00	0.00	0.00	115,000.00
9		***	4,473,458.00	3,648.32	4,477,106.32	467,216.38	3,602.82	4,006,287.12
Fund ATotals:			17,575,535.00	582,223.55	18,157,758.55	1,144,646.04	940,157.17	16,072,955.34
Grand Totals:			17,575,535.00	582,223.55	18,157,758.55	1,144,646.04	940,157.17	16,072,955.34

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2025 To 8/31/2025



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1335	OTHER STUDENT FEES AND CHARGES	0.00	0.00	0.00	1,140.00	-1,140.00
A 2401	INTEREST AND EARNINGS	0.00	0.00	0.00	22,675.83	-22,675.83
A 2450	COMMISSIONS	0.00	0.00	0.00	9.54	-9.54
A 2650	SALE OF SCRAP & EXCESS MATERIALS	0.00	0.00	0.00	81.25	-81.25
A 2701	REFUNDS FOR BOCES AIDED SERVICES	0.00	0.00	0.00	8,421.00	-8,421.00
A 2703	REFUND OF PRIORS YRS EXPENSE	0.00	0.00	0.00	53,968.68	-53,968.68
A 2770	UNCLASSIFIED OTHER REVENUE	0.00	0.00	0.00	100.00	-100.00
A 3289	OTHER STATE AID	0.00	0.00	0.00	2,725.00	-2,725.00
A 4601	MEDICAID REIMBURSEMENT	0.00	0.00	0.00	19,421.92	-19,421.92
A Totals:		0.00	0.00	0.00	108,543.22	-108,543.22
Grand Totals:		0.00	0.00	0.00	108,543.22	-108,543.22

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

For the period

FROM: 08/01/25 TO: 8/31/25

Total available balance as reported at the end of preceding period \$20,822.25

RECEIPTS DURING MONTH

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

Date	Source	Amount	
AUG 31	Interest	11.50	
	Total Receipts		11.50
	Total Receipts, including balance		<u>\$20,833.75</u>

DISBURSEMENTS MADE DURING MONTH

BY CHECK

From Check No. 2090 To Check No

BY DEBIT CHARGE

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

Cash Balance as shown by records \$20,833.75

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	20,833.75	
Less total of outstanding checks	0.00	
Net balance in bank	<u>20,833.75</u>	
Amount of deposits in transit		
Total available balance		<u><u>\$20,833.75</u></u>
(Must agree with Cash Balance above if there is a true reconciliation)		

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

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

CLERK OF BOARD OF EDUCATION



PREPARED BY

TREASURER OF SCHOOL DISTRICT

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

For the period

FROM: 08/01/25 TO: August 31, 2025

Total available balance as reported at the end of preceding period \$31,680.34

RECEIPTS DURING MONTH

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

Date	Source	Amount	
AUG 31	Interest	138.57	
15	Boces Rental	61,146.44	
Total Receipts			61,285.01
Total Receipts, including balance			\$92,965.35

DISBURSEMENTS MADE DURING MONTH

BY DEBIT CHARGE		0.00	
	(Total amount of debit charges)		\$0.00
Cash Balance as shown by records			<u>\$92,965.35</u>

RECONCILIATION WITH BANK STATEMENT

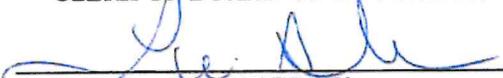
Balance given on bank statement, end of month	92,965.35	
Amount of transfers in transit	0.00	
Net balance in bank	<u>92,965.35</u>	
Amount of Transfers in transit	0.00	
Total available balance		<u>\$92,965.35</u>
(Must agree with Cash Balance above if there is a true reconciliation)		

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT


PREPARED BY

NEW YORK MILLS UFSD

Bank Reconciliation for period ending on 8/31/2025



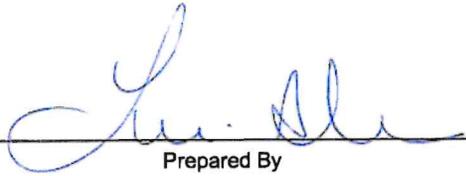
Account: M&T SCHOOL LUNCH CHECKING
Cash Account(s): C 200

Ending Bank Balance:		20,833.75
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	20,833.75
Cash Account Balance:	20,833.75

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
Outstanding Check Total:			0.00


Prepared By

Approved By

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2025 - 8/31/2025



Account	Description	Debits	Credits
C 200	CASH IN CHECKING	20,833.75	0.00
C 201	CASH IN TIME DEPOSITS	92,965.35	0.00
C 210	PETTY CASH	20.00	0.00
C 909	FUND BALANCE, UNRESERVED	5,565.45	0.00
C 911	UNAPPROPRIATED FUND BALANCE	0.00	58,008.35
C 980	REVENUES	0.00	61,376.20
C Fund Totals:		119,384.55	119,384.55
Grand Totals:		119,384.55	119,384.55

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

For the period

FROM: 08/01/25 TO: August 31, 2025

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

RECEIPTS DURING MONTH

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

Date	Source	Amount	
AUG 1	Transfers from General for Payroll	55,268.33	
15	Transfers from General for Payroll	56,649.23	
29	Transfers from General for Payroll	56,901.22	
	Total Receipts		\$168,818.78
	Total Receipts, including balance		\$168,818.78

DISBURSEMENTS MADE DURING MONTH

BY DEBIT CHARGE	Transfers for Payroll Checks and Direct Deposits	119,227.35	
	Federal Taxes	39,570.19	
	State Taxes	7,272.37	
	OMNI	747.87	
	Aug ERS	2,001.00	
	(Total amount of checks issued and debit charges)		168,818.78
	Cash Balance as shown by records		<u>\$0.00</u>

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	-	
ERS Outstanding		
Payroll in Transit		
Payroll in Transit Transfer from General		
Amount of transfers in transit	-	
Total available balance		<u>\$0.00</u>
(Must agree with Cash Balance above if there is a true reconciliation)		

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

PREPARED BY

NEW YORK MILLS UFSD
Bank Reconciliation for period ending on 8/31/2025



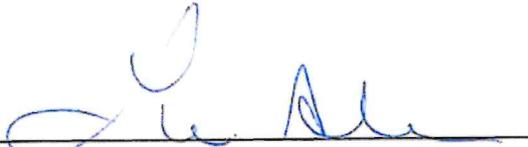
Account: M&T PAYROLL CHECKING
Cash Account(s): A 710

Ending Bank Balance:		5,567.44
Outstanding Checks (See listing below):	-	5,567.44
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	0.00
Cash Account Balance:	0.00

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
07/01/2022	90187	MARY CLEMENTS	1,146.44
01/06/2023	91396	MARY CLEMENTS	1,173.33
08/15/2025	98671	KRISTIN J. KOHN	41.42
08/29/2025	98701	JOYCE BATES	1,850.43
08/29/2025	98702	JOYCE BATES	1,355.82
Outstanding Check Total:			5,567.44


 Prepared By

 Approved By

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

For the period

FROM: 08/01/25 TO: 8/31/25

Total available balance as reported at the end of preceding period \$3,974,521.38

RECEIPTS DURING MONTH

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

Date	Source	Amount
AUG 31	Interest	2,211.12
Total Receipts		\$2,211.12
Total Receipts, including balance		\$3,976,732.50

DISBURSEMENTS MADE DURING MONTH

BY CHECK

From Check No. 2219 To Check No 2222 36,559.77

BY DEBIT CHARGE

(Total amount of checks issued and debit charges) \$36,559.77

Cash Balance as shown by records \$3,940,172.73

RECONCILIATION WITH BANK STATEMENT

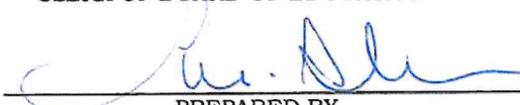
Balance given on bank statement, end of month	3,968,397.73
Less total of outstanding checks	(28,225.00)
Net balance in bank	<u>3,940,172.73</u>
Total available balance	<u>\$3,940,172.73</u>
(Must agree with Cash Balance above if there is a true reconciliation)	

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT


PREPARED BY

NEW YORK MILLS UFSD
Bank Reconciliation for period ending on 8/31/2025



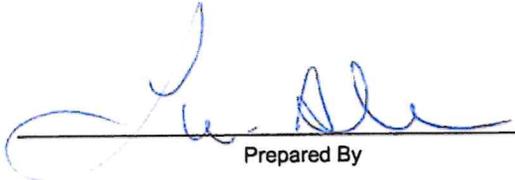
Account: M&T CAPITAL FUND CHECKING
Cash Account(s): H 200, H5003 200, HB00 200, HB03 200, HB04 200, HB99 200

Ending Bank Balance:		3,968,397.73
Outstanding Checks (See listing below):	-	28,225.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	3,940,172.73
Cash Account Balance:	3,940,172.73

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/30/2025	2215	STEVENER'S BACKHOE SERVICE	27,100.00
08/15/2025	2222	TEITSCH-KENT-FAY ARCHITECTS, P.C.	1,125.00
Outstanding Check Total:			28,225.00



 Prepared By

 Approved By

NEW YORK MILLS UFSD



Trial Balance Report From 7/1/2025 - 8/31/2025

Account	Description	Debits	Credits	Balance
H 200	CASH IN CHECKING	4,091,065.00	150,892.27	3,940,172.73
H 521	ENCUMBRANCES	71,100.00	2,250.00	68,850.00
H 522	EXPENDITURES	150,892.27	0.00	150,892.27
H 626	BAN PAYABLE	0.00	3,900,000.00	3,900,000.00 CR
H 630	DUE TO OTHER FUNDS	0.00	6,927.36	6,927.36 CR
H 821	RESERVE FOR ENCUMBRANCES	2,250.00	71,100.00	68,850.00 CR
H 911	UNAPPROPRIATED FUND BALANCE	0.00	184,137.64	184,137.64 CR
H Fund Totals:		4,315,307.27	4,315,307.27	0.00
Grand Totals:		4,315,307.27	4,315,307.27	0.00

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2025 To 8/31/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
H 0002.020-240	\$5Mil CAPITAL PROJECT-CONTRACTUAL	0.00	0.00	0.00	23,199.77	20,000.00	-43,199.77
H 0002.020-245	\$5Mil CAPITAL PROJECT-ARCHITECT	0.00	0.00	0.00	11,110.00	0.00	-11,110.00
H 0002.020-246	\$5Mil CAPITAL PROJECT-SURVEY	0.00	0.00	0.00	0.00	12,600.00	-12,600.00
H 0002.020-293	\$5Mil CAPITAL PROJECT-CONSTRUCTION	0.00	0.00	0.00	114,332.50	25,000.00	-139,332.50
H 0002.022-245	CAPITAL OUTLAY 25/26-ARCHITECT	0.00	0.00	0.00	2,250.00	11,250.00	-13,500.00
0002	*	0.00	0.00	0.00	150,892.27	68,850.00	-219,742.27
00	**	0.00	0.00	0.00	150,892.27	68,850.00	-219,742.27
0	***	0.00	0.00	0.00	150,892.27	68,850.00	-219,742.27
	Fund HTotals:	0.00	0.00	0.00	150,892.27	68,850.00	-219,742.27
Grand Totals:		0.00	0.00	0.00	150,892.27	68,850.00	-219,742.27

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

For the period

FROM: 08/01/25 TO: 8/31/25

Total available balance as reported at the end of preceding period \$1,445,428.05

RECEIPTS DURING MONTH

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

Date	Source	Amount
AUG 31	Interest	3,072.22

Total Receipts \$3,072.22

Total Receipts, including balance \$1,448,500.27

DISBURSEMENTS MADE DURING MONTH

BY DEBIT CHARGE 0.00

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

Cash Balance as shown by records \$1,448,500.27

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month 1,448,500.27

Amount of transfers in transit

Net balance in bank 1,448,500.27

Amount of transfers in transit

Total available balance \$1,448,500.27

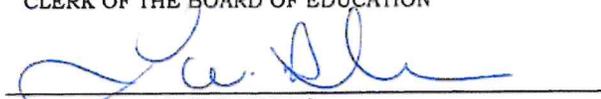
(Must agree with Cash Balance above if there is a true reconciliation)

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

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

CLERK OF THE BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT


PREPARED BY

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2025 - 8/31/2025



Account	Description	Debits	Credits	Balance
V 200	CASH IN CHECKING	907.80	0.00	907.80
V 231	CASH IN TIME-SPECIAL RESERVES	1,447,592.47	0.00	1,447,592.47
V 391	DUE FROM OTHER FUNDS	6,927.36	0.00	6,927.36
V 909	FUND BALANCE, UNRESERVED	0.00	90,707.45	90,707.45 CR
V 911	UNAPPROPRIATED FUND BALANCE	0.00	1,354,067.24	1,354,067.24 CR
V 980	REVENUES	0.00	10,652.94	10,652.94 CR
V Fund Totals:		1,455,427.63	1,455,427.63	0.00
Grand Totals:		1,455,427.63	1,455,427.63	0.00

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2025 To 8/31/2025



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
V 2401	INTERST AND EARNINGS	0.00	0.00	0.00	10,652.94	-10,652.94
	V Totals:	0.00	0.00	0.00	10,652.94	-10,652.94
	Grand Totals:	0.00	0.00	0.00	10,652.94	-10,652.94

NEW YORK MILLS UFSD

Revenue Status Report By Function From 7/1/2025 To 8/31/2025



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
C 2401	INTEREST AND EARNINGS	0.00	0.00	0.00	229.76	-229.76
C 2770	MISCELLANEOUS REVENUE	0.00	0.00	0.00	61,146.44	-61,146.44
	C Totals:	0.00	0.00	0.00	61,376.20	-61,376.20
	Grand Totals:	0.00	0.00	0.00	61,376.20	-61,376.20

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

For the period

FROM: 08/01/25 TO: 8/31/25

Total available balance as reported at the end of preceding period \$208,160.46

RECEIPTS DURING MONTH

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

Date	Source	Amount	
AUG 31	Interest	151.65	
5	Transfer from General- Aid Received	52,523.16	
5	Aid Received	26,883.00	
18	Transfer from General- Aid Received	4,468.32	
Total Receipts			\$84,026.13
Total Receipts, including balance			\$292,186.59

DISBURSEMENTS MADE DURING MONTH

BY CHECK

From Check No. 45135 To Check No.

BY DEBIT CHARGE	Transfer to General	2,537.88	
	Transfer to General	1,822.50	
	Transfer to General	2,530.50	
(Total amount of checks issued and debit charges)			\$6,890.88
Cash Balance as shown by records			<u>\$285,295.71</u>

RECONCILIATION WITH BANK STATEMENT

Balance given on bank statement, end of month	285,295.71	
Less total of outstanding checks		
Reconciling Items: Payroll in Transit to General	_____	
Net balance in bank	285,295.71	
 Total available balance		<u>\$285,295.71</u>
(Must agree with Cash Balance above if there is a true reconciliation)		

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT

PREPARED BY

**LIST OF OUTSTANDING CHECKS
 FEDERAL FUND**

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

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2025 - 8/31/2025



Account	Description	Debits	Credits	Balance	
F015 200	CASH TITLE ID 24-25	0.00	18,908.00	18,908.00	CR
F022 200	CASH - TITLE I PT A 21/22	357,169.51	0.00	357,169.51	
F025 200	CASH TITLE I 24-25	0.00	11,909.00	11,909.00	CR
F075 200	CASH TITLE IV 24-25	0.00	2,000.00	2,000.00	CR
F085 200	CASH IN CHECKING SUMMER DISAB 4408 24-25	56,991.48	89,157.40	32,165.92	CR
F086 200	CASH IN CHECKING SUMMER 25/26	0.00	6,890.88	6,890.88	CR
200 Totals:		414,160.99	128,865.28	285,295.71	
F075 391	DUE FROM OTHER FUNDS TITLE IV 24-25	2,000.00	0.00	2,000.00	
F085 391	DUE FROM OTHER FUNDS SUMMER 4408	52,523.16	0.00	52,523.16	
391 Totals:		54,523.16	0.00	54,523.16	
F015 410	FED AID REC TITLE ID 24-25	18,908.00	0.00	18,908.00	
F025 410	FED AID REC TITLE IA 24-25	11,909.00	0.00	11,909.00	
F085 410	AID RECEIVABLE SUMMER 4408	89,157.40	109,514.64	20,357.24	CR
410 Totals:		119,974.40	109,514.64	10,459.76	
F086 522	EXPENDITURES	6,890.88	0.00	6,890.88	
522 Totals:		6,890.88	0.00	6,890.88	
F022 630	DUE TO OTHER FUNDS - TITLE I PT A	0.00	357,169.51	357,169.51	CR
630 Totals:		0.00	357,169.51	-357,169.51	
Grand Totals:		595,549.43	595,549.43	0.00	

NEW YORK MILLS UFSD

Appropriation Status Detail Report By Function From 7/1/2025 To 8/31/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
F086 5511.160	NONINSTRUCTIONAL SALARIES SUMMER TRANSPORT	0.00	0.00	0.00	6,890.88	0.00	-6,890.88
	Fund F086Totals:	0.00	0.00	0.00	6,890.88	0.00	-6,890.88
	Grand Totals:	0.00	0.00	0.00	6,890.88	0.00	-6,890.88

NEW YORK MILLS UFSD

Trial Balance Report From 7/1/2025 - 8/31/2025



Account	Description	Debits	Credits
TE 092A	BEEKMAN SCHOLARSHIP	0.00	208.08
TE 092DGH	DONNA & GEORGE HERTHUM SCHOLARSHIP	0.00	3,418.92
TE 092H	KIWANIS CLUB SCHOLARSHIP	0.00	401.33
TE 092M	MIGA SCHOLARSHIP	0.00	4,104.73
TE 092R	HERTHUM COMMUNITY FOUNDATION	0.00	979.21
TE 092TL	TIMOTHY LAVIER SCHOLARSHIP	0.00	95.37
TE 092X	ETUDES MUSIC CLUB SCHOLARSHIP	0.00	7.31
TE 092Y	KARUZAS SCHOLARSHIP	0.00	16,889.45
TE 201	EXPENDABLE TRUST SAVINGS	26,104.40	0.00
TE Fund Totals:		26,104.40	26,104.40
TN 097A	BEEKMAN SCHOLARSHIP	0.00	2,000.00
TN 097H	KIWANIS CLUB SCHOLARSHIP	0.00	3,820.00
TN 097R	HERTHUM FUND & COMMUNITY FOUNDATION	0.00	5,000.00
TN 201	NON-EXPENDABLE SAVINGS	10,820.00	0.00
TN Fund Totals:		10,820.00	10,820.00
Grand Totals:		36,924.40	36,924.40

**NEW YORK MILLS UFSD
2025-2026 SCHOLARSHIPS
PRIVATE PURPOSE TRUST AND PERMANENT FUNDS
PRORATION OF INTEREST EARNINGS**

NAME		OPENING BAL	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	ENDING BAL
BEEKMAN	A	2,198.73	2,203.40	2,208.08	2,208.08	2,208.08	2,208.08	2,208.08	2,208.08	2,208.08	2,208.08	2,208.08	2,208.08	2,208.08	2,208.08
HERTHUM FUND	R	5,953.88	5,966.53	5,979.21	5,979.21	5,979.21	5,979.21	5,979.21	5,979.21	5,979.21	5,979.21	5,979.21	5,979.21	5,979.21	5,979.21
KIWANIS CLUB	H	4,203.45	4,212.38	4,221.33	4,221.33	4,221.33	4,221.33	4,221.33	4,221.33	4,221.33	4,221.33	4,221.33	4,221.33	4,221.33	4,221.33
MIGA MENTORING	M	4,087.33	4,096.02	4,104.73	4,104.73	4,104.73	4,104.73	4,104.73	4,104.73	4,104.73	3,104.73	6,104.73	6,104.73	6,104.73	6,104.73
D & G HERTHUM	DGH	3,404.43	3,411.67	3,418.92	3,418.92	3,418.92	3,418.92	3,418.92	3,418.92	3,418.92	3,418.92	3,418.92	2,418.92	2,418.92	2,418.92
ETUDES	X	7.27	7.29	7.31	7.31	7.31	7.31	7.31	7.31	7.31	7.31	7.31	7.31	7.31	7.31
KARUZAS	Y	16,817.88	16,853.63	16,889.45	16,889.45	16,889.45	16,889.45	16,889.45	16,889.45	16,889.45	16,889.45	16,889.45	11,889.45	11,889.45	11,889.45
LAVIER	TL	94.97	95.17	95.37	95.37	95.37	95.37	95.37	95.37	95.37	95.37	95.37	95.37	95.37	95.37
		36,767.94	36,846.09	36,924.40	36,924.40	36,924.40	36,924.40	36,924.40	36,924.40	36,924.40	35,924.40	38,924.40	32,924.40	32,924.40	32,924.40

INTEREST EARNED

			JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
BEEKMAN	A	0.00	4.67	4.68	-	-	-	-	-	-	-	-	-	-	9.35
HERTHUM FUND	R	0.00	12.65	12.68	-	-	-	-	-	-	-	-	-	-	25.33
KIWANIS CLUB	H	0.00	8.93	8.95	-	-	-	-	-	-	-	-	-	-	17.88
MIGA MENTORING	M	0.00	8.69	8.71	-	-	-	-	-	-	-	-	-	-	17.40
D & G HERTHUM	DGH	0.00	7.24	7.25	-	-	-	-	-	-	-	-	-	-	14.49
ETUDES	X	0.00	0.02	0.02	-	-	-	-	-	-	-	-	-	-	0.04
KARUZAS	Y	0.00	35.75	35.82	-	-	-	-	-	-	-	-	-	-	71.57
LAVIER	TL	0.00	0.20	0.20	-	-	-	-	-	-	-	-	-	-	0.40
INTEREST			78.15	78.31	-	-	-	-	-	-	-	-	-	-	156.46
		0.00	78.15	78.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.46

INTEREST JOURNAL ENTRY

		TE201	78.31	
BEEKMAN	TE2401	TE092A	4.68	
HERTHUM FUND		TE092R	12.68	
KIWANIS		TE092H	8.95	
MIGA		TE092M	8.71	
D&G HERTHUM		TE092DGH	7.25	
ETUDES		TE092X	0.02	
KARUZAS		TE092Y	35.82	
LAVIER		TE092TL	0.20	
			78.31	

**3.4 Approval of the
Previous Minutes**



BOARD OF EDUCATION MEETING MINUTES
September 9, 2025
6 PM - NEW YORK MILLS UFSD LIBRARY

- Kristin Hubley
- Robert Mahardy, Jr.
- Sandra Dare
- Sara DeFazio
- Jacqueline Edwards
- Jeremy Fennell
- Abbie Taylor

Agenda Item	Who	Information Distributed	Action	Notes
1. MEETING CALL TO ORDER		6:00 pm		
1.1 Pledge to the Flag			Procedural	
1.2 Reading of the New York Mills UFSD Mission Statement.			Procedural	<i>In partnership with students, staff, families, and the community, our mission is to create an educational environment that inspires confidence, builds character, and fosters respect – empowering every student with the knowledge to become a productive, responsible citizen.</i>
1.3 Acceptance of Agenda	K. Hubley	Yes	Action	1 st J.Edwards 2 nd J.Fennell / Yes 7 No 0 Abstain ____
2. PRESENTATIONS AND COMMITTEE REPORTS				
2.1 President’s Message	K. Hubley		Information	K. Hubley – I just want to welcome everybody back to school. I’m not going to take any thunder away from our Administrators I will let them tell how wonderful everything was. I was able to go to opening day again this year and we did not plan this but the Superintendent and I were right on point with exactly what we wanted to discuss. So, that is a good start to our school year the Board and Superintendent are on the same page as our vision and mission and where we want our school district to go. I do want to thank everyone that was able to make it to our retreat last night, we had some really good conversations. Jackie, I will update you on that, she had her Reorganization Session for SBI last night, so, during board discussion we will talk about that.
2.2 BOCES Representative Report	K. Hubley		Information	

K. Hubley - I don't have much to say other than to add Mrs. LaGase has said in her update, she talked about the Regionalization Plan and some of the steps they are taking to roll that out, the BOCES Board is reviewing that so the roll out goes smoothly.

2.3 Ex Officio Student Member Report	C. Miner		Information	
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C. Miner - It is still the first week, next time I will have a report.

2.4 Committee Reports			Information	
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Policy Committee: *Sara DeFazio/Chair, Jacqueline Edwards:* – Policy is meeting on Sept. 22nd.
Facilities Committee: *Jeremy Fennell/Chair, Sara DeFazio:* – Facilities is ongoing with our Capital Improvement Project timeline.
Communications Committee: *Abbie Taylor/Chair, Robert Mahardy Jr.:* – M. LaGase met today with the representative of our school communications division from OHM BOCES, we are going to schedule a meeting.
Transportation Committee: *Sandra Dare/Chair, Abbie Taylor:* – The Transportation Committee hasn't met yet.
Health & Safety Committee: *Robert Mahardy Jr./Chair, Sandra Dare:* R.Mahardy, Jr. – Our first meeting is going to be early December.
Finance Committee: *Jacqueline Edwards/Chair, Jeremy Fennell:* K.Hubley – Also still too soon to meet.
SBI: *Jacqueline Edwards (SBI Alternate: Sara DeFazio):* J.Edwards – Okay, last night was a very productive meeting. Tony Nicotera is the new SBI President, he is from Sauquoit Also, Jim VanWormer has announced his retirement and Katie Ferguson from Herkimer BOCES that oversees SBI said they will be looking for someone to fill his shoes. Those are really tough shoes to fill. She also said September 18th they are kind of in a bind there is possibility they will postpone the legal update session until a new representative is worked out. Legislative reports there is a rule problem, in the past T. Moat's could co-chair it with someone else because of the way NYSSBA has it written in the bylaws, he is looking for a co-chair from a component school that is a member of NYSSBA. Membership is at full compacity. Component school round table highlights: Mount Markham has a new Superintendent; she comes for Fort Plain. MO BOCES Stockbridge and Madison have combined to share a new Superintendent. Whitesboro is searching for a new Superintendent. Richfield Spring has a new build project and is also looking for a new Superintendent. Hamilton is looking for a new Superintendent. Clinton was looking for feedback on the new phone/internet devises policy so if anyone has any feedback on how that is going for the next meeting. Poland is wondering how the Electric Buses are coming along? Sauquoit talked about the Regionalization and sharing of services. Oriskany did share what information they had. Rome has bus driver shortages and are looking if anyone knows of any bus drivers. Utica said they CTE building is opening this year and they were really interested in the Regionalization because they could be a big key in that since they have so many things to offer in particularly ESL. It is an exciting time to be a Board Member. The next Executive meeting is December 8th.

3. CONSENT AGENDA				
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3.1 Approval of 3.2 through 3.4	K. Hubley	Yes	Action	1 st R.Mahardy, Jr. 2 nd A.Taylor / Yes 7 No 0 Abstain ____
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3.2 Business Office Reports				
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3.3 CSE Reports				
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3.4 Approval of the Previous Minutes	8.5.2025 8.25.2025			
4. OLD BUSINESS				
4.1 Capital Updates			Information	
5. NEW BUSINESS				
5.1 Personnel Report		Yes	Action	1 st S.Dare 2 nd S.DeFazio / Yes 7 No 0 Abstain ____
5.2 Approval of Community Use of Facilities Request with New York Mills PTSO – Craft Fair		Yes	Action	1 st R.Mardy, Jr. 2 nd J.Fennell / Yes 7 No 0 Abstain ____
5.3 Approval of Combining Contract with Oriskany Falls Central School District (host) and NYMUFSD – Modified Soccer Fall 2025-2026		Yes	Action	1 st J.Fennell 2 nd S.DeFazio / Yes 7 No 0 Abstain ____
5.4 Approval of Combining Contract with NYMUFSD (host) and Sauquoit Valley – Modified Field Hockey Fall 2025-2026		Yes	Action	1 st S.Dare 2 nd A.Taylor / Yes 7 No 0 Abstain ____
A.Taylor – Both of these are girl sports correct? M.LaGase – yes. A.Taylor and parents will be informed they have to provide transportation, right? M.LaGase – yes.				
5.5 Professional Service Agreement with Children’s Therapy Network and NYMUFSD			Information	
M.LaGase – This is a contract we signed prior to the opening of school to provide Special Education Services and Related service to 3 children entering Kindergarten.				
6. K-12 REPORTS				

6.1 Executive Principal K-12	M. Facci		Information	
<p>M.Facci – We had a very smooth opening of school this year. We started out working with teachers on data looking at the big picture and individual picture on what our grows and glows are. We are providing additional support for the student’s looking to take Regents Exams in January. We also had assemblies to re-enforce expectations, go over policies, regarding student parking, Chromebooks etc. Faculty have been helping students with lockers during this new transition as we understand many students are not use to using a locker but it is going very well. I have also met with advisors for classes and clubs to go over expectation of meeting and fundraisers. Ms. Hale and I met with SABA group (BOCES Career Specialist) to plot out our programs for this school year, we will be participating in several opportunities for our 9th – 12th graders, with Utica University and MVCC Career Day, college tours, we will participate in job shadow days with businesses within the area. Open House is held September 18th. This Saturday (9/14) in our home opening football game at 12 pm.</p>				
6.2 Interim Principal K-12	D. DiSpirito		Information	
<p>DiSpirito – Similar to Mary, we had a very smooth opening. Kids were really happy to be back. All buses are getting here by 8 a.m. for morning arrival, they are doing a great job picking up students. Parent loop has gone really well a little more efficient this year by adding a couple of additional staff members so that kids will actually get out on the whole loop to have 12 kiddos get out instead of 4. Moving the line a little faster and we are able to finish the parent loop by 8:15. For opening day with the teachers, I had asked them to do grade level and vertical team meetings both up and down. By afternoon they reported getting the most out of the vertical meetings, talking with teachers above and below about students coming in they can talk about student academics and supports. They said they got a lot of good feedback and shared test results. So, I was very glad we spent some time doing that. We identified gaps in the data, during grade level teams meeting and they set some goals. One of the identified gaps is writing. They discovered math explanations were difficult in looking at math results, I also asked them to develop personal and professional goals, things they would like to see for themselves and what they would like to see for the students. Some of the things they would like to see is the students to recognize the 3 PBIS goals (our Positivity Project goals) being safe, be respectful, be responsible. Teacher goals focused on improving certain areas of reading skills, they want to really look at the curriculum and decide what can be taken, what really has to be honed in on, especially after the testing and the other thing they said was they really want to spend time on how do they engage students and keeping them interested in learning all day long. Open House is on Sept. 18th. One of the events we are going to add this year on the elementary level is a Community Reader Day. Now I just want to take a look at the data you have in front of you. Over the last 3 years. If you look diagonal because that is the same group of kids. To see how they progress over the last 3 years. Edwards – Denise, do we have any idea, I mean we are never going to get zero refusals, but do we have any idea why we still have some hold outs? DiSpirito – so the kids that refuse the most are the same group of 7th and 8th graders that have been refusing for the last few years. On my side I had 4 refusals all together. Edwards – That is wonderful compared to what we have dealt with before. LaGase – can you speak to the protocols we have put in place. DiSpirito – Right, so when I got a refusal letter, I called. I called home and explained that the results of the test don’t impact a student with repercussion for grades, it only allows us to provide better information and align curriculum for the students. A.Taylor – so you said you had refusal in grades 3,4,5? K.Hubleby – ok. could there be some residuals where they had siblings during the bigger rush and now they are the younger siblings. D.DiSpirito – Could be. Because if one sibling refuses the other does as well. A.Taylor – you will have to jog my memory, do the refusal impact accountability? M. LaGase – yes. A.Taylor – Do we know where we are now? D.DiSpirito – we are hovering around 95 %.</p>				
7. SUPERINTENDENT’S REPORT				
7.1 Enrollment Update	M. LaGase	Yes	Information	

LaGase – I just want to make a comment on the Enrollment report. Since July 14th through September 8th we have enrolled 35 students, K-12. 19 of those students have come from Utica City School District. K.Hubley – how many of those do you know of have IEP’s? M.LaGase – 11. J.Edwards – this influx of people are they just new to the district or just using addresses? M.LaGase – No, they are new to the district, we have done our due diligence with residency, there seems to be an increase in rentals in the village and we are seeing a lot of movement from the city into NY Mills. R.Mahardy, Jr. – Your said 11 IEP’s, how many ESL’s? D.Dipirito – 2 ESL’s. A.Taylor – is there any future preparedness or something that we need to be mindful of? M.LaGase -It’s a challenge, because there is not much that we can do except ensure they are actually residents and meet the criteria of enrollment. K.Hubley – is it more on the elementary side or the high school? M.LaGase – no, it is all across the board k-12. J.Edwards – I know there is budgetary implications and I know where the figures fell out with the additional placements. Where are we with monetary in numbers. L.Stamboly – Your outside placement tuitions have quadrupled and with BOCES placements budget line is also much higher. J.Edwards – ok so as the finance committee gets ready to meet, those numbers will affect other programming areas. That is concerning. M.LaGase – correct.

7.2 Superintendent’s Update	M. LaGase	Information	
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M.LaGase – We had a smooth opening and we are excited to begin another school year. The staff worked diligently on both Superintendent’s Conference Days to prepare for students. I also had an opportunity to review several faculty members preliminary goal setting and it is aligned with the work the Board has done in terms of the updated vision and mission. We have done a considerable amount of work at the district-level as it relates to the New York Inspires Initiative. As you know, in July of 2025 NYS did release the final Portrait of a Graduate. Our initial work has been focused on developing a graphic for NYMUFSD’s portrait which is reflective of the attributes and competencies of the NYS Portrait of a Graduate. Our plan is to have a dedicated area on our website to display the graphic along with descriptors of the attributes . K.Hubley – I think what Mrs. Facci talked about with working with the Indium Corporation... we are starting more out-reach with the community that we will need for this. So, I am glad to hear this.

8. COMMUNICATIONS

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

J.Goodfriend, NYMTA – first want to start off by thanking our Board of Education for volunteering for another year and all you are going to do. Thank you to administration for all you did in creating a smooth opening. As Mrs. DiSpirito said, the vertical team meetings were beneficial. One thing I really liked and a few of my colleagues was focusing on individual needs because being able to look at data and tying that into an actual student gives us that complete picture. And our #1 priority is the students, so we appreciate that time. As Mrs. LaGase was talking about, the mobility of students moving in or out of the district, as you are looking at finance committee in the future, we are always looking for more teacher support. We have supports but at our primary level, as Ms. Hurlbut will say, “I will let your guys know what grade level they are coming to.” So, we are always asking for more teacher supports as there are more needs. We really would appreciate that and we look forward to a really great year with hopes to collaborate anytime we could.

C.St, James – Hi All! I’m here as a parent, since I’m no longer employed here and a taxpayer. I’m here for 2 things as a parent of an athlete and a senior. To start off I would like to talk about the Notre Dame Jugglers Regional Hockey Team. They are through Notre Dame and are a regional division 1 NYS Public High Athletic Association team, not a club team. We are a competing in high school sports. In saying that, we have Oriskany, Camden, Poland, VVS, Holland Patent, Notre Dame, Waterville, Sauquoit, Westmoreland, Town of Webb, New York Mills, Proctor and West Canada Valley are the districts that make up this team. So, we have 13 different districts coming in, and we are the only regional team in Central New York that requires parents to pay out of there pockets. Parents

pay \$1200 a year on top of fundraising for the program. The Program costs somewhere around \$30,000 including salaries and we know that talking about finances is never really fun but we do know all the districts from this team were billed in May or intent to bill knowing it was coming this year to ask school districts to pick up this fee of \$1200 per player, per district. Currently, Clinton, New Hartford, Rome all pay for their girls' program at \$1500. I also do know at the Business Officers meeting at BOCES, shortly after those bills were send out it was agreed and reported back to our program that the consensus was where not paying. We are asking that to look at your data, specifically in 2023-24 the Football Program was budgeted for \$38,000 that not including salaries which brought the up to \$58,000, when your do the math if there are 20 people on the football team that is \$2900 per player to play on that team. We are asking for \$1200 per player, there are approximately 5 players trying out for the team this year, (2) in 8th grade, then (3) in 10th, 11th and 12th grades. We are asking for you to think about this and look at how we support all our students. On another note, as a parent of a senior we are asking you to try and do more for our Senior parents who do not know what is happening with their senior. FAFSA Nights, Career Nights, I know we are doing stuff in school but parents need to be involved. Thanks everyone.

S.King – Couple of things, first losing Jim VanWormer as SBI Coordinator is a huge loss and whoever fills his shoes has a big job ahead of them. I was looking at the calendar and didn't see dates for the Musical(s) if you would be kind enough to share them with me when you know when they are. On that note, we have the Craft Fair coming up and I know your just approved that building use tonight so I would encourage everybody to participate in the craft fair, donate even 2 hours it helps the PTSO raise funds for things that the tax payers can not pay for, they would truly appreciate it. And one last question, I haven't seen any Athletic Directors on any personnel reports so I wondering if we are going to have one or what is the plan. Again, I don't expect anyone to address me because that is not the policy but if you can share that with me, I would greatly appreciate it.

M.Mitchell, PTSO – With the Craft Fair coming up and the construction going on, we have about 25-30 crafters in the high school gym and we were just wondering are there some ideas where we can house some of those crafters? I know Mrs. DiSpirito usually comes to our meetings, so that is something we will be discussing. The second thing, we are going to have Trunk or Treat at the end of October but we don't have a date yet. We are asking the Board to do a trunk again it was so much fun. We are excited. Thank you.

8.2 Board Discussion	BOE		Discussion	
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S. DeFazio – I don't really have anything besides I hope everyone is having a great start o the school year. J.Edwards – I'm a little bit taken back, I guess I just need more clarification. Are we funding Hockey or aren't we? We have always encouraged our students to participate in outside activities, I'm just taken back by the comments that were made, not supporting our students. Maybe we are, I don't know. I am just looking for some further clarification. M.LaGase – we have always elected to allow participation through a combination, this is the first time districts are being billed. R,Mahardy, Jr. Welcome back students, teachers, and administrators. J.Fennell – Welcome back. A. Taylor – That's it? J.Fennell – That's it, Rob beat me to it. A.Taylor – ok, both of my children are really thrilled I have an elementary and high schooler. Kristin and I attended the Kindergarten Orientation, which was a blast! IT was great see, they had, popsicles' on the playground, it really was a perfect day. I enjoyed seeing the nurse available for parent questions. One thing from a Board or Policy stand point, if there is maybe an SRO to be available to ask any questions because we do expect parents to comply with policies. Who might have questions on lock downs, or what is expected of them. Because as Kindergarteners sometimes the first time for parents , having a kid in school and have an opportunity to ask questions and to see a Police Officer in a school, you know might be helpful. Also with my middle schooler, I have seen so much come through with different activities and groups or clubs, and wonderful things to join. Which makes me think of having the groups come in and tell us all about what they have been doing. It's really is the highlight of these meetings. S.Dare – the only thing I have is to commend the new staff coming in taking on additional assignments and initiative to really put forth that extra effort for the students it is really commendable. K.Hubley – I only want to say if you ever start to doubt what you are here for and what we volunteer for, engage with any student. Seeing those kindergarteners was amazing. I was a little nervous with popsicle sticks on the playground though, I kept thinking health and safety, but it was in the parents' hands at that point. The parents were with them and the nurse was outside. We do need to go into an Executive Session to discuss some legal matters, our attorney is here.

9. EXECUTIVE SESSION	BOE	6:51 pm	Discussion/Action	1 st J. Fennell 2 nd A. Taylor / Yes 7 No 0 Abstain ____
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** (If Needed)				
9.1 Return to General Session (time)	BOE	7:57 pm	Action	1 st J.Edwards 2 nd S. DeFazio / Yes 7 No 0 Abstain ____
10. ADJOURNMENT				
10.1 Adjournment		7:58 pm	Action	1 st J.Edwards 2 nd S. DeFazio / Yes 7 No 0 Abstain ____

**§105. Conduct of executive sessions.

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

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

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

New York Mills Union Free School District - Personnel Report School Yr. 2025-2026

Board of Education Meeting: 10/7/2025

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

I. Leave of Absence								
	Lynn Moore		Special Education Teacher		LOA - FMLA		9/29/2025 - 11/10/25	
	Michelle Hartmann		English Teacher		LOA - FMLA		10/6/25 - 12/26/25	

II. Advisors and Coordinators								
	Audrey Foote		Mentor - Business Teacher		\$500.00		School Year 2025-26	
	Sarah Gaasch		Mentor - Math Teacher		\$500.00		School Year 2025-26	
	Megan Hickel		Co-Mentor - 3rd Grade Teacher		\$250.00		School Year 2025-26	
	Jennifer Steffen		Co-Mentor - 3rd Grade Teacher		\$250.00		School Year 2025-26	
	Wendy Luton		Elementary Science Fair		\$1,146.00		School Year 2025-26	
	Jessica Holdridge		Academic Athletic Study Hall		per NYMTA contract		School Year 2025-26	

III. Coaching Appointments								
	Anthony Ricco		Bowling - Boys Varsity	C	\$3,189.00		School Year 2025-26	
	Madison Hale		Volleyball - Girls Varsity	TCL	\$5,414.00		School Year 2025-26	
	Alexa Mahserjian		Volleyball - Girls Junior Varsity	C	\$3,189.00		School Year 2025-26	
	Abigail Lawter		Volleyball - Girls Modified	TCL	\$2,189.00		School Year 2025-26	
	Nick Fellone		Volleyball - Assistant Girls Modified	C	\$1,504.00		School Year 2025-26	
	Micheal Keating		Boys Indoor Track	C	\$4,162.00		School Year 2025-26	
	Deanna Vanderwood		Girls Indoor Track	TCL	\$4,162.00		School Year 2025-26	
	Douglas Rehm		Basketball - Boys Modified	C	\$3,283.00		School Year 2025-26	

Teacher Key: Certification Listed or 'N' Uncertified
 Teacher Assistant Key: 'C' Certified Teacher, 'CTA I' Certified Teaching Assistant Level I, 'CTA II' Certified Teaching Assistant Level II, CTAIII Certified Teaching Assistant Level III,
 TAP' Pre-Professional ^see attachment
 Coaches: 'CPE' Certified Physical Education Teacher 'C' Certified Teacher 'TCL' Temporary Coaching License, 'PCL' Professional Coaching License
 *Represents 80% payment for an individual who is placed in charge of two sports programs in a given season

5.1

**5.2 Approval of Community Use
of Facilities Request with
New York Mills Optimist Club –
Biddy Basketball Program**

Regulation

1001.1

COMMUNITY RELATIONS

New York Mills Union Free School District

Use of Facilities Request Form

Organization: NYM Optimist Biddy Basketball Event Date Dec 2025 - Feb 2026
Contact Person: Stephanie Robinson Application Date 9/24/25
Phone Number: 315-796-3661 Email Address: NYMbiddyball@gmail.com
Mailing Address: 13 Blitzen Circle New York Mills NY 13417

Fill out all applicable items below. Include all dates. Be specific. Use separate sheet if necessary.

Building/Area Requested Beekman Gym & Elementary Gym
Date(s) requested 1 day/week for 8 wks Hours: 5:30pm - 8:30pm
The premises will be used for Basketball program for NYM Students K-6
Admission will not be charged. Proceeds will be used for Cost of program
Anticipated number of participants 90
Set-Up requirements and/or special equipment needed (ie. Projector, Microphone, Gym use, etc)
Use of basketballs, gym, restrooms, lock/unlock facility

Insurance Requirements: A **CURRENT** Certificate of Insurance for your organization, listing our school district as an additional insured, must accompany this application. *Permits will not be issued until the district received the proper insurance form.* The certificate of insurance is not needed if the organization is a recognized school group or team of the NY Mills Union Free School District.

I agree, on behalf of the above indicated organization, that all members and guests will observe all regulations and that we, individually, and as an organization, will assume full financial responsibility for any and all damages done to NY Mills Union Free School District property during the above indicated period of use. To the fullest extent permitted by law, the group shall defend, indemnify, and hold harmless the NY Mills Union Free School District, their officers, and employees from and against any and all claims, demands, suits, or causes of action that result from injury to any person, including death, or damage to or loss of tangible property arising from negligent or intentional acts or omissions of the group, its employees, participants or agents.

I have received, carefully read, and fully understand the **Community Use of School Facilities Policy 1001** for use of the NY Mills Union Free School District facilities.

You must keep a copy of the approved Facility Use Form with you while using the facility.

Signature of Organization Representative (Contact Person) Stephanie Robinson

For Office Use Only:

Fees Assigned: _____

Approvals: Building Maintenance Staff _____ Date: _____

Athletic Director _____ Date: _____

Superintendent _____ Date: _____

Board of Education Approval (if admission charged) _____ Date: _____

**New York Mills Union Free School District
Use of Facilities Request Form**

**COMMUNITY USE OF SCHOOL FACILITIES
APPLICATION GUIDELINES FOR USE OF SCHOOL FACILITIES AND PROPERTY**

School functions will take precedence over all activities by non-school groups. Facilities should be requested at least thirty (30) days before the next scheduled Board of Education Meeting.

CONDITIONS AND RULES:

It is understood and agreed that the requester will:

1. Not pay any school employee wages, tips, gratuities, or gifts for work in connection with such use. The school district will compensate for such work.
2. Immediately make a written report of any and all accidents, breakage, or damage and report such to the Superintendent of Schools or designee. It is understood that any damage occurring to school property that results in repair, will be reimbursed to the district.
3. Be admitted by a member of the custodial staff whose basic responsibility will be neither to police or supervise the area.
4. Provide ticket sellers, ticket takers, and ushers, as well as all incidental labor.
5. Not move pianos, furniture, etc. without prior approval and under the supervision of custodial staff.
6. Maintain an orderly behavior in the group and assembled public.
7. Prevent smoking or vaping in/on school property.
8. Prevent the sale or use of intoxicating beverages or drugs in the building or on the premises.
9. Leave school property in an orderly and neat condition. Any furniture or equipment that had been moved will be returned to its original location.
10. Remain only in the area specified by the request and only that portion of the facilities needed to fulfill the request.
11. Agree that only authorized members of the group shall be allowed to use facilities. No one else is allowed to use the facilities.

FACILITIES USE CHECKLIST

Requester must check each item and sign at the bottom. The application will not be processed without this completion of form.

- I have submitted and signed a Request for Use of School Facilities by Non-School Group form.
- I have provided a certificate of insurance to the school district.
- I understand that any changes incurred by the school district as a result of my request shall be paid within 15 days of billing.
- I have read School District Policy 1001 and agree to comply with the policy.
- I understand that the use of school facilities is specifically designed for residents of the district.
- I understand that if a fee is charged to participants, a facilities fee will be charged to the organization.
- I understand that if additional work or cleaning is required to be completed by the district to re-establish pre-use conditions, the cost will be borne by my organization.

Date 9/23/25

Signature Stephanie Robinson

New York Mills Union Free School District

Approved by the Superintendent: 02/04/14, 04/25/22

Adopted: 6/4/24

**5.3 Approval of Combining Contract with
Notre Dame Jr. /Sr. High School (host) and
NYMUFSD – Varsity Ice Hockey
2025-2026**



Combining Contract

- The athletic director of the host school is responsible for completing this form, gathering the appropriate signatures, and submitting it to the League President, Sport Coordinator (if needed) and the Section III office, for Executive Committee approval, prior to the first contest.
- All schools in a combination must have approval of the league. Sports conducted by Section III require the approval of the Sport Committee and league approval.

Host School District, Notre Dame Jr/Sr High School, would like to combine with
New York Mills

School District(s), for the 2025-2026 school year, in the sports indicated below:

Sport	Level(s): Varsity, JV, Freshman, Modified	Combined Beds	Combined Class	Gender: Boys or Girls
Ice Hockey	Varsity	180	Division	Boys

* _____ Date of League Approval (**REQUIRED**) _____ Date Sport Committee Approval (if required)

Host School Approval:	School	 Superintendent	 Date
Merged School Approval:	School	Superintendent	Date
Merged School Approval:	School	Superintendent	Date
Merged School Approval:	School	Superintendent	Date

OFFICE USE ONLY: Received _____ EC Approval _____ NYSPHSAA Notification _____

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	Dell	Monitor	1909WB	N/A	00523	171461		Lab 175
New York Mills UFSD	Dell	Monitor			0267	171502		
New York Mills UFSD	Dell	Monitor		N/A	0267	171502		
New York Mills UFSD	Dell	Monitor	Dell 24' Monitor		262	171510		
New York Mills UFSD	Dell	Monitor			0264	171513		
New York Mills UFSD	Dell	Monitor		N/A	0264	171513		
New York Mills UFSD	Dell	Chromebook	CB 11 3189	4Y58RN2	2917	752583		
New York Mills UFSD	DYMO	Label Printer	LabelWriter 450 Twin Turbo	1750283--2B13745	N/A	1750283		
New York Mills UFSD	Dell	Optical Mouse	MS116p		N/A		25	
New York Mills UFSD	ViewSonic	Interactive Flat Panel	IFP8650-5F-A - VS19284	XJW2423A321E	N/A			Exchanged under warranty
New York Mills UFSD	ViewSonic	Interactive Flat Panel	IFP8650	XJX241723170	N/A			Arrived damaged
New York Mills UFSD	Dell	Chromebook	CB 11 3189	FLR54Q2	2032			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	F0N9RN2	1921			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	47QBRN2	1907			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	4V38RN2	1945			
New York Mills UFSD	HP	Printer	P2055dn	VNB3R43674	3655			
New York Mills UFSD	Assy	Speaker	SBA-100	D012JW28H0904	1824			
New York Mills UFSD	Assy	Speaker	SBA-100	D012JW28H0901	1830			
New York Mills UFSD	Assy	Speaker	SBA-100	D012JW28H0902	1831			
New York Mills UFSD	Assy	Speaker	SBA-100	D012JW28H0911	1838			
New York Mills UFSD	Assy	Speaker	SBA-100	D012JW28H0903	1823			
New York Mills UFSD	Assy	Speaker	SBA-100	D012JW28H0905	1825			
New York Mills UFSD	Aruba	Switch	3400	AK0014056	3811			
New York Mills UFSD	Cisco	Switch	Catalyst 2960	F0C1510Y2UG	N/A			
New York Mills UFSD	ScanSnap	Scanner	iX500	A0VBC48824	750			
New York Mills UFSD	AverMedia	Document Camera	CP135	5047112060P	925			
New York Mills UFSD	BelAir Networks	PoE Bridge	N/A	1ANYXXGJXXX11A000XH1	N/A			
New York Mills UFSD	Kensington	Docking Station	SD3650	A1810A000735	2070			
New York Mills UFSD	HP	Laptop	Probook		1088			
New York Mills UFSD	HP	Laptop	Probook		1084			
New York Mills UFSD	HP	Laptop	Probook		1197			
New York Mills UFSD	HP	Laptop	Probook		1204			
New York Mills UFSD	HP	Laptop	Probook		1210			
New York Mills UFSD	HP	Laptop	Probook		1090			
New York Mills UFSD	HP	Laptop	Probook		1094			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	3XD9RN2	1977			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	D3G9RN2	1954			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	7JD9RN2	1997			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	BX29RN2	1955			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	CNKBRN2	1911			
New York Mills UFSD	Dell	Chromebook	CB 11 3189		3169			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	8P7H5M2	1733			

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	AverMedia	Document Camera	P0U1	009521301SP	952			
New York Mills UFSD	National	Clock	TimeWise	5334	1480			
New York Mills UFSD	National	Clock	TimeWise	5277	1452			
New York Mills UFSD	National	Clock	TimeWise	5282	1474			
New York Mills UFSD	National	Clock	TimeWise	5278	1453			
New York Mills UFSD	National	Clock	TimeWise	5332	1475			
New York Mills UFSD	National	Clock	TimeWise	5306	1455			
New York Mills UFSD	National	Clock	TimeWise	5296	1434			
New York Mills UFSD	Apple	iPad	A1489	F9FPW0MTFCM5	1250			
New York Mills UFSD	Apple	iPad	A1490	F9FPW5WJFCM5	1241			
New York Mills UFSD	Apple	iPad	A1491	F9FPW0WTFM5	1244			
New York Mills UFSD	Apple	MacMini	A1347	C07K93D0DWYL	944			
New York Mills UFSD	HP	Desktop	Compaq Elite 8300	2UA3350JFS	N/A			
New York Mills UFSD	Apple	iPad	A1566	DMQRX946G5VJ	1392			
New York Mills UFSD	Apple	iPad	A1489	F9FPW5T0FCM5	1255			
New York Mills UFSD	Apple	iPad	A1489	F9FPR91KFCM5	1217			
New York Mills UFSD	APC	UPS	Pro 1500	4B1323P42063	N/A			
New York Mills UFSD	APC	UPS	3000	IS1211002667	1100			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	HMQ8RN2	1917			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011637092	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011653839	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011643605	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011653072	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011652623	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011634012	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011654062	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011652922	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011637745	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011649871	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011639551	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011641703	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011647686	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011646391	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011644706	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011632331	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011641988	N/A			
New York Mills UFSD	Cisco	Cable Adapter	DTA 271HD	CS0011637928	N/A			
New York Mills UFSD	Western Digital	Hard Drive	WD6NPURX	WXN1H849T088	N/A			
New York Mills UFSD	Western Digital	Hard Drive	WD6NPURX	WXN1H84DC29V	N/A			
New York Mills UFSD	Western Digital	Hard Drive	WD6NPURX	WXN1H84266KP	N/A			
New York Mills UFSD	Western Digital	Hard Drive	WD6NPURX	WX61D68AAFN2	N/A			
New York Mills UFSD	Extron Electronic	WPD Wallplate	WPD 110 A	N/A	N/A			

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	Extron Electronic	Power Supply	28-071-57LF	N/A	N/A			
New York Mills UFSD	EnGenius	Access Point	ENH 200	11A391735	N/A			
New York Mills UFSD	Cisco	Phone	CP-7841	WZP2002012R	1633			
New York Mills UFSD	Sonnet	Bracket	CUFF-MIN-LH	N/A	N/A			
New York Mills UFSD	Raritan	Switch	Dominion DLX-108	HKL3150256	N/A			
New York Mills UFSD	HP	Chromebook	HP Chromebook 11 G3/G4/G4 EE	5CD5268KTF	1277			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	HY1H5M2	1735			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	HZB89B2				
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	JLZ9RN2	nym01964			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	158K5M2	1732			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100 2-in-1	CKMY793	2499			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	JNG8063	2272			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	1GV4983	2297			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	1V6L952	1189			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	JVT9RN2	nym01925			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100 2-in-1	6KN0JM3				
New York Mills UFSD	HP	Chromebook	HP Chromebook 11 G3/G4/G4 EE	5CD5268KN1	1276			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	FCK0J93	2667			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	1PC7063	2284			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	5K6L952	1183			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	FSQ8RN2	nym01926			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	6B6B983	2361			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	1Z992D2	1373			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	JDY8RN2	NYM-01960			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	775L952	1192			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	437L952	1190			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	D724983	2300			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	H7GJ733	2254			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	JV00833	2258			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	3S026C3	2698			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	9BTB6C3	2711			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	BF6B983	2368			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	J65F983	2398			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	98DB983	2333			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	4L54HB3	2672			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	5DQBRN2	NYM-01950			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	7B9R733	2248			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	2LK8393	2365			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	5Y39393	2380			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	2VSD983	2316			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	5KK8393	2444			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	BZC4983	2418			

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	CTDB393	2387			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	67P3983	2298			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	1D7SFD3	2687			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	FDX9393	2399			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	D2L4HB3	2680			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	39V4983	2305			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	HVB6983	2393			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	C6YSFD3	2697			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	9PB6983	2449			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	BF37063	2278			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	DH6B983	2395			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	6LGN733	2228			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	9S8Z883	2293			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	C2Q4HB3	2670			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	H888393	2379			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	FJNB983	2290			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	9Y14983	2307			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	64DB983	2389			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	4CRH733	2227			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	3BNN733	2239			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	1XHTFD3	2690			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100 2-in-1	FG9CZJ3	2841			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	J8RP733	2263			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	5C46983	2372			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	1RB6983	2438			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	CQ2L733	2245			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	4Y58RN2	NYM-01949			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	8P7H5M2	1733			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	D2N7393	2375			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	5K54983	2370			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100 2-in-1	HPYDZJ3	2914			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	6CSP733	2260			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	2X892D2	1363			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	DGG6393	2429			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	BLRBRN2	nym01968			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	3HG6393	2343			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	H9G3M63	2287			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	FYBC6C3	2718			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	3N96063	2270			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	CX0B983	2367			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	DY68KD2	1360			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	JXFD633	2256			

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100 2-in-1	7W9FZJ3	2844			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	HYW5063	2281			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100 2-in-1	BSSY793				
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	FPMJ733	2251			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	48DB983	2415			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	C5ZF633	2252			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	1NQ8RN2	NYM-01951			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	FTWF983	2463			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	51J7RN2	nym01930			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 3100	3B7SFD3	2691			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 (3120)	J2XK952	1193			
New York Mills UFSD	Dell	Chromebook	Dell Chromebook 11 2-in-1 (3189)	DMRBRN2	NYM-01984			
New York Mills UFSD	Acer	DVD Player	ESW860	9ESW860A0090926CH06166	N/A			
New York Mills UFSD	HP	Desktop	EliteDesk 800 G1	2UA43428J4	1112			
New York Mills UFSD	HP	Desktop	EliteDesk 800 G1	2UA43428H4	1104			
New York Mills UFSD	HP	Desktop	EliteDesk 800 G1	2UA43428HR				
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	CPM0XF2	1542			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	HBK1RN2	2014			7/23
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	DYH8RN2	1898			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	3K7H5M2	1731			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	FCXBRN2	1966			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	FMRBRN2	1933			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	HWJ8RN2	1906			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	DHS7RN2	1952			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	GFG9RN2	1920			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	3H13RN2	1992			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3180	GW34XF2	1546			
New York Mills UFSD	HP	Printer	LaserJet P2055dn	VNB3R51978	841			
New York Mills UFSD	HP	Printer	LaserJet P2055dn	VNB3R43670	823			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	45N9RN2	1941			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	10N9RN2	1983			
New York Mills UFSD	Dell	Chromebook	Chromebook 11 3189	d5x8rn2	1897			
New York Mills UFSD	HP	Printer	LaserJet P2055dn	VNB3R43676	826			
New York Mills UFSD	HP	Printer	LaserJet P2055dn	VNB3R43663	835			
New York Mills UFSD	HP	Printer	LaserJet P2055dn	VNB3R22226	755			
New York Mills UFSD	Dell	Desktop	OptiPlex 7450	1VS8002	1857			
New York Mills UFSD	Dell	Desktop	OptiPlex 3240	CWM5B02	1594			
New York Mills UFSD	DYMO	Label Printer	LabelWriter 450 Twin Turbo	1750160-2368697	2888			
New York Mills UFSD	DYMO	Label Printer	LabelWriter 450 Twin Turbo	1750283-2B13746				
New York Mills UFSD	HP	Printer	LaserJet 1320n	CNHC588011	51			
New York Mills UFSD	HP	Monitor	Elite Display E221		1587			
New York Mills UFSD	HP	Laptop	ProBook 640	5CG7011B3M	1497			

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	HP	Laptop	255 G7 RTL8821CE	CND9060V08	02073			
New York Mills UFSD	HP	Laptop	255 G7 RTL8821CE	CND9181rwb	2085			
New York Mills UFSD	HP	Laptop	255 G7 RTL8821CE	CND9060vcn	2074			
New York Mills UFSD	HP	Laptop	255 G7 RTL8821CE	CND9181rw9				
New York Mills UFSD	HP	Laptop	255 G7 RTL8821CE	CND9181rw7				
New York Mills UFSD	HP	Laptop	255 G7 RTL8821CE	CND9181rw5	2080			
New York Mills UFSD	HP	Laptop	255 G7 RTL8821CE	CND9181rwc				
New York Mills UFSD	HP	Laptop	255 G7 RTL8821CE	CND9181rwd	2083			
New York Mills UFSD	HP	Laptop	255 G7	CND9181RWF	3128			
New York Mills UFSD	HP	Desktop	EliteDesk 800 G1 SFF	2UA43428H4	1114			
New York Mills UFSD	HP	Desktop	EliteDesk 800 G1 SFF	2UA43428J4	1112			
New York Mills UFSD	Lenovo	All In One	F0CU	MP1A375J	2826			
New York Mills UFSD	Dell	Chromebook						
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	1VK90Q2	2049			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	203LRP2	1849			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	1HW5B02	1607			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	204LRP2	1851			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	1VP90Q2	2038			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	HZ05RP2	2804			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	HZ0FRP2	3496			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	1VRLRP2	1865			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	1VN80Q2	2048			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	HZ0BRP2	2810			
New York Mills UFSD	Dell	All in One	Dell Optiplex 7450	204C0Q2	2809			
New York Mills UFSD	Dell	Chromebook	Chromebook 11	HZB89B2	1387			
New York Mills UFSD	HP	Printer	Laserjet P2055dn	VNB3R51974	840			
New York Mills UFSD	HP	Printer	Laserjet P2055dn	VNB3R43581	3737			
New York Mills UFSD	Microsoft	Laptop	Surface	68265154153	1299			
New York Mills UFSD	HP	Laptop	EliteBook Folio 9470M	CNU30197CD	918			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B6J	1494			
New York Mills UFSD	DELL	Laptop	Latitude 5490	B0BC2X2	2104			
New York Mills UFSD	HP	Laptop	ProBook 640 G1	5CG61051J5	1295			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B5T	723			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B2R	1504			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B3G	1496			
New York Mills UFSD	HP	Laptop	ProBook 640 G1	5CG523T4G	1203			
New York Mills UFSD	HP	Laptop	EliteBook Folio 9470M	CNU30197BZ	920			
New York Mills UFSD	HP	Laptop	EliteBook Folio 9470M	CNU30197C5	919			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B6X	712			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B3Y	1500			
New York Mills UFSD	DELL	Laptop	Latitude 5490	1YFD2X2	2103			
New York Mills UFSD	DELL	Laptop	Latitude 5490	BJTD2X2	2099			

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	HP	Laptop	ProBook 640 G1	5CG4290LPW	1083			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B69	716			
New York Mills UFSD	HP	Laptop	ProBook 640 G1	CNU422BYF8	1082			
New York Mills UFSD	HP	Laptop	ProBook 640 G1	5CG2134FB	1198			
New York Mills UFSD	HP	Laptop	ProBook 640 G1	CNU422BYFL	1089			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B62	1501			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B4L	718			
New York Mills UFSD	HP	Laptop	ProBook 640 G1	5CG5233T6C	1207			
New York Mills UFSD	HP	Laptop	ProBook 640 G1	CNU422BYFR	1085			
New York Mills UFSD	DELL	All in One	OptiPlex 3240	DGW5B02	1600			
New York Mills UFSD	DELL	All in One	OptiPlex 3240	204MRP2	1845			
New York Mills UFSD	DELL	All in One	OptiPlex 3240	hyzcrp2	2806			
New York Mills UFSD	DELL	All in One	OptiPlex 3240	9HW5B02	1603			
New York Mills UFSD	DELL	All in One	OptiPlex 3240	2GW5802	1599			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	jwj8rn2	1946			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	95934q2	2024			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	ftn8rn2	1986			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	c4dbrn2	1969			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	41dbrn2	1958			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	6p364q2	2028			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	3cg9rn2	2807			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	3jg9rn2	1970			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	dcg9rn2	2806			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	7n5brn2	1972			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	4zn7rn2	1967			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	j2n9rn2	1962			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	53dbrn2	1978			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	1F4BRN2	1990			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	3813rn2	2004			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	7grbrn2	1996			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	236brn2	2018			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	7hg9rn2	2993			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	dnk9rn2	1943			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	5739rn2	1937			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	j6s7rn2	1956			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	72h8rn2	1927			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	7hk9rn2	1912			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	24n9rn2	1947			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	236brn2	1932			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	hgg9rn2	1919			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	h539rn2	1961			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	jss94q2	2011			

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	Dell	Chromebook	CB 11 3189	jsr7m2	1976			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	g2k8rn2	1994			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	gin7rn2	1980			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	3whyqn2	2010			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	9x48rn2	1929			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	hyj8rn2	1944			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	9cx8rn2	1973			
New York Mills UFSD	Dell	Chromebook	CB 11 3189	62b2m2	2006			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B2W	00715			
New York Mills UFSD	Dell	AIO	3240 AIO	2SM5B02	01611			
New York Mills UFSD	Dell	Chromebook	CB 3100	187RFD3	2686			
New York Mills UFSD	Dell	Chromebook	CB 3100	JL70833	2230			
New York Mills UFSD	HP	Laptop	Probook 640 G2	5CG7011B34	1522			
New York Mills UFSD	Dell	Chromebook	CB 11 3189 2-in-1	F5MYPN2	01732			
New York Mills UFSD	Dell	Chromebook	CB 11 3189 2-in-1	JVN8RN2	01925			
New York Mills UFSD	Dell	Chromebook	CB 11 3189 2-in-1	FPVNRN2	01938			
New York Mills UFSD	Dell	Chromebook	CB 11 3189 2-in-1	4GG9RN2	01939			
New York Mills UFSD	Dell	Chromebook	CB 11 3189 2-in-1	HS364Q2	02020			
New York Mills UFSD	Dell	Chromebook	CB 11 3189 2-in-1	7PR54Q2	02023			
New York Mills UFSD	Dell	Chromebook	CB 3100	62db983	2332			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B6H	01523			
New York Mills UFSD	Dell	Laptop	Latitude 5490	5LMD2X2	02088			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B31	01498			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B3V	00714			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B56	00719			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B48	01499			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B6B	00722			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7264DS9	01613			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B36	00717			
New York Mills UFSD	Dell	Laptop	Latitude 5490	DD162X2	02102			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B3B	01506			
New York Mills UFSD	Dell	Laptop	Latitude 5490	3R472X2	02086			
New York Mills UFSD	Dell	Laptop	Latitude 5490	5B162X2	02101			
New York Mills UFSD	Dell	Laptop	Latitude 5490	9VV52X2	02093			
New York Mills UFSD	Dell	Laptop	Latitude 5490	BCHH2X2	02091			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B4H	01502			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B4S	01503			
New York Mills UFSD	HP	Laptop	ProBook 640 G2	5CG7011B45	00711			
New York Mills UFSD	Dell	Laptop	Latitude 5490	D88D2X2	02089			
New York Mills UFSD	Dell	Laptop	Latitude 5490	FY9C2X2	02105			
New York Mills UFSD	Dell	Laptop	Latitude 5490	9H2D2X2	02095			
New York Mills UFSD	Dell	Laptop	Latitude 5490	9XFD2X2	02090			

	Make	Item	Model	Serial	District Tag	MORIC Tag	Quantity if > than 1	Notes
New York Mills UFSD	Apple	iPad	A1489	F9FPW68ZFCM5	02131			
New York Mills UFSD	Apple	iPad	A1490	F9FP7H1GFCM5	01223			
New York Mills UFSD	Apple	iPad	A1491	F9FP7H36FCM5	01225			
New York Mills UFSD	Apple	iPad	A1492	F9FPW9GFFCM5	01232			
New York Mills UFSD	Apple	iPad	A1493	F9FP7G9EFCM5	01222			
New York Mills UFSD	Cisco	IP Phone	CP-7841	WZP2002019F	1645			
New York Mills UFSD	HP	Laptop	HP 255 G7	CND90961FR6	2072			
New York Mills UFSD	HP	Desktop	EliteDesk 800 g1 sff	2ua43428j7	1134			
New York Mills UFSD	HP	Monitor	EliteDisplay e221	cnc4260cfc	1149			
New York Mills UFSD	Dell	CB	p22t	2v68kd2	1356			
New York Mills UFSD	Dell	CB	3189	7ng9rn2	1985			
New York Mills UFSD	Dell	Laptop	Latitude 5490	BK2D2X2	2094			
New York Mills UFSD	Dell	Laptop	Latitude 5490	GC162X2	2096			
New York Mills UFSD	HP	Laptop	ProBook 640 G1	CNU422BYDZ				
New York Mills UFSD	Dell	Chromebook Cart	Dell Compact Charging Cart	1ZJJVG2	2036			
New York Mills UFSD	Dell	Chromebook Cart	Dell Compact Charging Cart	40KJVG2	2034			
New York Mills UFSD	Dell	Chromebook Cart	Dell Compact Charging Cart	HRNHVG2	1562			
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VKLRP2	1891			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VRKRP2	1868			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VLMRP2	1893			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VNJRP2	1885			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VNM RP2	3440			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VL80Q2	1888			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VPLRP2	1879			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VLLRP2	1892			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	204B0Q2	2811			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VQ90Q2	1873			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VLKRP2	1886			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VRMRP2	1887			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VP80Q2	1881			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VQ80Q2	1866			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VKB0Q2	1880			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VRB0Q2	1864			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VQJRP2	1863			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VKKRP2	1884			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VRJRP2	2041			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VPKRP2	1883			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VM80Q2	1890			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1VMMRP2	1858			Lab 175
New York Mills UFSD	Dell	All in One Desktop	Optiplex 7450 AIO	1V NKRP2	1889			Lab 175

SUPPORT OPERATIONS

This Policy is Required.
EXTREME HEAT CONDITION DAYS

I. Statement of Policy

The Board of Education (the Board) establishes this Policy to ensure the health and safety of students and staff on extreme heat condition days.

II. Definition

Extreme Heat Condition Days - days when the occupiable educational and support services spaces are found to be eighty-two (82) degrees or greater. Support Services space does not include a kitchen where food for consumption by students is prepared.

III. Procedures for Extreme Heat Condition Days

A. Room temperature is to be measured in a shaded location, three feet above the floor near the center of the room.

B. Room Temperature at 82 Degrees Fahrenheit

1. When the temperature of an occupiable educational and support services space as defined in this Policy reaches 82 degrees Fahrenheit or higher, the Building Principal will determine the appropriate actions to take to relieve heat-related discomfort.
2. Actions to relieve heat-related discomfort may include:
 - a. Turning off the overhead lights;
 - b. Pulling down shades or blinds;
 - c. Turning on fans;
 - d. Using air conditioners and conditioned spaces, where available and rotating groups as practicable;
 - e. Opening classroom doors and windows to increase circulation;
 - f. Turning off unused electronics that produce heat;
 - g. Limiting outdoor activities;
 - h. Increasing hydration breaks; and/or
 - i. Decreasing physical activities.

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EXTREME HEAT CONDITION DAYS

3. Any actions taken to relieve heat-related discomfort must align with applicable building and fire codes and maintain the safety and security of the building.

C. Room Temperature at 88 Degrees or Higher

The District shall develop a plan to remove students and staff from occupied spaces where practicable when the temperature reaches eighty-eight (88) degrees Fahrenheit. These procedures may include:

1. Implementing District early closing procedures for students and staff.
2. Relocation of students and staff members to spaces or locations that are cooler.

New York Mills Union Free School District

Legal Ref: NYS Education Law 409-n, 2801-a; 8 NYCRR 155.17

Cross Ref: 5001, District-Wide Safety Plan and Building-Level Emergency Response Plans

Adopted: _____

STUDENTS

Policy is Required.

EDUCATION OF HOMELESS CHILDREN

~~I. Statement of Policy~~

- ~~A. A child who is homeless, within the meaning of this Policy, shall be enrolled in a District school or receive other educational services identified in this Policy, whether or not that child otherwise qualifies as a resident of the District. Children who are homeless shall not be segregated in a separate building, or a separate program within a building, based on their status as homeless, and will be provided services comparable to those provided to other students of the District.~~
- ~~B. This Policy shall be interpreted and applied in a manner such that the District meets its clear obligations under New York State Education Law Section 3209 and related Regulations of the Commissioner, and the McKinney-Vento Homeless Education Assistance Act (42 USC 11431 et seq.), as amended and reauthorized.~~
- ~~C. The term “child” is used in this Policy to refer to any person who is between the ages of five (5) and twenty one (21) and who has not obtained a high school diploma, and includes a migratory child as defined in Section 1309(2) of the Every Child Succeeds Act of 2015 and an unaccompanied youth, as that term is defined in the McKinney-Vento Homeless Assistance Act, who is not residing with someone other than a parent or legal guardian for the sole reason of enrolling as a student in the District.~~
- ~~D. Information about a homeless student’s living situation shall not be treated as directory information for purposes of applying the District’s Educational Records Policy.~~

~~II. Status as Homeless~~

- ~~A. A child is homeless, for purposes of this Policy, if the child:~~
 - ~~1. lacks a fixed, regular, and adequate night time residence, or~~
 - ~~2. has a primary night time location that is either:~~
 - ~~a. a supervised shelter (publicly or privately operated) that is designed to provide temporary living accommodations, or~~
 - ~~b. a place (public or private) that is not designed for, or ordinarily used as, a regular sleeping accommodation for human beings.~~

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- ~~B. Among other possible situations, a child shall be considered to lack a fixed, regular, and adequate night-time residence if that child is:~~
- ~~1. sharing the housing of other persons due to a loss of housing, economic hardship or a similar reason;~~
 - ~~2. living in motels, hotels, trailer parks or camping grounds due to the lack of alternative adequate accommodations; or~~
 - ~~3. abandoned in hospitals.~~
- ~~C. A child who is in foster care, or who is receiving educational services under Sections 3202(4), (5), (6), or (6 a), or Articles 81, 85, 87, or 88 of the Educational Law, is not considered homeless for purposes of this Policy.~~

III. ~~Homeless Liaison~~

- ~~The Superintendent or designee shall serve as the District's local Liaison for Homeless Children, and shall promulgate an administrative regulation that describes the Liaison's responsibilities to ensure that the District complies with applicable statutes and regulations. One responsibility of the Liaison for Homeless Children shall be to review the District's policies and procedures, including transportation guidelines, to identify any policy or practice that acts as a barrier to the enrollment, attendance, school success, or retention of homeless children in the District, and to recommend to the Superintendent how a policy or practice may be revised to eliminate such a barrier.~~

IV. ~~Designation of School Choice and Enrollment~~

- ~~A. The District shall use an enrollment form that requests information about the living arrangements of the child being enrolled, sufficient to make an assessment of whether the child should be initially enrolled or provided services as a homeless child, pending final determination. When the information provided on the enrollment form indicates that a child should initially be classified as homeless, the District shall obtain a designation of whether the child chooses to attend school:~~
- ~~1. in a school in the district where the child's temporary housing or residential program for runaway and homeless youth is located, including, where a student enrolled in this District moves to a temporary housing location elsewhere in this District, the District school serving the attendance area in which the temporary housing is located (school of location); or~~

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- ~~2. in a school in the district where the child was last enrolled or attending or was entitled to attend, or where the child had a sibling attending, immediately prior to becoming homeless (school of origin); or~~
 - ~~3. in a school in a school district participating in a regional placement plan (if there is one).~~
- ~~B. The designation described in Section A, above, shall be made on the form provided by the Commissioner of Education (STAC 202) and a copy of the completed form shall be provided to the designator. The District shall also use this form to collect information whenever a currently enrolled student initiates a change of address or claims homeless status. The District will honor a designation that is made:~~
- ~~1. by the child's parent, or person in parental relation; or~~
 - ~~2. if the child is not in the physical custody of a parent or legal guardian, by the child with guidance and assistance from the Liaison for Homeless Children; or~~
 - ~~3. if the child is living in a residence for runaway and homeless youth established pursuant to Article 19-H of the Executive Law, by the director of that residence in consultation with the child.~~
- ~~C. Prior to the end of the first semester of attendance or within 60 days of commencing attendance at a school designated pursuant to this Policy, whichever occurs later, the designator may change the designation if the designator finds the original designation to be educationally unsound.~~
- ~~D. If this District is designated as the district the child chooses to attend, the Superintendent shall ensure that:~~
- ~~1. the designation form has been completed properly, and copies of the designation form are distributed as required;~~
 - ~~2. the child is admitted to instruction pending a complete evaluation of the child's status as homeless, even if the child is unable to produce the records normally required for enrollment;~~
 - ~~3. the child is provided access to all District programs, activities, and services to the same extent as a resident student;~~

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- ~~4. the school district where the child's records are located is immediately requested to provide a copy, including coordination of the transfer of records for students with disabilities;~~
 - ~~5. the parent or guardian of the student in temporary housing is referred to the District's McKinney-Vento liaison; and~~
 - ~~6. if this District is also the district of location, and the child's temporary housing location is not operated by the local Department of Social Services or a residential program for runaway youth, SED is provided with a statement of the basis for the determination that the child is homeless and entitled to attend the District's schools, along with the completed designation form.~~
- ~~E. After the initial assessment of homeless status based on the enrollment form, the Homeless Liaison shall make a complete inquiry into the student's status and make a recommendation to the Superintendent as to whether the child should continue to be classified as a homeless student, or be classified as a resident student or a non-resident student. If the Superintendent determines that the child should not be classified as a homeless child, then the Superintendent shall:~~
- ~~1. provide a written explanation to the person(s) making the designation, including an explanation of the appeal process; and~~
 - ~~2. defer for at least thirty (30) days a decision to deny enrollment, transportation, or other services to the child, and continue that deferral until the conclusion of any appeal process that is commenced with the Commissioner of Education with a stay application.~~
- ~~F. After receiving the designation form, the Homeless Liaison shall make a determination whether the designation made by the designator is consistent with the best interests of the homeless student.~~
- ~~1. In making the best interests determination, the Homeless Liaison shall presume that keeping the child in the school of origin is in the child's best interests except where it is contrary to the wishes of the parent or guardian or unaccompanied youth; and shall consider student-centered factors such as the effect of mobility on student achievement, education, health and safety of the child, giving priority to the wishes of the child's parent or guardian or the unaccompanied youth.~~
 - ~~2. If it is determined that it is in the best interest of the child to attend a school other than the school of origin or the school designated by the designator,~~

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~~the Homeless Liaison shall provide the parent or guardian, or unaccompanied youth, with a written explanation of the determination and an explanation of their right to appeal.~~

~~G. When a District school is the school of origin of a homeless student, and the student continues to attend that school while in temporary housing elsewhere, the student will be allowed to maintain enrollment in the school of origin for the duration of the homelessness and through the end of the school year in which the student becomes permanently housed. The student may remain enrolled in that school in the school year following the school year in which the student becomes permanently housed, if that additional year will be the student's last year of attendance in that school.~~

~~V. Tuition Reimbursement~~

~~A. If a child classified as homeless under this Policy validly chooses to attend school in this District, and the student's temporary housing is located in this District, and the child's school district of origin is within New York State, the Superintendent shall take the necessary steps to obtain reimbursement by the State Education Department or another school district in the State for the direct cost of educational services, not otherwise reimbursed under special federal programs, calculated pursuant to regulations of the Commissioner for the period of time for which such services are provided.~~

~~B. Where the school district a homeless child was attending on a tuition-free basis or was entitled to attend when circumstances arose which caused the child to become homeless is located outside the State, and the child's temporary housing is located in this District, the child shall be deemed a resident of this District and shall be entitled to attend the schools of this District without payment of tuition.~~

~~VI. Students With A Disability~~

~~If a child who has been receiving services as a child with a disability in another school district relocates to this district during the same school year the child has received those services, and that child is classified as homeless for purposes of this Policy, and that child makes a valid election to attend school in this district, then that child will be provided a free appropriate public education, including services comparable to those described in the individual education plan (IEP) prepared in the prior district of attendance.~~

~~VII. Transportation~~

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- ~~A. When a child is classified as homeless for purposes of this Policy, the District will provide transportation between the child's temporary housing location and the school the child has designated for attendance, consistent with the following:~~
- ~~1. If the child is living in a facility operated by the Department of Social Services or otherwise eligible for benefits under the Social Services Law, transportation will first be sought from the applicable agency, or transportation will be provided at the request of the agency and the agency will be directly billed for the cost of the transportation;~~
 - ~~2. If the child is living in a residential facility for runaway and homeless youth, including a facility located outside the District, and a District school is designated as the school of attendance, the District will provide transportation and promptly request reimbursement from the State Education Department using the form provided by the Department;~~
 - ~~3. When a District school is the school of origin and that school is designated as the school of attendance, the District will provide transportation between the school of origin and the student's temporary housing, whether that location is within the District or outside the District, if the child is not entitled to receive transportation from the Department of Social Services.~~
 - ~~4. If a District school is designated as the school of attendance (but is not the school of origin) and the child's temporary housing is located within the District, transportation will be provided to the child on the same basis it is provided to resident students, unless this creates a barrier to the child's attendance at school;~~
 - ~~5. If the distance between the child's temporary housing location and the school the child legally attends is more than 50 miles (one way trip), transportation will only be provided when the Commissioner of Education certifies that the transportation is in the best interest of the child;~~
 - ~~6. If the District recommends that a homeless student attending a District school attend a summer educational program, the District will provide transportation between the summer program and the student's temporary housing, if failure to provide that transportation would pose a barrier to the student's participation in the program;~~
 - ~~7. If the District is designated as the district of attendance, the District will provide a homeless student with transportation to extracurricular activities when the student participates or would like to participate in extracurricular or academic activities, the student meets the eligibility criteria for the~~

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~~activity, and the lack of transportation would pose a barrier to the student's participation in the activity.~~

~~8. Transportation to and from the child's temporary housing location and the school the child legally attends will be arranged in the most cost effective manner, including cooperative arrangements with neighboring districts when feasible;~~

~~9. If there is a dispute regarding the child's entitlement to transportation as a homeless child, the District will provide transportation pending a final determination of the child's status.~~

~~B. Expenditures for the transportation of a parent accompanying a homeless child shall be paid by the District only when:~~

~~1. the child is being transported using public transportation, transportation of the child with an accompanying parent has been determined by the District to be the most cost effective means of transportation, and the District has determined that public transportation unaccompanied by the parent is inappropriate because of the child's age, the distance to be traveled, the complexity of the transportation arrangement, the need to transport the child through a high crime area, or a combination of such factors; or~~

~~2. the child is a student with a disability whose individualized education program (IEP) includes the services of a transportation aide or attendant, and providing transportation with the parent serving as the transportation aide or attendant for the child is the most cost effective means of transportation; or~~

~~3. transportation by the parent in the parent's vehicle is the most cost effective means of transportation.~~

~~C. Transportation will be provided to a child classified as homeless for purposes of this Policy during any disputes regarding school enrollment or selection.~~

~~VIII. Meals~~

~~A child identified as homeless for purposes of this Policy is eligible for free meals without completion of an application.~~

~~IX. Dispute Resolution~~

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~~_____ The Superintendent shall promulgate an administrative regulation that establishes a dispute resolution process that ensures that the District complies with applicable statutes and regulations.~~

~~X. _____ Title I Coordination~~

~~_____ A. _____ When a child who qualifies as homeless under this Policy is also eligible for services under Title I, Part A of ESSA, the District will provide those services whether or not that child lives in a Title I school attendance zone or meets the academic requirements for non-homeless children, and Title I, Part A funds will be set aside as necessary to provide homeless children who do not attend participating schools with services comparable to those provided to children in Title I, Part A funded schools~~

~~_____ B. _____ The District will include in its local plan a description of how the plan is coordinated with McKinney-Vento and services provided to homeless children.~~

~~C. _____ When the District reports that there are no homeless children or unaccompanied youth in non-Title I schools, the District will describe the efforts it made to identify homeless children and unaccompanied youth. As part of its efforts, the District will contact the local Department of Social Services and Office of Child and Family Services to determine if they have records of homeless youth living within the District.~~

~~XI. _____ Staff Training and Public Notice~~

~~_____ A. _____ The Liaison for Homeless Children shall receive annual training about the rights of homeless children and the District's responsibilities to provide educational services to homeless children.~~

~~_____ B. _____ Instructional and non-instructional staff responsible for enrolling students or providing other educational services to homeless students shall receive periodic training about the rights of homeless children, the District's responsibilities to provide educational services to homeless children, and the District's policies and procedures for meeting its responsibilities, scheduled with sufficient frequency to ensure that staff are aware of substantive changes in the law or the District's policies and procedures.~~

~~_____ C. _____ Public notice of the educational rights of homeless children shall be distributed by the District in places where families and youth are likely to be present, and in a manner and form understandable to parents, guardians, and unaccompanied youth. Where feasible, information shall be provided in native languages common in the District and in a format geared for individuals with low literacy skills. The~~

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~~Liaison for Homeless Children shall maintain records of where and when such information is distributed and the format used.~~

~~XII. Coordination With Other Policies~~

~~A. In the event that the District, an academic department, or a teacher maintains a policy or procedure that conditions a student's academic status or participation in a school activity on a seat time or minimum attendance requirement, a student's absence related to being homeless shall not be counted as absence for purposes of determining the student's academic status or eligibility to participate in the activity.~~

~~B. A student whose attendance is interrupted by homelessness, as defined in this Policy, shall be awarded full or partial transcript credit, as appropriate, for work completed in a previous school of enrollment, or in the District, and shall be readmitted to continue education without penalty.~~

~~C. The transportation provisions of this Policy shall be deemed to modify any other District Policy regarding student transportation to the extent necessary to accomplish the purposes of this Policy.~~

~~D. Enrollment of a homeless student, and the eligibility of a homeless student to participate in an educational program or school activity of the District, shall not be denied because of outstanding fees or fines.~~

ALL NEW

I. Statement of Policy

A. The New York Mills Union Free School District (the District) adopts this Policy and accompanying Regulations in recognition of its legal obligation to identify all students in temporary housing and to determine whether those students meet the definition of homeless children under the McKinney-Vento Homeless Education Assistance Act ("McKinney-Vento") and Education Law §3209.

B. Students shall not be segregated based on their status as homeless. Neither shall information about a homeless student's living situation be treated as directory information.

C. The District will provide services to students in temporary housing comparable to those offered to other students in the District, including transportation services; educational services for which the child or youth meets the relevant eligibility criteria, such as services provided under Title I or similar State or local programs;

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educational programs for students with disabilities; educational programs for English learners; programs in career and technical education; programs for gifted and talented students; and school nutrition programs.

II. Definitions

A. Homeless Child and Unaccompanied Youth

1. a child or youth who lacks a fixed, regular, and adequate nighttime residence, including a child or youth who is:
 - a. sharing the housing of other persons due to loss of housing, economic hardship, or similar reason;
 - b. living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations;
 - c. abandoned in hospitals;
 - d. a migratory child as defined in 1309(2) of ESSA et seq. who qualifies as homeless under any of the provisions of this section; or
 - e. an unaccompanied youth, as defined in section 725 of Title VII-B of the McKinney-Vento Homeless Assistance Act.
2. A child or youth who has a primary nighttime location that is:
 - a. A supervised publicly or privately shelter designed to provide temporary living accommodations including, but not limited to, shelters operated or approved state or local department of social services, and residential programs for runaway and homeless youth established pursuant to Article 19-H of the NYS Executive law; or
 - b. A public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings (i.e. car, park, public space, abandoned building, substandard housing, bus or train stations, or similar setting).

B. Designator

1. the parent or person in parental relation or guardian to a homeless child;
2. the homeless child with the Liaison, in the case of an unaccompanied youth;

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or

3. the director of a residential program for runaway and homeless youth, in consultation with a homeless child where such student is living in such program.

III. McKinney-Vento Liaison

A. The Liaison

The Superintendent shall designate an appropriate District staff person to serve as the District McKinney-Vento Liaison (the Liaison) for affected students. The Liaison serves as the primary contact between the families experiencing homelessness, the District, and other service providers. The Liaison coordinates services to ensure that affected students enroll in school and have the opportunity to succeed. The District's McKinney-Vento Liaison is:

Mary Facci, Executive Principal K-12

(315) 768-8124

mfacci@newyorkmills.org

B. The Liaison's Administrative Responsibilities

1. Review the District's policies and procedures including, but not limited to, transportation guidelines;
2. Identify any Policy, procedure, or practice that acts as a barrier to the enrollment, attendance, school success, or retention of affected students;
3. Recommend a revision to eliminate such a barrier to the Superintendent; and
4. Advise the Superintendent of changes and updates under New York and Federal law related to students in temporary housing or unaccompanied youth that require a change to this Policy or related procedures.

C. Liaison's Responsibilities to Affected Students

1. Ensure that all affected students are properly identified and served by District. Identification can be accomplished by using a housing questionnaire and coordinating with other entities and agencies, such as the local department of social services and shelters located within the District boundaries;

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2. Ensure that affected students in temporary housing have full and equal opportunity to succeed in the District and receive educational services for which they are eligible, including but not limited to, Head Start programs, Early Head Start, early intervention services under the Individuals with Disabilities Education Act (IDEA), and other preschool programs administered by the District;
3. Ensure that affected students and parents in temporary housing receive referrals to health care services, dental services, mental health and substance abuse services, housing services and other appropriate services;
4. Inform parents or guardians of educational and related opportunities available to affected students and provide them with meaningful opportunities to participate in the education of their students;
5. Inform parents and guardians of students in temporary housing and unaccompanied youth of all transportation services, including transportation to and from the school district of origin, and assist them in accessing transportation services;
6. Comply with the requirements of McKinney-Vento, Section 3209 of the Education Law, and Section 100.2(x)(7)(ii) of the Regulations of the Commissioner of Education, and any subsequent amendments, in disputes regarding eligibility, school selection, enrollment and/or transportation;
7. Provide assistance in appealing final determinations regarding eligibility, enrollment, school, selection and/or transportation to the affected student's parent or guardian or to the unaccompanied youth;
8. Maintain records of all appeals of enrollment, school selection and transportation;
9. Coordinate professional development and other support for school personnel providing services to students in temporary housing;
10. Inform school personnel, service providers, and advocates working with students in temporary housing and parents and guardians, of students in temporary housing, of Liaison's duties;
11. Ensure that unaccompanied youths;
 - a. are enrolled in school;

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- b. have opportunities to meet the same challenging State academic standards as housed students, including receiving credit for full or partial coursework earned in a prior school pursuant to the Commissioner's regulations; and
- c. are informed of their status as independent students under the Higher Education Act of 1965 et seq. and that they may obtain assistance from the District to receive verification of such status for purposes of the Free Application for Federal Student Aid (FAFSA).

IV. Identification and Enrollment

- A. The person identified as the Designator shall have the responsibility to designate the school that the affected students will attend.
- B. Upon designation, the District will immediately enroll the student in the school in which enrollment is sought and provide transportation to the school. If the District plans to decline to either enroll in and/or transport the student in temporary housing to the school of origin or a school requested by the parent or guardian or unaccompanied youth, that final determination will be delayed for thirty (30) days.

V. Reporting

As required by the Commissioner, the District will collect and transmit reports about the number of affected students, their grade levels, and their nighttime residences.

VI. Coordination

A. With Other Policies

- 1. In the event that the District, an academic department, or a teacher maintains a policy or procedure that conditions an academic status or participation in a school activity on a seat-time or minimum attendance requirement, an absence related to being homeless shall not be counted as absent for purposes of determining the student's academic status or eligibility to participate in the activity.
- 2. The transportation provisions of this Policy and its implementing Regulations and procedures shall be deemed to modify any other District Policy regarding student transportation to the extent necessary to accomplish the purposes of this Policy.

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3. A student whose attendance is interrupted by homelessness, as defined in this Policy, shall be awarded full or partial transcript credit, as appropriate, for work completed in the District or in a different school shall not be penalized upon readmission.
4. Enrollment of an affected student, and the eligibility of an affected student to participate in an educational program or school activity of the District, shall not be denied because of outstanding fees or fines.

B. With Other Entities

1. The District will coordinate the provision of services described above with local social services agencies, housing providers and other agencies or programs providing services to students in temporary housing and their families, including services and programs funded under the Runaway and Homeless Youth Act.
2. In a manner consistent with state and federal law, the District will coordinate with other school districts on inter-district issues, such as transportation or transfer of school records.

VII. Training and Notice

A. Training

1. The Liaison shall receive training, as required, about the rights of the affected students and the District's responsibilities to provide educational services to students.
2. Instructional and non-instructional staff responsible for enrolling affected students or providing other educational services to affected students shall receive training, professional development and/or other support about the rights of affected students, the District's responsibilities to provide educational services to affected students, and the District's policies and procedures for meeting its responsibilities, scheduled with sufficient frequency to ensure that staff are aware of substantive changes in the law or the District's policies and procedures.

B. Notice

The Liaison shall ensure that public notice of the educational rights of students in temporary housing is posted in locations where such students receive services, such as schools, shelters, public libraries, and soup kitchens, and in a manner and

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form understandable to the parents and guardians of affected students.

New York Mills Union Free School District

Legal Ref: McKinney-Vento 42 USC §11434A(2); NYS Education Law §§3202, 3209; 8 NYCRR §100.2(x); 20 USC 1087(vv); 20 USC §6301 et seq.

Cross Ref: 8500, Special Education Programs and Services; 8501, Prereferral and Declassification Teams; 8502, Programs for Students with Disabilities under Section 504; 8503, Independent Educational Evaluations; 8504, Provision of Special Education Services for Preschool Students; 8506, Skills and Achievement Commencement Credential

Adopted: 11/05/02 Reviewed: 03/04/15

Revised: 03/08/05, 06/02/09, 04/02/13, 01/08/19, _____

**5.7 Regulation 7005.1 Procedures for
Achieving Education of Homeless Children
(First Read)**

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PROCEDURES FOR ACHIEVING EDUCATION OF HOMELESS CHILDREN

I. ~~Enrollment Form~~

~~The District's enrollment form shall collect information about the living arrangements of the child, including asking if he or she is living in a shelter; with relatives or others due to loss of housing or economic hardship; in an abandoned apartment/building; in a motel/hotel, camping ground, car, train/bus station or other similar situation due to the lack of alternative, adequate housing; or awaiting an OCFS permanent foster care placement.~~

II. ~~Dispute Resolution Procedure~~

~~A. Whenever the District declines to classify a child as homeless, or declines to enroll a homeless child in the school designated by or on behalf of the child, or declines to transport a homeless child, the child and those acting on behalf of the child will be provided with a written explanation of the District's decision and the date on which the District intends to exclude the student or withdraw transportation or other services. The written explanation shall be accompanied by:~~

- ~~1. A statement regarding the right to appeal the District's decision, to the Commissioner of Education,~~
- ~~2. A statement that the District will provide enrollment, transportation, or other services pending the appeal process,~~
- ~~3. Contact information for the District's Liaison for Homeless Children and an explanation of the Liaison's availability to assist with the appeal, and~~
- ~~4. The form petition for commencing an appeal to the Commissioner.~~

~~B. Whenever the District declines to classify a child as homeless, or declines to enroll a homeless child in the school designated by or on behalf of the child, or declines to transport a homeless child, the District will defer for at least thirty (30) days a decision to deny enrollment, transportation, or other services to the child, and will continue that deferral when an appeal is commenced with the Commissioner of Education with a stay application.~~

- ~~1. If the Commissioner grants the request for a stay, implementation of the District's decision will be deferred until the expiration of the stay.~~
- ~~2. If the Commissioner denies the request for a stay, the District's decision will be implemented.~~

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PROCEDURES FOR ACHIEVING EDUCATION OF HOMELESS CHILDREN~~III. Responsibilities of Liaison for Homeless Children~~~~A. Determinations of Homeless Status~~

- ~~1. When the District receives an enrollment form, change of address information, or other information indicating that a child may qualify as homeless, the Liaison shall:

 - ~~a. contact the homeless child or adult working on behalf of the child and explain the Liaison's role, and~~
 - ~~b. facilitate the timely enrollment and provision of services to the child, pending a final determination~~~~
- ~~2. When a homeless child is not in the physical custody of a parent or legal guardian, the Liaison shall actively assist that child in making a school designation, provide direct coordination with the committee on special education if the child is a student with a disability, and advise the child of the right to appeal District determinations.~~
- ~~3. After a child is initially classified as homeless and provided appropriate services, the Liaison shall promptly conduct a complete inquiry into the child's housing situation, and make a written recommendation to the Superintendent whether the child should be determined to be a resident, a non-resident, or homeless.~~

~~B. Assistance With Dispute Resolution and Appeals~~

~~The Liaison shall:~~

- ~~1. Be available to the homeless child or adult working on behalf of the child to answer questions about any determination made by the District, and to receive written or oral objections to those determinations;~~
- ~~2. Explain the appeal process to the homeless child or adult working on behalf of the child, provide the form petition for appeal, and actively assist with the completion of the form;~~
- ~~3. Provide the homeless child or adult working on behalf of the child with a complete copy of appeal-related documentation, at no cost to them;~~
- ~~4. Accept service of the form petition and supporting papers on behalf of the District and any school district employee or officer named as a party, or~~

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~~arranging for service by mailing the form petition and supporting documents to any school district employee or officer named as a party and, if the District is named as a party, to the office of the Superintendent;~~

~~5. Provide the homeless child or adult working on behalf of the child with a signed and dated acknowledgment verifying that the Liaison has received the form petition and supporting documents and will either accept service of the form petition and supporting papers on behalf of the District and any school district employee or officer named as a party, or arranging for service by mailing the form petition and supporting documents to any school district employee or officer named as a party and, if the District is named as a party, to the office of the Superintendent;~~

~~6. On behalf of the homeless child or adult working on behalf of the child, transmit the form petition or any pleading or paper to the Office of Counsel, Education Department, State Education Building, Albany, NY 12234, within five (5) days of their being served;~~

~~7. Provide the homeless child or adult working on behalf of the child with a signed and dated acknowledgment verifying that the Liaison has received the form petition and supporting documents and will transmit these documents to the Office of Counsel, Education Department, State Education Building, Albany, NY 12234; and~~

~~8. Accept service of any subsequent pleadings or papers, including any correspondence related to the appeal, on behalf of the homeless child or adult working on behalf of the child, if the homeless child or adult working on behalf of the child so elects.~~

~~C. Administrative and Coordinating Duties~~

~~The Liaison shall:~~

~~1. Coordinate the identification of homeless children and the provision of services to the homeless child with other districts and social service agencies.~~

~~2. Receive and respond to requests for student records, insuring that a complete copy of a child's records is provided to a requesting school district within five (5) days.~~

~~3. Insure timely and accurate preparation of reports required by the Commissioner of Education.~~

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- ~~4. Inform each homeless child and parent or guardian of all educational opportunities, transportation services, and other services available to the child, and assist parents and guardians to have a meaningful opportunity to participate in the child's education.~~
- ~~5. Assist each homeless child and parent or guardian in obtaining immunizations and medical records.~~
- ~~6. Assist with coordinating the child's transportation services.~~
- ~~7. Maintain a record of all appeals of enrollment, school selection, and transportation determinations.~~
- ~~8. Maintain an accurate record of the number and identity of all students classified as homeless, their grade level, and their nighttime residence(s).~~
- ~~9. Inform school personnel, service providers, and advocates working with homeless families of the Liaison's duties, according to a plan of communications approved by the Superintendent.~~
- ~~10. Collaborate and coordinate with the State Coordinator for the Education of Homeless Children and Youth and community and school personnel responsible for providing education and related support services to homeless children and youth.~~

ALL NEW

I. Statement of Purpose

This Regulation is implemented to detail the District's procedures for achieving the education of students in temporary housing and unaccompanied youth, as defined in the Policy.

II. Definitions

A. District of Current Location

The public school district within New York State in which a student in temporary housing or the residential program for runaway and homeless youth is located, which is different than the District of Origin.

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B. District of Origin

1. The public school or preschool the child attended when permanently housed or the school in which the child or youth was last enrolled, including preschool programs and charter schools;
2. The designated receiving school at the next grade level for all feeder schools for a student in temporary housing who completes the final grade level served by the school of origin; and
3. The public school or preschool which such child could have attended based on the child's last residence before becoming homeless, where:
 - a. the child becomes homeless after becoming eligible to apply, register or enroll in kindergarten or a preschool program; or
 - b. the child is living with a school-age sibling who attends school in the district of origin.

C. Preschool

A publicly funded pre-kindergarten program or a Head Start program administered by the District and/or services under the IDEA.

D. District of Attendance

The District chosen by the Designator becomes the district of attendance.

III. Identification of Homeless Students

A. Enrollment form

1. The District shall provide the appropriate Commissioner's form to the Designator as defined in the Policy to designate the district and answer questions about the affected student's housing.
2. The Commissioner's form shall be completed whenever a currently enrolled affected student changes their address or claims homeless status.
3. The Designator completes the form and designates a district of attendance for the student in temporary housing:

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- a. District of current location;
 - b. District of origin; or
 - c. District participating in a regional placement plan.
- B. Upon submission of the Commissioner's form, the District will:
1. immediately review it to confirm that it has been completed properly and distribute copies of as required by the Commissioner's regulations;
 2. admit the affected student even if the child or youth is unable to produce records normally required for enrollment, such as previous academic records, medical records, immunization records, proof of residency or other documentation and even if the child or youth has missed application deadlines;
 3. immediately request a copy of the affected student's records from the school district where the records are located;
 4. provide the affected student access to all District programs, activities, and services just as they are provided to resident students; and
 5. immediately refer the parent or guardian of the student in temporary housing to the Liaison.
- C. Best Interest Analysis
1. the Liaison shall undertake a complete inquiry into the affected student's status to determine whether the student's classification should be affected student, resident student, or non-resident student.
 2. The Liaison must:
 - a. presume that keeping the affected student in the school of origin is in the child's best interest, except when doing so is contrary to the wishes of the parent or guardian (or youth in the case of an unaccompanied youth); and
 - b. consider student-centered factors such as the effect of mobility on student achievement, education, health, and safety of the child, giving priority to the wishes of the child's parent or guardian (or the

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youth, if a homeless unaccompanied youth).

IV. Decision of the District

- A. If the District agrees that the student's best interests are met by the designation of the District as the school district of attendance, the District will forward the completed designation form and a written explanation of the basis for the determination to the State Education Department.
- B. If the District determines that it is in the best interest of the student to attend a school other than the school of origin or the school designated by the Designator, or if there is a disagreement about a child's or youth's status as a homeless child or unaccompanied youth, the District shall:
 - 1. Provide the parent or guardian, or unaccompanied youth, in a manner and form understandable to them with:
 - a. a written explanation of the determination;
 - b. an explanation of their right to appeal; and
 - c. notice of the availability of the Liaison to provide assistance.
 - 2. Defer a decision to deny enrollment, transportation, or other services to the student, for at least thirty (30) days and continue that deferral until the conclusion of any appeal process that commences with the Commissioner of Education with a stay application.
- C. If the parent or guardian of an affected student commences an appeal to the Commissioner within thirty (30) days of the District determination, the student will be permitted to continue in the school where they are enrolled in at the time of the appeal and/or receive transportation to that school pending the resolution of all available appeals.
- D. The Liaison Responsibilities in Dispute Resolution

The Liaison must assist the parent or guardian of the affected student in appealing a final decision regarding enrollment, school selection and/or transportation to the Commissioner in the following ways:

- 1. provide a copy of the form(s), which is available at:

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<http://www.counsel.nysed.gov/appeals/homelessForms>;

2. assist in completing the form(s);
3. arrange for the copying of the form(s) and supporting documents without cost to the parent or guardian or unaccompanied youth;
4. Service
 - a. accept service of the form(s) and supporting papers on behalf of District or its employee or officer named as a party;
 - b. arrange for service by mail by mailing the form(s) and supporting documents to a person in the office of the Superintendent who has been designated by the Board to accept service on behalf of the District where it is named as a party and any District employee or officer named as a party; and
 - c. provide a signed and dated acknowledgment verifying that the Liaison has received the form petition and supporting documents and will accept service of these documents on behalf of the District or its employee or officer or will effect service by mail by complying with b, above;
5. transmit within five (5) days of service on behalf of the parent or guardian or unaccompanied youth, the form(s) or any pleading or paper to the Office of Counsel, New York State Education Department, State Education Building, Albany, New York 12234 and provide the parent or guardian or unaccompanied youth with a signed and dated acknowledgement verifying the transmission; and
6. accept service of any subsequent pleadings or papers, including any correspondence related to the appeal, if the parent or guardian or unaccompanied youth so elects. The Liaison must also make such correspondence available to the parent or guardian or unaccompanied youth.

V. Continued Enrollment

Pursuant to Education Law, affected students can maintain enrollment in the school of origin for the duration of homelessness and through the end of the school year in which the affected student becomes permanently housed. The affected student may be able to

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remain in the school of origin for one additional year, if that additional year will be the student's terminal year in that school building.

VI. Transportation Responsibilities

- A. The District will transport any affected student in temporary housing to their school of origin, including preschools and charter schools, where it is the designated district of attendance and the student in temporary housing is not entitled to receive transportation from the Department of Social Services.
- B. When District is designated as the school district of current location for a student in temporary housing and the student does not attend the school of origin, District will provide transportation on the same basis as it is provided to resident students, unless the local transportation policy represents a barrier to the affected student's attendance in school.
- C. If the District is designated as the district of attendance, transportation will not exceed fifty (50) miles each way unless the Education Commissioner determines that it is in the best interest of the affected student.
- D. Where the District is designated as the school district of attendance and it has recommended the student in temporary housing attend a summer educational program, it will provide transportation services to the student in temporary housing for summer educational programs if the lack of transportation poses a barrier to the student's participation in the program.
- E. Where the District is designated as the school district of attendance, it will provide transportation services to students in temporary housing for extracurricular or academic activities when:
 - 1. The student participates in or would like to participate in an extracurricular or academic activity, including an after-school activity, at the school;
 - 2. The student meets the eligibility criteria for the activity; and
 - 3. The lack of transportation poses a barrier to the student's participation in the activity.
- F. Where the District is designated as the school district of attendance, it will provide transportation as described above for the duration of homelessness, unless the social services district is responsible for providing transportation. After the affected student becomes permanently housed, the District will provide

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transportation to the school of origin until the end of the school year and for one (1) additional year if that year constitutes the student's terminal year in the school building.

VII. Reimbursement

A. Tuition

The District will request reimbursement on the appropriate Commissioner's form from the State Education Department for the direct costs of educational services to students in temporary housing that are not otherwise reimbursed under special federal programs, when:

1. The District is either the school district of current location or a school district participating in a regional placement plan;
2. The District is designated as the school district of attendance; and
3. The school district of origin for the student in temporary housing is within New York State.

B. Transportation Costs

1. Local Social Services Agency

Where the local social services district requests that District provide transportation for a student in temporary housing as considered in this Policy, District shall provide or arrange for the transportation and bill the social services district.

2. New York State

- a. If District is the designated school district of attendance, the District shall request reimbursement from the State Education Department (to the extent funds are provided for such purpose) for the transportation of each student in temporary housing who is living in a residential program for runaway and homeless youth, even where the temporary housing is located outside the District.
- b. The District will request reimbursement by submitting the

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Runaway and Homeless Youth Act Transportation form where District provides transportation for a student living in a Runaway and Homeless Youth facility.

- c. In addition, District will request reimbursement for the direct costs of educational services, including transportation costs for students who continue enrollment in District schools after finding permanent housing midyear in a different school district within New York State. In such cases, the District will directly bill the new district where the student permanently resides for all direct costs of educational services, including transportation, that are not otherwise reimbursed under special federal programs.

VIII. Coordination with Title I

Students in temporary housing are eligible for services under Title I, Part A, whether or not they live in a Title I school attendance area or meet the academic requirements required of other students. The District will ensure that:

- A. Title I, Part A funds are set aside as are necessary to provide educationally related support services to students in temporary housing, who may have unique needs that differ from their permanently housed peers;
- B. Its local plan includes a description of how the plan is coordinated with McKinney-Vento;
- C. Its local plan describes the services provided to students in temporary housing;
- D. Its local plan describes the efforts it made to identify students in temporary housing, including unaccompanied youth, if the District reports that there are no students in temporary housing enrolled in the LEA. Such efforts will include contacting the local department of social services or Office of Children and Family Services (OCFS) to verify that there are no students in temporary housing in the LEA; and
- E. Its housing questionnaire asks about the living arrangements of the child or unaccompanied youth, including asking if they are living in a shelter; with relatives or others due to loss of housing or economic hardship; in an abandoned apartment or building; in a motel/hotel, camping ground, car, train/bus station or other similar situation due to the lack of alternative, adequate housing.
- F. Documentation of the LEA's efforts to identify students in temporary housing will be maintained on file and a copy of the housing questionnaire that asks the above questions will also be kept on file.

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IX. Access to Free Meals

The District will provide free meals for all students identified as homeless without requiring an application. Free school meals will commence on notice to the District school food service office from the Liaison or a shelter director of the affected child's name.

New York Mills Union Free School District

Adopted: 11/05/02 Reviewed: 03/04/15

Revised: 03/08/05, 06/02/09, 04/02/13

Rescinded: _____

Approved by the Superintendent: _____

**5.8 Regulation 7005.2 STAC-202
Homeless Designation Form
(Rescind)**

Regulation 7005.2

STAC ID					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; border: 1px solid black;"> </td> </tr> </table>					

The University of the State of New York
 THE STATE EDUCATION DEPARTMENT
 STAC/Medicaid Unit
 Room EB 25, Education Building
 Albany, NY 12234

STAC-202
HOMELESS DESIGNATION
Rev. 11/2022

Designation of School District of Attendance for a Homeless Child

Submitted by: Local Dept of Social Services (DSS) Designated School District of Attendance (PSD)

PLEASE READ THE INSTRUCTIONS ON THE REVERSE BEFORE COMPLETING THIS FORM

1. NAME OF CHILD <div style="border: 1px solid black; padding: 2px; text-align: center;">LAST NAME</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">FIRST NAME</div>	2. DATE OF BIRTH <div style="border: 1px solid black; padding: 2px; text-align: center;">MO / DAY / YR</div>	3. GENDER <input type="checkbox"/> FEMALE <input type="checkbox"/> MALE <input type="checkbox"/> NON-BINARY
--	--	---

5. Racial/Ethnic Category of Child (See definitions on reverse side of last page.)

American Ind or Alaskan Native Asian or Pacific Isl. Black Hispanic White

7. COMPLETE ADDRESS BEFORE CHILD/FAMILY BECAME HOMELESS

8. COMPLETE ADDRESS OF CURRENT LOCATION <hr style="border: 0; border-top: 1px solid black;"/>	DATE CHILD/FAMILY PLACED IN TEMPORARY HOUSING <div style="border: 1px solid black; padding: 2px; text-align: center;"> MONTH DAY YEAR </div>
---	--

9. DATE DISTRICT OF ATTENDANCE CHOSEN	<div style="border: 1px solid black; padding: 2px; text-align: center;"> MONTH DAY YEAR </div>
--	--

10. DATE PLACED IN PERMANENT HOUSING	<div style="border: 1px solid black; padding: 2px; text-align: center;"> MONTH DAY YEAR </div>
---	--

6. GRADE LEVEL FOR WHICH PLACEMENT IS SOUGHT

7A. NYS SCHOOL DISTRICT OF ATTENDANCE BEFORE BECOMING HOMELESS

7B. NYS SCHOOL DISTRICT WHERE LAST ENROLLED

8A. NYS SCHOOL DISTRICT OF CURRENT LOCATION

9A. NYS DESIGNATED DISTRICT OF ATTENDANCE

One of four school districts may be chosen to provide the education component: the school district of attendance before becoming homeless, the school district where last enrolled, the school district of current location or a school district participating in a Regional Placement Plan. This designation may be changed either prior to the end of the first semester of attendance or within 60 days of making this designation, whichever occurs later.

11. Check the appropriate box if the designated school district of attendance (9A) is different from the district of attendance before becoming homeless (7A) and from the district of current location (8A).

District participating in a Regional Placement Plan OR District where last enrolled (7B) if it is different from the district where last permanently housed (7A) and the district of current location (8A).

12. NAME OF PARENT OR PERSON IN PARENTAL RELATIONSHIP _____ **AREA CODE** _____ **TELEPHONE NUMBER** _____

13. SIGNATURE OF PERSON IN PARENTAL RELATIONSHIP TO CHILD _____ **DATE** _____

IT HAS BEEN REPORTED TO ME THAT THIS CHILD IS UNDER THE AGE OF 21 YEARS AND IS THEREFORE ELIGIBLE FOR EDUCATIONAL SERVICES. THE CHILD HAS BEEN ADVISED OF HIS/HER RIGHT TO DESIGNATE THE SCHOOL DISTRICT OF ATTENDANCE.

14. PRINT NAME OF LOCAL DSS OR SCHOOL DISTRICT REPRESENTATIVE _____ **TITLE** _____

15. SIGNATURE OF LOCAL DSS OR SCHOOL DISTRICT REPRESENTATIVE _____ **DATE** _____

16. PLACEMENT COUNTY **Local DSS use only** _____ **AREA CODE** _____ **TELEPHONE NUMBER** _____

**INSTRUCTIONS FOR COMPLETING THE STAC-202 FORM
Designation of School District of Attendance for a Homeless Child**

Education of homeless children means 1) a child or youth who lacks a fixed, regular, and adequate night-time residence, including a child or youth who is (i) sharing the housing of other persons due to a loss of housing, economic hardship or a similar reason; (ii) living in motels, hotels, trailer parks or camping grounds due to the lack of alternative adequate accommodations; (iii) abandoned in hospitals, (iv) awaiting foster care placement; or (v) a migratory child, as defined in § 1309(2) of the Elementary and Secondary Education Act of 1965, as amended, who qualifies as homeless under any of the provisions of clauses (i) through (iv) of this subparagraph or subparagraph two of this paragraph; or 2) a child or youth who has a primary nighttime location that is (i) a supervised publicly or privately operated shelter designed to provide temporary living accommodations including, but not limited to, shelters operated or approved by the state or local department of social services, and residential programs for runaway and homeless youth established pursuant to article nineteen-H of the executive law; or (ii) a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings, including a child or youth who is living in a car, park, public space, abandoned building, substandard housing, bus or train stations or similar setting.

1. Enter the youth's complete last name and first name.
2. Enter the youth's date of birth.
3. Place a check in the box which identifies the gender of the youth.
4. Item reserved for future use.
5. Place a check in the box which identifies, to the best of your knowledge, the racial/ethnic category with which the youth most closely identifies.

Racial/Ethnic Categories:

American Indian or Alaskan Native - A person having origins in any of the original peoples of North America, and who maintains cultural identification through tribal affiliation or community recognition.

Asian or Pacific Islander - A person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian Subcontinent, or the Pacific Islands. This area includes, for example, China, India, Japan, Korea, the Philippine Islands, and Samoa.

Black - A person having origins in any of the black racial groups of Africa.

Hispanic - A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.

White - A person having origins in any of the original peoples of Europe, North Africa, or the Middle East.

6. Enter the grade level for which placement is being sought.
7. Enter the complete last permanent address prior to becoming homeless.
- 7A. Enter the name of the school district that served the area where the child resided prior to becoming homeless.
- 7B. Enter the name of the school district where the student was last enrolled. This will be different from 7A if the student was previously temporarily housed in a different district and enrolled in that district as a non-resident homeless student.
8. Enter the complete address of current temporary housing including the name of the shelter if applicable and the date the student moved to the current location. If the location is confidential (for example, if the student is living in a domestic violence shelter), the name and address of the location do not need to be provided.
- 8A. Enter the name of the school district of current location.
9. Enter the date of designation.
- 9A. Enter the name of the designated school district of attendance. One of four districts may be designated to provide the educational component:
 - District of attendance before becoming homeless,
 - District where last enrolled,
 - District of current location of temporary housing, or
 - District participating in a Regional Placement Plan (RPP).
10. Enter, if applicable, the date the child moved to permanent housing and is no longer eligible as a homeless student.
11. If the student attends school in a district participating in a Regional Placement Plan or the district where last enrolled (7B), and that district is different from both the district of attendance before becoming homeless (7A) and the district of current location (8A), check the corresponding box where the student attends school (either the District participating in a Regional Placement Plan or the District where last enrolled).
12. Print the name and telephone number of the designator. The designator can be the parent, person in parental relation, the unaccompanied youth (a youth who meets the definition of homeless and is not in the physical custody of a parent or guardian), or the director of a residential program for runaway and homeless youth if the student is living in such a program.
13. The signature of the designator and current date.
14. Print the name of the local Department of Social Services or School District representative and title.
15. The signature of the local Department of Social Services or School District representative is required attesting that this child has moved to temporary housing. A telephone number is required in case the STAC & Special Aids Unit has questions relating to the information provided.
16. The name of the local Department of Social Services that has placed the child in temporary housing, if applicable.

NOTE: Copies should be distributed to the following:

1. State Education Department, only if designated district of attendance is entitled to reimbursement for educational services pursuant to N.Y. Educ. Law § 3209(3);
2. Designated School District of Attendance;
3. District of Attendance before becoming homeless;
4. District where last enrolled;
5. Parent/Guardian/Unaccompanied youth/director of a residential program for runaway and homeless youth; and
6. Local Department of Social Services, only if placed in temporary housing by DSS.

**5.9 Policy 6005 Stipend Payment of Coaches
(Rescind)**

INTERNAL AUDIT FUNCTION

I. ~~Implementation~~ Statement of Policy

- A. The New York Mills Union Free School District (the District) maintains an internal audit function that operates in conformance with Section 2116-b of the Education Law. Each year, the Board of Education (the Board) shall determine, by resolution, whether the internal audit function shall be performed during the following fiscal year by:
1. existing District personnel who have the required professional qualifications and who shall have no responsibility for other business operations of the District while performing the internal audit function;
 2. inter-municipal agreement;
 3. shared services obtained through a cooperative educational services agreement authorized by Section 1950 of the Education Law; or
 4. independent contractor(s).
- B. The Board shall make this determination after receiving a recommendation from the ~~Audit~~ Finance Committee.

II. Scope of Work

- A. It shall be the responsibility of the person performing the internal audit function to:
1. develop a risk assessment of District operations based on, at a minimum, a review of the District's financial policies and procedures, and a test and evaluation of District internal controls;
 2. review and update the risk assessment each year;
 3. annually test and evaluate one or more areas of the District's internal controls, taking into account risk, control weaknesses, size, and complexity of operations; and
 4. report to the Board significant risk assessment findings, with recommended changes for reducing identified risks and strengthening internal controls, and proposed time frames for implementing the recommendations; these reports shall be made at least annually, and more frequently if requested by the Board.

POLICY

Draft 05/14/25
REVISE 4302

FISCAL MANAGEMENT

INTERNAL AUDIT FUNCTION

III. Independence

The person performing the internal audit function shall report directly to the Board, and must meet professional standards for independence of the internal audit function.

New York Mills Union Free School District

Legal Ref: NYS Education Law Sections 1950, §§2116-c, 2524, and 2525; and 8 NYCRR 170.12

Cross Ref: 4300, Finance Committee

Adopted: 10/02/07

Revised: 12/06/11, _____

Reviewed: 06/03/14

AUDITING CLAIMS FOR PAYMENT

I. Purpose and Board Responsibility

This Policy governs the payment of claims against the New York Mills Union Free School District (the District) of any sort, including payment for goods, services, payroll, and reimbursement of expenses. The claims audit process consists of confirming that the purchase was authorized, the product was received, the amount claimed is accurate, and there is supporting documentation. A warrant compiling approved claims is prepared and submitted to the Treasurer for payment.

The Board of Education (the Board) may appoint, by resolution, a Claims Auditor to perform this function. If the Board creates the Office of Claims Auditor, its operation shall be governed by the provisions of Part II of this Policy. If the Board does not appoint a Claims Auditor, or abolishes the office, the Board is responsible for performing the claims audit function directly.

II. Office of Claims Auditor

A. Reporting

1. The Claims Auditor shall report directly to the Board of ~~Education~~, and the performance of the duties of Claim Auditor shall be evaluated by the Board.
2. The Claims Auditor shall report to the ~~Audit~~ Finance Committee semi-annually, or more frequently if requested by the ~~Audit~~ Finance Committee.

B. Authority

The Claims Auditor is invested with, and shall exercise, the full powers of the Board to audit, allow, or reject any account, charge, claim, or demand against the District.

C. Duties

1. The Board shall review the duties of the Claims Adjuster position with the Claims Adjuster at least annually.
2. The Claims Adjuster shall be responsible to perform all of the duties imposed by law on the Board with respect to the claims auditing process, including:
 - a. examine demands against the District;
 - b. determine that the proposed payment is for a valid and legal purpose;

POLICY IS REQUIRED
GENERAL PROCUREMENT STANDARDS

I. Competitive Bidding

The New York Mills Union Free School District (the District) must complete a competitive bidding process that complies with General Municipal Law Section 103 before it: enters into a contract for public work that involves spending more than \$35,000; enters into a purchase contract for goods or services that involves spending more than \$20,000; or, enters into a lease of personal property. The bidding process shall be conducted in accordance with Policy 4401.

- A. If the total purchases of a commodity, service, or technology during the twelve (12) month period following the date of the first purchase is reasonably expected to total more than the threshold amounts described above, then the purchase shall be made through the competitive bidding process.
- B. If a commodity, service, or technology is potentially subject to the bidding requirements of Section 103 of the General Municipal Law, but it has been purchased without competitive bidding in an amount less than the threshold amounts described above, then additional purchases of that commodity, service, or technology from the same provider are not permitted if the additional purchase would cause the total value of the reasonably expected purchases of that commodity, service, or technology over a twelve (12) month period to exceed the threshold amounts for competitive bidding.
- C. Pursuant to the Iran Divestment Act of 2012, each bidder or offeror must certify that they are not on the list created and maintained by the State Office of General Services (OGS).

II. Purchasing Without Competitive Bidding

When a purchase is permitted by law to be made without competitive bidding, District personnel must make purchase decisions so as to:

- A. assure the prudent and economical use of public moneys in the best interest of the taxpayers of the District;
- B. facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and
- C. guard against favoritism, improvidence, extravagance, fraud and corruption.

The non-bid purchase process shall be conducted in accordance with Policy 4402.

III. Standardization

The Board of Education (the Board) may determine that reasons of efficiency or economy

POLICY

Draft 05/14/25
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POLICY IS REQUIRED
GENERAL PROCUREMENT STANDARDS

support standardization on a particular kind of equipment, material or supplies. The Board's determination shall be adopted by a resolution that is approved by a ~~four-sevenths (4/7)~~ three-fifths (3/5) vote of the full Board membership, and that explains the reasons for the standardization.

IV. Instructional Materials

Pursuant to Section 200.2 of the Commissioner's Regulations, the District shall give preference in the purchase of instructional materials to those vendors who agree to provide such instructional materials in alternative formats for students with disabilities.

V. Responsibilities

A. The Superintendent and the District Treasurer/School Business Official may develop more specific procurement procedures for the guidance of District employees that are consistent with these Policies. They shall ensure that all District employees involved in purchasing and business functions are familiar with these Policies and that all District employees follow these Policies.

B. The Purchasing Agent, designated by the Board of Education, is responsible for operating the purchasing program in compliance with these procedures.

C. Each employee involved in the procurement process is responsible to become familiar with these procedures and to follow their requirements, to seek clarification and direction from the Purchasing Agent whenever they are unsure how to proceed in compliance with these Policies, and to inform the Purchasing Agent of any concerns regarding compliance.

D. The District will follow the applicable requirements in the Federal Uniform Grant Guidance (2 CFR Part 200) whenever it procures goods or services using Federal grant funds awarded through formulas or discretionary grants, including funds awarded by the United States Department of Education as grant or funds to a pass-through entity, such as the New York State Education Department, for subgrants.

VI. Personal Purchasing Prohibited

No goods or services shall be purchased in the name of the District, or through the District's procedures other than goods or services purchased for use in conducting the District's business. No one may purchase goods or services for personal use, or on behalf of any organization other than the District, through the District's purchasing procedures.

VII. Contracting with Small and Minority Businesses, Women's Business Enterprises (SMWBEE) and Labor Surplus Area Firms

The District will take all necessary affirmative steps to assure that minority businesses,

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POLICY IS REQUIRED
GENERAL PROCUREMENT STANDARDS

women's business enterprises and labor surplus area firms are used when possible.
Affirmative steps will include:

- A. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- B. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- C. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
- D. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises;
- E. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- F. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

VIII. Unintentional Non-Compliance

Any unintentional failure to comply with the provisions of section 104-b of the General Municipal Law or the District's policies regarding procurement shall not be grounds to void any action taken or give rise to a cause of action against the District, or any officer or employee of the District.

IX. Notice and Annual Review

- A. Comments regarding these Policies and any supplemental procurement procedures shall be solicited from the District's officers who are involved in the procurement process at least every third year.
- B. The Board of ~~Education~~ shall review these Policies and any supplemental procurement procedures adopted by the Superintendent or District Treasurer/School Business Official on an annual basis.

POLICY

FISCAL MANAGEMENT

Draft 05/14/25
REVISE 4400

POLICY IS REQUIRED
GENERAL PROCUREMENT STANDARDS

New York Mills Union Free School District

Legal Ref: General Municipal Law Sections §§102, 103, 103-g 104-b, 109-a; 800 et seq.; NYS Education Law Section §§207, 305 (14), 1604, 1709, 1725, 1950, 2053, 2554, 3602, 4403; 1725; NY State Finance Law Section §163; 8 NYCRR 200.21 CFR 200.321

Cross Ref: 4507, Procurement - Uniform Grant Guidance; 4401, Competitive Bidding; 4402, Non-Bid Purchasing

Adopted: 06/09/92

Revised: 01/07/03, 02/07/12, 06/03/14, 09/02/14, _____

POLICY IS REQUIRED
COMPETITIVE BIDDING

I. Competitive Bidding Required

- A. The Purchasing Agent shall ensure that a competitive bidding process compliant with the General Municipal Law and these Policies is conducted prior to entering into:
1. a public works contract involving an expenditure of more than \$35,000; contracts for the purchase of labor, construction, and some services fall into this category;
 2. a purchase contract involving an expenditure of more than \$20,000; contracts for the purchase of materials, equipment, and supplies fall into this category; or
 3. a lease of personal property for a period of time not to exceed the current school year.
- B. In the event that a contract combines the provision of professional services not subject to the bidding requirement, and a purchase that is otherwise subject to the bidding requirement, the New York Mills Union Free School District (the District) will determine whether the professional service or the purchase is the predominant part of the transaction, and proceed with the bidding process if the purchase component is predominant and is in excess of the applicable monetary threshold.

II. Competitive Bidding Not Required

- A. Contracts for public work or the purchase of supplies, material, or equipment may be entered into without competitive bidding in the case of a public emergency arising out of an accident or other unforeseen occurrence that creates circumstances that require immediate action to preserve public property or the life, health, safety, or property of District residents, employees, or students.
- B. Surplus and second-hand supplies, materials, and equipment may be purchased without competitive bidding from the federal government, the State of New York, or another political subdivision or district within the State.
- C. Competitive bidding is not required when there is, in fact, only one source for the product or service being purchased. This exception includes monopoly markets, such as public utilities.
- D. Competitive bidding is not required for the procurement of professional services

POLICY IS REQUIRED
NON-BID PURCHASING

I. Objective

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies in the best interests of the taxpayers. It is the Policy of the New York Mills Union Free School District (the District) to “shop around,” and to maintain accurate records of the efforts made by District staff to buy wisely. Alternative proposals or quotations will be secured by requests for proposals, written quotations, or verbal quotations, as set forth below.

II. Methods of Solicitation and Documentation

A. Verbal Quotations

1. Verbal quotations may be solicited by telephone.
2. A log shall be maintained by each District employee or officer who solicits a verbal quotation. The Purchasing Agent is responsible for maintaining a master log by periodically consolidating all logs kept by District employees and officers.
3. Each log of verbal quotations shall record: name, date, and time vendor was solicited; whether contact was made with the vendor and, if so, who the contact person was; what the vendor was told about the good or service being solicited; and the vendor’s response.

B. Written Quotations

1. A standard “request for quotation” shall be used to solicit written quotations (Regulation 4402.1). All vendors sent a “request for quotation” for a particular good or service shall be provided with an identical written description of the good or service being solicited.
2. Written quotations may be solicited and received electronically, provided all documentation is preserved either physically or electronically.
3. The Purchasing Agent shall maintain a master file of all written solicitations and all written responses.

C. Requests for Proposals (RFP)

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Draft 03/14/25
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POLICY IS REQUIRED
NON-BID PURCHASING

~~less than \$20,000, the responsible officer or employee shall solicit and document three (3) verbal quotes.~~

~~5. Prior to entering into a purchase contract involving an expenditure between \$20,000 and \$35,000, the responsible officer or employee shall solicit and document three (3) written quotes.~~

1. Prior to entering into a purchase contract involving an expenditure of less than [\[Recommended: one thousand dollars \(\\$1,000.00\)\]](#), the responsible officer or employee shall solicit and document three (3) verbal quotes.

2. Prior to entering into a purchase contract involving an expenditure of between [\[Recommended: one thousand dollars \(\\$1,000.00\) and twenty thousand dollars \(\\$20,000.00\)\]](#), the responsible officer or employee shall solicit and document three (3) written quotes.

3. Prior to entering into a public works contract involving an expenditure of less than [\[Recommended: twenty thousand dollars \(\\$20,000.00\)\]](#), the responsible officer or employee shall solicit and document three (3) verbal quotes.

4. Prior to entering into a public works contract involving an expenditure between [\[Recommended: twenty thousand dollars \(\\$20,000.00\) and thirty-five thousand dollars \(\\$35,000.00\)\]](#), the responsible officer or employee shall solicit and document three (3) written quotes.

B. Specific Categories

1. Insurance: written quotes.

2. Professional services: Requests for Proposals shall be issued periodically, as determined by the Board.

3. Lease of personal property: written quotations; also, before a proposed lease of personal property is presented to the Board for consideration, an analysis of the relative costs and benefits of leasing rather than purchasing shall be prepared and presented to the Board, as well as an analysis of whether the proposed arrangement is a true lease rather than an installment purchase agreement.

4. Surplus or second-hand government equipment: written quotes for comparable equipment in the market.

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POLICY IS REQUIRED
NON-BID PURCHASING

5. Certain food and milk purchases: written quotes, and documentation sufficient to satisfy Sections 114.3 and 114.4 of the Commissioner's Regulations.

IV. Comparable Proposals Not Required

A. Emergencies

When the Board passes a resolution that an emergency situation exists, the District will make purchases at the lowest possible costs, seeking competition by informal solicitation of quotes or otherwise, to the extent practicable under the circumstances.

B. Sole Source Situations

Whenever the Purchasing Agent determines that a good or service is available only from a "sole source" supplier, the Purchasing Agent shall document, before making the purchase, the unique benefits of the patented items as compared to other items available in the marketplace; that no other item provides substantially equivalent or similar benefits; and that considering the benefits received, the cost of the item is reasonable, when compared to conventional methods.

C. Professional Services

When feasible, professional services should be retained after considering information about the prices charged by alternative service providers. However, the specialized and confidential nature of some professional services makes them unsuitable for purchase through competitive proposals. For that reason, the Board shall monitor the District's use of professional services and periodically issue Requests for Proposals to assess the cost effectiveness of the services being utilized by the District.

D. Minor Purchases

Quotations need not be obtained prior to a purchase that is so small that the use of District resources to solicit and document the quotations would not be cost effective.

E. Purchases Through County

The procedures set forth above need not be followed when a purchase is made through any county of New York State. However, a purchase shall not be made in that manner unless the Purchasing Agent has documented that the purchase may be made upon the same terms, conditions, and specifications at a lower cost by purchasing through the county.

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POLICY IS REQUIRED
NON-BID PURCHASING

F. Other Special Source Purchases

1. The procedures set forth above need not be followed when a purchase is made from or through the state Office of General Services, from individuals with severe handicapping conditions as defined under the state Finance Law, or from correctional institutions pursuant to the Corrections Law.
2. The procedures set forth above need not be followed when a purchase is made pursuant to GML§103 “Piggybacking” of an apparatus, materials, equipment or supplies, or to contract for services related to the installation, maintenance or repair of apparatus, materials, equipment, and supplies through the use of a contract let by the United States of America or any agency, state or any other county, or political subdivision or district, if such contract was let in a manner that constitutes competitive bidding with state law and made available for use by other governmental entities.

V. Purchasing

A. Tie Quotations

In the event of tie quotations, the Purchasing Agent may award the purchase to one of the low quotations or reject all quotations and resolicit quotations.

B. Purchase Order

After three quotations have been gathered, they shall be compared to available State contracts. If the same product or service is not available at a lower price through a State contract, the Principal, Director or Program Supervisor will issue a purchase order for materials from the vendor with the lowest price. The Purchasing Agent shall certify that the quotations required by this Policy have been received. Quotations or information on telephone quotes received should be attached to the purchase order submitted to the Purchasing Agent.

C. Purchase Other than for Lowest Quoted Price

When a purchase is made from other than the lowest responsible dollar offeror, the documentation of the quotations shall be supplemented with a statement justifying such award. Such justification must demonstrate that the award provides for the prudent and economical use of public moneys in the best interests of the taxpayers of the District.

D. No Quotes Received

POLICY

FISCAL MANAGEMENT

Draft 03/14/25

REVISE 4402

POLICY IS REQUIRED
NON-BID PURCHASING

When no quotations are received despite solicitation by the means of either mail or telephone above, the Purchasing Agent should attempt to broaden the District's solicitation if at all feasible. However, where the District has taken steps to obtain quotations, the Purchasing Agent may make purchases in the open market until conditions change.

New York Mills Union Free School District

Legal Ref: General Municipal Law ~~Sections 102, §§~~103, 104-b, 109-a; ~~800 et seq.~~; NYS
Education Law ~~Sections 207, §§~~305(14), 1604, 1709, 1725, ~~1950, 2053, 2554,~~ 3602,
4403; ~~1725~~; NY State Finance Law Section §163; 8 NYCRR 200.2

Adopted: 06/09/92

Revised: 01/07/03, 02/07/12, 06/03/14, 09/10/19, _____

**5.15 Regulation 4402.1 Procurement of
Goods and Services Quote Form
(Rescind)**

Regulation

FISCAL MANAGEMENT

4402.1

PROCUREMENT OF GOODS AND SERVICES QUOTE FORM

Quote Number _____ (of 3 required) _____

Vendor/Company Name: _____

Phone #: _____ Date Contacted: _____

Person giving quote: _____

Item description: _____

Will item be used for instructional purposes? Yes _____ No _____

If yes, please detail alternative instructional formats available from your company for students with disabilities:

Delivered price: _____

(Include labor and mileage, if applicable) _____

Delivery Date: _____

Period of time quoted price is in effect: _____

Quote received by: _____

Department: _____

New York Mills Union Free School District

Adopted: 01/07/03 Rescinded: _____

Revised: 01/03/12

Reviewed: 06/03/14

Approved by the Superintendent: _____



Audit Resolution

Whereas: the New York Mills Union Free School District Board of Education has received the audit of fiscal year 2024-2025 from the Bonadio Group CPA's, Consultants & More and

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

Therefore: the New York Mills Union Free School District Board of Education accepts the audit from the Bonadio Group CPA's Consultants & More.

Yes _____ **No** _____

DATED: October 7, 2025
New York Mills, New York

District Clerk
New York Mills Union Free School
New York

**NEW YORK MILLS UNION FREE SCHOOL
DISTRICT**

**Financial Statements as of and for the Year Ended June 30, 2025
Together with
Independent Auditor's Report and Report
Required by *Government Auditing Standards***

Draft- Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

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NEW YORK MILLS UNION FREE SCHOOL DISTRICT

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Draft- Subject to Change

INDEPENDENT AUDITOR'S REPORT

MONTH XX, 2025

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

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of New York Mills Union Free School District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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www.bonadio.com

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis; Schedule of Revenue, Expenditures, and Change in Fund Balance - Budget and Actual - General Fund; Schedule of Changes in Total OPEB Liability and Related Ratios; Schedule of Proportionate Share of Net Pension Liability (Asset) and the Schedule of Contributions - Pension Plans be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Required Supplementary Information (Continued)

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated MONTH XX, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) JUNE 30, 2025

The following is a discussion and analysis of the District's financial performance for the fiscal year ended June 30, 2025. The section is a summary of the District's financial activities based on currently known facts, decisions, or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed, as well as a comparative analysis to prior year information. This section is only an introduction and should be read in conjunction with the District's financial statements, which immediately follow this section.

Highlights

- At June 30, 2025 total liabilities (what the District owes) exceeded its total assets (what the District owns) by \$6,552,153. At June 30, 2024 total liabilities (what the District owes) exceeded its total assets (what the District owns) by \$8,763,975.
- Capital asset additions during 2025 amounted to \$543,031 primarily due to \$416,892 in building expenditures and \$126,139 for equipment purchases.
- General revenue, which includes State aid, and property taxes, accounted for \$16,731,099 or 96.83% of all revenue. Program specific revenue in the form of charges for services and operating grants accounted for \$548,397 or 3.17% of total revenue.
- Total expenses in the district-wide financial statements totaled \$15,068,264 and \$16,665,372 in 2025 and 2024 respectively.
- As of the close of the fiscal year, the District's governmental funds reported combined fund balances of \$7,305,823 and \$6,226,557 in 2025 and 2024, respectively, an increase of \$1,079,266 from 2024 to 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

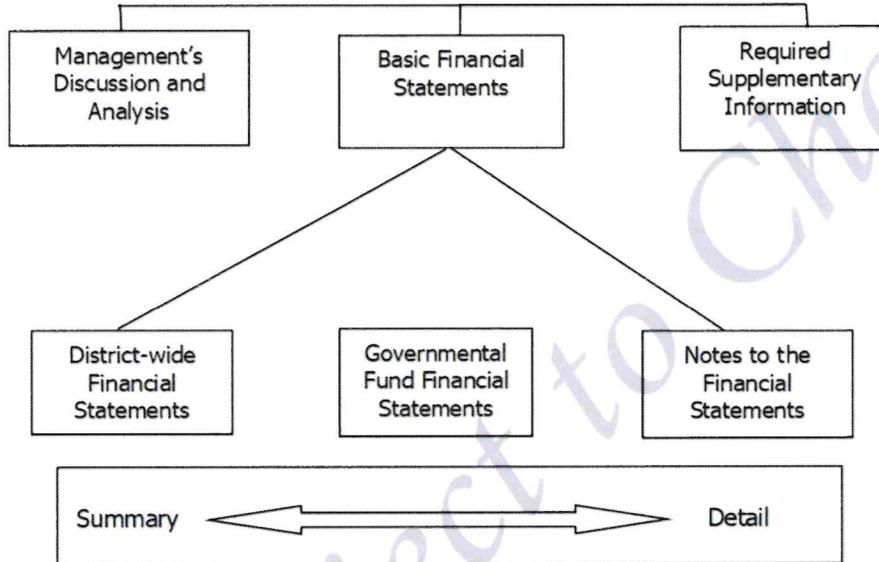
This annual report consists of three parts: Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

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

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

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



OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

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

	District Wide	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The day to day operating activities of the District, such as instruction and special education	Instances in which the 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 position • Statement of activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of revenue, expenditures, and changes in fund balance 	<ul style="list-style-type: none"> • Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting basis and measurement	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/deferred inflows-outflows of resources/liability information	All assets/deferred outflows and liabilities/deferred inflows, both financial capital, short-term and long-term	Current assets and liabilities that come due during the year or soon after; no capital assets or long-term liabilities included	All assets/deferred outflows and liabilities/deferred inflows; 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 the year, regardless of when cash is received or paid	Revenue for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

DISTRICT-WIDE STATEMENTS

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

The two District-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's financial health or position:

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- For assessment of the overall health of the District, additional nonfinancial factors, such as changes in the property tax base and the condition of buildings and other facilities, should be considered.

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

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

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

DISTRICT-WIDE STATEMENTS

Fund Financial Statements

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

The District has two kinds of funds

- **Governmental Funds:** Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets can readily be converted to cash flow in and out of the District and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the District-wide statements, additional information at the bottom of the governmental fund statements explain the relationship (or differences) between them. The governmental fund statements focus primarily on current financial resources and often have a budgetary orientation. Governmental funds include the General fund, Special Aid fund, Debt Service fund, Capital Projects fund, School Lunch fund, Special Revenue fund, Extraclassroom Activity fund and Permanent fund. Required financial statements are the balance sheet and the statement of revenue, expenditures, and change in fund balance.
- **Fiduciary Funds:** The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the District-wide financial statements because it cannot use these assets to finance its operations. Fiduciary fund reporting focuses on net position and changes in net position.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

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

	Fiscal Year <u>2025</u>	Fiscal Year <u>2024</u>	<u>Change</u>	
Current assets	\$ 12,044	\$ 7,010	\$ 5,034	71.8%
Non-current assets	<u>13,422</u>	<u>12,824</u>	<u>598</u>	<u>4.7%</u>
Total Assets	<u>25,466</u>	<u>19,834</u>	<u>5,632</u>	<u>28.4%</u>
Deferred outflows	<u>5,024</u>	<u>6,397</u>	<u>(1,373)</u>	<u>-21.5%</u>
Current liabilities	4,760	788	3,972	504.1%
Long-term liabilities	<u>22,240</u>	<u>25,682</u>	<u>(3,442)</u>	<u>-13.4%</u>
Total liabilities	<u>27,000</u>	<u>26,470</u>	<u>530</u>	<u>2.0%</u>
Deferred inflows	<u>10,042</u>	<u>8,524</u>	<u>1,518</u>	<u>17.8%</u>
Net position:				
Net investment in capital assets	8,939	8,387	552	6.6%
Restricted	3,541	3,426	115	3.4%
Unrestricted	<u>(19,032)</u>	<u>(20,577)</u>	<u>1,545</u>	<u>-7.5%</u>
Total net position	<u>\$ (6,552)</u>	<u>\$ (8,764)</u>	<u>\$ 2,212</u>	<u>-25.2%</u>

In Table A-3, total assets at June 30, 2025 were \$5,631,733 higher than at June 30, 2024. Total liabilities increased by \$529,373.

Deferred outflows/inflows account for the GASB No. 68 recording of pensions and GASB No. 75 recording of other post-employment benefits. The deferred outflows decreased \$1,373,055 and the deferred inflows decreased \$1,518,073.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (Continued)

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

	Fiscal Year <u>2025</u>	Fiscal Year <u>2024</u>	\$ Change	Percent <u>Change</u>
Revenue				
Charges for services	\$ 6	\$ 3	\$ 3	100%
General Revenue				
Real property taxes	7,589	7,364	225	3.1%
Nonproperty tax	961	1,018	(57)	-5.6%
Use of money and property	224	284	(60)	-21.1%
Sales of property and compensation for loss	3	7	(4)	-57.1%
Miscellaneous	744	730	14	-1.9%
State sources	7,210	6,289	921	14.6%
Federal sources	<u>543</u>	<u>734</u>	<u>(191)</u>	<u>-26.0%</u>
Total revenue	<u>17,279</u>	<u>16,429</u>	<u>850</u>	<u>5.2%</u>
Expenses:				
General government	2,105	2,390	(285)	-11.9%
Instruction	11,834	13,170	(1,336)	-10.1%
Pupil transportation	976	948	28	3.0%
Interest	<u>154</u>	<u>158</u>	<u>(4)</u>	<u>-2.5%</u>
Total expenses	<u>15,069</u>	<u>16,665</u>	<u>(1,596)</u>	<u>-9.6%</u>
Increase (decrease) in net position	<u>\$ 2,211</u>	<u>\$ (237)</u>	<u>\$ 2,448</u>	<u>-1032.9%</u>

Changes in Net Position

The District's total fiscal year 2025 revenues totaled \$17,279,496. (See Table A-4). Property taxes (including other tax items) and state and federal sources formula aid accounted for most of the District's revenue (See Table A-5). The remainder came from fees charged for services, use of money and property, and other miscellaneous sources.

The total cost of all programs and services totaled \$15,068,264 for fiscal year 2025. These expenses are predominately related to instruction, which account for 79% of District expenses. (See Table A-6). The District's general support activities accounted for 14% of total costs.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (Continued)

Table A-5 Sources of Revenue for Fiscal Year 2025

PERCENT OF REVENUE

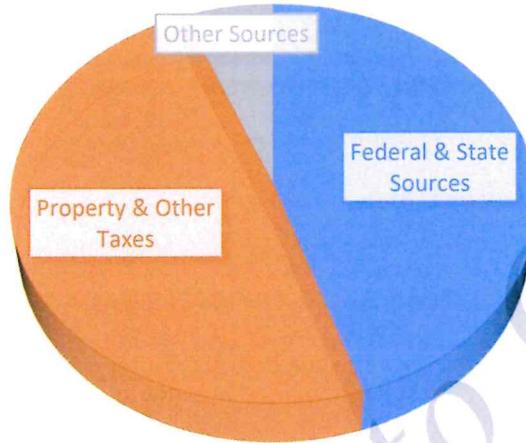
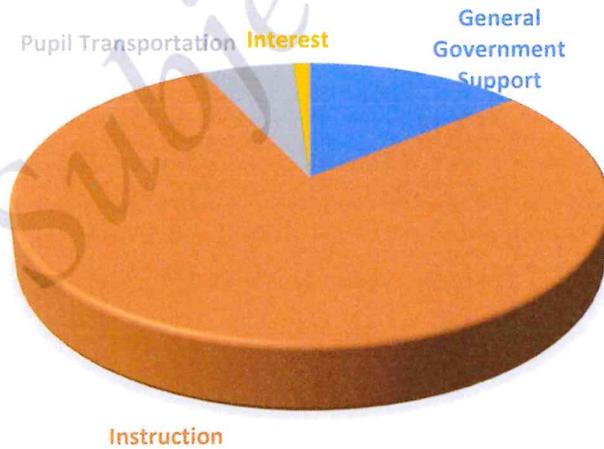


Table A-6 Expenses for Fiscal Year 2025

PERCENT OF EXPENSE



FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (Continued)

Governmental funds will include the proceeds received from the issuance of debt, the current payments for capital assets, and the current payments for debt.

At 2025, the District, in its governmental funds, reported combined fund balances of \$7.3 million, an increase of approximately \$1,079,266 from the prior year. The District's general fund operated at a surplus of approximately \$1,458,779.

General Fund Budgetary Highlights

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

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

	Original Budget	Final Budget	Actual	Enc.	Variance Positive/ (Negative)
Revenue:					
Real property taxes	\$ 7,616	\$ 7,616	\$ 7,589	\$ -	\$ 27
State and federal sources	6,066	6,066	7,163	-	(1,097)
Other	<u>1,548</u>	<u>1,548</u>	<u>1,776</u>	-	<u>(228)</u>
Total	<u>15,230</u>	<u>15,230</u>	<u>16,528</u>	-	<u>(1,298)</u>
Expenditures					
General support	\$ 1,726	\$ 1,743	\$ 1,517	\$ 50	\$ 226
Instruction	9,735	10,192	9,094	520	1,098
Pupil transportation	732	863	819	9	44
Employee benefits	3,473	3,386	2,885	4	504
Debt service	1,082	1,062	754	-	308
Other financing (sources)	<u>(109)</u>	<u>(609)</u>	<u>(609)</u>	-	-
Total	<u>16,638</u>	<u>16,637</u>	<u>14,461</u>	<u>582</u>	<u>2,180</u>
Revenue over (under) expenditures	<u>\$ (1,625)</u>	<u>\$ (2,624)</u>	<u>\$ 850</u>	<u>\$ (582)</u>	<u>\$ 882</u>

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

The following significant variances between budget and actual occurred during fiscal 2025:

- State and federal revenue was higher than budget by approximately \$1,096,000. This line is difficult to budget and mainly consists of general aid payments in which the amount is set by the state and can vary by year due to a number of factors. In addition, miscellaneous revenue, which includes refunds of prior year expenditures, exceeded budget by approximately \$94,000. This line item is also difficult to budget and can vary year to year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (Continued)

- The District experienced savings in all expenditure categories.

Capital Assets

As of June, 30, 2025, the District had an investment of \$12.8 million in a broad range of capital assets including land, buildings, buses, athletics facilities, computers, lease and other educational equipment.

Tables A-8 Capital Assets (net of depreciation)

	Fiscal Year <u>2025</u>	Fiscal Year <u>2024</u>	Percent <u>Change</u>
Category:			
Land	\$ 62	\$ 62	0.0%
CIP	3,698	3,281	12.7%
Buildings and improvements	8,376	8,722	-4.0%
Furniture and equipment	497	553	-10.1%
Leased equipment	<u>127</u>	<u>207</u>	-38.6%
Total	<u>\$ 12,759</u>	<u>\$ 12,824</u>	-0.5%

Long-Term Debt

At year-end, the District had \$3.8 million in general obligation bonds outstanding and installment purchase debt and \$18.4 million in other long-term liabilities. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

Table A-9 Outstanding Long-Term Debt

	Fiscal Year <u>2025</u>	Fiscal Year <u>2024</u>	Percent <u>Change</u>
Category:			
General obligation bonds	\$ 3,820	\$ 4,438	-13.9%
Net pension liability	400	627	-36.2%
Compensated absences	1,836	2,025	-9.3%
Other postemployment benefit obligation	<u>16,183</u>	<u>18,592</u>	-13.0%
Total	<u>\$ 22,239</u>	<u>\$ 25,682</u>	-13.4%

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2025

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 4,035,901
Cash and cash equivalents - restricted	6,899,157
Due from Federal, State and other governments	<u>1,108,795</u>
Total current assets	<u>12,043,853</u>

NON-CURRENT ASSETS:

Net pension asset - TRS	663,031
Capital assets, non-depreciable	3,342,266
Capital assets, depreciable, net	<u>9,416,752</u>
Total noncurrent assets	<u>13,422,049</u>

Total assets 25,465,902

DEFERRED OUTFLOWS OF RESOURCES

Pension related-TRS	1,660,377
Pension related-ERS	240,715
OPEB related	<u>3,122,588</u>
Total deferred outflows of resources	<u>5,023,680</u>

LIABILITIES

CURRENT LIABILITIES:

Accounts payable and accrued liabilities	331,214
Due to teachers' retirement system	460,532
Due to employees' retirement system	46,285
Interest payable	21,836
Bond anticipation notes	<u>3,900,000</u>
Total current liabilities	<u>4,759,867</u>

LONG-TERM LIABILITIES:

Due and payable within one year -	
Bonds payable	330,000
Installment purchase debt	79,893
Other postemployment benefits	3,607,570
Due and payable after one year -	
Other postemployment benefits	12,575,256
Compensated absences	1,973,824
Bonds payable	2,250,000
Installment purchase debt	1,160,464
Net pension liability - ERS	400,325
Net pension liability - TRS	-
Total long-term liabilities	<u>22,377,332</u>

Total liabilities 27,137,199

DEFERRED INFLOWS OF RESOURCES

Pension related-TRS	815,238
Pension related-ERS	18,863
OPEB related	<u>9,208,144</u>
Total deferred inflows of resources	<u>10,042,245</u>

NET POSITION

Net investment in capital assets	8,938,661
Restricted	3,540,578
Unrestricted	<u>(19,169,101)</u>
TOTAL NET POSITION	<u>\$ (6,689,862)</u>

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
FUNCTIONS/PROGRAMS:				
General governmental support	\$ 2,104,664	\$ -	\$ -	\$ (2,104,664)
Instruction	11,971,260	5,726	542,671	(11,422,863)
Pupil transportation	975,773	-	-	(975,773)
Debt service - interest	154,276	-	-	(154,276)
	<u>\$ 15,205,973</u>	<u>\$ 5,726</u>	<u>\$ 542,671</u>	<u>(14,657,576)</u>
GENERAL REVENUE:				
Real property taxes				7,589,490
Other taxes				960,843
Use of money and property				224,022
Sale of property and compensation for loss				3,313
Miscellaneous				743,750
State sources				<u>7,209,681</u>
Total general revenue				<u>16,731,099</u>
CHANGE IN NET POSITION				2,073,523
NET POSITION - beginning of year				<u>(8,763,385)</u>
NET POSITION - end of year				<u>\$ (6,689,862)</u>

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2025

	<u>General</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 3,775,416	\$ -	\$ -	\$ 260,485	\$ 4,035,901
Cash and cash equivalents - restricted	1,312,773	4,086,550	1,442,363	57,471	6,899,157
Due from other funds	356,899	-	2,412	-	359,311
Due from Federal, State and other governments	<u>959,938</u>	<u>-</u>	<u>-</u>	<u>148,857</u>	<u>1,108,795</u>
Total assets	<u>6,405,026</u>	<u>4,086,550</u>	<u>1,444,775</u>	<u>466,813</u>	<u>12,403,164</u>
LIABILITIES					
Accounts payable and accrued liabilities	331,213	-	-	-	331,213
BAN Payable	-	3,900,000	-	-	3,900,000
Due to other funds	-	2,412	-	356,899	359,311
Due to Teachers' Retirement System	460,532	-	-	-	460,532
Due to Employees' Retirement System	<u>46,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,285</u>
Total liabilities	<u>838,030</u>	<u>3,902,412</u>	<u>-</u>	<u>356,899</u>	<u>5,097,341</u>
FUND BALANCES					
Restricted					
Capital	620,568	184,138	-	-	804,706
Debt service	-	-	1,444,775	-	1,444,775
Employee Benefit	421,620	-	-	-	421,620
Repair	35,000	-	-	-	35,000
Retirement	509,564	-	-	-	509,564
Other	-	-	-	109,914	109,914
Tax Certiorari	<u>214,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>214,999</u>
Total restricted fund balance	<u>1,801,751</u>	<u>184,138</u>	<u>1,444,775</u>	<u>109,914</u>	<u>3,540,578</u>
Assigned					
Encumbrances	582,224	-	-	-	582,224
Appropriated for subsequent years expenditures	<u>2,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>
Total assigned fund balance	<u>3,082,224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,082,224</u>
Unassigned					
	<u>683,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>683,021</u>
Total fund balances	<u>5,566,996</u>	<u>184,138</u>	<u>1,444,775</u>	<u>109,914</u>	<u>7,305,823</u>
Total liabilities and fund balance	<u>\$ 6,405,026</u>	<u>\$ 4,086,550</u>	<u>\$ 1,444,775</u>	<u>\$ 466,813</u>	<u>\$ 12,403,164</u>

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position June 30, 2025

Fund balance - Total Governmental funds	\$ 7,305,823
Capital assets (including leased assets) used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,759,018
Deferred outflows/inflows of resources related to pensions are applicable to future periods and; therefore, are not reported in the funds.	
Deferred outflows - ERS/TRS	1,901,092
Deferred inflows - ERS/TRS	(834,101)
Deferred outflows/inflows of resources related to other postemployment benefits are applicable to future periods and, therefore are not reported in the funds.	
Deferred outflows - OPEB	3,122,588
Deferred inflows - OPEB	(9,208,144)
Net pension assets not receivable in the current period, and therefore are not reported as assets in the governmental funds Balance Sheet. Long-term assets recorded in the Statement of Net Position are as follows:	
Net pension asset - TRS	663,031
Net pension obligations are not due and payable in the current period and, therefore, are not reported in the funds.	
Net pension liability - ERS	(400,325)
Net pension liability - TRS	-
Interest on bonds payable is not due and payable in the current period and; therefore, not reported in the funds.	(21,836)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds payable	(2,580,000)
Installment purchase debt	(1,240,357)
Other postemployment benefits	(16,182,827)
Compensated absences	<u>(1,973,824)</u>
Net Position of Governmental Activities	<u>\$ (6,689,862)</u>

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>General</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUE:					
Real property taxes	\$ 7,589,490	\$ -	\$ -	\$ -	\$ 7,589,490
Other tax items	960,843	-	-	-	960,843
Charges for services	5,726	-	-	-	5,726
Use of money and property	180,624	-	42,247	1,151	224,022
Sale of property and compensation for loss	3,313	-	-	-	3,313
Miscellaneous	625,262	-	-	118,488	743,750
State sources	7,061,215	-	-	148,466	7,209,681
Federal sources	101,547	-	-	441,124	542,671
	<u>16,528,020</u>	<u>-</u>	<u>42,247</u>	<u>709,229</u>	<u>17,279,496</u>
EXPENDITURES:					
General support	1,517,108	-	-	116,009	1,633,117
Instruction	9,094,225	-	-	575,646	9,669,871
Pupil transportation	819,438	-	-	22,444	841,882
Employee benefits	2,884,643	-	-	-	2,884,643
Capital outlays	-	416,890	-	-	416,890
Debt service -					
Principal	617,020	-	-	-	617,020
Interest	136,807	-	-	-	136,807
	<u>15,069,241</u>	<u>416,890</u>	<u>-</u>	<u>714,099</u>	<u>16,200,230</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>1,458,779</u>	<u>(416,890)</u>	<u>42,247</u>	<u>(4,870)</u>	<u>1,079,266</u>
OTHER FINANCING SOURCES AND (USES):					
Proceeds from lease	-	-	-	-	-
Transfers in	-	600,000	-	8,500	608,500
Transfers out	(608,500)	-	-	-	(608,500)
	<u>(608,500)</u>	<u>600,000</u>	<u>-</u>	<u>8,500</u>	<u>-</u>
CHANGE IN FUND BALANCE	850,279	183,110	42,247	3,630	1,079,266
FUND BALANCE - beginning of year	<u>4,716,717</u>	<u>1,028</u>	<u>1,402,528</u>	<u>106,284</u>	<u>6,226,557</u>
FUND BALANCE - end of year	<u>\$ 5,566,996</u>	<u>\$ 184,138</u>	<u>\$ 1,444,775</u>	<u>\$ 109,914</u>	<u>\$ 7,305,823</u>

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2025

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

Net change in fund balance - total governmental funds	\$ 1,079,266
Capital outlays are expenditures in governmental funds, but are capitalized in the statement of net position.	
Capital asset additions	543,030
Capital asset disposals	(7,020)
Depreciation expense and amortization expense	(600,874)
ERS pension (expense)/income resulting from the change in the pension related (liabilities)/assets and deferred outflows and inflows of resources, that are long-term in nature and therefore not reported in the funds.	
Net pension liability/asset	(45,833)
Deferred outflows of resources	(88,513)
Deferred inflows of resources	175,322
TRS pension (expense)/income resulting from the change in the pension related (liabilities)/assets and deferred outflows and inflows of resources, that are long-term in nature and therefore not reported in the funds.	
Net pension liability/asset	935,706
Deferred outflows of resources	(209,400)
Deferred inflows of resources	(653,268)
Other postemployment benefits (expense)/income resulting from the change in the pension related (liabilities)/assets and deferred outflows and inflows of resources, that are long-term in nature and therefore not reported in the funds.	
Other postemployment benefits liability	2,409,371
Deferred outflows of resources	(1,075,142)
Deferred inflows of resources	(1,040,127)
Repayments of debt service principal and lease liabilities are recorded as expenditures in the governmental funds, but are recorded as a reduction of liabilities in the Statement of Net Position.	617,020
Certain expenses in the statement of activities do not require the use of current resources and are; therefore, not reported as expenditures in the governmental funds:	
Change in accrued interest payable	(17,469)
Change in compensated absences	189,163
Change in net position - governmental activities	<u>\$ 2,211,232</u>

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS

JUNE 30, 2025

	Private Purpose Trusts
ASSETS:	
Cash and cash equivalents - restricted	\$ <u>36,768</u>
TOTAL ASSETS	\$ <u>36,768</u>
NET POSITION:	
Restricted for scholarships	\$ <u>36,768</u>
Total net position	<u>36,768</u>
TOTAL NET POSITION	\$ <u>36,768</u>

Draft - Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**STATEMENT OF CHANGE IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025**

	Private Purpose Trusts
ADDITIONS:	
Donations	\$ 3,100
Investment earnings	<u>1,129</u>
Total additions	<u>4,229</u>
DEDUCTIONS:	
Scholarships and awards	<u>7,100</u>
CHANGE IN NET POSITION	(2,871)
NET POSITION - beginning of year	<u>39,639</u>
NET POSITION - end of year	<u>\$ 36,768</u>

Draft - Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2025

1. NATURE OF OPERATIONS

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

Reporting Entity

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

The reporting entity of the District is based upon criteria set forth by the Governmental Accounting Standards Board (GASB) standards and consists of the primary government, and when applicable, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financials statements to be misleading or incomplete.

Extraclassroom Activity Funds

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

Joint Venture

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

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

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

1. NATURE OF OPERATIONS (Continued)

Joint Venture (Continued)

During the year, the District was billed \$4,418,129 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,230,409.

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

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES

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

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

Basis of Presentation

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

District-Wide Statements

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

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenue includes charges paid by the recipients of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenue that is not classified as program revenue, including all taxes, is presented as general revenue.

Fund Financial Statements

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

The District reports the following governmental funds:

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

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

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

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

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

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

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

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

The District reports the following fiduciary fund:

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

Measurement Focus and Basis of Accounting

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

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

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

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

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

Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. New York State law governs the District's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the state. Permissible investments include obligations of the United States Treasury, United States agencies, repurchase agreements, and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

Restricted Cash and Cash Equivalents

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

Due from Federal, State and Other Governments

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

Property Taxes

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

Tax Abatement Program

The District is subject to tax abatements granted by the Oneida County Industrial Development Agency. The Agency was created in accordance with New York State Industrial Development Agency Act of 1969 to promote and develop the economic growth within the County and to assist in attracting industry to the County through various programs and other activities. The tax abatements are for the acquisition, construction and renovation of various properties in Oneida County. The total property taxes collected under the PILOT agreements for the year ended June 30, 2025 were \$279,584.

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services. The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the District's practice to settle these amounts at a net balance based upon the right of legal offset.

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

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

Capital Assets

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

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

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

Vested Employee Benefits

Compensated absences consist of unpaid accumulated annual sick leave, vacation, and sabbatical time. Sick leave eligibility and accumulation is specified in negotiated labor contracts, and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave.

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

The liability has been calculated using the vesting/termination method and an accrual for that liability is included in the district-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year-end.

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

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Benefits

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

Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

Deferred Outflows and Inflows of Resources

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

Short-Term Debt

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

The District may issue Bond Anticipation Notes (BANs), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that BANs issued for capital purposes be converted to long-term financing within five years after the original issue date. The district issued one new BAN during the year for \$3,900,000, of which was outstanding at year ending June 30, 2025.

Accrued Liabilities and Long-Term Obligations

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

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

Restricted Resources

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

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES (Continued)

District-Wide Statements - Equity Classifications

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

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

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

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

Governmental Fund Financial Statements - Equity Classifications

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

Nonspendable fund balance - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The District did not have nonspendable fund balance at June 30, 2025.

Restricted fund balance - Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The District has available the following restricted fund balances:

Capital Reserves - Building, Transportation and Vehicles

The capital reserves (Education Law §3651) are used to pay the cost of any object or purpose for which bonds may be issued. The creation of this reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve, the ultimate amount, its probable term, and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. These reserves are accounted for in the General and Capital Projects Funds.

Repair

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

Retirement Contribution

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

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES (Continued)

Employee Benefit Reserve

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

Tax Certiorari

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

Debt Service

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

Other

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

Committed fund balance - Includes amounts that can be used for the specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority, the BOE. The District has no committed fund balance as of June 30, 2025.

Assigned fund balance - Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance in the General Fund. Encumbrances represent purchase commitments made by the District's purchasing agent through their authorization of a purchase order prior to year-end. The District assignment is based on the functional level of expenditures.

Unassigned fund balance - Includes all other General Fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the District.

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

2. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES (Continued)

Order of Fund Balance Spending Policy

The District's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the General Fund are classified as assigned fund balance. In the General Fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

Use of Estimates

The preparation of basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and the accompanying notes. Actual results could differ from these estimates, and such differences may be significant.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the District is subject to various federal, state and local laws and contractual regulations. An analysis of the District's compliance with significant laws and regulations and demonstration of its stewardship over District resources follows.

Budgets

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

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) that may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved the BOE as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the board approves them because of a need that exists which was not determined at the time the budget was adopted. There were no supplemental appropriations during the year.

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

The General Fund is the only fund with a legally approved budget for the fiscal year ended June 30, 2025.

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.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

Budgets (Continued)

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

Encumbrances

Encumbrance accounting is used for budgetary control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year-end are presented as assignments of fund balance and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time, as the liability is incurred or the commitment is paid.

4. CASH

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

As of June 30, 2025, the District's aggregate bank balances were insured and collateralized as follows:

<u>Description</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Primary government	\$ 10,142,420	\$ 9,256,147
Fiduciary funds	<u>36,768</u>	<u>36,768</u>
Cash and cash equivalents	<u>\$ 10,179,188</u>	<u>\$ 9,292,915</u>
Category 1:		
Covered by FDIC insurance	\$ 500,000	
Category 2:		
Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name	<u>9,679,188</u>	
	<u>\$ 10,179,188</u>	

5. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2025 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Capital assets, not being depreciated				
Land	\$ 61,500	\$ -	\$ -	\$ 61,500
Construction in progress	<u>3,280,766</u>	<u>416,892</u>	<u>-</u>	<u>3,697,658</u>
Total Capital assets, not being depreciated	<u>3,342,266</u>	<u>416,892</u>	<u>-</u>	<u>3,759,158</u>
Capital assets, being depreciated				
Buildings and improvements	18,046,829	-	-	18,046,829
Furniture and equipment	<u>5,173,180</u>	<u>126,139</u>	<u>(7,020)</u>	<u>5,292,299</u>
Total Capital assets being depreciated	<u>23,220,009</u>	<u>126,139</u>	<u>(7,020)</u>	<u>23,339,128</u>
Less accumulated depreciation				
Buildings and improvements	(9,324,848)	(345,864)	-	(9,670,712)
Furniture and equipment	<u>(4,620,445)</u>	<u>(182,298)</u>	<u>7,020</u>	<u>(4,795,723)</u>
Total accumulated depreciation	<u>(13,945,293)</u>	<u>(528,162)</u>	<u>7,020</u>	<u>(14,466,435)</u>
Total capital assets, net	<u>12,616,982</u>	<u>14,868</u>	<u>-</u>	<u>12,631,851</u>
Lease assets, being amortized				
Equipment	<u>375,192</u>	<u>-</u>	<u>(96,245)</u>	<u>278,946</u>
Total lease assets, being amortized	<u>375,192</u>	<u>-</u>	<u>(96,245)</u>	<u>278,946</u>
Less accumulated amortization				
Equipment	<u>(168,292)</u>	<u>(79,732)</u>	<u>96,245</u>	<u>(151,779)</u>
Total accumulated amortization	<u>(168,292)</u>	<u>(79,732)</u>	<u>96,245</u>	<u>(151,779)</u>
Total lease assets, being amortized, net	<u>206,900</u>	<u>(79,732)</u>	<u>-</u>	<u>127,167</u>
Governmental activities capital assets, net	<u>\$ 12,823,882</u>	<u>\$ (64,864)</u>	<u>\$ -</u>	<u>\$ 12,759,018</u>

5. CAPITAL ASSETS (Continued)

Depreciation and amortization was charged to government activities as follows:

	<u>Depreciation</u>	<u>Amortization</u>
General support	\$ 89,788	\$ -
Instruction	401,403	79,732
Pupil transportation	<u>36,971</u>	<u>-</u>
Total	<u>\$ 528,162</u>	<u>\$ 79,732</u>

6. LEASES

The District leases various copiers and equipment, primarily from Madison-Oneida Board of Cooperative Educational Service and Oneida-Herkimer-Madison BOCES. The leases do not contain renewal options. Lease agreements are summarized as follows:

<u>Description</u>	<u>Inception Date</u>	<u>Term (in months)</u>	<u>Interest Rate/ Discount Rate</u>	<u>Total Initial Lease Liability</u>
Equipment	5/31/2023	61	3.54%	\$ 33,461
Equipment	5/31/2023	61	3.54%	\$ 2,695
Equipment	1/31/2024	60	3.65%	\$ 38,188
Equipment	2/12/2024	60	3.65%	\$ 75,039
<u>Beginning Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>
\$ -	\$ -	\$ -	\$ -	\$ -

7. INTERFUND BALANCES AND ACTIVITY

	<u>Receivable</u>	<u>Payable</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 356,899	\$ -	\$ -	\$ 608,500
Special Aid	-	356,899	8,500	-
Debt Service	2,412	-	-	-
Capital Projects	<u>-</u>	<u>2,412</u>	<u>600,000</u>	<u>-</u>
Total	<u>\$ 359,311</u>	<u>\$ 359,311</u>	<u>\$ 608,500</u>	<u>\$ 608,500</u>

Interfund receivables and payables, other than between governmental activities and fiduciary funds, are eliminated on the statement of net position. The District typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are expected to be repaid within one year.

8. SHORT-TERM DEBT

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

Outstanding balances of short-term debt were comprised of the following at June 30, 2025:

Description	Issue Date	Maturity Date	Interest Rate	Balance Due
2025 BAN	6/25/2025	6/25/2026	3.75%	3,900,000
Add: premium on BANS				<u>13,432</u>
				<u>\$ 3,913,432</u>

Transactions in short-term debt for the year ending June 30, 2025 are summarized below:

	Beginning Balance	Issued	Redeemed	Ending Balance
BANS	\$ -	\$ 3,900,000	\$ -	\$ 3,900,000
Add: premiums		<u>13,432</u>	<u>-</u>	<u>13,432</u>
=				
Total	<u>\$ -</u>	<u>\$ 3,913,432</u>	<u>\$ -</u>	<u>\$ 3,913,432</u>

9. LONG-TERM OBLIGATIONS

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

	<u>Beginning Balance</u>	<u>{a} Additions</u>	<u>{a} Reductions</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>
Governmental activities:					
Serial bonds	\$ 3,120,000	\$ -	\$ (540,000)	\$ 2,580,000	\$ 330,000
Installment purchase debt	<u>1,317,377</u>	<u>-</u>	<u>(77,021)</u>	<u>1,240,356</u>	<u>79,338</u>
Total bonds and installment purchase debt	<u>\$ 4,437,377</u>	<u>\$ -</u>	<u>\$ (617,021)</u>	<u>\$ 3,820,356</u>	<u>\$ 409,338</u>
Other liabilities					
Total other postemployment benefits	\$ 18,592,197	\$ -	\$ (2,409,371)	\$ 16,182,826	\$ 3,607,570
Compensated absences	2,025,278	-	(189,163)	1,836,115	-
Net pension obligation - ERS	354,492	45,833	-	400,325	-
Net pension obligation - TRS	<u>272,675</u>	<u>-</u>	<u>(272,675)</u>	<u>-</u>	<u>-</u>
Total other liabilities	<u>\$ 21,244,642</u>	<u>\$ 45,833</u>	<u>\$ (2,871,209)</u>	<u>\$ 18,419,266</u>	<u>\$ 3,607,570</u>

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

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

<u>Issue</u>	<u>Issued</u>	<u>Maturity</u>	<u>Interest Rate</u>	<u>Balance Due</u>
2018 Serial Bond	6/21/2018	6/15/2033	3.00%	1,990,000
2022 Serial Bond	6/21/2022	6/15/2037	3.33%	590,000
Installment purchase	4/29/2022	6/15/2038	2.987%	<u>1,240,356</u>
Total bonds and installment purchase debt				<u>\$ 3,820,356</u>

9. LONG-TERM OBLIGATIONS (Continued)

The following is a summary of the maturity of long-term indebtedness as of June 30, 2025:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 409,338	\$ 115,792	\$ 525,130
2027	366,726	103,191	479,917
2028	379,184	92,033	481,217
2029	391,719	80,501	477,220
2030	399,328	68,593	467,921
2031-2035	1,453,617	169,310	1,622,927
2036-2038	<u>420,444</u>	<u>21,953</u>	<u>441,843</u>
Totals	<u>\$ 3,820,356</u>	<u>\$ 651,373</u>	<u>\$ 4,496,174</u>

10. PENSION PLANS

New York State Employee's Retirement System

Description of Plan

The District participates in the New York State and Local Employee's Retirement System (ERS). The net position of ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all assets and record changes in fiduciary net position allocated to ERS.

ERS benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in ERS, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute.

This is a cost-sharing, multiple-employer, defined benefit pension plan. The Public Employees' Group Life Insurance Plan (GLIP) provides death benefits in the form of life insurance. GLIP amounts are appropriated to and included in the ERS. ERS is included in the State's financial report as a pension trust fund. That report, including information regarding benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The significant dates shown below are referenced throughout the ERS section of this footnote:

- Fiscal year end – June 30, 2025
- Measurement date – March 31, 2025
- Actuarial valuation date – April 1, 2024

10. PENSION PLANS (Continued)

Membership Tiers

Membership, benefits, and employer and employee obligations to contribute are described in the RSSL using the tier concept. Pension legislation established tier membership by the date a member last joined ERS. They are as follows:

ERS

- Tier 1** Those persons who last became members of ERS before July 1, 1973.
- Tier 2** Those persons who last became members on or after July 1, 1973, but before July 27, 1976.
- Tier 3** Generally, those persons who are State correction officers who last became members on or after July 27, 1976, but before January 1, 2010, and all others who last became members on or after July 27, 1976, but before September 1, 1983.
- Tier 4** Generally, except for correction officers, those persons who last became members on or after September 1, 1983, but before January 1, 2010.
- Tier 5** Those persons who last became members of ERS on or after January 1, 2010, but before April 1, 2012.
- Tier 6** Those persons who first became members of ERS on or after April 1, 2012.

Vesting

All Members are vested when they reach five years of service credit.

Employer Contributions

Participating employers are required under the RSSL to contribute to ERS at an actuarially determined rate adopted annually by the Comptroller. The average contribution rate for ERS for the fiscal year ended March 31, 2025 was approximately 15.2 percent of covered payroll. Delinquent annual bills for employer contributions accrue interest at the actuarial interest rate applicable during the year. For the fiscal year ended March 31, 2025, the applicable interest rate was 5.9 percent. Contributions for the current year and two preceding years were equal to 100 percent of the contributions required, and were as follows:

	<u>ERS</u>
2025	\$136,638
2024	\$114,027
2023	\$97,818

Member Contributions

Generally, Tier 3, 4, and 5 members must contribute 3 percent of their salary to ERS. As a result, of Article 19 of the RSSL, eligible Tier 3 and 4 employees, with a membership date on or after July 27, 1976, who have ten or more years of membership or credited service with ERS, are not required to contribute. Members cannot be required to begin making contributions or to make increased contributions beyond what was required when membership began. For Tier 6 members, the contribution rate varies from 3 percent to 6 percent depending on salary. Generally, Tier 5 and 6 members are required to contribute for all years of service.

10. PENSION PLANS (Continued)

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

At year end, a net pension liability of \$400,325 for its proportionate share of the ERS total pension liability was reported. The net pension liability is determined as of the measurement date, and the total pension liability used to calculate the net pension liability was determined by the actuarial valuation date. The proportion of the net pension liability was based on a projection of the long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At the measurement date, the proportion was 0.0023348%, which was a decrease of 0.0000728% from the proportionate share of 0.0024076% as of the prior year measurement date.

As of the fiscal year end, pension expense of \$106,677 was recognized and the deferred outflows/inflows of resources related to pensions from the following sources were reported:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 99,363	\$ 4,687
Changes of assumptions	16,789	-
Net difference between projected and actual earnings on pension plan investments	31,408	-
Changes in proportion and differences between the District's contributions and proportionate share of contributions	46,870	14,176
Contributions subsequent to the measurement date	<u>46,285</u>	<u>-</u>
Total	<u>\$ 240,715</u>	<u>\$ 18,863</u>

The net amount of the share of balances of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year End:	
2026	\$ 81,940
2027	113,460
2028	(27,222)
2029	7,389
2030	-
Thereafter	-
	<u>\$ 175,567</u>

At fiscal year end, \$46,285 was recognized as a deferred outflow of resources related to pensions resulting from the contributions made subsequent to the measurement date. This outflow will be recognized as a reduction of the net pension liability in the following fiscal year.

10. PENSION PLANS (Continued)

Actuarial Assumptions

The total pension liability at the measurement date was determined by using an actuarial valuation as of the actuarial valuation date. Update procedures were used by the actuary to roll forward the total pension liability to be as of the measurement date.

Economic assumptions used in the actuarial valuation date include:

Actuarial cost method	Aggregate Cost Method
Inflation	2.9%
Salary increases	4.3%
Investment rate of return (net of investment expense, including inflation)	5.9%
Active member decrements	1.5%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

To set the long-term expected rate of return on pension plan investments, consideration was given to a building-block method using best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Demographic assumptions used in the actuarial valuation date are based on the results of an actuarial experience study completed April 1, 2020. Demographic assumptions are primarily based on System experience over the period April 1, 2015 – March 31, 2020. Annuitant mortality rates are adjusted to incorporate mortality improvements under the Society of Actuaries' Scale MP-2021.

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

<u>Asset Class</u>	<u>Target Allocations in %</u>	<u>Long-term expected rate of return in %</u>
Domestic equity	25.0	3.54
International equity	14.0	6.57
Private equity	15.0	7.25
Real estate	12.0	4.95
Opportunistic/ARS portfolio	3.0	5.25
Credit	4.0	5.40
Real assets	4.0	5.55
Fixed Income	22.0	2.00
Cash	1.0	0.25
	<u>100.0</u>	

10. PENSION PLANS (Continued)

Discount Rate

The discount rate used to measure the total pension asset was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease <u>(4.9%)</u>	Current Discount <u>(5.9%)</u>	1% Increase <u>(6.9%)</u>
Proportionate share of Net Pension Liability (asset)	<u>\$ 1,158,591</u>	<u>\$ 400,325</u>	<u>\$ (232,827)</u>

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability (in 000's) of the employers as of the measurement date were as follows:

Employers' total pension liability	<u>ERS</u> \$247,600,239
Fiduciary net position	<u>230,454,512</u>
Employers' net pension liability	<u>\$ 17,145,727</u>
Fiduciary net position as a percentage of total pension liability	93.08%

New York State Teachers' Retirement System

The District participates in the New York State Teachers' Retirement System (NYSTRS). NYSTRS is a public employee retirement system (PERS) that was created and exists, pursuant to Article 11 of the New York State Education Law. NYSTRS is the administrator of a cost-sharing, multiple-employer, defined benefit plan, administered by a 10-member Board to Provide pension benefits for teachers employed in New York, excluding New York City. NYSTRS issues a publicly available Annual Comprehensive Final Report. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

The significant dates shown below are referenced throughout the NYSTRS section of this footnote:

- Fiscal year end – June 30, 2025
- Measurement date – June 30, 2024
- Actuarial valuation date – June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024

10. PENSION PLANS (Continued)

Benefits

The benefits provided to members of the System are established by New York State law and may be amended only by the Legislature with the Governor's approval. Benefit provisions vary depending on date of membership and are subdivided into the following six classes:

- Tier 1 Members who last joined prior to July 1, 1973, are covered by the provisions of Article 11 of the Education Law.
- Tier 2 Members who last joined on or after July 1, 1973, and prior to July 27, 1976, are covered by the provisions of Article 11 of the Education Law and Article 11 of the Retirement and Social Security Law (RSSL).
- Tier 3 Members who last joined on or after July 27, 1976, and prior to September 1, 1983, are covered by the provisions of Article 14 and Article 15 of the RSSL.
- Tier 4 Members who last joined on or after September 1, 1983, and prior to January 1, 2010, are covered by the provisions of Article 15 of the RSSL.
- Tier 5 Members who joined on or after January 1, 2010, and prior to April 1, 2012, are covered by the provisions of Article 15 of the RSSL.
- Tier 6 Members who joined on or after April 1, 2012, are covered by the provisions of Article 15 of the RSSL.

Employer Contributions

Pursuant to Article 11 of the New York State Education Law, employers are required to contribute at an actuarially determined rate adopted annually by the Retirement Board. The actuarially determined contribution rate applied to 2023-24 salaries is 9.76%. The required contribution is an actuarially determined rate. The contributions made to NYSTRS were equal to 100% of the contributions required for each year. The required contributions for the current plan year and two preceding plan years were:

		<u>TRS</u>
2025	\$	414,122
2024	\$	414,122
2023	\$	453,147

Member Contributions

Tier 3 and Tier 4 members are required by law to contribute 3.0% of salary to the System. Effective October 2000, contributions were eliminated for Tier 3 and 4 members with 10 or more years of service or membership. Effective January 1, 2010, Tier 5 members are required by law to contribute 3.5% of salary throughout their active membership. Effective April 1, 2012, Tier 6 members are required by law to contribute between 3.0% and 6.0% of salary throughout their active membership in accordance with a schedule based upon salary earned. Pursuant to Article 14 and Article 15 of the RSSL, those member contributions are used to help fund the benefits provided by the System. However, if a member dies or leaves covered employment with less than five years of credited service for Tiers 3 -6, the member contributions with interest calculated at 5.0% per annum are refunded to the employee or designated beneficiary. Eligible Tier 1 and Tier 2 members may make member contributions under certain conditions pursuant to the provisions of Article 11 of the Education Law and Article 11 of the RSSL. Upon termination of membership, such accumulated member contributions are refunded. At retirement, such accumulated member contributions can be withdrawn or are paid as a life annuity.

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

At fiscal year end, a net pension asset of \$663,031 was reported for the proportionate share of the NYSTRS total pension liability. The net pension asset as of the measurement date, and the total pension liability used to calculate the net pension asset was determined by the actuarial valuation date.

10. PENSION PLANS (Continued)

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

The proportion of the net pension asset was based on a projection of the long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At the measurement date, the proportionate share was 0.022222%, which was a decrease of 0.001622% from the prior measurement date.

For the fiscal year end, pension expense (income) of \$363,097 was recognized and deferred outflows/inflows of resources related to pensions from the following sources were reported:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 713,962	\$ -
Changes of assumptions	396,627	66,716
Net difference between projected and actual earnings on pension plan investments	-	736,683
Changes in proportion and differences between the District's contributions and proportionate share of contributions	89,256	11,839
Contributions subsequent to the measurement date	<u>460,532</u>	<u>-</u>
Total	<u>\$ 1,660,377</u>	<u>\$ 815,238</u>

At fiscal year end, \$460,532 was recognized as a deferred outflow of resources related to pensions resulting from the contributions made subsequent to the measurement date.

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

Fiscal year ending:	
2025	\$ (328,586)
2026	824,570
2027	(117,931)
2028	(133,873)
2029	100,093
Thereafter	<u>40,334</u>
	<u>\$ 384,607</u>

Actuarial Assumptions

The total pension liability at the measurement date was determined by an actuarial valuation with update procedures used to roll forward the total pension liability to the measurement date, using the following actuarial valuations and assumptions:

10. PENSION PLANS (Continued)

Actuarial Assumptions (Continued)

Actuarial cost method	Entry age normal										
Inflation	2.40%										
Projected salary increases	Rates for increase differ based on service. They have been calculated based upon recent NYSTRS member experience.										
	<table> <thead> <tr> <th style="text-align: center;"><u>Service</u></th> <th style="text-align: center;"><u>Rate</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">5.18%</td> </tr> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">3.64%</td> </tr> <tr> <td style="text-align: center;">25</td> <td style="text-align: center;">2.50%</td> </tr> <tr> <td style="text-align: center;">35</td> <td style="text-align: center;">1.95%</td> </tr> </tbody> </table>	<u>Service</u>	<u>Rate</u>	5	5.18%	15	3.64%	25	2.50%	35	1.95%
<u>Service</u>	<u>Rate</u>										
5	5.18%										
15	3.64%										
25	2.50%										
35	1.95%										
Projected COLAs	1.3% compounded annually.										
Investment rate of return	6.95% compounded annually, net of pension plan investment expense, including inflation.										

Annuitant and active mortality rates based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale MP2021, applied on a generational basis.

The demographic actuarial assumptions and the salary scales are based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020. NYSTRS runs one-year and five-year experience studies annually in order to gauge the appropriateness of the assumptions. For the full details, please refer to the Recommended Actuarial Assumptions 2021 Report, which can be found on the System's website located at www.nystrs.org.

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

The Long-Term Expected Real Rates of Return are presented by asset allocation classification. Best estimates of arithmetic real rates of return for each major asset class included in the Systems' target asset allocation as of the measurement date are summarized in the following table:

<u>Asset Class:</u>	<u>Target Allocation in %</u>	<u>Long-Term Expected Real Rate of Return in %*</u>
Domestic equity	33	6.6
International equity	15	7.4
Global equity	4	6.9
Real estate equity	11	6.3
Private equity	9	10.0
Domestic fixed income	16	2.6
Global bonds	2	2.5
Private debt	2	5.9
Real estate debt	6	3.9
High-yield bonds	1	4.8
Cash equivalents	1	0.5
	<u>100</u>	

10. PENSION PLANS (Continued)

Actuarial Assumptions (Continued)

*Real rates of return are net of pension plan investment expenses and long-term inflation expectations.

Discount Rate

The discount rate used to measure the total pension liability was 6.95%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate

The following presents the net pension liability (asset) of the NYSTRS participant calculated using the discount rate of 6.95%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

1% Decrease <u>5.95%</u>	Current Discount <u>6.95%</u>	1% Increase <u>7.95%</u>
<u>\$ 3,062,577</u>	<u>\$ (663,031)</u>	<u>\$ (3,796,366)</u>

Pension Plan Fiduciary Net Position (in 000's)

The components of the current year net pension liability (asset) of the participating employers as of measurement date are as follows:

Total pension liability	\$ 142,837,826
Plan fiduciary net position	<u>145,821,434</u>
Net pension liability (asset)	<u>\$ (2,983,608)</u>
 Plan fiduciary net position as a percentage of total pension liability	 102.1%

11. OTHER POSTEMPLOYMENT BENEFITS OBLIGATION

Plan Description

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

11. OTHER POSTEMPLOYMENT BENEFITS OBLIGATION (Continued)

Plan Description (Continued)

The plan is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Employees Covered by Benefit Terms

At June 30, 2025, the following employees were covered by the benefit terms:

Actives	79
Inactive employees or beneficiaries currently receiving benefits	<u>47</u>
Total participants	<u><u>126</u></u>

Total OPEB Liability

The District's total OPEB liability of \$16,182,826 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2023.

Balance at June 30, 2024	\$ 18,592,197
Changes for the Year	
Service cost	655,869
Interest	748,958
Changes of benefit terms	-
Changes in assumptions	(3,429,249)
Differences between expected and actual experience	-
Benefit payments	<u>(384,949)</u>
Net changes	<u>(2,409,371)</u>
Balance at June 30, 2025	<u><u>\$ 16,182,826</u></u>

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Payroll Growth, including inflation	2.40%
Discount Rate	5.20%
Healthcare Cost Trend Rates	6.4% decreasing to 3.8% over 54 years
Cost Method	Entry Age Normal Level

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

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

The actuarial assumptions used in the July 1, 2023 valuation were not based on a formal actuarial experience study. The liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions, and was then projected forward to the measurement date.

11. OTHER POSTEMPLOYMENT BENEFITS OBLIGATION (Continued)

Actuarial Assumptions and Other Inputs (Continued)

Changes of assumptions and other inputs reflect a change in the discount rate from 3.93% in 2024 to 5.20% in 2025.

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.93%) or 1 percentage point higher (4.93%) than the current discount rate:

	1% Decrease <u>(4.20)</u>	Current Discount <u>(5.20%)</u>	1% Increase <u>(6.20%)</u>
Total OPEB Liability	\$ <u>18,801,734</u>	\$ <u>16,182,826</u>	\$ <u>14,060,435</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% <u>Decrease</u>	Healthcare Trend <u>Rate</u>	1% <u>Increase</u>
Total OPEB Liability	\$ <u>13,579,073</u>	\$ <u>16,182,826</u>	\$ <u>19,507,197</u>

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$90,847. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between actual and expected experience	\$ (4,259,305)	\$ 583,751
Changes of assumptions	<u>(4,948,839)</u>	<u>2,538,837</u>
Total	<u>\$ (9,208,144)</u>	<u>\$ 3,122,588</u>

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

<u>Fiscal Year Ending June</u>	<u>Amount</u>
2026	\$ (1,253,348)
2027	(1,112,294)
2028	(1,379,118)
2029	(1,415,075)
2030	(639,542)
Thereafter	<u>(286,179)</u>
	<u>\$ (6,085,556)</u>

12. RISK MANAGEMENT

General

The District is exposed to various risks of loss related to torts, theft, damage, injuries, errors and omissions, natural disasters, and other risks. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Health Insurance

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

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

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

During the year ended June 30, 2025, the District incurred premiums or contribution expenditures totaling approximately \$1.82 million.

The Plan is audited on an annual basis and the audited statements are available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2025 revealed that the Plan is fully funded.

Worker's Compensation

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

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

12. RISK MANAGEMENT (Continued)

Worker's Compensation (Continued)

The Insurance Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims that have been reported. Adjustments to claims liabilities are charged or credited to expense in the period in which they are made.

During the year ended June 30, 2025, the District incurred premiums or contribution expenditures totaling approximately \$32,000.

The Plan is audited on an annual basis and the audited statements are available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2025 revealed that the Plan is fully funded.

Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. There were no claims for this program for the fiscal year. In addition, as of June 30, 2025, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

13. CONTINGENCIES AND COMMITMENTS

Litigation

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

Other Contingencies

The District has received grants which are subject to audit by agencies of the state and federal governments. Such audits may result in disallowances and a request for a return of funds. Based on prior audits, the District's administration believes disallowances, if any, will be immaterial.

14. DONOR RESTRICTED ENDOWMENTS

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

**REQUIRED SUPPLEMENTARY
INFORMATION (UNAUDITED)**

Draft - Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

	Original Budget	Final Budget	Actual	Encumbrances	Actual on a Budgetary Basis	Final Budget Variance with Budgetary Actual
REVENUE						
Real property taxes	\$ 7,615,595	\$ 7,615,595	\$ 7,589,490	\$ -	\$ 7,589,490	\$ (26,105)
Other tax items	901,723	901,723	960,843	-	960,843	59,120
Charges for services	2,500	2,500	5,726	-	5,726	3,226
Use of money and property	111,500	111,500	180,624	-	180,624	69,124
Sale of property and compensation for loss	1,000	1,000	3,313	-	3,313	2,313
Miscellaneous	531,000	531,000	625,262	-	625,262	94,262
State sources	5,985,485	5,985,485	7,061,215	-	7,061,215	1,075,730
Federal sources	81,000	81,000	101,547	-	101,547	20,547
Total revenue	<u>15,229,803</u>	<u>15,229,803</u>	<u>16,528,020</u>	<u>-</u>	<u>16,528,020</u>	<u>1,298,217</u>
EXPENDITURES						
GENERAL SUPPORT:						
Board of education	31,950	26,737	9,873	-	9,873	16,864
Central administration	236,586	249,808	246,643	-	246,643	3,165
Finance	213,558	231,913	220,167	-	220,167	11,746
Staff	131,800	129,328	129,327	-	129,327	1
Central services	897,652	874,983	691,878	49,547	741,425	133,558
Special items	214,350	230,425	219,220	-	219,220	11,205
Total general support	<u>1,725,896</u>	<u>1,743,194</u>	<u>1,517,108</u>	<u>49,547</u>	<u>1,566,655</u>	<u>176,539</u>
Instruction	9,734,871	10,191,907	9,094,225	519,896	9,614,121	577,786
Pupil transportation	731,761	863,012	819,438	9,133	828,571	34,441
Employee benefits	3,472,639	3,385,544	2,884,643	3,648	2,888,291	497,253
Capital Outlays	-	-	-	-	-	-
Debt service	1,081,608	1,061,608	753,827	-	753,827	307,781
Total expenditures	<u>16,746,775</u>	<u>17,245,265</u>	<u>15,069,241</u>	<u>582,224</u>	<u>15,651,465</u>	<u>1,593,800</u>
Excess (deficiency) of revenue over expenditures	<u>(1,516,972)</u>	<u>(2,015,462)</u>	<u>1,458,779</u>	<u>(582,224)</u>	<u>876,555</u>	<u>2,892,017</u>
OTHER FINANCING SOURCES (USES):						
Proceeds from lease	-	-	-	-	-	-
Transfers out	(108,500)	(608,500)	(608,500)	-	(608,500)	-
Total other financing sources (uses)	<u>(108,500)</u>	<u>(608,500)</u>	<u>(608,500)</u>	<u>-</u>	<u>(608,500)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (1,625,472)</u>	<u>\$ (2,623,962)</u>	<u>850,279</u>	<u>\$ (582,224)</u>	<u>\$ 268,055</u>	<u>\$ 2,892,017</u>
FUND BALANCE - beginning of year			<u>4,716,717</u>			
FUND BALANCE - end of year			<u>\$ 5,566,996</u>			

The accompanying notes are an integral part of these statements

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025**

	Last 10 Fiscal Years							
	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	655,869	693,179	628,024	816,611	\$ 1,365,822	\$ 933,537	\$ 800,656	\$ 777,336
Interest	748,958	689,525	598,660	598,681	584,659	601,303	529,701	500,324
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	-	-	-	-	13,341
Changes in assumptions	(3,429,249)	(806,147)	1,039,559	(11,704,590)	253,261	7,757,141	(1,556,128)	-
Benefit payments	(384,949)	(361,324)	(342,142)	(314,118)	(471,037)	(426,204)	(342,392)	(327,937)
Total change in total OPEB liability	(2,409,371)	215,233	1,924,101	(10,603,416)	1,732,705	8,865,777	(568,163)	963,064
Total OPEB liability - beginning	18,592,197	18,376,964	16,452,863	27,056,279	25,323,574	16,457,797	17,025,960	16,062,896
Total OPEB liability - ending (a)	\$ 16,182,826	\$ 18,592,197	\$ 18,376,964	\$ 16,452,863	\$ 27,056,279	\$ 25,323,574	\$ 16,457,797	\$ 17,025,960
Covered-employee payroll	4,667,796	4,667,796	4,584,521	\$ 4,584,521	\$ 5,026,933	\$ 5,026,933	\$ 5,364,320	\$ 5,364,320
Total OPEB liability as a percentage of covered-employee payroll	346.7%	398.3%	400.8%	358.9%	538.2%	503.8%	306.8%	317.4%

Notes to schedule:

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

Discount rate	5.20%	3.93%	3.65%	3.54%	2.16%	2.21%	3.50%	3.00%
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Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

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

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the net pension liability (asset)	0.0023348%	0.0024076%	0.0024865%	0.0023518%	0.0024909%	0.0024417%	0.0023316%	0.0025094%	0.0025478%	0.0029002%
Proportionate share of the net pension liability (asset)	\$ 400,325	354,492	533,200	(192,251)	2,480	646,566	165,203	\$ 80,991	\$ 239,397	\$ 465,485
Covered-employee payroll	\$ 946,734	909,534	884,753	869,781	900,878	915,776	984,031	\$ 1,019,199	\$ 961,381	\$ 1,052,166
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	42.28%	38.98%	60.27%	-22.10%	0.28%	70.60%	16.79%	7.95%	24.90%	44.24%
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.08%	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%

NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the net pension liability (asset)	0.0222222%	0.023844%	0.024628%	0.024537%	0.024521%	2.410700%	0.024294%	0.022838%	0.002349%	0.024474%
Proportionate share of the net pension liability (asset)	\$ (663,031)	272,675	472,586	(4,252,014)	677,570	(626,306)	(439,301)	\$ (173,595)	\$ 251,542	\$ (2,542,027)
Covered-employee payroll	\$ 4,127,311	4,243,050	4,403,759	4,164,704	4,161,916	\$ 4,023,879	\$ 3,957,232	\$ 3,619,135	\$ 3,624,087	\$ 3,676,266
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-16.06%	6.43%	10.73%	-102.10%	16.28%	-15.56%	-11.10%	-4.80%	6.94%	-69.15%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.10%	99.20%	98.57%	113.25%	97.76%	102.17%	101.53%	99.01%	110.46%	110.46%

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

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS - PENSION PLANS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 136,638	\$ 114,846	\$ 97,818	\$ 132,235	\$ 127,316	\$ 131,776	\$ 144,822	\$ 151,099	\$ 145,348	\$ 194,829
Contributions in relation to the contractually required contribution	136,638	114,846	97,818	132,235	127,316	131,776	144,822	151,099	145,348	194,829
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	946,734	909,534	884,753	869,781	\$ 900,878	\$ 915,776	\$ 984,031	\$ 1,019,199	\$ 961,381	\$ 1,052,166
Contributions as a percentage of covered-employee payroll	14.43%	12.63%	11.06%	15.20%	14.13%	14.39%	14.72%	14.83%	15.12%	18.52%

NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 448,843	\$ 414,122	\$ 453,147	\$ 427,567	\$ 396,896	\$ 368,745	\$ 387,809	\$ 424,163	\$ 480,554	\$ 644,449
Contributions in relation to the contractually required contribution	448,843	414,122	453,147	427,567	396,896	368,745	387,809	424,163	480,554	644,449
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 4,127,311	4,243,050	4,403,759	\$ 4,164,704	\$ 4,161,916	\$ 4,023,879	\$ 3,957,232	\$ 3,619,135	\$ 3,624,087	\$ 3,676,266
Contributions as a percentage of covered-employee payroll	10.87%	9.76%	10.29%	10.27%	9.54%	9.16%	9.80%	11.72%	13.26%	17.53%

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

SUPPLEMENTARY INFORMATION

Draft - Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025**

	School Lunch	Special Aid	Extraclassroom Activities	Total Nonmajor Governmental Funds
ASSETS:				
Cash - Unrestricted	\$ 52,443	\$ 208,042	\$ -	\$ 260,485
Cash - Restricted	-	-	57,471	57,471
Due from Federal, State and other governments	-	148,857	-	148,857
TOTAL ASSETS	<u>52,443</u>	<u>356,899</u>	<u>57,471</u>	<u>466,813</u>
LIABILITIES:				
Accounts payable and accrued liabilities	-	-	-	-
Due to other funds	-	356,899	-	356,899
TOTAL LIABILITIES	<u>-</u>	<u>356,899</u>	<u>-</u>	<u>356,899</u>
FUND BALANCE:				
Restricted	<u>52,443</u>	<u>-</u>	<u>57,471</u>	<u>109,914</u>
TOTAL FUND BALANCE	<u>52,443</u>	<u>-</u>	<u>57,471</u>	<u>109,914</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 52,443</u>	<u>\$ 356,899</u>	<u>\$ 57,471</u>	<u>\$ 466,813</u>

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025**

	School Lunch	Special Aid	Extraclassroom Activities	Total Nonmajor Governmental Funds
REVENUE:				
Use of money and property	\$ 1,151	\$ -	\$ -	\$ 1,151
Miscellaneous	59,600	-	58,888	118,488
State sources	-	148,466	-	148,466
Federal sources	-	441,124	-	441,124
Total revenue	60,751	589,590	58,888	709,229
EXPENDITURES:				
General support	51,110	-	64,899	116,009
Instruction	-	575,646	-	575,646
Pupil transportation	-	22,444	-	22,444
Capital outlays	-	-	-	-
Total expenditures	51,110	598,090	64,899	714,099
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	9,641	(8,500)	(6,011)	(4,870)
OTHER FINANCING SOURCES (AND USES):				
Transfers in	-	8,500	-	8,500
Total other financing sources (and uses)	-	8,500	-	8,500
CHANGE IN FUND BALANCE	9,641	-	(6,011)	3,630
FUND BALANCE - beginning of year	42,802	-	63,482	106,284
FUND BALANCE - end of year	\$ 52,443	\$ -	\$ 57,471	\$ 109,914

OTHER INFORMATION (UNAUDITED)

Draft - Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**OTHER INFORMATION
 SCHEDULE OF CHANGES FROM ORIGINAL BUDGET TO REVISED BUDGET AND SCHEDULE
 OF SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025**

CHANGE FROM ADOPTED BUDGET TO REVISED BUDGET

Adopted budget	\$ 16,900,275
Add: Prior year's encumbrances	<u>453,489</u>
Original budget	17,353,764
Budget revisions	<u>500,001</u>
Final budget	<u>\$ 17,853,765</u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2025-26 voter-approved expenditure budget	<u>\$ 17,575,535</u>
Maximum allowed (4% of 2025-26 budget)	<u>\$ 703,021</u>

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

Total fund balance	5,566,996
Less:	
Restricted fund balance	1,801,751
Assigned fund balance:	
Appropriated fund balance	2,500,000
Encumbrances included in assigned fund balance	<u>582,224</u>
Total adjustments	<u>\$ 4,883,975</u>

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law:	<u>\$ 683,021</u>
Real Property Tax Law	

Actual percentage	<u>3.89%</u>
-------------------	--------------

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

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**OTHER INFORMATION
SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

Project Title	Original Appropriation	Revised Appropriation	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Unexpended Balance	Installment Purchase/ Serial Bonds	Federal and State Sources	Local Sources	Total Financing	Fund balance June 30, 2025
District - Energy Renovations	\$ 1,391,593	\$ 1,428,155	\$ 1,428,155	\$ -	\$ 1,428,155	\$ -	\$ 1,391,593	\$ -	\$ -	\$ 1,391,593	\$ (36,562)
District - Renovations	4,620,290	4,620,290	5,294,858	-	5,294,858	(674,568)	3,620,290	-	1,710,811	5,331,101	36,243
District - 21/22 Renovations	1,543,750	1,543,750	1,352,738	-	1,352,738	191,012	870,000	-	490,823	1,360,823	8,085
District - 23/24 Capital Outlay	100,000	100,000	-	99,663	99,663	337	-	-	100,000	100,000	337
District -23/24 Capital Project	-	-	10,000	313,965	323,965	(323,965)	-	-	500,000	500,000	176,035
	<u>\$ 7,655,633</u>	<u>\$ 7,692,195</u>	<u>\$ 8,085,751</u>	<u>\$ 413,628</u>	<u>\$ 8,499,379</u>	<u>\$ (807,184)</u>	<u>\$ 5,881,883</u>	<u>\$ -</u>	<u>\$ 2,801,634</u>	<u>\$ 8,683,517</u>	<u>\$ 184,138</u>

Draft - Subject to Change

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**OTHER INFORMATION
SCHEDULE OF NET INVESTMENT IN CAPITAL ASSETS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025**

Capital assets, net	\$ 12,759,018
Deduct:	
Short-term portion of bonds payable	330,000
Long-term portion of bonds payable	2,250,000
Short-term portion of installment purchase debt	79,893
Long-term portion of installment purchase debt	<u>1,160,464</u>
Net investment in capital assets	<u>\$ 8,938,661</u>

Draft - Subject to Change

REQUIRED REPORTS

Draft - Subject to Change

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

MONTH XX, 2025

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the New York Mills Union Free School District (District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated MONTH XX, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that have not been identified.

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(Continued)

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ECA Audit Resolution

Whereas: the New York Mills Union Free School District Board of Education has received the Extra-Curricular Audit (ECA) for fiscal year 2024-2025 from the Bonadio Group CPA's, Consultants & More and

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

Therefore: the New York Mills Union Free School District Board of Education accepts the ECA audit from the Bonadio Group CPA's Consultants & More.

Yes _____ No _____

DATED: October 7, 2025
New York Mills, New York

District Clerk
New York Mills Union Free School
New York

New York Mills Union Free School District

Extraclassroom Activity Funds Financial Statements
As of and for the year ended
June 30, 2025
Together with
Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

October 7, 2025

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

Opinion

We have audited the accompanying financial statements of the New York Mills Union Free School District (School District) Extraclassroom Activity Funds, which comprise the Statement of Cash and Fund Balance - cash basis as of June 30, 2025, and the related Statement of Cash Receipts and Cash Disbursements - cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and fund balance of the School District's Extraclassroom Activity Funds as of June 30, 2025, and its cash receipts and cash disbursements for the year then ended in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

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Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

**STATEMENT OF CASH AND FUND BALANCE - CASH BASIS
JUNE 30, 2025**

ASSETS

Cash - restricted	\$ 57,471
TOTAL ASSETS	<u>\$ 57,471</u>

FUND BALANCE

Fund Balance - restricted	\$ 57,471
TOTAL FUND BALANCE	<u>\$ 57,471</u>

The accompanying notes are an integral part of these financial statements.

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

**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

	Cash Balance <u>June 30, 2024</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash Balance <u>June 30, 2025</u>
After Prom Party	\$ 2,020	\$ -	\$ -	\$ 2,020
Band Club	111	-	-	111
Class of 2024	179	-	179	-
Class of 2025	9,490	14,989	24,479	-
Class of 2026	8,332	11,668	6,685	13,315
Class of 2027	3,043	4,700	3,147	4,596
Class of 2028	3,325	1,906	1,432	3,799
Class of 2029	3,523	549	57	4,015
Class of 2030	-	3,491	-	3,491
Drama - Elementary	5,076	-	5,076	-
Drama and Chorus - High School	4,458	6,627	6,053	5,032
Model UN	735	-	-	735
National Honor Society	327	3,627	3,446	508
Student Council	8,298	3,470	5,579	6,189
Tax	683	1,183	775	1,091
Technology Club	-	226	226	-
Varsity Club	4,117	3,266	4,820	2,563
Yearbook Club	9,765	3,186	2,945	10,006
	<u>9,765</u>	<u>3,186</u>	<u>2,945</u>	<u>10,006</u>
Totals	<u>\$ 63,482</u>	<u>\$ 58,888</u>	<u>\$ 64,899</u>	<u>\$ 57,471</u>

The accompanying notes are an integral part of these financial statements.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

EXTRACLASROOM ACTIVITY FUNDS NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Reporting Entity

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

The Extraclassroom Activity Funds represent funds of the students of the School District. The Board of Education exercises general oversight of these funds. The Extraclassroom Activity Funds are independent of the School District with respect to its financial transactions and the designation of student management. The activities included in this report were formed only for educational and school activity purposes in accordance with School District rules and regulations for the conduct, operation, and maintenance of the extraclassroom activities.

Cash

The School District's Extraclassroom Activity Funds' cash consists of cash on hand and demand deposits. New York State law governs the School 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 New York State or its localities.

Demand deposits at year-end were entirely covered by FDIC. At June 30, 2025, cash consisted of cash on hand and demand deposit accounts.

Fund Balance

Restricted fund balance consists of the restricted cash for the Extraclassroom Activities of the School District.

NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**Extraclassroom Activity Funds
Communication of Management Letter Comments
For the Year Ended June 30, 2025**

Draft - Subject to Change

October 7, 2025

Michele LaGase, Superintendent and
Lisa Stamboly, Assistant Superintendent for Business
New York Mills Union Free School District

In planning and performing our audit of the financial statements of the New York Mills Union Free School District's (the District) Extraclassroom Activity Funds as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The list that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated MONTH XX, 2025 on the financial statements of the New York Mills Union Free School District.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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NEW YORK MILLS UNION FREE SCHOOL DISTRICT

**EXTRA-CLASSROOM ACTIVITY FUNDS
COMMUNICATION OF MANAGEMENT LETTER COMMENTS**

1) Observation:

It was observed that in two instances out of 15 cash receipts selected for testing, the supporting documentation for cash receipts and what money collected was for, was not maintained. Therefore, it could not be determined when the money was collected, what it was collected for, or if the money was deposited in a timely manner.

Recommendation:

We recommend that all supporting documentation of money received for club activity, i.e., check copies, logs of ticket sales, other support for money collected, is being documented and maintained with cash receipts. This will ensure that all money collected is accounted for and mitigates the risk for loss or theft. It will also help with reconciling between general ledger activity and corresponding bank statements.

2) Observation:

It was observed that in one instance out of 15 cash receipts selected for testing, the Deposit Transmittal Form was missing the signature of the Activity Treasurer or the Faculty Advisor.

Recommendation:

We recommend that all necessary signatures are included on each Deposit Transmittal Form.

3) Observation:

It was observed that in one instance out of 15 cash disbursements selected for testing, the Disbursing Order Form was missing the signature of the Activity Treasurer.

Recommendation:

We recommend that all necessary signatures are included on each Disbursing Order Form.

4) Observation:

It was observed that in five instances out of 15 cash receipts selected for testing, the funds collected were not deposited in the bank account within 72 hours from the date of collection.

Recommendation:

We recommend receipts be processed and deposited within 72 hours of collection. This will not only ensure timely reporting of financial transactions and ease of reconciliation between the records and corresponding bank statement(s), it will mitigate risk for loss or theft.

REQUIRED COMMUNICATIONS

October 7, 2025

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of New York Mills Union Free School District (the District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. During the year ended June 30, 2025, the District adopted no new accounting policies. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

We were engaged to report on the Combining Balance Sheet - Nonmajor Governmental Funds and Combining Statement of Revenues, Expenditures and Change in Fund Balance - Nonmajor Governmental Funds which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with

Title 2 U.S. Code of *Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, and Cost Principles*, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Restriction on Use

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

Draft - Subject to Change

Detailed Census 2025-26 9/4/2025

A	B	C BOCES		D BOCES	E	F	G	H	I	J	K-P OUTSIDE PLACEMENT					Q Total	R	S	T	U	V
Grade		CTE AM	CTE PM	PTECH	MITECH	New Visions	Homebound Tutored	MSA	grade	UCP/ Tradewinds	HGS	OHM BOCES/ Center Based	OHM BOCES/ Sauquoit	OHM BOCES/ Waterville	waiting placement/h omebound tutored	Special Ed.	grade	Christian Heritage	Notre Dame	UAS	Home school
K	32								K			1			3	4	K		1		
1	33								1	1		4				5	1	1			
2	38								2			1	1	1		3	2				1
3	41								3			2				2	3				
4	37								4	1						1	4				1
5	37								5	1		1			1	3	5			2	
6	35								6					2		2	6			1	1
Total	253								Total	3		9	1	3	4	20	Total	1	2	2	3
7	52								7			1			1	2	7			3	
8	56								8	1		2				3	8				1
9	58			4	2				9	1			1	1		3	9				1
10	34			4	1				10			1				1	10		1		2
11	46		16	3				2	11	1		2				3	11				1
12	39	8	3	4					12			2				2	12				1
Total	285	8	19	15	3			2	Total	3		6	3	1	1	14	Total	4			6
Grand Total	538							2	Grand Total	6		15	4	4	5	34	Grand Total	1	6	2	9

Column C-H are included in Column B

Columns K-P total column Q

9/26/2025

	June 25	Jul 25	Aug 25	Sept 25	Oct. 25
K	35	29	28	33	32
1	35	32	31	33	33
2	42	35	34	38	38
3	34	42	42	41	41
4	34	34	33	37	37
5	37	34	35	36	37
6	46	38	38	36	35
Elem	263	244	242	254	253
7	59	46	47	53	52
8	55	59	59	57	56
9	35	55	57	57	58
10	44	35	34	34	34
11	39	44	44	46	46
12	40	38	39	40	39
Sec					
Total	272	277	280	287	285
Grand Total	535	521	522	541	538
	5/20	7/1	7/29	9/4	9/25

BOCES: Career Tech: Special Education

AM: 8 Elementary: 20
 PM: 19 Secondary: 14
 PTECH: 15
 MiTech: 3 MSA: 2