



**BOARD OF EDUCATION MEETING AGENDA**  
**November 4, 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
<b>1. MEETING CALL TO ORDER</b>				
<b>1.1 Pledge to the Flag</b>			Procedural	
<b>1.2 Reading of the New York Mills UFSD Mission Statement.</b>			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>
<b>1.3 Acceptance of Agenda</b>	K. Hubley	Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No ___ Abstain ___
<b>2. PRESENTATIONS AND COMMITTEE REPORTS</b>				
<b>2.1 President’s Message</b>	K. Hubley		Information	
<b>2.2 BOCES Representative Report</b>	K. Hubley		Information	
<b>2.3 Ex Officio Student Member Report</b>	C. Miner		Information	

2.4 Selection of Cast Members from Aladdin Jr.			Information	
2.5 Grade 7 Student Water Project Presentation			Information	
2.6 OHM BOCES – NY Inspires	Amy Lamitie		Information	
2.5 Committee Reports			Information	
<b>Policy Committee:</b> Sara DeFazio/Chair, Jacqueline Edwards <b>Facilities Committee:</b> Jeremy Fennell/Chair, Sara DeFazio <b>Communications Committee:</b> Abbie Taylor/Chair, Robert Mahardy Jr. <b>Transportation Committee:</b> Sandra Dare/Chair, Abbie Taylor <b>Health &amp; Safety Committee:</b> Robert Mahardy Jr./Chair, Sandra Dare <b>Finance Committee:</b> Jacqueline Edwards/Chair, Jeremy Fennell <b>SBI:</b> Jacqueline Edwards ( <b>SBI Alternate:</b> Sara DeFazio)				
<b>3. CONSENT AGENDA</b>				
3.1 Approval of 3.2 through 3.4	K. Hubley	Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
3.2 Business Office Reports				
3.3 CSE Reports				
3.4 Approval of the Previous Minutes	10.5.2025 10.13.2025			
<b>4. OLD BUSINESS</b>				
<b>5. NEW BUSINESS</b>				
5.1 Personnel Report		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___

<b>5.2 Resolution to Accept the Audit Response Related to the Corrective Action Plan for Fiscal Year 2024 - 2025</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.3 Resolution to Accept the Corrective Action Plan for Extra Curricular Activity Fund 2024 - 2025</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.4 Approval of the 2026-2027 Annual Budget Development Timeline</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.5 Policy 5009 Extreme Heat Conditions Days (Second Read)</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.6 Policy 7005 Education of Homeless Children (Second Read)</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.7 Regulation 7005.1 Procedures for Achieving Education of Homeless Children (Second Read)</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.8 Regulation 7005.2 STAC-202 Homeless Designation Form (Second Rescind)</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.9 Policy 6005 Stipend Payment of Coaches (Second Rescind)</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.10 Policy 4302 Internal Audit Function (Second Read)</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.11 Policy 4303 Auditing Claims for Payment (Second Read)</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>5.12 Policy 4400 General Procurement Standards (Second Read)</b>		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___

5.13 Policy 4401 Competitive Bidding (Second Read)		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
5.14 Policy 4402 Non-Bid Purchasing (Second Read)		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
5.15 Regulation 4402.1 Procurement of Goods and Services Quote Form (Second Rescind)		Yes	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No___ Abstain ___
<b>6. K-12 REPORTS</b>				
6.1 Executive Principal K-12	M. Facci		Information	
6.2 Interim Principal K-12	D. DiSpirito		Information	
<b>7. SUPERINTENDENT’S REPORT</b>				
7.1 Enrollment Update	M. LaGase	Yes	Information	
7.2 Superintendent’s Update	M. LaGase		Information	
<b>8. COMMUNICATIONS</b>				
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	

<b>9. EXECUTIVE SESSION</b> <b>** (If Needed)</b>	BOE		Discussion/Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No ___ Abstain ___
<b>9.1 Return to General Session (time)</b>	BOE		Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No ___ Abstain ___
<b>10. ADJOURNMENT</b>				
<b>10.1 Adjournment</b>			Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / 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.**

## 3.2 Business Office Reports

**New York Mills Union Free School District**  
**Internal Claims Audit Report**  
**September 2025**

<u>Fund</u>	<u>Check Dates</u>	<u>Amount</u>	<u>Checks Issued</u>	<u>Check #s</u>
General	9/12/2025	\$219,646.38	2	Debit Charges 1185-1186
	9/12/2025	\$230.32	1	62081
	9/12/2025	\$499,371.93	46	62082-62127
	9/26/2025	\$235,519.59	3	Debit Charges 1188-1190
	9/26/2025	\$1,699.20	4	62128-62129
	9/26/2025	\$49,557.18	49	62132-62180
	9/26/2025	\$112.74	1	62181
Federal	9/12/2025	\$1,393.10	1	45135
	9/26/2025	\$101.92	1	45136
Capital	9/12/2025	\$62,494.12	4	2223-2226
	9/26/2025	\$77,753.43	2	2227-2228
School Lunch	9/12/2025	\$4,735.02	1	2090
<b>Totals for the month</b>		<b>\$1,152,502.19</b>	<b>114</b>	

I certify that these claims have been audited and paid for the month of September 2025  
*Christine Hurlbut 10/14/2025*

Aug-25 Credit Card Statement					
Transaction	Post				
Date	Date	Credit Card	Amount	Comment	
8/12/2025	8/13/2025	UPS	(\$14.75)	refund	
8/12/2025	8/13/2025	UPS	(\$14.75)	refund	
8/14/2025	8/14/2025	Fast Card	\$20.00		
8/13/2025	8/15/2025	USA Cheer	\$90.00	Cheer Safety & Risk Management Course	
		Total	\$80.50		

**Extra Curricular Activity Monthly Report**

October 2, 2025 - October 29, 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		\$41.34	\$3,449.66
CLASS OF 2031	\$0.00			\$0.00
Varsity Club	\$3,038.71			\$3,038.71
Student Council	\$5,744.21		\$607.03	\$5,137.18
Nat. Honor Society	\$569.43			\$569.43
Yearbook Club	\$10,568.29		\$1,835.57	\$8,732.72
Band Club	\$110.72			\$110.72
Drama Club	\$6,420.35		\$4,249.56	\$2,170.79
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
<b>TOTAL</b>	<b>\$58,054.41</b>			<b>\$51,320.91</b>

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  
September 30, 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  
September 30, 2025

	General Fund	CF Money Market	Restricted	NY Muni Trust	School Lunch	Sch Lunch Saving	Trust & Agency	Payroll	Capital Fund	Debt Service	Federal
Beginning 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
Receipts	\$ 3,504,489.53	\$ 1,158.41	\$ 2,594.03	\$5,659.67	\$ 9.17	\$ 182.92	\$ 455,300.59	\$ 318,016.19	\$ 1,819.73	\$ 2,850.10	\$ 35,970.88
Disbursements	\$ (1,045,380.72)	\$ -	\$ -	\$0.00	\$ (4,753.02)	\$ -	\$ (455,300.59)	\$ (318,016.19)	\$ (140,247.55)	\$ -	\$ (25,163.84)
Balance	\$ 3,047,196.05	\$ 589,891.56	\$ 1,320,953.65	\$ 1,696,081.78	\$ 16,089.90	\$ 93,148.27	\$ -	\$ -	\$ 3,801,744.91	\$ 1,451,350.37	\$ 296,102.75
Bank Balance	\$ 3,099,454.14	\$ 589,891.56	\$ 1,320,953.65	\$ 1,696,081.78	\$ 16,089.90	\$ 93,148.27	\$ 2,582.23	\$ 3,973.96	\$ 3,879,498.34	\$ 1,451,350.37	\$ 296,204.67
Outstanding Checks	\$ (52,258.09)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,973.96)	\$ (77,753.43)	\$ -	\$ (101.92)
Reconciling Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,582.23)	\$ -	\$ -	\$ -	\$ -
Balance	\$ 3,047,196.05	\$ 589,891.56	\$ 1,320,953.65	\$ 1,696,081.78	\$ 16,089.90	\$ 93,148.27	\$ -	\$ -	\$ 3,801,744.91	\$ 1,451,350.37	\$ 296,102.75

PREPARED BY

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

FROM: 09/01/25 TO: 9/30/2025

Total available balance as reported at the end of preceding period

588,087.24

**RECEIPTS DURING MONTH**

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

Date	Source	Amount	
SEPT 30	Interest	448.26	
2	NYS Statc Aid Exces Cost Only	147,198.00	
4	DOH Medicaid Reimbursement	208.08	
12	Prior Year ('22) Reimbursement	2,319.77	
12	Transfer from Federal Payroll	10,934.66	
12	CMS Drug Subsidy- Retiree	8,852.95	
12	Due to Federal- Aid Received	33,481.00	
18	Whitestown Tax Collection	999,662.24	
18	Empire Recycling	125.90	
26	Transfer from Federal Payroll	12,734.16	
26	OHM Boces Aid	623,987.25	
26	Refund of Tax Settlement	7,738.00	
26	Whitestown Tax Collection	499,221.80	
30	NYS Aid Received- Lottery, Text, Gaming	1,125,422.27	
1-30	Retiree Health Insurance Receipts	32,155.19	
	<b>Total Receipts</b>		<b>3,504,489.53</b>
	<b>Total Receipts, including balance</b>	<b>3,504,489.53</b>	<b>4,092,576.77</b>

**DISBURSEMENTS MADE DURING MONTH**

BY CHECK

To Check No.

From Check No.

62081	Payroll Warrant 9-12	62081	\$	230.32
62082	AP Warrant 9-12	62127	\$	499,371.93
62128	Payroll Warrant 9-26	62131	\$	1,699.20
62132	AP Warrant 9-26	62180	\$	49,557.18

BY DEBIT CHARGE

OMNI Disbursements	9,390.72
Transfer for Payrolls	\$445,909.87
Transfer to Federal	35,481.00
Credit Card Debt Payment	80.50
Sick Day Payout	3,660.00

494,522.09

Total amount of checks issued and debit charges

1,045,380.72

Cash Balance as shown by records

\$3,047,196.05

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month	3,099,454.14
Less total of outstanding checks - See Attached Nvision Report	(52,258.09)
Payroll in Transit	
Payroll in Transift from Federal	
<b>Net balance in bank</b>	<b>3,047,196.05</b>

Total available balance

\$ 3,047,196.05

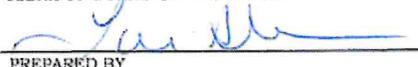
(Must agree with Cash Balance above if there is a true reconciliation)

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 9/30/2025**



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

Ending Bank Balance:		3,099,454.14
Outstanding Checks (See listing below):	-	52,258.09
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	3,047,196.05
Cash Account Balance:	3,047,196.05

**Outstanding Check Listing**

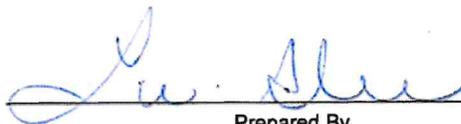
Check Date	Check Number	Payee	Amount
05/23/2025	61845	BRODY FOSTER	100.00
05/23/2025	61866	SOUTHWELL, STEVEN	165.75
08/29/2025	62071	RFA X-COUNTRY RUNNING CLUB	200.00
09/12/2025	62083	ALL PEST CONTROL	289.15
09/12/2025	62087	PAT CARDINALE	96.10
09/12/2025	62096	MIKE GOSSIN	96.10
09/12/2025	62104	SHAUN MCQUEARY	96.10
09/12/2025	62111	JAMES PIERCE	53.04
09/12/2025	62126	ONEIDA CO. MUSIC EDUC. ASSN.	46.50
09/12/2025	62127	SCHOOL SPECIALTY LLC	19.29
09/26/2025	62129	CSEA TREASURER/PEARL CARROLL	502.66
09/26/2025	62130	NYS TEACHERS RETIREMENT SYS	821.00
09/26/2025	62131	NYSUT BENEFIT TRUST	215.22
09/26/2025	62132	AMAZON CAPITAL SERVICES	817.95
09/26/2025	62133	BLICK ART MATERIALS LLC	2,647.75
09/26/2025	62134	BOULEVARD GRAPHICS	361.00
09/26/2025	62135	SHELLEY BRAY	121.60
09/26/2025	62136	RODNEY J. BUTLER	121.60
09/26/2025	62137	CASILLAS-TORRES, FRANCISCO	35.00
09/26/2025	62138	CLAYSCAPES POTTERY INC	498.37
09/26/2025	62139	CLINTON CENTRAL S.D.	175.00
09/26/2025	62140	CLINTON TRACTOR & IMPLEMENT CO	65.51
09/26/2025	62141	DAY AUTOMATION SYSTEMS, INC.	1,951.59
09/26/2025	62142	ED & ED BUSINESS TECHNOLOGY	37.00
09/26/2025	62143	FERRARA FIORENZA PC	741.50
09/26/2025	62144	FINGER LAKES/CASTLE	13.70
09/26/2025	62145	FIRST UNUM LIFE INSURANCE COMPANY	21.70
09/26/2025	62146	FISHER AUTO PARTS	77.02
09/26/2025	62147	TIM GAISER	91.60
09/26/2025	62148	GENERAL PROPERTY MAINTENANCE	96.30
09/26/2025	62149	GRAINGER, INC.	255.28
09/26/2025	62150	JOEL GUALANDI	121.60
09/26/2025	62151	BILL HARDING	121.60
09/26/2025	62152	MALLORY HENDERSON	121.60

**NEW YORK MILLS UFSD**



Bank Reconciliation for period ending on 9/30/2025

Check Date	Check Number	Payee	Amount
09/26/2025	62153	HILLYARD/NEWYORK	1,133.71
09/26/2025	62154	HOUSE OF VACUUMS	168.96
09/26/2025	62155	JW PEPPER & SON, INC.	60.00
09/26/2025	62156	KRAMER, DAVID	91.60
09/26/2025	62157	LEONARD BUS SALES INC	103.89
09/26/2025	62158	KEVIN J MAXWELL	121.60
09/26/2025	62159	MCQUADE AND BANNIGAN INC	53.33
09/26/2025	62160	NYSPHSAA SECTION III INC	360.00
09/26/2025	62161	RON OPPERMAN	121.60
09/26/2025	62162	PAT'S TIRE SERVICE INC.	741.72
09/26/2025	62163	JEFF ROBINSON	91.60
09/26/2025	62164	PETER ROCCI	121.60
09/26/2025	62165	SCHOLASTIC INC.	1,895.85
09/26/2025	62166	SCHOOL SPECIALTY LLC	495.15
09/26/2025	62167	JEFFREY SERGOTT	91.60
09/26/2025	62168	SID HARVEY INDUSTRIES INC	229.00
09/26/2025	62169	KEVIN SIMONS	121.60
09/26/2025	62170	STADIUM SYSTEM INC	2,283.58
09/26/2025	62171	UPSTATE CEREBRAL PALSY	30,277.24
09/26/2025	62172	UTICA SPRAY & CHEMICAL COMPANY	1,175.42
09/26/2025	62173	VOLO'S AUTO SUPPLY	21.60
09/26/2025	62174	JEFF WRIGHT	91.60
09/26/2025	62175	JULIA YARDLEY	121.60
09/26/2025	62176	CURTIS LUMBER	35.04
09/26/2025	62177	JOHNSON CONTROLS FIRE PROTECTION	579.97
09/26/2025	62178	MELDRIM'S PAINT UTICA	240.48
09/26/2025	62179	MTE EQUIPMENT SOLUTIONS	121.07
09/26/2025	62180	PIONEER ATHLETICS	112.50
<b>Outstanding Check Total:</b>			<b>52,258.09</b>

  
 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: 09/01/25 TO: 9/30/25

Total available balance as reported at the end of preceding period \$588,733.15

**RECEIPTS DURING MONTH**

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

Date	Source	Amount	
SEPT 30	Interest	1,158.41	
	Transfer from General		
	Total Receipts		\$1,158.41
	Total Receipts, including balance		\$589,891.56

**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>\$589,891.56</u>

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month (M&T)	589,891.56	
Amount of transfers in transit	0.00	
Net balance in bank	<u>589,891.56</u>	
Amount of deposit in transit	0.00	
Total available balance		<u>\$589,891.56</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: 09/01/25 TO: 9/30/25

Total available balance as reported at the end of preceding period \$1,690,422.11

**RECEIPTS DURING MONTH**

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

Date	Source	Amount
SEPT 30	Interest	5,659.67
Total Receipts		5,659.67
Total Receipts, including balance		\$1,696,081.78

**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>\$1,696,081.78</u>

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month	1,696,081.78
Amount of transfers in transit	0.00
Net balance in bank	<u>1,696,081.78</u>
Amount of deposits in transit	0.00
Total available balance	<u>\$1,696,081.78</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: 09/01/25 TO: 9/30/25

Total available balance as reported at the end of preceding period \$1,318,359.62

**RECEIPTS DURING MONTH**

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

Date	Source	Amount
SEPT 30	Interest	2,594.03
	Transfer from General	
Total Receipts		\$2,594.03
Total Receipts, including balance		\$1,320,953.65

**DISBURSEMENTS MADE DURING MONTH**

BY DEBIT CHARGE

(Total amount of debit charges) \$0.00

Cash Balance as shown by records \$1,320,953.65

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month	1,320,953.65
Amount of transfers in transit	0.00
Net balance in bank	<u>1,320,953.65</u>
Amount of deposits in transit	0.00
Total available balance	<u>\$1,320,953.65</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 - 9/30/2025**



<b>Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
A 200	CASH IN CHECKING	3,047,196.05	0.00
A 201 03	MUNICASH INVESTMENTS-NY	1,696,081.78	0.00
A 201 05	MONEY MARKET INVESTMENT	589,891.56	0.00
A 210	PETTY CASH	300.00	0.00
A 231 01	RESTRICTED RESERVES SAVINGS	1,320,953.65	0.00
A 391	DUE FROM OTHER FUNDS	100,755.94	0.00
A 391F	DUE FROM FEDERAL AID FUND	256,547.45	0.00
A 410	STATE & FEDERAL AID RECEIVABLE	3,852.00	0.00
A 510	ESTIMATED REVENUE	15,075,535.00	0.00
A 521	ENCUMBRANCES	5,333,725.28	0.00
A 522	EXPENDITURES	2,147,927.04	0.00
A 599	APPROPRIATED FUND BALANCE	3,262,130.55	0.00
A 632	DUE TO STATE TEACHERS RETIREMENT	0.00	313,659.15
A 637	DUE TO EMPLOYEES RETIREMENT SYSTEM	0.00	46,285.00
A 720	GROUP HEALTH INSURANCE	0.00	314,459.66
A 720F	FLEX HEALTH	0.00	4,563.28
A 821	RESERVE FOR ENCUMBRANCES	0.00	5,333,725.28
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	18,337,665.55
A 980	REVENUES	0.00	2,917,541.84
<b>A Fund Totals:</b>		<b>32,834,896.30</b>	<b>32,834,896.30</b>
<b>Grand Totals:</b>		<b>32,834,896.30</b>	<b>32,834,896.30</b>

# NEW YORK MILLS UFSD

## Revenue Status Report By Function From 7/1/2025 To 9/30/2025



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	TAXES RECEIVABLE	7,773,354.00	0.00	7,773,354.00	999,662.24	6,773,691.76
A 1081	PAYMENTS IN LIEU OF TAXES	196,111.00	0.00	196,111.00	0.00	196,111.00
A 1085	STAR PROGRAM	655,320.00	0.00	655,320.00	0.00	655,320.00
A 1335	OTHER STUDENT FEES AND CHARGES	2,500.00	0.00	2,500.00	1,140.00	1,360.00
A 2401	INTEREST AND EARNINGS	100,000.00	0.00	100,000.00	32,670.08	67,329.92
A 2413	RENTAL OF REAL PROPERTY/BOCES	10,000.00	0.00	10,000.00	0.00	10,000.00
A 2450	COMMISSIONS	1,500.00	0.00	1,500.00	9.54	1,490.46
A 2650	SALE OF SCRAP & EXCESS MATERIALS	0.00	0.00	0.00	207.15	-207.15
A 2680	INSURANCE RECOVERIES	1,000.00	0.00	1,000.00	0.00	1,000.00
A 2700	RETIREE DRUG SUBSIDY	20,000.00	0.00	20,000.00	8,852.95	11,147.05
A 2701	REFUNDS FOR BOCES AIDED SERVICES	350,000.00	0.00	350,000.00	8,421.00	341,579.00
A 2703	REFUND OF PRIORS YRS EXPENSE	75,000.00	0.00	75,000.00	569,087.25	-494,087.25
A 2705	GIFTS AND DONATIONS	1,000.00	0.00	1,000.00	0.00	1,000.00
A 2770	UNCLASSIFIED OTHER REVENUE	75,000.00	0.00	75,000.00	100.00	74,900.00
A 3101	BASIC FORMULA	2,850,000.00	0.00	2,850,000.00	149,614.36	2,700,385.64
A 3101.001	EXCESS COST	900,000.00	0.00	900,000.00	0.00	900,000.00
A 3102	LOTTERY AID	585,000.00	0.00	585,000.00	699,525.21	-114,525.21
A 3102.00.2	COMMERCIAL GAMING	275,000.00	0.00	275,000.00	399,956.66	-124,956.66
A 3102.001	VLT LOTTERY GRANT	150,000.00	0.00	150,000.00	17,450.40	132,549.60
A 3103	BOARDS OF COOPERATIVE EDUCATIONAL S	995,000.00	0.00	995,000.00	0.00	995,000.00
A 3260	TEXTBOOKS	30,000.00	0.00	30,000.00	8,490.00	21,510.00
A 3262	COMPUTER SOFTWARE AID	8,000.00	0.00	8,000.00	0.00	8,000.00
A 3262.001	HARDWARE AID	8,500.00	0.00	8,500.00	0.00	8,500.00
A 3263	LIBRARY AV LOAN PROGRAM	3,250.00	0.00	3,250.00	0.00	3,250.00
A 3289	OTHER STATE AID	0.00	0.00	0.00	2,725.00	-2,725.00
A 4601	MEDICAID REIMBURSEMENT	10,000.00	0.00	10,000.00	19,630.00	-9,630.00
<b>A Totals:</b>		<b>15,075,535.00</b>	<b>0.00</b>	<b>15,075,535.00</b>	<b>2,917,541.84</b>	<b>12,157,993.16</b>
<b>Grand Totals:</b>		<b>15,075,535.00</b>	<b>0.00</b>	<b>15,075,535.00</b>	<b>2,917,541.84</b>	<b>12,157,993.16</b>

**NEW YORK MILLS UFSD**

**Appropriation Status Detail Report By Function From 7/1/2025 To 9/30/2025**



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1010.400-00-0000</u>	CONTRACTUAL	2,000.00	0.00	2,000.00	0.00	400.00	1,600.00
<u>A 1010.404-00-0000</u>	CONFERENCE FEES	8,000.00	0.00	8,000.00	1,270.64	0.00	6,729.36
<u>A 1010.490-00-0000</u>	BOCES	2,000.00	0.00	2,000.00	127.92	1,152.08	720.00
<b>1010</b>	<b>BOARD OF EDUCATION</b>	<b>12,000.00</b>	<b>0.00</b>	<b>12,000.00</b>	<b>1,398.56</b>	<b>1,552.08</b>	<b>9,049.36</b>
<u>A 1040.160-00-0000</u>	NON-INSTRUCT. SALARIES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1040.406-00-0000</u>	ADVERTISING	5,000.00	0.00	5,000.00	249.60	3,500.00	1,250.40
<u>A 1040.450-00-0000</u>	OFFICE SUPPLIES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<b>1040</b>	<b>DISTRICT CLERK</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>249.60</b>	<b>3,500.00</b>	<b>3,250.40</b>
<u>A 1060.408-00-0000</u>	PERSONAL SERVICES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<b>1060</b>	<b>DISTRICT MEETING</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>
<b>10</b>	<b>Consolidated Payroll</b>	<b>21,500.00</b>	<b>0.00</b>	<b>21,500.00</b>	<b>1,648.16</b>	<b>5,052.08</b>	<b>14,799.76</b>
<u>A 1240.150-00-0000</u>	PROFESSIONAL SALARIES	179,979.00	0.00	179,979.00	48,045.62	0.00	131,933.38
<u>A 1240.160-00-0000</u>	NON-INSTRUCT. SALARY	60,150.00	0.00	60,150.00	15,913.17	0.00	44,236.83
<u>A 1240.400-00-0000</u>	CONTRACTUAL	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
<u>A 1240.403-00-0000</u>	TRAVEL-MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1240.404-00-0000</u>	CONFERENCE FEES	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
<u>A 1240.409-00-0000</u>	DUES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 1240.450-00-0000</u>	OFFICE SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00
<b>1240</b>	<b>CHIEF SCHOOL OFFICE</b>	<b>254,629.00</b>	<b>0.00</b>	<b>254,629.00</b>	<b>63,988.79</b>	<b>0.00</b>	<b>190,670.21</b>
<b>12</b>	<b>NON-INSTRUCT. SALARIES</b>	<b>254,629.00</b>	<b>0.00</b>	<b>254,629.00</b>	<b>63,988.79</b>	<b>0.00</b>	<b>190,670.21</b>
<u>A 1310.160-00-0000</u>	CONFERENCE FEES	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 1310.404-00-0000</u>	OFFICE SUPPLIES	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 1310.450-00-0000</u>	BOCES SERVICES	73,000.00	0.00	73,000.00	5,946.63	53,553.37	13,500.00
<b>1310</b>	<b>BUSINESS ADMINISTRATION</b>	<b>183,296.00</b>	<b>0.00</b>	<b>183,296.00</b>	<b>34,513.63</b>	<b>53,553.37</b>	<b>95,229.00</b>
<u>A 1320.408-00-0000</u>	AUDITING SERVICES	30,000.00	0.00	30,000.00	12,995.10	15,004.90	2,000.00
<b>1320</b>	<b>AUDITING</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>12,995.10</b>	<b>15,004.90</b>	<b>2,000.00</b>
<u>A 1380.401-00-0000</u>	SERVICE CONTRACTS	20,000.00	0.00	20,000.00	2,476.25	10,123.75	7,400.00
<b>1380</b>	<b>FISCAL AGENT FEE</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>2,476.25</b>	<b>10,123.75</b>	<b>7,400.00</b>
<b>13</b>	<b>ATTORNEY SERVICES</b>	<b>233,296.00</b>	<b>0.00</b>	<b>233,296.00</b>	<b>49,984.98</b>	<b>78,682.02</b>	<b>104,629.00</b>
<u>A 1420.408-00-0000</u>	HEALTH SERVICES	45,000.00	0.00	45,000.00	2,948.00	12,052.00	30,000.00
<b>1420</b>	<b>LEGAL</b>	<b>45,000.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>2,948.00</b>	<b>12,052.00</b>	<b>30,000.00</b>
<u>A 1430.408-00-0000</u>	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 9/30/2025**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1430.490-00-0000</u>	PERSONNEL SERVICES	7,200.00	37,800.00	45,000.00	3,428.80	41,571.20	0.00
<b>1430</b>	<b>PERSONNEL</b>	<b>*</b>	<b>37,800.00</b>	<b>90,000.00</b>	<b>3,428.80</b>	<b>41,571.20</b>	<b>45,000.00</b>
<u>A 1460.490-00-0000</u>	RECORDS INFORMATION	0.00	7,200.00	7,200.00	720.00	6,480.00	0.00
<b>1460</b>	<b>RECORDS MANAGEMENT OFFICER</b>	<b>*</b>	<b>7,200.00</b>	<b>7,200.00</b>	<b>720.00</b>	<b>6,480.00</b>	<b>0.00</b>
<u>A 1480.490-00-0000</u>	PUBLIC INFOR SPEC.	35,000.00	24,600.00	59,600.00	5,960.00	53,640.00	0.00
<b>1480</b>	<b>PUBLIC INFORMATION &amp; SERVICES</b>	<b>*</b>	<b>24,600.00</b>	<b>59,600.00</b>	<b>5,960.00</b>	<b>53,640.00</b>	<b>0.00</b>
<b>14</b>		<b>**</b>	<b>69,600.00</b>	<b>201,800.00</b>	<b>13,056.80</b>	<b>113,743.20</b>	<b>75,000.00</b>
<u>A 1620.160-00-0000</u>	NON INSTRUCT SALARIES	160,000.00	0.00	160,000.00	40,685.26	0.00	119,314.74
<u>A 1620.400-00-0000</u>	CONTRACTUAL	62,500.00	35,759.00	98,259.00	42,199.19	9,453.01	46,606.80
<u>A 1620.401-00-0000</u>	SERVICE CONTRACTS	20,000.00	0.00	20,000.00	10,828.50	1,605.05	7,566.45
<u>A 1620.416-00-0000</u>	NATURAL GAS	85,000.00	0.00	85,000.00	7,196.00	28,784.00	49,020.00
<u>A 1620.417-00-0000</u>	ELECTRICITY	120,000.00	0.00	120,000.00	17,988.61	71,955.78	30,055.61
<u>A 1620.418-00-0000</u>	WATER	35,000.00	0.00	35,000.00	7,634.77	17,365.23	10,000.00
<u>A 1620.450-00-0000</u>	CLEANING SUPPLIES	20,000.00	0.00	20,000.00	3,934.58	12,094.38	3,971.04
<b>1620</b>	<b>OPERATION OF PLANT</b>	<b>*</b>	<b>35,759.00</b>	<b>538,259.00</b>	<b>130,466.91</b>	<b>141,257.45</b>	<b>266,534.64</b>
<u>A 1621.160-00-0000</u>	NON INSTRUCT SALARIES	165,000.00	0.00	165,000.00	21,630.48	0.00	143,369.52
<u>A 1621.400-00-0000</u>	CONTRACTUAL	50,000.00	1,996.07	51,996.07	11,747.56	30,475.41	9,773.10
<u>A 1621.402-00-0000</u>	REPAIRS	20,000.00	10,695.07	30,695.07	30,299.19	376.23	19.65
<u>A 1621.450-00-0000</u>	SUPPLIES & MATERIALS	35,000.00	1,097.34	36,097.34	8,074.12	8,028.73	19,994.49
<u>A 1621.450-00-0508</u>	GROUPS	25,000.00	0.00	25,000.00	2,500.09	6,389.90	16,110.01
<u>A 1621.490-00-0000</u>	BOCES SERVICES	52,600.00	6,400.00	59,000.00	5,866.57	53,133.43	0.00
<b>1621</b>	<b>MAINTENANCE OF PLANT</b>	<b>*</b>	<b>20,188.48</b>	<b>367,788.48</b>	<b>80,118.01</b>	<b>98,403.70</b>	<b>189,266.77</b>
<u>A 1670.400-00-0000</u>	POSTAGE	16,000.00	0.00	16,000.00	3,416.84	9,804.32	2,778.84
<u>A 1670.490-01-0000</u>	PRINTING	95,000.00	0.00	95,000.00	8,000.00	87,000.00	0.00
<b>1670</b>	<b>CENTRAL PRINTING &amp; MAILING</b>	<b>*</b>	<b>0.00</b>	<b>111,000.00</b>	<b>11,416.84</b>	<b>96,804.32</b>	<b>2,778.84</b>
<b>16</b>		<b>**</b>	<b>55,947.48</b>	<b>1,017,047.48</b>	<b>222,001.76</b>	<b>336,465.47</b>	<b>458,580.25</b>
<u>A 1910.414-00-0000</u>	INSURANCE	55,000.00	0.00	55,000.00	52,643.83	0.00	2,356.17
<b>1910</b>	<b>UNALLOCATED INSURANCE</b>	<b>*</b>	<b>0.00</b>	<b>55,000.00</b>	<b>52,643.83</b>	<b>0.00</b>	<b>2,356.17</b>
<u>A 1964.400-00-0000</u>	REFUND PROP. TAX	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<b>1964</b>	<b>REFUND ON REAL PROPERTY TAXES</b>	<b>*</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>
<u>A 1981.490-00-0000</u>	BOCES SERVICES	161,450.00	0.00	161,450.00	16,142.28	145,280.72	27.00
<b>1981</b>	<b>BOCES ADMINISTRATIVE COSTS</b>	<b>*</b>	<b>0.00</b>	<b>161,450.00</b>	<b>16,142.28</b>	<b>145,280.72</b>	<b>27.00</b>
<b>19</b>	<b>General Support</b>	<b>**</b>	<b>0.00</b>	<b>226,450.00</b>	<b>68,786.11</b>	<b>145,280.72</b>	<b>12,383.17</b>

**NEW YORK MILLS UFSD**

**Appropriation Status Detail Report By Function From 7/1/2025 To 9/30/2025**



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<b>1</b>							
A 2010.150-00-0000	INSTRUCTIONAL SALARIES	1,829,175.00	125,547.48	1,954,722.48	419,436.60	679,223.49	856,062.39
A 2010.490-00-0000	OTHER BOCES	25,000.00	0.00	25,000.00	-291.00	0.00	25,291.00
		61,000.00	0.00	61,000.00	5,940.34	53,463.66	1,596.00
<b>2010</b>	<b>CURRICULUM DEVEL &amp; SUPERVISION</b>						
A 2020.150-00-0000	INSTRUCTIONAL SALARIES	86,000.00	0.00	86,000.00	5,649.34	53,463.66	26,887.00
A 2020.160-00-0000	NON INSTRUCT. SALARIES	220,000.00	0.00	220,000.00	53,001.00	0.00	166,999.00
A 2020.403-02-0000	TRAVEL-MILEAGE	85,020.00	0.00	85,020.00	18,014.56	0.00	67,005.44
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	343.06	12.54	644.40
<b>2020</b>	<b>SUPERVISION-REGULAR SCHOOL</b>						
A 2070.150-00-0000	INSERVICE SALARIES	310,620.00	646.95	311,266.95	72,491.00	36.81	238,739.14
A 2070.400-00-0000	CONTRACTUAL	30,000.00	0.00	30,000.00	3,399.00	0.00	26,601.00
A 2070.490-00-0000	BOCES INSERVICE	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
		20,000.00	0.00	20,000.00	1,857.50	16,717.50	1,425.00
<b>2070</b>	<b>INSERVICE TRAINING-INSTRUCTION</b>						
<b>20</b>	<b>Group Insurance</b>						
A 2110.120-00-0000	INSTRUCTIONAL SALARIES K-3	53,000.00	0.00	53,000.00	5,256.50	16,717.50	31,026.00
A 2110.120-01-0000	INSTRUCTIONAL SALARIES 4-6	449,620.00	646.95	450,266.95	83,396.84	70,217.97	296,652.14
A 2110.130-00-0000	INSTRUCTIONAL 7-12	875,650.00	0.00	875,650.00	66,139.76	0.00	809,510.24
A 2110.130-01-0000	AFTER SCHOOL PROGRAM	575,985.00	0.00	575,985.00	40,930.27	0.00	535,054.73
A 2110.131-00-0000	HEALTH BUY-OUTS	1,555,887.00	0.00	1,555,887.00	114,246.99	0.00	1,441,640.01
A 2110.140-00-0000	SUBSTITUTE SALARIES	20,000.00	0.00	20,000.00	670.00	0.00	19,330.00
A 2110.160-00-0000	NON INSTRUCT SALARIES	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
A 2110.200-02-0000	NEW EQUIPMENT	195,000.00	0.00	195,000.00	10,731.56	0.00	184,268.44
A 2110.400-02-0000	CONTRACTUAL	79,353.00	0.00	79,353.00	14,277.34	0.00	65,075.66
A 2110.403-02-0000	TRAVEL-MILEAGE	15,000.00	16,313.40	31,313.40	22,204.09	27.14	9,082.17
A 2110.403-03-0000	TRAVEL-MILEAGE	10,000.00	0.00	10,000.00	3,371.05	0.00	6,628.95
A 2110.404-02-0000	CONFERENCE FEES	10,000.00	0.00	10,000.00	670.99	2,505.01	6,824.00
A 2110.404-03-0000	CONFERENCE FEES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00

**NEW YORK MILLS UFSD**

**Appropriation Status Detail Report By Function From 7/1/2025 To 9/30/2025**



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<a href="#">A 2110.450-02-0001</a>	INST SUPPLY-GRADE 1	400.00	0.00	400.00	101.06	80.62	218.32
<a href="#">A 2110.450-02-0002</a>	INST SUPPLY-GRADE 2	600.00	0.00	600.00	121.11	32.19	446.70
<a href="#">A 2110.450-02-0003</a>	INST SUPPLY-GRADE 3	400.00	0.00	400.00	86.37	77.36	236.27
<a href="#">A 2110.450-02-0004</a>	INST SUPPLY-GRADE 4	400.00	0.00	400.00	88.18	111.42	200.40
<a href="#">A 2110.450-02-0005</a>	INST SUPPLY-GRADE 5	400.00	0.00	400.00	0.00	0.00	400.00
<a href="#">A 2110.450-02-0006</a>	INST SUPPLY-GRADE 6	600.00	0.00	600.00	176.92	88.15	334.93
<a href="#">A 2110.450-02-0007</a>	INST SUPPLY ESL	200.00	0.00	200.00	0.00	0.00	200.00
<a href="#">A 2110.450-02-0013</a>	INST SUPPLY-KNDG	200.00	0.00	200.00	41.69	88.39	69.92
<a href="#">A 2110.450-02-3000</a>	INST SUPPLY-ART	2,000.00	0.00	2,000.00	103.65	86.50	1,809.85
<a href="#">A 2110.450-02-3050</a>	STEM	200.00	0.00	200.00	0.00	0.00	200.00
<a href="#">A 2110.450-02-4000</a>	INST SUPPLY-MUSIC	2,000.00	0.00	2,000.00	153.99	246.01	1,600.00
<a href="#">A 2110.450-02-4100</a>	INST SUPPLY-PHYS ED.	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
<a href="#">A 2110.450-02-4200</a>	INST-SUPPLY-REMEDATION	600.00	0.00	600.00	279.49	31.48	289.03
<a href="#">A 2110.450-02-4700</a>	INST SUPPLY-GENERAL	12,500.00	0.00	12,500.00	2,804.32	3,236.75	6,458.93
<a href="#">A 2110.450-03-3000</a>	INST SUPPLY-ART	3,400.00	12.00	3,412.00	3,405.12	6.27	0.61
<a href="#">A 2110.450-03-3200</a>	INST SUPPLY-BUSINESS ED.	200.00	0.00	200.00	0.00	0.00	200.00
<a href="#">A 2110.450-03-3400</a>	INST SUPPLY-ENGLISH	800.00	0.00	800.00	191.16	91.60	517.24
<a href="#">A 2110.450-03-3500</a>	INST SUPPLY-FOR LANGUAGE	400.00	22.00	422.00	223.92	197.68	0.40
<a href="#">A 2110.450-03-3600</a>	INST SUPPLY-HEALTH	200.00	0.00	200.00	0.00	0.00	200.00
<a href="#">A 2110.450-03-3700</a>	INST SUPPLY-HOME EC.	1,528.00	1,096.37	2,624.37	1,289.37	1,161.87	173.13
<a href="#">A 2110.450-03-3800</a>	INST SUPPLY-INDUSTRIAL ART	3,450.00	130.00	3,580.00	1,394.25	2,211.53	-25.78
<a href="#">A 2110.450-03-3900</a>	INST SUPPLY-MATH	2,000.00	0.00	2,000.00	982.59	0.86	1,016.55
<a href="#">A 2110.450-03-4000</a>	INST SUPPLY-MUSIC	7,900.00	0.00	7,900.00	894.60	447.17	6,558.23
<a href="#">A 2110.450-03-4100</a>	INST SUPPLY-PHYS ED	400.00	9.00	409.00	53.31	354.91	0.78
<a href="#">A 2110.450-03-4300</a>	INST SUPPLY-SCIENCE	1,600.00	0.00	1,600.00	881.16	517.55	201.29
<a href="#">A 2110.450-03-4400</a>	INST SUPPLY-SOCIAL STUDY	600.00	0.00	600.00	212.72	57.34	329.94
<a href="#">A 2110.450-03-4700</a>	INST SUPPLY-GENERAL	12,500.00	59.35	12,559.35	1,255.60	89.89	11,213.86
<a href="#">A 2110.473-00-0000</a>	Charter School Tuition	45,000.00	15,150.00	60,150.00	0.00	15,150.00	45,000.00
<a href="#">A 2110.480-01-0000</a>	TEXTBOOKS-OTHER SCHOOLS	1,000.00	0.00	1,000.00	346.72	21.86	631.42
<a href="#">A 2110.480-02-0006</a>	TEXTBOOKS-GRADE 6	7,000.00	0.00	7,000.00	4,112.00	0.00	2,888.00
<a href="#">A 2110.480-02-4800</a>	WORKBOOKS-ELEMENTARY	40,000.00	0.00	40,000.00	27,348.86	9,710.96	2,940.18
<a href="#">A 2110.480-03-2270</a>	CONSUMABLE	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00
<a href="#">A 2110.480-03-3400</a>	TEXTBOOKS-ENGLISH	4,600.00	4,777.39	9,377.39	4,325.05	452.34	4,600.00

# NEW YORK MILLS UFSD

## Appropriation Status Detail Report By Function From 7/1/2025 To 9/30/2025



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2110.480-03-4400</u>	TEXTBOOKS-SOCIAL STUDY	800.00	0.00	800.00	787.10	4.68	8.22
<u>A 2110.480-03-4700</u>	TEXTBOOKS-GENERAL INST.	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00
<u>A 2110.490-00-0000</u>	BOCES SERVICES	825,000.00	33,800.00	858,800.00	95,797.34	762,935.61	67.05
<b>2110</b>	<b>TEACHING-REGULAR SCHOOL</b>	<b>4,346,453.00</b>	<b>71,369.51</b>	<b>4,417,822.51</b>	<b>426,199.70</b>	<b>800,023.14</b>	<b>3,191,599.67</b>
<b>21</b>	<b>New York State Income Tax</b>	<b>4,346,453.00</b>	<b>71,369.51</b>	<b>4,417,822.51</b>	<b>426,199.70</b>	<b>800,023.14</b>	<b>3,191,599.67</b>
<u>A 2250.150-00-0000</u>	INSTRUCTIONAL SALARIES	640,509.00	0.00	640,509.00	39,782.12	0.00	600,726.88
<u>A 2250.160-00-0000</u>	NON INSTRUCT SALARIES	165,000.00	0.00	165,000.00	9,844.46	0.00	155,155.54
<u>A 2250.200-00-0000</u>	NEW EQUIPMENT	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 2250.400-00-0000</u>	CONTRACTUAL	20,000.00	0.00	20,000.00	1,277.50	11,722.50	7,000.00
<u>A 2250.404-00-0000</u>	CONFERENCE FEES	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2250.450-00-0000</u>	INSTRUCT. SUPPLIES	3,000.00	0.00	3,000.00	347.87	261.50	2,390.63
<u>A 2250.470-00-0000</u>	TUITION	465,550.00	479,720.00	945,270.00	146,817.77	332,902.23	465,550.00
<u>A 2250.490-00-0000</u>	BOCES SERVICES	1,904,600.00	15,400.00	1,920,000.00	191,967.59	1,728,032.41	0.00
<b>2250</b>	<b>PROGRAMS-STUDENTS W/ DISABIL</b>	<b>3,201,409.00</b>	<b>495,120.00</b>	<b>3,696,529.00</b>	<b>390,037.31</b>	<b>2,072,918.64</b>	<b>1,233,573.05</b>
<u>A 2280.150-00-0000</u>	INSTRUCTIONAL SALARIES	108,971.00	0.00	108,971.00	0.00	0.00	108,971.00
<u>A 2280.490-00-0000</u>	BOCES SERVICES	501,800.00	0.00	501,800.00	50,177.30	451,595.70	27.00
<b>2280</b>	<b>OCCUPATIONAL EDUCATION</b>	<b>610,771.00</b>	<b>0.00</b>	<b>610,771.00</b>	<b>50,177.30</b>	<b>451,595.70</b>	<b>108,998.00</b>
<b>22</b>	<b>Federal Income Tax</b>	<b>3,812,180.00</b>	<b>495,120.00</b>	<b>4,307,300.00</b>	<b>440,214.61</b>	<b>2,524,514.34</b>	<b>1,342,571.05</b>
<u>A 2330.490-00-0000</u>	BOCES-SPECIAL SCHOOL	60,000.00	0.00	60,000.00	4,837.60	43,538.40	11,624.00
<b>2330</b>	<b>TEACHING-SPECIAL SCHOOLS</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>4,837.60</b>	<b>43,538.40</b>	<b>11,624.00</b>
<b>23</b>	<b>Income Executions</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>4,837.60</b>	<b>43,538.40</b>	<b>11,624.00</b>
<u>A 2610.150-00-0000</u>	INSTRUCTIONAL SALARIES	91,525.00	0.00	91,525.00	6,978.30	0.00	84,546.70
<u>A 2610.160-00-0000</u>	NON INSTRUCT SALARIES	35,000.00	0.00	35,000.00	3,276.06	0.00	31,723.94
<u>A 2610.460-00-0000</u>	STATE AIDED LIBRARY MATERIALS	3,713.00	0.00	3,713.00	0.00	0.00	3,713.00
<u>A 2610.490-00-0000</u>	BOCES SERVICES	45,000.00	0.00	45,000.00	3,722.08	33,498.92	7,779.00
<b>2610</b>	<b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>	<b>175,238.00</b>	<b>0.00</b>	<b>175,238.00</b>	<b>13,976.44</b>	<b>33,498.92</b>	<b>127,762.64</b>
<u>A 2630.220-00-0000</u>	STATE AIDED EQUIPMENT	9,861.00	0.00	9,861.00	3,131.12	818.75	5,911.13
<u>A 2630.450-00-0000</u>	SUPPLIES	4,500.00	0.00	4,500.00	1,540.86	447.95	2,511.19
<u>A 2630.460-00-0000</u>	STATE AIDED SOFTWARE	8,898.00	0.00	8,898.00	404.33	0.00	8,493.67
<u>A 2630.490-00-0000</u>	BOCES	700,000.00	100,000.00	800,000.00	77,072.27	722,927.73	0.00
<b>2630</b>	<b>COMPUTER ASSISTED INSTRUCTION</b>	<b>723,259.00</b>	<b>100,000.00</b>	<b>823,259.00</b>	<b>82,148.58</b>	<b>724,194.43</b>	<b>16,915.99</b>
<b>26</b>	<b>Social Security Tax</b>	<b>898,497.00</b>	<b>100,000.00</b>	<b>998,497.00</b>	<b>96,125.02</b>	<b>757,693.35</b>	<b>144,678.63</b>
<u>A 2810.150-00-0000</u>	INSTRUCTIONAL SALARIES	0.00	75,000.00	75,000.00	9,059.16	0.00	65,940.84

**NEW YORK MILLS UFSD**

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2810.150-05-0000</u>	GUIDANCE SALARY-E.I.T.	75,000.00	-75,000.00	0.00	0.00	0.00	0.00
<u>A 2810.160-00-0000</u>	NON INSTRUCT SALARIES	35,500.00	0.00	35,500.00	1,331.55	0.00	34,168.45
<u>A 2810.404-00-0000</u>	CONFERENCE FEES	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2810.450-00-0000</u>	INTRUCTIONAL SUPPLIES	1,000.00	0.00	1,000.00	9.00	1.35	989.65
<u>A 2810.490-00-0000</u>	BOCES SERVICES	118,000.00	12,000.00	130,000.00	12,293.79	117,706.21	0.00
<b>2810</b>	<b>GUIDANCE-REGULAR SCHOOL</b>	<b>230,000.00</b>	<b>12,000.00</b>	<b>242,000.00</b>	<b>22,693.50</b>	<b>117,707.56</b>	<b>101,598.94</b>
<u>A 2815.160-00-0000</u>	NON INSTRUCT SALARIES	50,000.00	0.00	50,000.00	8,424.62	0.00	41,575.38
<u>A 2815.400-00-0000</u>	CONTRACTUAL	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2815.450-02-0000</u>	OFFICE SUPPLIES-ELEM	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2815.450-03-0000</u>	OFFICE SUPPLIES-H.S.	3,000.00	0.00	3,000.00	0.00	188.10	2,811.90
<u>A 2815.490-00-0000</u>	BOCES SERVICES	22,000.00	0.00	22,000.00	1,847.93	16,652.07	3,500.00
<b>2815</b>	<b>HEALTH SERVICES-REGULAR SCHOOL</b>	<b>78,500.00</b>	<b>0.00</b>	<b>78,500.00</b>	<b>10,272.55</b>	<b>16,840.17</b>	<b>51,387.28</b>
<u>A 2820.490-00-0000</u>	BOCES SERVICES	55,000.00	0.00	55,000.00	4,753.60	42,782.40	7,464.00
<b>2820</b>	<b>PSYCHOLOGICAL SRVC-REG SCHOOL</b>	<b>55,000.00</b>	<b>0.00</b>	<b>55,000.00</b>	<b>4,753.60</b>	<b>42,782.40</b>	<b>7,464.00</b>
<u>A 2825.150-00-0000</u>	SOCIAL WORKER	57,300.00	0.00	57,300.00	5,427.44	0.00	51,872.56
<b>2825</b>	<b>SOCIAL WORK SRVC-REG SCHOOL</b>	<b>57,300.00</b>	<b>0.00</b>	<b>57,300.00</b>	<b>5,427.44</b>	<b>0.00</b>	<b>51,872.56</b>
<u>A 2830.400-00-0000</u>	SRO OFFICER	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
<b>2830</b>	<b>PUPIL PERSONNEL SRVC-SPEC SCHL</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>
<u>A 2850.150-00-0000</u>	INSTRUCTIONAL SALARIES	97,525.00	0.00	97,525.00	0.00	0.00	97,525.00
<u>A 2850.400-00-0000</u>	CONTRACTUAL	2,000.00	0.00	2,000.00	865.00	0.00	1,135.00
<u>A 2850.450-00-0000</u>	SUPPLIES	2,000.00	0.00	2,000.00	5.00	0.00	1,995.00
<b>2850</b>	<b>CO-CURRICULAR ACTIV-REG SCHL</b>	<b>101,525.00</b>	<b>0.00</b>	<b>101,525.00</b>	<b>870.00</b>	<b>0.00</b>	<b>100,655.00</b>
<u>A 2855.150-00-0000</u>	INSTRUCTIONAL SALARIES	152,650.00	0.00	152,650.00	700.00	0.00	151,950.00
<u>A 2855.160-00-0000</u>	NON INSTRUCT SALARIES	10,000.00	0.00	10,000.00	206.25	0.00	9,793.75
<u>A 2855.200-00-0000</u>	NEW EQUIPMENT	13,195.00	0.00	13,195.00	0.00	0.00	13,195.00
<u>A 2855.400-00-0000</u>	CONTRACTUAL	10,000.00	0.00	10,000.00	80.50	0.00	9,919.50
<u>A 2855.403-00-0000</u>	TRAVEL-MILEAGE	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
<u>A 2855.409-00-0000</u>	DUES	3,500.00	0.00	3,500.00	2,197.50	0.00	1,302.50
<u>A 2855.410-00-0000</u>	RENTAL	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
<u>A 2855.411-00-0000</u>	OFFICIALS	39,500.00	0.00	39,500.00	2,189.50	0.00	37,310.50
<u>A 2855.413-00-0000</u>	TOURNAMENT FEES	8,000.00	0.00	8,000.00	1,275.00	0.00	6,725.00
<u>A 2855.450-00-0000</u>	INSTRUCT. SUPPLIES	30,000.00	0.00	30,000.00	1,095.00	63.00	28,842.00
<u>A 2855.450-00-0014</u>	UNIFORMS	18,560.00	2,088.58	20,648.58	6,309.58	0.00	14,339.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2855	INTERSCHOL ATHLETICS-REG SCHL	291,905.00	2,088.58	293,993.58	14,053.33	63.00	279,877.25
28	New York City Income Tax	864,230.00	14,088.58	878,318.58	58,070.42	177,393.13	642,855.03
2		10,430,980.00	681,225.04	11,112,205.04	1,108,844.19	4,373,380.33	5,629,980.52
<u>A 5510.160-00-0000</u>	NON INSTRUCT SALARIES	365,000.00	0.00	365,000.00	35,028.22	0.00	329,971.78
<u>A 5510.161-00-0000</u>	NON INSTRUCT SALARIES	105,165.00	0.00	105,165.00	27,454.56	0.00	77,710.44
<u>A 5510.200-00-0000</u>	NEW EQUIPMENT	179,907.00	0.00	179,907.00	0.00	0.00	179,907.00
<u>A 5510.201-00-0000</u>	REPLACEMENT EQUIPMENT	179,907.00	-179,907.00	0.00	0.00	0.00	0.00
<u>A 5510.210-00-0000</u>	NEW BUSES	0.00	179,907.00	179,907.00	0.00	179,964.29	-57.29
<u>A 5510.400-00-0000</u>	CONTRACTUAL	7,500.00	307.16	7,807.16	40.00	1,507.16	6,260.00
<u>A 5510.414-00-0000</u>	INSURANCE	29,500.00	0.00	29,500.00	26,857.00	0.00	2,643.00
<u>A 5510.450-00-0000</u>	BUS REPAIR SUPPLIES	24,250.00	0.00	24,250.00	1,970.46	11,447.76	10,831.78
<u>A 5510.450-00-0509</u>	DIESEL	60,000.00	8,825.55	68,825.55	557.88	48,267.67	20,000.00
<u>A 5510.490-00-0000</u>	BOCES SERVICES	2,000.00	0.00	2,000.00	73.50	926.50	1,000.00
5510	DISTRICT TRANSPORT-MEDICAID	953,229.00	9,132.71	962,361.71	91,981.62	242,113.38	628,266.71
<u>A 5530.414-00-0000</u>	INSURANCE	9,500.00	0.00	9,500.00	9,500.00	0.00	0.00
<u>A 5530.416-00-0000</u>	NATURAL GAS	25,500.00	0.00	25,500.00	3,392.40	13,569.60	8,538.00
<u>A 5530.417-00-0000</u>	ELECTRICITY	20,000.00	0.00	20,000.00	3,333.33	13,333.34	3,333.33
<u>A 5530.418-00-0000</u>	WATER	10,000.00	0.00	10,000.00	1,999.98	8,000.02	0.00
<u>A 5530.450-00-0515</u>	SUPPLIES&MATERIALS	3,500.00	0.00	3,500.00	602.22	524.00	2,373.78
<u>A 5530.450-00-0516</u>	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	18,827.93	35,426.96	14,345.11
55		1,021,829.00	9,132.71	1,030,961.71	110,809.55	277,540.34	642,611.82
5		1,021,829.00	9,132.71	1,030,961.71	110,809.55	277,540.34	642,611.82
<u>A 9010.800-00-0000</u>	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
<u>A 9020.800-00-0000</u>	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
<u>A 9030.800-00-0000</u>	SOCIAL SECURITY	526,555.00	0.00	526,555.00	56,161.14	0.00	470,393.86
9030	SOCIAL SECURITY WORKERS COMP.	526,555.00	0.00	526,555.00	56,161.14	0.00	470,393.86
<u>A 9040.800-00-0000</u>	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
<u>A 9050.800-00-0000</u>	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

# NEW YORK MILLS UFSD



## Appropriation Status Detail Report By Function From 7/1/2025 To 9/30/2025

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 9055.800-00-0000</u>	DISABILITY INSURANCE	2,000.00	157.20	2,157.20	67.20	90.00	2,000.00
<b>9055</b>	<b>DISABILITY INSURANCE</b>	<b>2,000.00</b>	<b>157.20</b>	<b>2,157.20</b>	<b>67.20</b>	<b>90.00</b>	<b>2,000.00</b>
<u>A 9060.800-00-0000</u>	HEALTH INSURANCE	2,052,570.00	-240,990.00	1,811,580.00	416,905.91	0.00	1,394,674.09
<b>9060</b>	<b>HOSPITAL, MEDICAL &amp; DENTAL INS</b>	<b>2,052,570.00</b>	<b>-240,990.00</b>	<b>1,811,580.00</b>	<b>416,905.91</b>	<b>0.00</b>	<b>1,394,674.09</b>
<u>A 9089.800-00-0000</u>	OTHER EMPLOYEE BENEFITS	0.00	3,660.00	3,660.00	3,660.00	0.00	0.00
<b>9089</b>	<b>OTHER</b>	<b>0.00</b>	<b>3,660.00</b>	<b>3,660.00</b>	<b>3,660.00</b>	<b>0.00</b>	<b>0.00</b>
<b>90</b>	<b>SERIAL BOND-PRINCIPAL-CONSTRUCTION</b>	<b>3,550,700.00</b>	<b>-233,681.68</b>	<b>3,317,018.32</b>	<b>508,836.70</b>	<b>3,581.12</b>	<b>2,804,600.50</b>
<u>A 9711.600-00-0000</u>	SERIAL BOND-INTEREST-CONSTRUCTION	385,377.00	0.00	385,377.00	0.00	0.00	385,377.00
<u>A 9711.700-00-0000</u>	SERIAL BOND-INTEREST-CONSTRUCTION	79,347.00	0.00	79,347.00	0.00	0.00	79,347.00
<b>9711</b>	<b>SERIAL BOND</b>	<b>464,724.00</b>	<b>0.00</b>	<b>464,724.00</b>	<b>0.00</b>	<b>0.00</b>	<b>464,724.00</b>
<u>A 9731.700-00-0000</u>	BAN-INTEREST-CONSTRUCTION	227,250.00	0.00	227,250.00	0.00	0.00	227,250.00
<b>9731</b>	<b>Bond Anticipation Notes School</b>	<b>227,250.00</b>	<b>0.00</b>	<b>227,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>227,250.00</b>
<u>A 9789.600-00-0000</u>	OTHER DEBT-EPC PRINCIPAL	79,339.00	0.00	79,339.00	0.00	0.00	79,339.00
<u>A 9789.700-00-0000</u>	OTHER DEBT-EPC INTEREST	36,445.00	0.00	36,445.00	0.00	0.00	36,445.00
<b>9789</b>	<b>Other Debt (Specify)</b>	<b>115,784.00</b>	<b>0.00</b>	<b>115,784.00</b>	<b>0.00</b>	<b>0.00</b>	<b>115,784.00</b>
<b>97</b>	<b>Endowment, Scholarship and Gift Fund</b>	<b>807,758.00</b>	<b>0.00</b>	<b>807,758.00</b>	<b>0.00</b>	<b>0.00</b>	<b>807,758.00</b>
<u>A 9901.950-00-0000</u>	TRANSFER-SPECIAL AID	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
<b>9901</b>	<b>TRANSFER TO SPECIAL AID</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>
<u>A 9950.900-00-0000</u>	TRANSFER-CAPITAL FUND	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
<b>9950</b>	<b>TRANSFER TO CAPITAL</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>99</b>		<b>115,000.00</b>	<b>0.00</b>	<b>115,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>115,000.00</b>
<b>9</b>		<b>4,473,458.00</b>	<b>-233,681.68</b>	<b>4,239,776.32</b>	<b>508,836.70</b>	<b>3,581.12</b>	<b>3,727,358.50</b>
<b>Fund A Totals:</b>		<b>17,755,442.00</b>	<b>582,223.55</b>	<b>18,337,665.55</b>	<b>2,147,927.04</b>	<b>5,333,725.28</b>	<b>10,856,013.23</b>
<b>Grand Totals:</b>		<b>17,755,442.00</b>	<b>582,223.55</b>	<b>18,337,665.55</b>	<b>2,147,927.04</b>	<b>5,333,725.28</b>	<b>10,856,013.23</b>

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

For the period

FROM: 09/01/25 TO: 9/30/25

Total available balance as reported at the end of preceding period

\$20,833.75

**RECEIPTS DURING MONTH**

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

Date	Source	Amount
SEPT 30	Interest	9.17

Total Receipts

9.17

Total Receipts, including balance

\$20,842.92

**DISBURSEMENTS MADE DURING MONTH**

BY CHECK

From Check No. 2090 To Check No. 2090 4,753.02

BY DEBIT CHARGE

(Total amount of checks issued and debit charges)

\$4,753.02

Cash Balance as shown by records

\$16,089.90

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month 16,089.90

Less total of outstanding checks 0.00

Net balance in bank 16,089.90

Amount of deposits in transit

Total available balance

\$16,089.90

(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  
 SCHOOL LUNCH SAVINGS  
 ACCOUNT 3566  
 TREASURER'S MONTHLY REPORT

For the period

FROM: 09/01/25 TO: September 30, 2025

Total available balance as reported at the end of preceding period \$92,965.35

**RECEIPTS DURING MONTH**

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

Date	Source	Amount	
SEPT 30	Interest	182.92	
	Total Receipts		182.92
	Total Receipts, including balance		\$93,148.27

**DISBURSEMENTS MADE DURING MONTH**

BY DEBIT CHARGE

		0.00	
	(Total amount of debit charges)		\$0.00
	Cash Balance as shown by records		<u>\$93,148.27</u>

**RECONCILIATION WITH BANK STATEMENT**

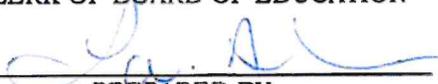
Balance given on bank statement, end of month	93,148.27	
Amount of transfers in transit	0.00	
Net balance in bank	<u>93,148.27</u>	
Amount of Transfers in transit	0.00	
Total available balance		<u>\$93,148.27</u>
(Must agree with Cash Balance above if there is a true reconciliation)		

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 9/30/2025



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

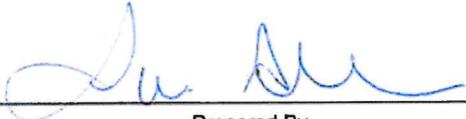
Ending Bank Balance:		16,089.90
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

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Adjusted Ending Bank Balance:	16,089.90
Cash Account Balance:	16,089.90

**Outstanding Check Listing**

Check Date	Check Number	Payee	Amount
<b>Outstanding Check Total:</b>			<b>0.00</b>

  
Prepared By

\_\_\_\_\_  
Approved By

**NEW YORK MILLS UFSD**

**Trial Balance Report From 7/1/2025 - 9/30/2025**



<b>Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
C 200	CASH IN CHECKING	16,089.90	0.00
C 201	CASH IN TIME DEPOSITS	93,148.27	0.00
C 210	PETTY CASH	20.00	0.00
C 522	EXPENDITURES	4,753.02	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	61,568.29
<b>C Fund Totals:</b>		<b>119,576.64</b>	<b>119,576.64</b>
<b>Grand Totals:</b>		<b>119,576.64</b>	<b>119,576.64</b>

**NEW YORK MILLS UFSD**

Revenue Status Report By Function From 7/1/2025 To 9/30/2025



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>C.2401</u>	INTEREST AND EARNINGS	0.00	0.00	0.00	421.85	-421.85
<u>C.2770</u>	MISCELLANEOUS REVENUE	0.00	0.00	0.00	61,146.44	-61,146.44
	<b>C Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,568.29</b>	<b>-61,568.29</b>
	<b>Grand Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,568.29</b>	<b>-61,568.29</b>

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

For the period

FROM: 09/01/25 TO: September 30, 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	
SEPT 12	Transfers from General for Payroll	219,781.00	
26	Transfers from General for Payroll	235,519.59	
Total Receipts			\$455,300.59
Total Receipts, including balance			\$455,300.59

**DISBURSEMENTS MADE DURING MONTH**

BY DEBIT CHARGE	Transfers for Payroll Checks and Direct Deposits	318,016.19	
	Federal Taxes	105,846.95	
	State Taxes	19,464.50	
	OMNI	9,390.72	
	SEPT ERS	2,582.23	
(Total amount of checks issued and debit charges)			455,300.59
Cash Balance as shown by records			<u>\$0.00</u>

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month	2,582.23	
	<u>2,582.23</u>	
ERS Outstanding	2,582.23	
Payroll in Transit		
Amount of transfers in transit	<u>2,582.23</u>	

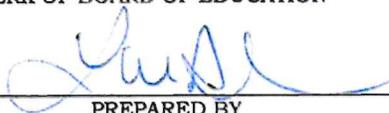
Total available balance \$0.00  
(Must agree with Cash Balance above if there is a true reconciliation)

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

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

CLERK OF BOARD OF EDUCATION

TREASURER OF SCHOOL DISTRICT



PREPARED BY

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

For the period

FROM: 09/01/25 TO: 9/30/25

Total available balance as reported at the end of preceding period

\$

**RECEIPTS DURING MONTH**

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

Date	Source	Amount
SEPT 12	Net Payroll	154,078.96
26	Net Payroll	163,937.23

Total Receipts 318,016.19

**Total Receipts, including balance** 318,016.19

**DISBURSEMENTS MADE DURING MONTH**

**BY CHECK**

From Check No. 98710 To Check No. 98909 34,743.04

**BY DEBIT CHARGE** Direct Deposits 283,273.15

(Total amount of checks issued and debit charges) 318,016.19

**Cash Balance as shown by records**

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month 3,973.96

Less total of outstanding checks (See attached Nvision report) 3,973.96  
Payroll in transit

Net balance in bank

Total available balance

(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 9/30/2025**



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

Ending Bank Balance:		3,973.96
Outstanding Checks (See listing below):	-	3,973.96
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00
<hr/>		
Adjusted Ending Bank Balance:		0.00
Cash Account Balance:		0.00

**Outstanding Check Listing**

Check Date	Check Number	Payee	Amount
09/26/2025	98818	Nick Fellone	82.35
09/26/2025	98837	Kevin T. Schultz	1,770.98
09/26/2025	98853	DEBORAH LUVERA	110.82
09/26/2025	98864	MICHAEL C. KEATING	2,009.81
<b>Outstanding Check Total:</b>			<b>3,973.96</b>

  
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 Prepared By

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 Approved By

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

For the period

FROM: 09/01/25 TO: 9/30/25

Total available balance as reported at the end of preceding period \$3,940,172.73

**RECEIPTS DURING MONTH**

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

Date	Source	Amount
SEPT 30	Interest	1,819.73
Total Receipts		\$1,819.73
Total Receipts, including balance		\$3,941,992.46

**DISBURSEMENTS MADE DURING MONTH**

BY CHECK

From Check No. 2223 To Check No. 2228 140,247.55

BY DEBIT CHARGE

(Total amount of checks issued and debit charges) \$140,247.55

Cash Balance as shown by records \$3,801,744.91

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month	3,879,498.34
Less total of outstanding checks	(77,753.43)
Net balance in bank	<u>3,801,744.91</u>
Total available balance	<u>\$3,801,744.91</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 9/30/2025



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

Ending Bank Balance:		3,879,498.34
Outstanding Checks (See listing below):	-	77,753.43
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

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Adjusted Ending Bank Balance:	3,801,744.91
Cash Account Balance:	3,801,744.91

**Outstanding Check Listing**

Check Date	Check Number	Payee	Amount
09/26/2025	2227	ELMER W. DAVIS INC	69,153.43
09/26/2025	2228	TEITSCH-KENT-FAY ARCHITECTS, P.C.	8,600.00
<b>Outstanding Check Total:</b>			<b>77,753.43</b>

Prepared By

Approved By

**NEW YORK MILLS UFSD**

Trial Balance Report From 7/1/2025 - 9/30/2025



Account	Description	Debits	Credits
H 200	CASH IN CHECKING	3,801,744.91	0.00
	<b>200 Totals:</b>	<b>3,801,744.91</b>	<b>0.00</b>
H 521	ENCUMBRANCES	157,488.75	0.00
	<b>521 Totals:</b>	<b>157,488.75</b>	<b>0.00</b>
H 522	EXPENDITURES	291,139.82	0.00
	<b>522 Totals:</b>	<b>291,139.82</b>	<b>0.00</b>
H 626	BAN PAYABLE	0.00	3,900,000.00
	<b>626 Totals:</b>	<b>0.00</b>	<b>3,900,000.00</b>
H 630	DUE TO OTHER FUNDS	0.00	8,747.09
	<b>630 Totals:</b>	<b>0.00</b>	<b>8,747.09</b>
H 821	RESERVE FOR ENCUMBRANCES	0.00	157,488.75
	<b>821 Totals:</b>	<b>0.00</b>	<b>157,488.75</b>
H 911	UNAPPROPRIATED FUND BALANCE	0.00	184,137.64
	<b>911 Totals:</b>	<b>0.00</b>	<b>184,137.64</b>
	<b>Grand Totals:</b>	<b>4,250,373.48</b>	<b>4,250,373.48</b>

**NEW YORK MILLS UFSD**



**Appropriation Status Detail Report By Function From 7/1/2025 To 9/30/2025**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>H 0002.020-240</u>	\$5MII CAPITAL PROJECT-CONTRACTUAL	0.00	0.00	0.00	47,451.64	20,000.00	-67,451.64
<u>H 0002.020-245</u>	\$5MII CAPITAL PROJECT-ARCHITECT	0.00	0.00	0.00	18,585.00	89,763.75	-108,348.75
<u>H 0002.020-246</u>	\$5MII CAPITAL PROJECT-SURVEY	0.00	0.00	0.00	0.00	12,600.00	-12,600.00
<u>H 0002.020-293</u>	\$5MII CAPITAL PROJECT-CONSTRUCTION	0.00	0.00	0.00	216,028.18	25,000.00	-241,028.18
<u>H 0002.020-295</u>	\$5MII CAPITAL PROJECT-PLUMBING	0.00	0.00	0.00	5,700.00	0.00	-5,700.00
<u>H 0002.022-245</u>	CAPITAL OUTLAY 25/26-ARCHITECT	0.00	0.00	0.00	3,375.00	10,125.00	-13,500.00
<b>0002</b>	*	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>291,139.82</b>	<b>157,488.75</b>	<b>-448,628.57</b>
<b>00</b>	**	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>291,139.82</b>	<b>157,488.75</b>	<b>-448,628.57</b>
<b>0</b>	***	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>291,139.82</b>	<b>157,488.75</b>	<b>-448,628.57</b>
<b>Fund HTotals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>291,139.82</b>	<b>157,488.75</b>	<b>-448,628.57</b>
<b>Grand Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>291,139.82</b>	<b>157,488.75</b>	<b>-448,628.57</b>

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

For the period

FROM: 09/01/25 TO: 9/30/25

Total available balance as reported at the end of preceding period \$1,448,500.27

**RECEIPTS DURING MONTH**

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

Date	Source	Amount
SEPT 30	Interest	2,850.10

Total Receipts \$2,850.10

Total Receipts, including balance \$1,451,350.37

**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 \$1,451,350.37

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month 1,451,350.37

Amount of transfers in transit

Net balance in bank 1,451,350.37

Amount of transfers in transit

Total available balance \$1,451,350.37

(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 - 9/30/2025**



<b>Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>	<b>Balance</b>
V 200	CASH IN CHECKING	907.80	0.00	907.80
V 231	CASH IN TIME-SPECIAL RESERVES	1,450,442.57	0.00	1,450,442.57
V 391	DUE FROM OTHER FUNDS	8,747.09	0.00	8,747.09
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	15,322.77	15,322.77 CR
<b>V Fund Totals:</b>		<b>1,460,097.46</b>	<b>1,460,097.46</b>	<b>0.00</b>
<b>Grand Totals:</b>		<b>1,460,097.46</b>	<b>1,460,097.46</b>	<b>0.00</b>

**NEW YORK MILLS UFSD**

Revenue Status Report By Function From 7/1/2025 To 9/30/2025



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>V 2401</u>	INTERST AND EARNINGS	0.00	0.00	0.00	15,322.77	-15,322.77
	<b>V Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,322.77</b>	<b>-15,322.77</b>
	<b>Grand Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,322.77</b>	<b>-15,322.77</b>

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

For the period

FROM: 09/01/25 TO: 9/30/25

Total available balance as reported at the end of preceding period \$285,295.71

**RECEIPTS DURING MONTH**

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

Date	Source	Amount
SEPT 30	Interest	133.88
5	Transfer from General- Aid Received	2,000.00
18	Federal Aid Received	356.00
18	Federal Aid Received	33,481.00
Total Receipts		\$35,970.88
Total Receipts, including balance		\$321,266.59

**DISBURSEMENTS MADE DURING MONTH**

BY CHECK			
From Check No.	45135	To Check No.	45136
			1,495.02
BY DEBIT CHARGE	Transfer to General for Payroll		23,668.82
(Total amount of checks issued and debit charges)			\$25,163.84
Cash Balance as shown by records			<u>\$296,102.75</u>

**RECONCILIATION WITH BANK STATEMENT**

Balance given on bank statement, end of month	296,204.67
Less total of outstanding checks	(101.92)
Reconciling Items: Payroll in Transit to General	
Net balance in bank	<u>296,102.75</u>
Total available balance	<u>\$296,102.75</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 - 9/30/2025**



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	357,303.39	0.00	357,303.39	
F025 200	CASH TITLE I 24-25	0.00	11,909.00	11,909.00	CR
F026 200	CASH IN CHECKING	0.00	11,406.78	11,406.78	CR
F036 200	CASH IN CHECKING	33,481.00	11,519.54	21,961.46	
F056 200	CASH IN CHECKING	356.00	253.00	103.00	
F076 200	CASH IN CHECKING	0.00	1,984.52	1,984.52	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
	<b>200 Totals:</b>	<b>448,131.87</b>	<b>152,029.12</b>	<b>296,102.75</b>	
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	
	<b>391 Totals:</b>	<b>54,523.16</b>	<b>0.00</b>	<b>54,523.16</b>	
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	
F075 410	FED AID REC TITLE IV 24-25	2,000.00	4,000.00	2,000.00	CR
F085 410	AID RECEIVABLE SUMMER 4408	89,157.40	109,514.64	20,357.24	CR
	<b>410 Totals:</b>	<b>121,974.40</b>	<b>113,514.64</b>	<b>8,459.76</b>	
F026 522	EXPENDITURES	11,406.78	0.00	11,406.78	
F036 522	EXPENDITURES	11,519.54	0.00	11,519.54	
F056 522	EXPENDITURES	253.00	0.00	253.00	
F076 522	EXPENDITURES	1,984.52	0.00	1,984.52	
F086 522	EXPENDITURES	6,890.88	0.00	6,890.88	
	<b>522 Totals:</b>	<b>32,054.72</b>	<b>0.00</b>	<b>32,054.72</b>	
F022 630	DUE TO OTHER FUNDS - TITLE I PT A	0.00	357,303.39	357,303.39	CR
	<b>630 Totals:</b>	<b>0.00</b>	<b>357,303.39</b>	<b>-357,303.39</b>	
F036 980	REVENUES	0.00	33,481.00	33,481.00	CR
F056 980	REVENUES	0.00	356.00	356.00	CR
	<b>980 Totals:</b>	<b>0.00</b>	<b>33,837.00</b>	<b>-33,837.00</b>	
	<b>Grand Totals:</b>	<b>656,684.15</b>	<b>656,684.15</b>	<b>0.00</b>	

**NEW YORK MILLS UFSD**



**Appropriation Status Detail Report By Function From 7/1/2025 To 9/30/2025**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>F026.2110.150</u>	TITLE I-A SLARIES	0.00	0.00	0.00	10,546.78	0.00	-10,546.78
<u>F026.2110.450</u>	SUPPLIES & MATERIALS	0.00	0.00	0.00	860.00	0.00	-860.00
	<b>Fund F026Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,406.78</b>	<b>0.00</b>	<b>-11,406.78</b>
<u>F036.2250.150</u>	SECTION #611 SALARIES	0.00	0.00	0.00	11,322.54	0.00	-11,322.54
<u>F036.2250.450</u>	SUPPLIES & MATERIAL	0.00	0.00	0.00	197.00	0.00	-197.00
	<b>Fund F036Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,519.54</b>	<b>0.00</b>	<b>-11,519.54</b>
<u>F056.2250.450</u>	SUPPLIES & MATERIALS	0.00	0.00	0.00	253.00	0.00	-253.00
	<b>Fund F056Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>253.00</b>	<b>0.00</b>	<b>-253.00</b>
<u>F076.2110.160</u>	TITLE IV-A	0.00	0.00	0.00	1,799.50	0.00	-1,799.50
<u>F076.2110.450</u>	SUPPLIES AND MATERIALS	0.00	0.00	0.00	185.02	0.00	-185.02
	<b>Fund F076Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,984.52</b>	<b>0.00</b>	<b>-1,984.52</b>
<u>F086.5511.160</u>	NONINSTRUCTIONAL SALARIES SUMMER TRANSPORT	0.00	0.00	0.00	6,890.88	0.00	-6,890.88
	<b>Fund F086Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,890.88</b>	<b>0.00</b>	<b>-6,890.88</b>
	<b>Grand Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,054.72</b>	<b>0.00</b>	<b>-32,054.72</b>



**NEW YORK MILLS UFSD**

**Trial Balance Report From 7/1/2025 - 9/30/2025**



<b>Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
TE 092A	BEEKMAN SCHOLARSHIP	0.00	212.67
TE 092DGH	DONNA & GEORGE HERTHUM SCHOLARSHIP	0.00	14,801.05
TE 092H	KIWANIS CLUB SCHOLARSHIP	0.00	410.13
TE 092M	MIGA SCHOLARSHIP	0.00	4,113.29
TE 092R	HERTHUM COMMUNITY FOUNDATION	0.00	991.68
TE 092TL	TIMOTHY LAVIER SCHOLARSHIP	0.00	95.57
TE 092X	ETUDES MUSIC CLUB SCHOLARSHIP	0.00	7.33
TE 092Y	KARUZAS SCHOLARSHIP	0.00	16,924.67
TE 201	EXPENDABLE TRUST SAVINGS	37,556.39	0.00
<b>TE Fund Totals:</b>		<b>37,556.39</b>	<b>37,556.39</b>
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
<b>TN Fund Totals:</b>		<b>10,820.00</b>	<b>10,820.00</b>
<b>Grand Totals:</b>		<b>48,376.39</b>	<b>48,376.39</b>

### 3.4 Approval of the Previous Minutes



**BOARD OF EDUCATION MEETING MINUTES**

**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
<b>1. MEETING CALL TO ORDER</b>				
<b>1.1 Pledge to the Flag</b>			Procedural	
<b>1.2 Reading of the New York Mills UFSD Mission Statement.</b>			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>
<b>1.3 Acceptance of Agenda</b>	K. Hubley	Yes	Action	1 <sup>st</sup> J. Edwards 2 <sup>nd</sup> S. DeFazio / Yes 7 No 0 Abstain ____
<b>2. PRESENTATIONS AND COMMITTEE REPORTS</b>				
<b>2.1 President's Message</b>	K. Hubley		Information	
K. Hubley – I will keep this brief as we have a lot of visitors tonight. So, the Board is participating in the Trunk or Treat event and Abbie has graciously taken the lead on that. She will be reaching out to all of us on that.				
<b>2.2 BOCES Representative Report</b>	K. Hubley		Information	
K. Hubley – Quickly, the Regional Program for Excellence, we did have two students that came in and presented. I was really impressed with this program. One young lady wants to become a Trauma Surgeon. Over the summer she spent 75-hrs in an internship between Kunkle Ambulance, Little Falls ER and the Rome Hospital. She was able to ride with 2 separate teams in the Ambulance, assist in the ER, observe a surgery, do rounds and some charting, which is amazing to				

put towards future goals. The other young man did a 75 -hour internship at the Rome Airforce Research Lab. He is looking to attend RTI for Electrical Engineering. They were not New York Mills students. Mrs. Facci, do we have any students in this program? M.Facci – I believe we have 2 students involved this year. K.Hubley – okay great. I will leave a few brochures in the Guidance Office for anyone interested.

<b>2.3 Ex Officio Student Member Report</b>	C. Miner	Information
<p>C.Minor - The Student Council would like to report that the annual Home Coming Dance will be hosted October 18<sup>th</sup> , Spirit Week will be Oct 6- 17<sup>th</sup> prior to the Home Coming Dance. Spirit Day themes are on the email that was sent out to everybody on the daily announcements. Fall Clean-Up will be hosted on October 11<sup>th</sup> all students are welcome to attend whether they are a part of Student Council or just a student from our school. Student Council has also completed elections for every grade level. Student Council is ecstatic about our upcoming events. If you are interested in attending, please contact Mrs. Facci.</p>		
<b>2.4 TKF Architects</b>	Courtney Ackerbauer	Information
<p>Hello, we are the Architects on the Capital Project. I was asked to come and review with everyone the color selections for the Project. Using a more uniform approach or hues, building off the school spirit for a clean and timeless setting. A presentation board was presented with samples.</p>		
<b>2.5 Bonadio Group</b>	Jacob Skeval	Information
<p>J.Skeval -The scope of the audit has no findings in the report. The ECA, had an unmodified or clean opinion on that as well.</p>		
<b>2.6 R.G.Timbs</b>	Dr. R. Timbs	Information
<p>Dr. Timbs – provided a hand-out about the financials of the District. You had a clean audit and the District is in great shape. But like all school districts that aren't over 1,500 kids, it tends to be fragile. The State is starting to experience some problems in terms of its budget moving forward. Foundation Aid is always a concern.</p>		
<b>2.7 Committee Reports</b>		Information
<p><b>Policy Committee:</b> <i>Sara DeFazio/Chair, Jacqueline Edwards:</i> S.DeFazio - we had a meeting at the end of Sept. there are several first reads tonight. We look forward to meeting again in November and keep trucking along.  <b>Facilities Committee:</b> <i>Jeremy Fennell/Chair, Sara DeFazio:</i> J.Fennell – I don't have much to add, we met just before this meeting and Courtney did a good job presenting. The one thing that is touched upon, the Superintendent and the Architects are really trying to do a good job of having continuity of colors and things that can be added in the future, kind of added to so we don't have any ambiguity between color, even with a “facelift” because we are touching quite a bit of things like the Auditorium, the Gymnasium, bathrooms as such. So, once things get done, we can have standardization. I think that is a nice job, Mrs. LaGase is working with them and being diligent so that that happens. A.Taylor – I like the color scheme. I think it is a good mix of what already exists here and updating it, so that it is not so harsh and cold, because you know sometimes more modern things can look cold. Yet, this still captures the warmth of our school.  <b>Communications Committee:</b> <i>Abbie Taylor/Chair, Robert Mahardy Jr.:</i> A.Taylor – Yes, so we met and went over ParentSquare which has had a really great roll out. New features have been turned on as we move along like direct messaging. The district calendar has been uploaded, along with the day schedule. As a parent, I find the more you use it the more you get familiar with finding what you are looking for. I know previously before we rolled out ParentSquare there was discussion about having a parents' night, or information night, yet since the rolling out there hasn't been any inquiry or concerns. M.LaGase – we did add a series of resources on the district website including short videos, FAQs etc., as a support. We haven't had any concerns related to access or use, If that happens, we are happy to support families. A.Taylor - Right. We did also discuss highlighting some of our teachers.  <b>Transportation Committee:</b> <i>Sandra Dare/Chair, Abbie Taylor:</i> S.Dare – Yes, we met on Thursday (10/2) to talk about how things are going with bussing at the beginning of the school year. That went pretty smooth. It sounded like there are no issues going on at this time. There are more safety things coming in to play. This was Cynthia's first time at the beginning of the school year and it seems like the</p>		

drivers are happy. There is good comradery even with change overs that had happened. Everyone is helping out. The mechanic is doing a great job also, all buses are up and running.

**Health & Safety Committee:** *Robert Mahardy Jr./Chair, Sandra Dare: R.Mahardy, Jr. – nothing at this point*  
**Finance Committee:** *Jacqueline Edwards/Chair, Jeremy Fennell: J.Edwards – we met just before this meeting. I think with the presentations we have an overload of information. But all is good.*

**SBI:** *Jacqueline Edwards (SBI Alternate: Sara DeFazio): J.Edwards – Just want to mention there is a Legislative meeting via zoom on 10/15 if you are interested. Mrs. LaGase sits on the meetings and will have the information. I know it is in the morning which could be a little difficult for some.*

<b>3. CONSENT AGENDA</b>						
<b>3.1 Approval of 3.2 through 3.4</b>	K. Hubley	Yes	Action	1 <sup>st</sup> A.Taylor	2 <sup>nd</sup> J.Fennell	Yes 7 No 0 Abstain ____
<b>3.2 Business Office Reports</b>						
<b>3.3 CSE Reports</b>						
<b>3.4 Approval of the Previous Minutes</b>	9.9.2025					
<b>4. OLD BUSINESS</b>						
<b>5. NEW BUSINESS</b>						
<b>5.1 Personnel Report</b>		Yes	Action	1 <sup>st</sup> R.Mahardy, Jr.	2 <sup>nd</sup> J.Fennell	Yes 7 No 0 Abstain ____
J. Edwards – Yes, I recall, that before whenever we have had people on her. Though I don't see it as an issue right now, but whenever we put new employee's on we will also put employee replacing under that column. There wouldn't be in this instance, but as a reminder. R.Mahardy, Jr. – I have one thing too, the girls indoor track, is "C" for certified right? M.LaGase – Yes. S.Dare – I have a general question, do all separations go on this report? M.LaGase if they are our employee,yes.						
<b>5.2 Approval of Community Use of Facilities Request with New York Mills Optimist Club – Biddy Basketball Program</b>		Yes	Action	1 <sup>st</sup> S. Dare	2 <sup>nd</sup> A.Taylor	Yes 7 No 0 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 <sup>st</sup> J.Edwards 2 <sup>nd</sup> J.Fennell / Yes 7 No 0 Abstain ____
S.DeFazio – can we have discussion about it before we motion or is that after? K.Hubley – we have to put it on the table first. Ms. Edwards, second Mr. Fennel. Okay any discussions? S.DeFazio – Okay so my question was is this the same thing as what Mrs. St. James had brought up at our last meeting? M.LaGase – Yes. S.DeFazio – so then the District would be... M.LaGase – If the Board approves this, that fee would be paid by the District. We have 2 separate legal opinions on this. J.Edwards – This subject was broached as a financial implication when Jeremy and I met. Moving forward as a Board you might want to look at it year by year. Certainly, in this case you wouldn't want to deprive someone in their Senior year playing, but you may get an influx where there is 5 or 6 kids where you need to plan accordingly for how to do this. Just a topic to think about. A.Taylor – I have a question, and maybe I'm just putting all the pieces of the puzzle together. When we have an approval of combination, is there always a cost associated or is this unique? M.LaGase – This is the only one. This cost was previously incurred by the parent group. S. Dare - I have a question to about that. Did we combine with Notre Dame last year also? M.LaGase – Yes, we have been combing for the last 5 years. S.Dare – Is there an option to combine with a different school? M.LaGase – the other larger schools that have a Hockey Program are not open to a combination. A.Taylor – What happens if we have 3 students combined and then for some reason they drop out. Is that cost associated, would that change? M.LaGase- it would be just for the student athlete participating. J.Fennell – a point of clarification to bring up, that I heard today or maybe didn't hear right the first time. Is that even though we have combined with Notre Dame before for Hockey, this is the first year it is a requirement to pay the \$1,200 per student, if we offer it. M.LaGase – Yes.	Yes	Action	1 <sup>st</sup> J.Edwards 2 <sup>nd</sup> R.Mahardy, Jr. / Yes 7 No 0 Abstain ____
5.4 Excise Inventory – MORIC IT Equipment	Yes	Action	1 <sup>st</sup> J.Edwards 2 <sup>nd</sup> J. DeFazio / Yes 7 No 0 Abstain ____
5.5 Policy 5009 Extreme Heat Conditions Days (First Read)	Yes	Action	1 <sup>st</sup> J.DeFazio 2 <sup>nd</sup> A.Taylor / Yes 7 No 0 Abstain ____
5.6 Policy 7005 Education of Homeless Children (First Read)	Yes	Action	1 <sup>st</sup> J.DeFazio 2 <sup>nd</sup> J. Edwards / Yes 7 No 0 Abstain ____
5.7 Regulation 7005.1 Procedures for Achieving Education of Homeless Children (First Read)	Yes	Action	1 <sup>st</sup> R.Mahardy, Jr. 2 <sup>nd</sup> A.Taylor / Yes 7 No 0 Abstain ____
5.8 Regulation 7005.2 STAC-202 Homeless Designation Form (Rescind)	Yes	Action	A.Taylor – Can you just fill me in. Is that because another policy is replacing this? M.LaGase – That form is for reimbursement. A.Taylor – Okay, thanks.
5.9 Policy 6005 Stipend Payment of Coaches (Rescind)	Yes	Action	1 <sup>st</sup> S.Dare 2 <sup>nd</sup> R.Mahardy, Jr. / Yes 7 No 0 Abstain ____
5.10 Policy 4302 Internal Audit Function (First Read)	Yes	Action	R.Mahardy, Jr. – Thats similar too, right? Is it an internal form? M.LaGase - No. This one is the policy change. A.Taylor – Was there any discussion on that, as to what came about to rescind? S.DeFazio – At Policy Committee we talked about it and felt we need to be progressive. The last update on this was in 2015 and we want to see our coaches continue coaching with us, so, we felt like this is the best way.

5.11 Policy 4303 Auditing Claims for Payment (First Read)		Yes	Action	1 <sup>st</sup> S.DeFazio 2 <sup>nd</sup> J.Edwards / Yes 7 No 0 Abstain ____
5.12 Policy 4400 General Procurement Standards (First Read)		Yes	Action	1 <sup>st</sup> A.Taylor 2 <sup>nd</sup> J.Fennell / Yes 7 No 0 Abstain ____
5.13 Policy 4401 Competitive Bidding (First Read)		Yes	Action	1 <sup>st</sup> J.Fennell 2 <sup>nd</sup> A.Taylor / Yes 7 No 0 Abstain ____
5.14 Policy 4402 Non-Bid Purchasing (First Read)		Yes	Action	1 <sup>st</sup> S.DeFazio 2 <sup>nd</sup> J.Edwards / Yes 7 No 0 Abstain ____
5.15 Regulation 4402.1 Procurement of Goods and Services Quote Form (Rescind)		Yes	Action	1 <sup>st</sup> S.DeFazio 2 <sup>nd</sup> J.Edwards / Yes 7 No 0 Abstain ____
5.16 Resolution to Approve the 2024-2025 Audit from the Bonadio Group	K.Hublely – can we just have a discussion on this? Why are we rescinding that is it another internal form? S.DeFazio – Yes. R.Mahardy, Jr. – this is the one I was thinking of before. S.Dare – Is there something to replace it? M.LaGase – there is already an internal form being used. Yes.	Yes	Action	1 <sup>st</sup> S.DeFazio 2 <sup>nd</sup> J.Fennell / Yes 7 No 0 Abstain ____
5.17 Resolution to Approve the 2024-2025 ECA Audit from the Bonadio Group		Yes	Action	1 <sup>st</sup> R.Mahrdy, Jr. 2 <sup>nd</sup> J.Fennell / Yes 7 No 0 Abstain ____
<b>6. K-12 REPORTS</b>				
6.1 Executive Principal K-12	M. Facci		Information	<p>M.Facci – We are looking forward to a jammed packed month of October. For the last few weeks we have been conducting our safety drills, required by New York State Law. Our teachers are working with students on protocols and procedures, all are doing a great job. 7<sup>th</sup> and 8<sup>th</sup> grade students have had some DASA classes on Microaggressions and the difference between bullying and conflict. This is provided through BOCES Safety Office, once a month training based on where we see the need. We've had parent conferences per teacher request for students who are struggling to put some interventions in place to support the student. 5-week reports will be mailed on 10/14. Tomorrow evening one of our students (Arian McNeil) will be presenting about P-Tech at the OHM BOCES board meeting at 4:30, as the Principal had wonderful things to say about her. As mentioned, Spirit Week starts Thursday. Students will be decorating banners in the hallway to later move to the field for the Pep Rally and Powder Puff Game the following Friday at 1 p.m. Homecoming game will be noon on Saturday (10/18) against Sauquoit. Followed later with the Homecoming Dance from 7-10 p.m. All grades 7 through 12 are welcome to attend. Ticket sales are available that week during lunch periods. The Optimist have collaborated with Pisano's Pizza on Campbell Ave. for the Student of the Month award. And the 12<sup>th</sup> grade student would get a plaque and monetary award. The award winners for the month of September are as follows: grade 7: Myles Costello, grade 8: Polina Donchuk, grade 9: Morgann Faustino, grade 10: Abigail Misiaszek, grade 11: Rana Bilal. and our senior: Abbey Calhoun. There are several planned</p>

fieldtrips scheduled for an inter-disciplinary water project with 7<sup>th</sup> and 8<sup>th</sup> grade Science, English and Art classes. Preconference's have been scheduled for APPR observations, teacher have turned in goals for department and individual based data. Drama club voted on the musical selection for the school is "Anything Goes", performed on March 20<sup>th</sup> and 21<sup>st</sup>. In November the Guidance Counselor will be touring Utica University with 11<sup>th</sup> graders for the Media Studios and Theater Programs and career opportunities in the Communication and Media field. Mr. Worboys will be taking 10 students to the Syracuse Research Corporation for a STEM in the work place event. There are also 15 students attending the upcoming Genesis Group Legislative Breakfast coming up. We have been busy and all are doing a great job.

## 6.2 Interim Principal K-12

D. DiSpirito

Information

D.DiSpirito – I just want to backtrack a little bit to open house and how successful open house was at the elementary side there were over 200 parents in attendance that night, every cookie, brownie, bottle of water was gone. Parents seemed to be very pleased with teacher communication, student work, and just the overall ease of the evening. We have been invited to the Senior Community Center at the Country Club Court Apartments to have our Elementary Chorus to sing for them, the last week before break. Mr. Williams will be taking the 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup> and some high school students over to apparently put back a tradition they had prior to COVID. We were excited they reached out to ask us to come, so we said absolutely we would be happy to be there. We are set on December 18<sup>th</sup> at 10 a.m. to perform. However, the bigger performance is Aladdin Jr. which is November 7<sup>th</sup> and 8<sup>th</sup>. Kids are already working really hard. Drama Club has worked really hard with the kids. Mrs. Lovecchio has done a great job, coordinating and keeping students and families informed with her Google Classroom. One of the exciting new things we started on, with coordination with the high school side is a mentor program. A Mentor/Mentee Program through the National Honor Society. Pairing up the high school students with an elementary student who may just need academic supports, or social-emotional support. We have seen an increase in really good behaviors because of it, really quickly. The kids look forward to meeting with their mentor once a week. We've seen so much success that we decided to add a tutoring part to that so we can actually bring in the National Jr. Honor Society Students to assist with 3<sup>rd</sup> and 4<sup>th</sup> grade Math, 4<sup>th</sup> and 5<sup>th</sup> grade ELA, 5<sup>th</sup> and 6<sup>th</sup> grade Science and Social Studies so a big thank you to Alyssa Vanno, Kaitlyn Phillips, and Amanda Woodward for keeping it on the fore front and it is something we discuss at every meeting when talking about our kids and interventions. A.Taylor – how many kids are in it? Right now, we are at 10 and 10. We are looking to be at 25 and 25. A.Taylor – that's wonderful. Yeah – it is! It is one of the best things I have seen in a really long time! The other thing we really began working on is bus behavior assemblies. Every student will have a name plate above their seat so they know where they are designated to sit. Trying to keep the littles up front and older kids in the back and talk about safety on a bus. Asking about behaviors on a bus and if they are any different than in a car? So, the Transportation Supervisor and a driver have come up for each bus and we will continue the assemblies and award the best bus with points every day. They will be announced at the student of the month assembly and they will get donut holes as their prize. Another new initiative is Mrs. Howe's Bean Stack, which is the new reading initiative. She is asking students to read 22,000 minutes this year, on this Bean Stack digital platform and of course the kids are going to be able to throw some kind of bean (laughter) at me in the end. I'm sure they have some great ideas up their sleeves. Lots of events coming up Fire Prevention Day with the NYM Fire Dept. Trunk or Treat on the 28<sup>th</sup>, Student of the Month is the 29<sup>th</sup>, the Halloween Parade is the 31<sup>st</sup>, we also will be involved in Spirit Week only we will do 4 days. And then Coach and I talked about the Turkey Trot, we have that scheduled now for November 15<sup>th</sup> 9:00 AM, first race is 9:40 am. On the teacher side, their SLO's have been turned in, goals have been set. Observations begin this week. We have done over 40 MTSS meetings to discuss ways to provide support to students and we have done some out of the box thinking and I really impressed with staff in how we are thinking to support kids without pulling them out of instruction. Then finally, my favorite part of the night is, our 6<sup>th</sup> grade students have begun a newspaper called The Marauder Musings (passed around). Mrs. Babula has taken on this goal of creating a newspaper to improve student's writing skills and spread good news and information on the elementary side of NY Mills. S.DeFazio- Who gets that and how often? All the elementary kids. This is the first

edition but, trying to do it monthly. We will see, they got one done in 3 weeks; they have done interviews, jokes, stories, poetry. She spends a lot of time and the kids volunteer to do this during their lunchtime. R.Mahardy, Jr. This is really cool. A.Taylor – this is very impressive. M.LaGase – Students were very creative. S.DeFazio – Do the students volunteer to write or are they asked? D.DiSpirito – A bit of both. A.Taylor – tell them they did an awesome job. J.Edward - You should have read us the joke. K.Hublely – You know I like to have students visit and when I saw the mentor program posted on Facebook, I would like to hear what the high school students are getting out of it too. I must be two-fold. So, we are excited to see who will visit us next month.

## 7. SUPERINTENDENT'S REPORT

### 7.1 Enrollment Update

M. LaGase Yes Information

### 7.2 Superintendent's Update

M. LaGase Information

M.LaGase - I had the pleasure of speaking with many parents, students and extended family members at open house. It was really a nice night. There was a lot of positive feedback both from our students, families and community members as well as our staff. I can't count the number of conversations held that were so appreciative of the positive experiences their children are having both in classrooms and in other activities. It's a direct reflection of the connected, close-knit community we have. I know, I appreciate the ongoing dedication and support. As Mrs. Taylor mentioned during the Communications Committee meeting, there was some discussion about adding some type of feature to our website to try and highlight the staff and/or the departments/grade level teams and some of the contributions they are making. We have worked with our website developer at BOCES, we will start off with one feature per month, called the Marauder Marque. We will try to incorporate marauder moments and the learning experiences student are having. Another little note on the Capital Project; the level of interruption and or disruption on the instructional program has been very limited. I appreciate the Construction Manager, who has been on-site, and working shoulder to shoulder with District to ensure things are going smoothly. I have enlisted the BOCES School Comm. Dept to add a section to the website to upload photos of work in progress and the highlight different phases as well as the final scope of the project, so the community can stay informed of what the voters approved. A Superintendent's Conference Day is scheduled for, Friday, October 10<sup>th</sup>. The focus of the morning session will be the Multi-tiered Systems of Support (MTSS), and the data platform used internally. Several staff members will also be attending outside of district workshops pertinent to their discipline/subject areas, so, we are very excited about those professional development opportunities. I would like to thank Mrs. Taylor for her willingness and dedication of her time and resources to build a new Trunk or Treat photo frame for the annual event. Last year, the original came to end of life. Mrs. Taylor graciously took on that task, along with our maintenance staff and Mr. Davies and his art students who painted and decorated the frame. Also, the Portrait of a Marauder graphic has been added to our website. We have enlisted Amy Lamitie, Program Coordinator with the PPL Office at OHM BOCES, to collaborate with us on that work and she will be onsite for the November meeting to give an overview on the NYS Inspires Initiative.

## 8. COMMUNICATIONS

K.Hublely – Now is our public comment portion of our meeting I wanted to say although State Law does not require us to hold a public period, we have chosen to include this section in our meeting agenda to hear from our community member's. Please note, that Board is here to listen, the public comment is not designed to be a discussion. Therefore, please do not expect the board to respond to any of your concerns and/or questions tonight. The appropriate staff

member will get back to you as needed. Under state and federal privacy laws, comments relative to personnel or students are inappropriate to address in open session/public comment and will not be allowed. We do ask that before bringing items to the board that you go through the appropriate administrative channel. There is a "When in Doubt, Who to Contact" chart available on our website. It can be found under the "District" heading then under "Procedures and Policies". Finally, I want to remind everyone that you may submit written comments to the board via our Board Clerk, in lieu of speaking during the public comment period if you so choose.

**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.**

K.Hublely – With that said, do we have any public comment tonight?

J.Marley (NYMTA) – I will just take a quick minute to hello, welcome back to the school year I missed the first couple of meetings. I am really happy to be here, listening to all the news tonight. I want to recognize how appreciative the New York Mills Teachers' Association is with any and all collaborative opportunities we have to support our students. So, thank you very much.

S.Robinson (Parent, Optimist Biddy Basketball) – I would like to thank the board for their support again this year. It is our 3<sup>rd</sup> year back with the program. We are looking forward to another successful session and we will be at Truck or Treat also, to get the kids revved up. I already heard from some parents and students excited to start the season. So, thank you!

M.Mitchell (Parent) – First, I would like to thank the board for participating in Trunk or Treat. I would like to respectfully request that the board consider moving the public comment section to the beginning of the meeting, rather than the end. Many community members and stakeholders are unable to stay for the entire meeting and this change would allow them to participate freely without have to commit an hour or more in time. Additionally, when public comments are allowed after the agenda has been addressed it limits the opportunity for stakeholders to share input before decisions are made. That was one comment., The next one is; it is very disappointing to see that someone with 4 years coaching experience at NY Mill s was passed over in favor of a long-term substitute. Experience and dedication to the program should be valued especially when it comes to our athletes' growth and consistency. This decision sends the wrong message to those who have invested time in our school and effort into building the team. I urge the board to consider how choices made impact our athletic programming and the moral of our student athletes' and those who dedicate themselves year after year. That's all.

C.St.James (Parent) – First, thank you so much for approving the combination with Juggler's (ND Jr/Sr High). As a parent who has paid for this for the last 4 years you have no idea how grateful I am. I do know there are a few kids trying -out whether or not that make it, I do not know, I never want to say it's safe to assume my child would make the team but as a Senior Capitan, I'm really hoping he makes the team. It would be really crappy if he doesn't (laughter). But, thank you all, very, very much for always supporting this program. Quick thing about the seniors, I have not talked to Mr. Famolaro or my senior or any other senior parents however, I went through the agenda and noticed there is a huge amount of senior funding in their accounts because they never had a 6<sup>th</sup> and 7<sup>th</sup> grade trips because of COVID. So, I'm throwing this out, would the board be open to having a few senior presentations on how to use that money more productively than a trip to Boston. I don't know if it goes through school administration or School Board but if someone could let me know. I know the students already have some ideas. Some parents and I spoke about the Math situation. Is there going to be a solution vs a long-term sub in the position for middle school math?

**8.2 Board Discussion** BOE Discussion

A.Taylor – I wanted to note, I checked out the school website and there are a lot of updated pictures. so, if you wanted to see where the money is going for a roof project. I never thought I would be excited to look at a roofing project but I great to see the before and after. So, I appreciate that. Open house was definitely a great experience. I also want to acknowledge the staff responsible for the groundskeeping. It is a really busy season for them, between sporting and other events, it takes quite a bit of time keeping up with maintaining the grounds. So, thank you.

S.DeFazio – I have a just a couple of things I wanted to mention. Lisa, thanks so much for another amazing audit, your hard work does not go unnoticed. Mrs. LaGase for pairing with her and making sure we remain in good financial standings. That was my first Dr. Timbs presentation, it was very eye opening to me and I think it is very exciting time because it’s an opportunity for us obviously to build a future for our students but also, it got me thinking about our long-term strategic plan and really getting on top of that to have some plans moving forward. Just something that is now on the forefront of my mind. The other note I had, was about programs and students to present at board meetings, it really is one of my favorite parts. Lastly, I want to acknowledge the Interim Athletic Director, Mr. Deuel, if you haven’t met him as of yet ... I guess, go out of your way this time and meet him. He is super welcoming. He is kind, he understands the process, has been around the block, been with multiple school districts, and is at every sporting event. Ready, willing and able to talk to families and athletes’ alike. I know behind the scene’s he has done a lot of work as well. So, I think for us he has done a great job, thus, far for us in athletics. So, a big shout out to him!

K.Hubleby – Okay, we do need to go into an Executive Session tonight for a follow-up to last month legal matter we were discussing. After a 5-minute break.

<b>9. EXECUTIVE SESSION ** (If Needed)</b>	BOE	7:35pm	Discussion/Action	1 <sup>st</sup> S.DeFazio 2 <sup>nd</sup> J.Fennell / Yes 7 No 0 Abstain ____
<b>9.1 Return to General Session (time)</b>	BOE	8:06pm	Action	S.Dare left at 8:00pm 1 <sup>st</sup> S.DeFazio 2 <sup>nd</sup> J.Edwards / Yes 6 No 0 Abstain ____
<b>10. ADJOURNMENT</b>				
<b>10.1 Adjournment</b>		8:07pm	Action	1 <sup>st</sup> J.Edwards 2 <sup>nd</sup> S.DeFazio / Yes 6 No 0 Abstain ____

\*\*§105. Conduct of executive sessions.

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

body, but only when publicity would substantially affect the value thereof.

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



**BOARD OF EDUCATION SPECIAL MEETING MINUTES**

**October 13, 2025**

**5 PM - NEW YORK MILLS UFSD LIBRARY**

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

Agenda Item	Who	Information Distributed	Action	Notes
<b>1. MEETING CALL TO ORDER</b>		5:00 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 <sup>st</sup> R. Mahardy, Jr. 2 <sup>nd</sup> S. Dare / Yes 5 No 0 Abstain ____
<b>2. NEW BUSINESS</b>				
2.1 Personnel Report		Yes	Action	1 <sup>st</sup> R. Mahardy, Jr. 2 <sup>nd</sup> J. Fennell / Yes 5 No 0 Abstain ____
<b>3. COMMUNICATIONS</b>				
3.1 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.

<b>3.2 Board Discussion</b>	BOE	Discussion			
The Board had a brief discussion on the BOE's Trunk or Treat theme and the Rural School Conference.					
<b>4. EXECUTIVE SESSION</b> ** (If Needed)	BOE	Discussion/Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No ___ Abstain ___		
<b>4.1 Return to General Session (time)</b>	BOE	Action	1 <sup>st</sup> _____ 2 <sup>nd</sup> _____ / Yes ___ No ___ Abstain ___		
<b>5. ADJOURNMENT</b>					
<b>5.1 Adjournment</b>		5:05 PM	Action	1 <sup>st</sup> A.Taylor 2 <sup>nd</sup> S. Dare / Yes 5 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: 11/4/2025

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".*

<b>I. Resignation</b>							
Melinda Schmelcher	School Monitor	School Monitor	Civil Service	per CSEA contract		10/3/2025	
<b>II. Instructional Appointments</b>							
Melanie Miller		Long Term Substitute	Certified	Daily Rate	Michelle Hartmann	11/10/2025	
<b>III. Non-Instructional Appointment</b>							
Gaetano Camello	Sub Cleaner	Substitute Cleaner	Civil Service	\$15.50/hour		11/5/2025	
<b>IV. Leave of Absence</b>							
Lynn Moore	Tenure	Special Education Teacher	Certified	LOA - FMLA date change		9/29/2025 - 11/10/25 to 9/29/25 - 10/28/25	

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, 'CTA III' Certified Teaching Assistant Level III,  
 TAP' Pre-Professional <sup>A</sup>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 Resolution to Accept the Audit  
Response Related to the Corrective Action  
Plan for Fiscal Year 2024 - 2025**



**Resolution of Corrective Action Plan for  
Fiscal Year 2024-2025**

**Whereas:** the New York Mills Board of Education has received the Corrective Action Plan for the fiscal year 2024-2025 at the recommendation of the Superintendent of schools, directed to the New York State Office of Audit Services.

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

**Therefore:** the New York Mills Board of Education accepts the audit response.

Motion\_\_\_\_\_

Second\_\_\_\_\_

**Yes** \_\_\_\_ **No** \_\_\_\_

DATED: November 4, 2025  
New York Mills, New York

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District Clerk  
New York Mills Union Free School  
New York

**Michele D. LaGase**  
*Superintendent*  
(315) 768.8127  
mlagase@newyorkmills.org

**Mary Facci**  
*K-12 Executive Principal*  
(315) 768.8124  
mfacci@newyorkmills.org

**Denise DiSpirito**  
*Interim K-12 Principal*  
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ddispirito@newyorkmills.org



1 Marauder Boulevard  
New York Mills, NY 13417

**BOARD OF EDUCATION**

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**Robert Mahardy, Jr.**  
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**Sara DeFazio**  
**Jacqueline Edwards**  
**Jeremy Fennell**  
**Abbie Taylor**

October 7, 2025

Mr. Gregg H. Evans, CPA  
Bonadio & Co., LLP  
432 North Franklin Street  
Syracuse, New York 13204

This representation letter is provided in connection with your audit of the financial statements of New York Mills Union Free School District's Extraclassroom Fund, which comprise the cash and fund balances resulting from cash transactions- cash basis, as of June 30, 2025, and the related statement of cash receipts and cash disbursements for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the cash basis method of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 7, 2025, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 22, 2025.
- 2) We acknowledge our responsibility for the preparation of the financial statements referred to above.
- 3) The financial statements referred to above are fairly presented in conformity with the cash basis of accounting.
- 4) We acknowledge our responsibility 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.
- 5) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties, if any, have been appropriately accounted for and disclosed in accordance with the cash basis of accounting.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be disclosed or reported in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 9) There are no material concentrations that are required to be disclosed in accordance with the cash basis of accounting.

**Information Provided**

- 10) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 16) There have been no changes in control activities of the processing of transactions that we have not previously disclosed to you.

Signature: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

**5.3 Resolution to Accept the Corrective  
Action Plan for Extra Curricular Activity  
Fund 2024 - 2025**



**Resolution of Corrective Action Plan for  
Extra Classroom Fund 2024-2025**

**Whereas:** the New York Mills Board of Education has received the Extra Classroom Fund Audit Corrective Action Plan for the fiscal year 2024-2025 at the recommendation of the Superintendent of schools, directed to the New York State Office of Audit Services.

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

**Therefore:** the New York Mills Board of Education accepts the audit response.

Motion \_\_\_\_\_

Second \_\_\_\_\_

**Yes** \_\_\_\_\_ **No** \_\_\_\_\_

DATED: November 4, 2025  
New York Mills, New York

---

District Clerk  
New York Mills Union Free School  
New York

**Michele D. LaGase**  
Superintendent  
(315) 768.8127  
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**Mary Facci**  
K-12 Executive Principal  
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**Denise DiSpirito**  
Leading K-12 Principal  
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New York Mills, NY 13417

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**Sara DeFazio**  
**Jacqueline Edwards**  
**Jeremy Fennell**  
**Abbie Taylor**

New York State Education Services  
Office of Audit Services  
89 Washington Ave, Room 524EB  
Albany, New York 12234

October 14, 2025

Dear Sir or Madam:

Please find below New York Mills Union Free School District's Extra Classroom Activity Fund Plan of Corrective Action for the fiscal year ended June 30, 2025 as pertains to the annual independent audit's Management Letter filed with your office:

1. Finding ECA:

It was observed 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.

Response ECA:

All supporting documentation of money received for club activities, including check copies, logs of ticket sales and other support for money collected will be 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. This correction has been implemented as of 10/14/2025.

2. Finding ECA:

It was observed that in one instance out of 15 cash receipts selected for testing that the Deposit Transmittal Form was missing the signature of the Activity Treasurer or the Faculty Advisor.

Response ECA:

All necessary signatures will be included on each Deposit Transmittal Form. This correction has been implemented as of 10/14/2025.

3. Finding ECA:

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.

Response ECA:

All necessary signatures will be included on each Disbursing Order Form. This correction has been implemented as of 10/14/2025.

4. Finding ECA:

It was observed that in five out of 15 cash receipts selected for testing that the funds collected were not deposited in the bank account within 72 hours from the date of collection.

Response ECA:

Receipts will be processed and deposited within 72 hours of collection. This will not only ensure timely reporting of financial transactions and ease reconciliation between the records and corresponding bank statement(s), it will mitigate risk for loss of theft. This correction has been implemented as of 10/14/2025.

If you have any questions, please contact me at (315) 768-8124.

Sincerely,

A handwritten signature in cursive script that reads "Kaylyn Clark". The signature is written in dark ink and is positioned above the printed name and title.

Kaylyn Clark  
Activity Treasurer

Michele D. LaGase  
Superintendent  
(315) 768.8127  
mlagase@newyorkmills.org

Mary Facci  
K-12 Executive Principal  
(315) 768.8124  
mfacci@newyorkmills.org

Denise DiSpirito  
Interim K-12 Principal  
(315) 768.8129  
ddispirito@newyorkmills.org



1 Marauder Boulevard  
New York Mills, NY 13417

**BOARD OF EDUCATION**

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Abbie Taylor

October 7, 2025

Mr. Gregg H. Evans, CPA  
Bonadio & Co., LLP  
432 North Franklin Street  
Syracuse, New York 13204

This representation letter is provided in connection with your audit of the financial statements of New York Mills Union Free School District (the District), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 22, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 10) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the District Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the names of all of the school district's related parties and all the related-party relationships and transactions, including any side agreements.

#### **Government—specific**

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have taken timely and appropriate steps to remedy identified and suspected fraud, or noncompliance with provisions of laws, regulations, contracts, and grant agreements, that you have reported to us.
- 20) We have a process to track the status of audit findings and recommendations, if applicable.

- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The school district has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87 .
- 26) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASBS No. 91 .
- 27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we believe have a material effect on the financial statements.
- 28) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101 .
- 29) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 30) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 31) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 32) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 33) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 34) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 35) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- 36) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34, as amended.
- 37) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 38) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

- 39) Provisions for uncollectible receivables have been properly identified and recorded.
- 40) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 41) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 42) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 43) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 44) Capital assets, including intangible assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
- 45) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.
- 46) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 47) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 48) With respect to the Required Supplementary Information which includes Management's Discussion and Analysis, the Budgetary Comparison Schedules, and Schedule of Changes in Total Other Postemployment Benefit Liability and Related Ratios, Schedule of Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions – Pension Plans:
  - a) We acknowledge our responsibility for presenting the RSI in accordance with accounting principles generally accepted in the United States of America, and we believe the RSI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the RSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the RSI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 49) With respect to the Supplementary Information which includes Combining Balance Sheet- Nonmajor Governmental Funds and Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds, and the Schedule of Expenditures of Federal Awards:
  - a) We acknowledge our responsibility for presenting the Supplementary Information in accordance with accounting principles generally accepted in the United States of America, and we believe the Supplementary Information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Supplementary Information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the Supplementary Information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.





## 2026-2027 ANNUAL BUDGET VOTE AND SCHOOL BOARD ELECTION TIMELINE

Monday November 3, 2025	<ul style="list-style-type: none"> <li>Administrative Council Meeting Budget timeline and expectations</li> </ul>
Tuesday November 4, 2025	<ul style="list-style-type: none"> <li>BOE Budget – Timeline and Goal.</li> </ul>
Monday November 17, 2025	<ul style="list-style-type: none"> <li>Administrative meetings with Superintendent and Business Official to review budget draft B item (new) review C item (reductions)</li> </ul>
Tuesday December 2, 2025	<ul style="list-style-type: none"> <li>BOE Superintendent approve staffing guidelines.</li> <li>BOE Budget Presentation: BOE, Clerk, District Meetings, Central Admin and Finance, Staff Bus Admin. Audit, Treasurer, Collector Staff</li> <li>2026-27 Budget timeline process updated as needed</li> <li>Legal, Public information</li> </ul>
Friday December 12, 2025	<ul style="list-style-type: none"> <li>Building Budgets Due</li> </ul>
Tuesday January 6, 2026	<ul style="list-style-type: none"> <li>BOE Budget Presentation (Central Services/ O &amp; M, Special Items. (Insurance, Tax Refund, BOCES Admin. Transportation</li> </ul>
Tuesday February 3, 2026	<ul style="list-style-type: none"> <li>Finance Committee to review B/C item requests from Administration Tax Cap Roll Over Projection.</li> <li>BOE Meeting B/C items – State Aid Projections/Buses</li> <li>BOE Budget Presentation (Special Programs, Co-Curricular, Sports Supervision, Teaching, Instructional Media, Special Services (Attendance, Guidance, Health) Employee Benefits</li> <li>Approve appointment of election inspectors/coordinators for election and budget vote</li> </ul>
Sunday February 15, 2026	<ul style="list-style-type: none"> <li>Commissioner of Taxation and Finance shall calculate the tax base growth factor for school districts.</li> </ul>
Friday February 27, 2026	<ul style="list-style-type: none"> <li>Submit 2024-25 calculation for Tax Levy Limit to the Office of State Comptroller, Tax and Finance &amp; SED (single submission to OSC only). (March 1st – Deadline -Sunday)</li> </ul>
Tuesday March 3, 2026	<ul style="list-style-type: none"> <li>Budget Workshop 1</li> </ul>
Tuesday March 17, 2026	<ul style="list-style-type: none"> <li>Budget Workshop 2 (if needed)</li> </ul>
Monday March 30, 2026	<ul style="list-style-type: none"> <li>Last day for newsletter articles to be submitted to the superintendent from administration.</li> </ul>
March 31- April 4 2026	<ul style="list-style-type: none"> <li>Publish first of four legal notices of the budget vote and board election (i.e. 4 times during the 7 weeks (49 days) preceding the date of the election (i.e. 4 times during the 7 weeks (49 days) preceding the date of the election, the first notice being published not later than 45 days before the election). (The 45<sup>th</sup> day before the election falls on Saturday, April 4<sup>th</sup>. If newspaper(s) of general circulation will publish the first legal notice on Sat. April 4<sup>th</sup>, this complies with the deadline. However, better practice probably would be to publish on or before Friday, April 3, 2026 but not before Tuesday, March 31<sup>st</sup> – the 49<sup>th</sup> day before the election).</li> </ul>

Thursday, April 2, 2026	<ul style="list-style-type: none"> <li>• Prepare absentee ballot applications, absentee ballot, related envelopes and directions.</li> </ul>
Friday, April 3, 2026	<ul style="list-style-type: none"> <li>• First legal notice appears in newspaper. Must advertise four times within seven weeks of the budget vote with first publication 45 days before date of budget vote. Notice should appear in two major publications.</li> </ul>
Tuesday April 14, 2026	<ul style="list-style-type: none"> <li>• BOE – Resolution: BOE Final Budget Adoption.</li> </ul>
Wednesday April 15, 2026	<ul style="list-style-type: none"> <li>• All budget newsletter materials submitted to School Communications Dept.</li> </ul>
Wednesday April 15, 2026	<ul style="list-style-type: none"> <li>• Tax report card, Administrative Compensation submitted to SED within 24 hours of budget adoption but no later than April 27, 2026 to the business portal nysed.gov SAMS. Districts must transmit “property tax report card” to SED by the end of the next business day following its approval by the school board, but no later than the 24<sup>th</sup> day before the budget vote. (The 24<sup>th</sup> day before the Budget Vote falls on Saturday, April 25<sup>th</sup>. Therefore, best practice would be to transmit the real property tax report card to SED by Friday, April 24, 2026. However, if a particular school board does not meet until April 24, 2026 to approve the property tax report card, the pursuant to General Construction Law, the report card could be transmitted on Monday, April 27, 2026).</li> </ul>
Monday April 20, 2026	<ul style="list-style-type: none"> <li>• School board candidate nominating petitions due in the office of the district clerk by 5:00 p.m. 30 days before election. (Except small cities) (30<sup>th</sup> day before election falls on Sunday April 19<sup>th</sup>; therefore, General Construction Law controls and petitions are due on Monday, April 20<sup>th</sup>). School board candidate’s bio due to the district clerk.</li> </ul>
Monday, April 20, 2026	<ul style="list-style-type: none"> <li>• First financial disclosure is due from candidates.</li> </ul>
Tuesday April 21, 2026	<ul style="list-style-type: none"> <li>• Districts, other than small cities, must determine the names of all candidates duly nominated and the propositions and referenda to be voted for on the ballot three days prior to the distribution of military ballots, which occurs no later than 25 days prior to the vote in districts other than small cities.</li> </ul>
Wednesday April 22, 2026	<ul style="list-style-type: none"> <li>• District Clerk can begin distributing absentee ballots and early voting ballots per application requests.</li> </ul>
Friday April 24, 2026	<ul style="list-style-type: none"> <li>• Districts, other than small cities, must distribute military ballots no later than 25 days before the vote.</li> </ul>
Tuesday April 28, 2026	<ul style="list-style-type: none"> <li>• Board of Education meeting</li> <li>• BOCES Budget vote</li> <li>• District must complete budget detail ( 7 days before Public Budget Hearing)</li> <li>• Copies of Budget must be available to residents.</li> </ul>
Tuesday May 5, 2026	<ul style="list-style-type: none"> <li>• Public Budget Hearing – 5:30pm Budget statement (including required attachments) must be made available. The budget must be presented at the hearing in plain language and in 3 components: Administrative, Program and Capital.)</li> </ul>
May 5-19 2026	<ul style="list-style-type: none"> <li>• Copies of the budget must be available to the residents upon request (during the 14 days before the vote and on the day of the vote)</li> </ul>

May 5-14 2026	<ul style="list-style-type: none"> <li>● Last possible day for voter registration by school districts boards of registration (14-5 days before vote) (expect in small city school districts)</li> </ul>
Wednesday May 13, 2026	<ul style="list-style-type: none"> <li>● Deadline for mailing "budget notice" (6-days before the vote)</li> </ul>
Thursday May 14, 2026	<ul style="list-style-type: none"> <li>● Second financial disclosure is due from candidates.</li> </ul>
Monday May 18, 2026	<ul style="list-style-type: none"> <li>● Set up for budget vote day at Beekman.</li> </ul>
Tuesday, May 19, 2026	<ul style="list-style-type: none"> <li>● Budget Vote (Noon-8:00 p.m.)</li> </ul>
Monday, June 8, 2026	<ul style="list-style-type: none"> <li>● Last financial disclosure is due from candidates</li> </ul>



## 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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SUPPORT OPERATIONS

**This Policy is Required.**  
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.

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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: \_\_\_\_\_



**Policy is Required.**

## EDUCATION OF HOMELESS CHILDREN

### **New language per Policy Service:**

#### 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; 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.

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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; 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](mailto:mfacci@newyorkmills.org)

B. The Liaison's Administrative Responsibilities

1. Review the District's policies and procedures including, but not limited to,

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EDUCATION OF HOMELESS CHILDREN

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;
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

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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;
  - 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

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**Policy is Required.**  
EDUCATION OF HOMELESS CHILDREN

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.
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

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Draft 10/28/25  
7005

STUDENTS

**Policy is Required.**  
EDUCATION OF HOMELESS CHILDREN

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 form understandable to the parents and guardians of affected students.

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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 (Second Read)**

# Regulation

Draft 10/28/25

7005.1

## STUDENTS

### PROCEDURES FOR ACHIEVING EDUCATION OF HOMELESS CHILDREN

#### **New language per Policy Service:**

#### 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.

##### 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

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PROCEDURES FOR ACHIEVING EDUCATION OF HOMELESS CHILDREN

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:
  - 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

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PROCEDURES FOR ACHIEVING EDUCATION OF HOMELESS CHILDREN

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 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.

## STUDENTS

PROCEDURES FOR ACHIEVING EDUCATION OF HOMELESS CHILDREN

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 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.

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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 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

## STUDENTS

PROCEDURES FOR ACHIEVING EDUCATION OF HOMELESS CHILDREN

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 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;

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- 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.

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.

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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: \_\_\_\_\_



# Regulation 7005.2

<b>STAC ID</b>

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

<b>STAC-202</b>
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  LAST NAME  FIRST NAME  M.I.

2. DATE OF BIRTH  MO / DAY / YR

3. GENDER  FEMALE  MALE  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

6. GRADE LEVEL FOR WHICH PLACEMENT IS SOUGHT

7. COMPLETE ADDRESS BEFORE CHILD/FAMILY BECAME HOMELESS

7A. NYS SCHOOL DISTRICT OF ATTENDANCE BEFORE BECOMING HOMELESS

8. COMPLETE ADDRESS OF CURRENT LOCATION

DATE CHILD/FAMILY PLACED IN TEMPORARY HOUSING  MONTH DAY YEAR

7B. NYS SCHOOL DISTRICT WHERE LAST ENROLLED

9. DATE DISTRICT OF ATTENDANCE CHOSEN  MONTH DAY YEAR

8A. NYS SCHOOL DISTRICT OF CURRENT LOCATION

10. DATE PLACED IN PERMANENT HOUSING  MONTH DAY YEAR

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  
(Second Rescind)**

STIPEND PAYMENT OF COACHES

Two Simultaneous Assignments in One Sports Season

I. It shall be the policy of the Board of Education to provide a coach for every sports program in the district. In the event coaching candidates are not available, and it becomes necessary for one individual to be placed in charge of two sports programs in a given season, the following policy shall apply:

A. This individual who is placed in charge of two sports programs will be paid 80% of the total combined stipends.

B. As an example coach's salary breakdown would be as follows:

Stipend A	=	\$1,000
Stipend B	=	\$1,000
Total of A+B	=	\$2,000
80% of A+B	=	\$1,600

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New York Mills Union Free School District

Adopted: 02/01/83

Revised: 08/08/89, 03/05/13, 12/01/15



## FISCAL MANAGEMENT

### INTERNAL AUDIT FUNCTION

#### I. 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 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 10/28/25

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.

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New York Mills Union Free School District

Legal Ref: NYS Education Law §§ 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



## FISCAL MANAGEMENT

### 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, and the performance of the duties of Claim Auditor shall be evaluated by the Board.
2. The Claims Auditor shall report to the Finance Committee semi-annually, or more frequently if requested by the 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;
  - c. determine that the obligation was approved by an authorized District official;

POLICY

Draft 10/28/25

REVISE 4303

FISCAL MANAGEMENT

AUDITING CLAIMS FOR PAYMENT

- d. determine that the product or service for which payment is demanded was received;
  - e. determine that the payment demanded does not exceed the available appropriation;
  - f. determine that the voucher is in proper form, is mathematically correct, does not duplicate previously paid charges, and is in agreement with the purchase order; and
  - g. meet other requirements established by regulations of the State Education Department and the Office of State Comptroller.
3. The Claims Auditor shall be alert to any indications of fraud, abuse, or illegal acts. If the Claims Auditor detects apparent violations of law or apparent instances of abuse by an employee or other vendor, or information that such behavior may occur, the Claims Auditor shall report directly to the Board.

D. Eligibility

1. The Claims Adjuster shall not be required to be a resident of the District.
2. The Claims Auditor position shall be classified as an exempt civil service position.
3. The following persons are prohibited from holding the position of Claims Auditor:
  - a. a member of the Board;
  - b. the District Clerk of the Board or the District Treasurer;
  - c. the Superintendent of Schools or other official responsible for business management;
  - d. the person designated as purchasing agent;
  - e. clerical or professional personnel directly involved in accounting and purchasing functions of the District;
  - f. the individual or entity responsible for the internal audit function;
  - g. the independent auditor responsible for the annual external audit of the financial statements; and

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**Draft 10/28/25**  
**REVISE 4303**

FISCAL MANAGEMENT

AUDITING CLAIMS FOR PAYMENT

- h. a close family member (parent, sibling or nondependent child) or an immediate family member (spouse, spouse equivalent, or dependent (whether or not related)) of an employee, officer, or contractor providing services to the District.

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New York Mills Union Free School District  
Legal Ref: NYS Education Law §§ 1604, 1709, 1724, 2524  
Cross Ref: 4300, Finance Committee  
Adopted: 10/02/07  
Revised: 12/06/11, \_\_\_\_\_  
Reviewed: 06/03/14



## FISCAL MANAGEMENT

### **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 10/28/25

REVISE 4400

FISCAL MANAGEMENT

**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 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, 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, women's business enterprises and labor surplus area firms are used when possible.

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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 shall review these Policies and any supplemental procurement procedures adopted by the Superintendent or District Treasurer/School Business Official on an annual basis.

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**POLICY IS REQUIRED**  
GENERAL PROCUREMENT STANDARDS

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New York Mills Union Free School District

Legal Ref: General Municipal Law §§ 102, 103, 103-g 104-b, 109-a; 800 et seq.; NYS Education Law §§ 207, 305 (14), 1709, 1725, 2053, 3602, 4403; NY State Finance Law § 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, \_\_\_\_\_



## FISCAL MANAGEMENT

### 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 which, because of the specialized or confidential nature of the services, do not lend

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**POLICY IS REQUIRED**  
**COMPETITIVE BIDDING**

themselves to procurement through competitive bidding.

III. The Bidding Process

- A. The Purchasing Agent has the authority to prepare, advertise and open bids for all purchase contracts and contracts for public work.
- B. A Notice to Bidders shall be published in the officially designated newspaper commencing not less than five (5) days prior to the bid opening date. Notices may also be mailed to potential bidders sufficiently in advance of the scheduled bid opening date to permit timely preparation and submission of bids.
- C. Bids shall be received until the opening time designated in the official notice. All bids shall be date stamped upon receipt and shall be kept in a safe, locked location until the time of opening.
- D. Bids may be received through electronic format where the Purchasing Agent has confirmed that the District's hardware and software enable it to:
  - 1. comply with Article Three of the State Technology Law, and related regulation;
  - 2. document the time and date of receipt;
  - 3. authenticate the identity of the sender;
  - 4. maintain the security of the information transmitted; and
  - 5. maintain the confidentiality of the information of the bid or offer until the date and time of bid opening.
- E. Bids shall be opened at the time and place set forth in the Notice to Bidders. There will be at least one (1) or more District employees present at each bid opening, including the Purchasing Agent or the Purchasing Agent's designee. All interested parties may also attend the opening of bids.
- F. After being opened, all bids shall be recorded and analyzed. The Purchasing Agent shall make a recommendation to the Board of Education (the Board) regarding an award on the basis of best value (as defined in Section 163 of the State Finance Law) to a responsible and responsive bidder. Alternatively, the Purchasing Agent may recommend that all bids be rejected.

In the event there are two (2) or more bona fide low responsible bidders, the Board may make an award to one of the low bidders or, in its discretion, it may reject all the bids and re-advertise the purchase.

- G. Bid bonds, deposits or performance bonds may be required, at the discretion of the

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**POLICY IS REQUIRED**  
**COMPETITIVE BIDDING**

Purchasing Agent. The need for such security can be determined on a case-by-case basis.

- H. Every bid shall contain the certification, properly executed by the bidder, required by Section 103-d of the General Municipal Law.
- I. Minor deviations from specifications or compliance with bidding requirements may be waived by the Board, upon the recommendation of the Purchasing Agent. The Purchasing Agent shall determine all questions of comparability or equivalency.
- J. State contracts and group bids through the BOCES Cooperative Purchasing may be used to fulfill bid requirements.

IV. Residence of Bidders

Residence or place of business of local bidders may be a consideration only in cases where identical bids have been submitted except where it is in the best interest of the School District, purchases shall be made from local vendors.

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New York Mills Union Free School District

Legal Ref: NYS Education Law §§ 207, 305(14), 1709, 1725, 2053, 3602, 4403; NYS General Municipal Law §§ 102, 103, 104-b, 109-a; NY State Finance Law § 163; 8 NYCRR 200.2

Adopted: 06/09/92

Revised: 01/07/03, 02/07/12, 06/03/14, \_\_\_\_\_

**5.14 Policy 4402 Non-Bid Purchasing  
(Second Read)**

## FISCAL MANAGEMENT

### **POLICY IS REQUIRED** **NON-BID PURCHASING**

#### I. Objective

Goods and services which are not required by law to be procured by the New York Mills Union Free School District (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 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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FISCAL MANAGEMENT

**POLICY IS REQUIRED**  
**NON-BID PURCHASING**

1. Written Requests for Proposals are generally used to obtain comparable quotations for the provision of professional and other specialized services. A Request for Proposals will contain critical details of the engagement, including the methods which the District will use in selecting the service provider, and set a deadline for the submission of written Proposals.
2. A particular Request for Proposals shall be sent to a representative sample of individuals and firms known to offer the service being purchased (e.g., architects, engineers, accountants, lawyers, underwriters, fiscal consultants, etc.). To develop a pool of candidates, the District may advertise in professional journals, canvass directories of professionals in a particular field, and make inquiries of other school districts or users of the service being sought.
3. The evaluation of responses to a Request for Proposals will consider the price quoted, any special knowledge or expertise of the service provider, the quality of the service, the staffing of the service, and suitability for the District's needs.

D. List of Vendors

The Purchasing Agent shall maintain a list of known and acceptable vendors, grouped by category of good or service provided. Any District officer or employee initiating a purchase shall consult this list.

III. Comparable Proposals Required

A. General Categories

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.

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**NON-BID PURCHASING**

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.
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

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**POLICY IS REQUIRED**  
**NON-BID PURCHASING**

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.

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.

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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

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.

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New York Mills Union Free School District

Legal Ref: General Municipal Law §§ 103, 104-b, 109-a; NYS Education Law §§ 305(14), 1604, 1709, 1725, 3602, 4403; NY State Finance Law § 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  
(Second 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: \_\_\_\_\_

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New York Mills Union Free School District

Adopted: 01/07/03 Rescinded: \_\_\_\_\_

Revised: 01/03/12

Reviewed: 06/03/14

Approved by the Superintendent: \_\_\_\_\_



