

*Oneonta City School District
Finance/Audit Committee Meeting Minutes
August 9, 2023*

The meeting began at 5:15pm.

Members Present: Lisa Weeks, Business Manager; Tom Brindley, Superintendent; Shawn Beckerink, Board of Education; Shari Johnson-Ploutz, Board of Education; Sue Kurkowski, Board of Education.

Others Present: Coleen Moore, Director of Curriculum & Instruction; Angela Brindley, Community Member; Rosa Brindley, Community Member

Review of Financial Memorandum-All 26 items on the Financial Memorandum were reviewed and discussed including contracts, fund balance adjustments, cafeteria budget and transfers.

- We have a new UPK Partner. Funding for our partners is from the NYS UPK Grant.
- Contract with other districts to allow their students to attend our Special Education Programs is based on ONC BOCES rate.
- CBIZ Valuation service records value of our fixed assets and depreciation for audit and insurance purposes.
- Contract with Albany School-We are required to provide school health services to non-publicly placed students.
- Transportation contract extension-Year 4 of 5. Increase is CPI or 3%, whichever is lower.
- Rejection of storage building bids-Total went over the voter approved budget for this project. Our architect is currently working on an alternate plan.
- Cafeteria Budget-Operating at a loss. We discussed Cafeteria Service including responsibilities of the Food Service Contractor and the Management Service provided by BOCES. District would like to see more involvement and improvement of services moving forward. Chartwells annual report for 2022-23 was also included for review.
- Fund Balance Adjustment for Tax Certiorari Reserve-To bring reserve up to potential known liability. Additional claims were received today.
- Budget Amendment-Capital Reserve. This will be our first deposit in the voter approved Capital Reserve. Additional deposits can be made up to \$5,000,000.
- Budget Transfers under \$10,000 are informational and can be approved by the Superintendent.
- Budget Transfers over \$10,000 per line item require board approval. These included substitute teacher costs, retirement incentives, transportation due to additional routes, unreimbursed costs for required 12 month special ed program, and underspent project funds used to pay down on debt service.

ESEA Grants for 2023-24-A grant summary was provided to outline all of the grants that the district is currently applying for. Coleen Moore outlined planned uses for these funding streams.

ARP Funds/Grant Amendments-We are still working through the American Rescue Plan stimulus funding. The appropriation status was included so that the committee can see what the funds have been spent on to date. We submitted an amendment and are waiting on approval for the one-time employee retention bonuses. All of the ARP funding information including our planned uses and amendments are available on the district website.

The district will also be looking into a new grant opportunity, Stronger Connections Grant Program. This is a competitive grant (so it is not guaranteed), covering a three year period beginning November 1, 2023. Minimum award is \$200,000 and maximum would be \$2,000 per low income student (\$1.2M). Allowable uses were provided for committee information.

Fund Balance-Unaudited fund balance for the 2022-23 fiscal year was provided as well as a 6 year history. District revenues and expenditures are very close, as they should be.

Audit Status-Field work for the 2022-23 Financial Audit has been complete and all requested information has been provided to our Auditor, Scott Preusser. Business Office will need to provide response to recommendations from our Internal Controls Audit (Cwynar) for Board review and approval.

Tax Levy-Planned tax levy amount is the same as what was reported for the May 2023 budget vote (\$23,116,972). Calculation by municipality was provided. Please note that there was an adjustment due to a prior year error in the Laurens equalization rate. Last year Laurens tax rate went down due to this error. In order to make the necessary correction, this year their tax rate will go up more than normal.

NYSIR- NYSIR is our liability insurance consortium. A letter was provided to highlight value added services provided by NYSIR.

Our meeting ended at 5:58pm.

Next meeting: September 13, 2023; 5:15pm

Location: OHS Cafeteria

Respectfully submitted,

Lisa J. Weeks

Business Manager

Angela
Rosa

Tom
Sue
Shawn
Shan
Coleen

Oneonta City School District
Finance/Audit Committee Meeting

August 8, 2023; ~~3:30pm~~
Business Office

5:15 pm - 5:58

AGENDA

Review of Financial Memorandum

✓ESEA Grants for 2023-24

✓ARP Funds-Grant Amendments

✓Chartwells Reports

Fund Balance (Unaudited)

Audit Status

FROM:

LISA J. WEEKS
BUSINESS MANAGER

DATE:

August 09, 2023

RE:

FINANCIAL MEMORANDUM #2023-11

1. **Four Winds Tutorial Rate Notification** Action Item (To Accept)

Resolved, upon the recommendation of the Superintendent, to accept the tutorial rate of \$42.00 per hour for the 2023-2024 school year, as presented.

3. **Claims Auditor Report** Action Item (To Accept)

Resolved, upon the recommendation of the Superintendent, to accept Claims Audit Report for the period of April 1, 2023-June 30, 2023, as presented.

4. **Extra Classroom Activities-Final Report** Action Item (To Accept)

Resolved, upon the recommendation of the Superintendent, to accept the final report dated July 1, 2022 - June 30, 2023, for extra classroom activities as presented.

5. **Bugbee Children's Center Contract: UPK** Action Item (To Approve)

Resolved, upon recommendation of the Superintendent, to approve the contract with Bugbee Children's Center to provide Universal Prekindergarten services for the 2023-24 school year. The amount of the contract is \$73,216 and is funded through the SED Universal Prekindergarten Program.

6. **Otsego Christian Academy Contract: UPK** Action Item (To Approve)

Resolved, upon the recommendation of the Superintendent, to approve the contract with Otsego Christian Academy to provide Universal Prekindergarten services for the 2023-24 school year. The amount of the contract is \$11,264 and is funded through the SED Universal Prekindergarten Program.

- | | | | |
|-----|--|---------------|--------------|
| 8. | Kids Unlimited Preschool at Springbrook Contract: UPK | Action Item | (To Approve) |
| | <p>Resolved, upon the recommendation of the Superintendent, to approve the contract with Kids Unlimited Preschool at Springbrook to provide Universal Prekindergarten services for the 2023-24 school year. The amount of the contract is \$8,448 and is funded through the SED Universal Prekindergarten Program.</p> | | |
| 9. | Oneonta YMCA Contract: UPK | Action Item | (To Approve) |
| | <p><i>Resolved, upon the recommendation of the Superintendent, to approve the contract with Oneonta YMCA to provide Universal Prekindergarten services for the 2023-24 school year. The amount of the contract is \$36,608 and is funded through the SED Universal Prekindergarten Program.</i></p> | | |
| 10. | Oneonta Yaks Youth Center, LLC Contract: UPK | Action Item | (To Approve) |
| | <p><i>Resolved, upon the recommendation of the Superintendent, to approve the contract with Yaks Youth Center, LLC to provide Universal Prekindergarten services for the 2023-24 school year. The amount of the contract is \$14,080 and is funded through the SED Universal Prekindergarten Program.</i></p> | | |
| 11. | Milford Central School Cross Contract | Action Item | (To Approve) |
| | <p><i>Resolved, upon the recommendation of the Superintendent, to approve the Cross Contract with Milford Central School for the 2023-24 school year, as presented. The district will receive \$47,886.00.</i></p> | | |
| 12. | Proposed Finance Committee Meeting Schedule for the 2023-2024 School Year. | Informational | |



- | | | | |
|-----|---|-------------|--------------|
| 14. | CBIZ Valuation Group, LLC. | Action Item | (To Accept) |
| | <i>Resolved, upon the recommendation of the Superintendent, to accept the proposal from CBIZ for Fixed Asset Valuation update for the 2022-2023 school year, at a cost of 1,370, as presented.</i> | | |
| 15. | CBIZ 2023-2024 Physical Property Valuation Service funded by NYSIR. | Action Item | (To Accept) |
| | <i>Resolved, upon the recommendation of the Superintendent, to accept the proposal for CBIZ 2023-2024 Physical Property Valuation Service funded by NYSIR, as presented.</i> | | |
| 16. | Health Services City School District of Albany | Action Item | (To Approve) |
| | <i>Resolved, upon the recommendation of the Superintendent, to approve the contract with the City School District of Albany to provide health services for the 2022-23 school year in the amount of \$2,879.13, as presented.</i> | | |
| 17. | Transportation Contract Extension with Durham Year 4 of 5 | Action Item | (To Approve) |
| | <i>Resolved, upon the recommendation of the Superintendent, to approve the contract with Durham School Services for the extension of the transportation contract, this will be year 4 of the 5 years, per the contract rates will increase by 3% for the 2023-2024 school year, as presented.</i> | | |
| 18. | Facilities Usage Schedule of Fees Update | Action Item | (To Approve) |
| | <i>Resolved, upon the recommendation of the Superintendent, to approve updated fee schedule for 2023-2024, as presented</i> | | |



19.	Amendment to Agreement with The Mary Imogene Bassett Hospital DBA Bassett Medical Center	Informational	
	<i>One year term, August 21, 2023 - June 28, 2024 for a fee of \$450 for a sports medicine program by an Athletic Trainer</i>		
20.	Rejection of All Bids Related to New Storage Building	Action Item	(To Approve)
	<i>Resolved, upon the recommendation of the Superintendent, to reject the bids for general construction, plumbing, HVAC and electric construction for the new storage building at the OHS complex as all were over the approved referendum amount, as presented.</i>		
21.	Agreement for Independent Evaluation from Children's Neuropsychological Services, PLLC	Action Item	(To Approve)
	<i>Resolved, upon the recommendation of the Superintendent, to approve the billing cap of \$3,640 for an independent evaluation from Children's Neuropsychological Services, PLLC, as presented.</i>		
22.	2023-2024 Cafeteria Budget	Action Item	(To Approve)
	<i>Resolved, upon the recommendation of the Superintendent, to approve the Cafeteria Budget for the 2023-2024 school year, as presented.</i>		
23.	Fund Balance Adjustment	Action Item	(To Approve)
	<i>Resolved, upon the recommendation of the Superintendent, to approve the fund balance adjustment for an increase to reserve for Tax Certiorari to \$265,496 and an offsetting decrease to Undesignated, Unreserved Fund Balance, as presented.</i>		
24.	Budget Amendment-Capital Reserve	Action Item	(To Approve)
	<i>Resolved, upon the recommendation of the Superintendent, to approved the fund balance adjustment to fund an increase to the Capital Reserve Fund Balance by \$2,000,000 and an offsetting decrease to Undesignated, Unreserved Fund Balance for a voter approved Capital Project, as presented.</i>		
25.	Budget Transfers (over \$10,000)	Action Item	(To Approve)



Resolved, upon the recommendation of the Superintendent, to accept the budget transfers in the amount of \$30,514.80 according to the Board of Education Policy No. D12, as presented.



Oneonta City School District
 Food Service Budget
 Fiscal Year Ended June 30, 2024

Account Code	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-2023	Actual 2022-2023	Budget 2023-2024	Explanation
Revenues										
1440	Sale of Reimbursable Meals	75,005	91,810	59,390	-	1,918	2,000	24,051	25,000	
1445	Other Cafeteria Sales	48,246	45,567	26,313	(112)	1,918	2,000	187	200	
2401	Interest	6	7	6	3	7	20	2,460	2,500	Pandemic Aid
2770	Miscellaneous Revenues	3,388	14,412	85	2	4,458	-	45,580	48,231	
3103	BOCES Aid	34,446	35,867	38,318	40,432	43,886	45,000	4,497	4,500	
3190.01	State Aid-Breakfast	4,015	3,983	5,221	4,549	6,668	4,500	8,049	8,200	
3190.02	State Aid-Lunch	8,506	8,263	7,111	3,101	7,841	7,800	40,414	40,000	
4190	Surplus Food Commodities	35,244	40,431	42,127	33,367	65,145	40,000	127,253	130,000	
4190.01	Federat Aid-Breakfast	80,675	84,900	114,073	101,470	156,900	122,000	446,672	460,000	
4190.02	Federal Aid-Lunch	288,835	294,981	249,528	186,413	587,740	506,000	44,499	44,499	
4190.03	Food Chain Assistance/Emergency Operational Grant/FP-EBT	25,000	20,000	10,000	10,000	41,446	-	10,000	10,000	
5031	Transfer from General Fund	603,363	640,221	552,172	379,224	926,009	727,320	743,661	773,130	
Expenditures										
2860.20	Cafeteria Equipment	9,273	17,014	960	-	1,970	34,645	75,065	10,000	Appliances
2860.40	Cafeteria-Management Company	454,099	500,588	431,717	256,143	560,053	595,336	593,566	636,090	Guaranteed Rate of Return:\$30K
2860.40-2	Cafeteria Contractual Expense	2,215	2,272	2,331	5,400	4,125	4,924	10,215	4,924	Mosaic Craft Software
2860.41	Cafeteria-Cost of Food Used	30,778	47,379	42,868	33,804	68,761	40,000	40,414	40,000	Surplus foods and shipping costs
2860.41	NY Thursdays Fruits/Vegetables						29,404	15,140	20,152	
2860.43	Cafeteria Repairs	3,588	6,124	3,992	2,683	5,576	5,000	7,940	5,000	Equipment repairs/pest control/fine cleaning
2860.45	Cafeteria Materials & Supplies		6,648	-	(1,294)	(1,154)	2,000	4,013	2,000	Miscellaneous serving utensils
2860.49	BOCES Services	73,849	73,474	74,173	78,152	82,615	78,297	78,297	80,000	BOCES Food Service Manager
		573,601	653,499	556,011	374,889	721,945	789,606	824,650	798,166	
		29,762	(13,277)	(3,839)	4,336	204,064	(62,286)	(80,988)	(25,036)	
Fund Balance										
C821	Reserve for Encumbrances		2,840							
C845	Reserve for Inventory	17,442	10,484	9,753	11,327	8,147		8,843		
C909	Unreserved	45,823	36,653	36,395	39,157	246,678		154,348		
C911	Unappropriated	63,265	49,987	46,149	50,484	254,825		163,191		
	Change from Prior Year	29,762	(13,277)	(3,839)	4,336	204,341		(91,635)		
	Revenues	603,363	640,221	552,172	379,224	926,009		743,661		
	Expenditures	573,601	653,499	556,011	374,889	721,945		824,650		
	Adjustments	29,762	(13,277)	(3,839)	4,336	204,064		(80,988)		

To: Oneonta City School District Board of Education

From: Lisa Weeks, Business Manager

Date: July 30, 2023

RE: Fund Balance Adjustment

The following fund balance adjustment is being submitted for your review and approval to adjust a Board Established Reserve for Tax Certiorari, effective June 30, 2023, with a increase of \$265,496 which will decrease Undesignated, Unreserved Fund Balance. This will adjust the reserve balance to the potential known liabilities for tax petitions as of this date. The purpose of this Reserve is to provide funding to meet anticipated judgments and claims arising out of Tax Certiorari proceedings. The current estimated liability is \$384,238. The Reserve currently has \$118,742.

Decrease Unreserved Fund Balance (debit) -
A909 Undesignated, Unreserved Fund Balance

\$265,496

Increase Reserved Fund Balance (credit) -
A864 Reserve for Tax Certiorari

\$265,496

Oneonta City SD

31 Center Street
Oneonta, NY 13320
Lisa Weiss-Business Manager

Complex # 26739 Enrollment 1652

	YTD 22-23	Cents/Meal	P10 Jul-22	P11 Aug-22	P12 Sep-22	P1 Oct-22	P2 Nov-22	P3 Dec-22	P4 Jan-23	P5 Feb-23	P6 Mar-23	P7 Apr-23	P8 May-23	P9 Jun-23
Budgeted Operating Days	182.00		19	19	19	18	18	17	20	15	22	15	22	15
Operating Days Lunch	175.00		17	17	17	18	18	15	19	14	21	15	21	16
Operating Days Breakfast	175.00		17	17	17	18	18	15	19	14	21	15	21	16
Reimbursable Meal Counts														
700030 2 Free Type A 1003	134,365		13,041	14,925	14,234	14,234	11,489	11,489	14,518	11,047	15,800	11,541	16,621	11,149
Total Lunch Count	134,365		13,041	14,925	14,234	14,234	11,489	11,489	14,518	11,047	15,800	11,541	16,621	11,149
700120 2 Breakfast Free 1011	63,757		6,252	7,516	6,892	6,892	5,119	5,119	6,814	4,988	7,086	5,493	8,252	5,545
Total Breakfast Count	63,757		6,252	7,516	6,892	6,892	5,119	5,119	6,814	4,988	7,086	5,493	8,252	5,545

Non-Reimbursable Meal Count

700040 2 Adult Lunch 1004	809		54.14	105.55	113.40	113.40	76.26	76.26	84.67	52.61	97.00	56.63	113.11	55.36
700050 2 Lunch Ala Carte 1005	4,514		36.95	122.97	247.72	247.72	357.34	357.34	456.48	413.11	729.76	586.15	1,010.80	552.30
700130 2 Adult Bkfst 1012 *	11		1.43	0.36	1.07	1.07	0.00	0.00	1.32	1.08	3.50	1.43	0.00	0.71
700230 Break Ala Carte 1043 *	36		2.80	4.60	4.35	4.35	4.03	4.03	4.79	2.80	4.08	2.26	4.14	1.77
Total Meal Count	203,481	1.00	19,388	22,674	21,293	21,293	17,046	17,046	21,879	16,505	23,720	17,680	26,001	17,304

District Revenue

700310 Student Alacarte Lunch	19,002.20	4.21	155.55	517.70	1,042.90	1,042.90	1,504.40	1,504.40	1,921.80	1,739.20	3,072.30	2,467.70	4,255.45	2,325.20
700310 Student Alacarte Breakfast	149.92	4.21	11.79	19.35	18.30	18.30	16.95	16.95	20.15	11.80	17.18	9.50	17.45	7.45
700320 Adult Alacarte Lunch	3,404.70	4.21	227.95	444.35	477.40	477.40	321.05	321.05	356.45	221.50	408.35	238.40	476.20	233.05
700320 Adult Alacarte Breakfast	45.84	4.21	6.00	1.50	4.50	4.50	0.00	0.00	5.56	4.53	14.75	6.00	0.00	3.00
700360 Total Reimbursements	586,479	2.96	57,053	66,039	61,999	61,999	49,460	49,460	63,216	47,692	68,114	50,410	73,304	49,191
Supply Chain Assistance	44,499								44,499					
790014 Client Sales Tax	279.00	0.34	18.95	36.07	38.91	38.91	25.95	25.95	29.27	18.37	34.16	19.75	38.46	19.11
Total Register Sales	22,881.66	4.26	420.24	1,018.97	1,582.01	1,582.01	1,868.35	1,868.35	2,332.23	1,995.40	3,546.74	2,741.35	4,787.56	2,587.81

Total District Sales	653,859.68	3.21	57,473.24	67,057.97	63,581.01	63,581.01	51,328.35	51,328.35	65,549.23	49,687.23	116,159.99	53,151.68	78,092.02	51,778.96
Chartwells Revenue Due	623,566.03	3.06	59,255.30	69,117.41	65,229.31	65,229.31	52,430.19	52,430.19	67,082.06	50,738.17	72,994.02	54,220.32	79,582.72	52,916.53
Chartwells Actual Invoiced	593,566.03	2.92	59,255.19	69,117.41	65,229.31	65,229.31	52,430.19	52,430.19	67,082.17	50,738.17	72,994.02	54,220.32	79,582.72	52,916.53
Variance	30,000.00	0.15	0.11	(0.00)	0.00	0.00	(0.00)	(0.00)	(0.11)	0.00	(0.00)	0.00	(0.00)	30,000.00

*Note all ala-carte converted meals are X by lunch rate.

District Fund Balance	60,293.65	0.30	(1,781.95)	(2,059.44)	(1,648.30)	(1,648.30)	(1,101.84)	(1,101.84)	(1,532.94)	(1,050.94)	43,165.97	(1,068.64)	(1,490.70)	28,862.43
Avg Sales Per Day	3,736		3,381	3,529	3,532	3,532	3,422	3,450	3,450	3,549	5,531	3,543	3,719	3,236
Avg Return Per Day	345		(105)	(108)	(92)	(92)	(73)	(81)	(81)	(75)	2,056	(71)	(71)	1,804

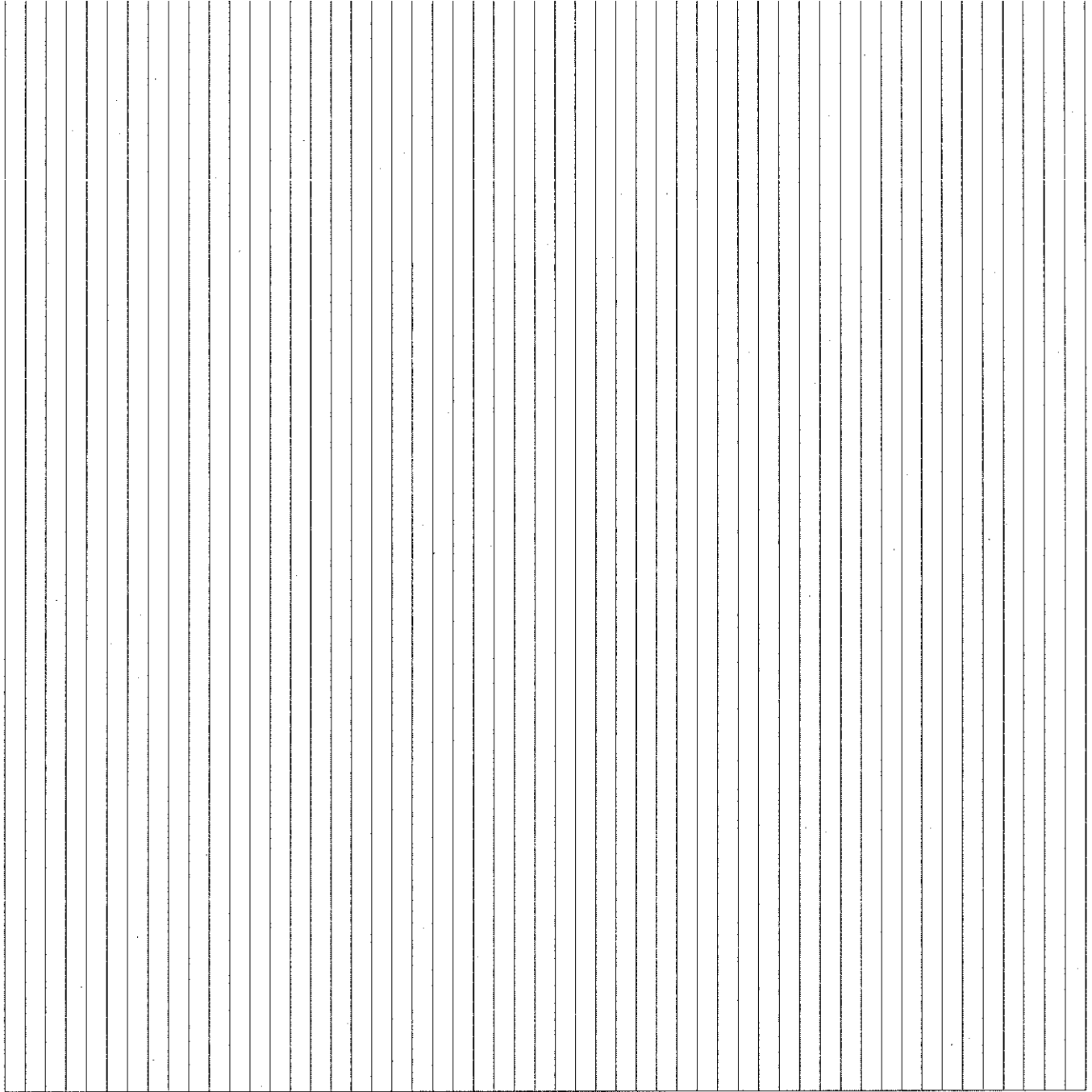
From: Lisa Weeks, Business Manager

Date: July 30, 2023

RE: Fund Balance Adjustment

The following fund balance adjustment is being submitted for your review and approval to adjust a Board Established Reserve for Tax Certiorari, effective June 30, 2023, with a increase of \$265,496 which will decrease Undesignated, Unreserved Fund Balance. This will adjust the reserve balance to the potential known liabilities for tax petitions as of this date. The purpose of this Reserve is to provide funding to meet anticipated judgments and claims arising out of Tax Certiorari proceedings. The current estimated liability is \$384,238. The Reserve currently has \$118,742.

Decrease Unreserved Fund Balance (debit) -	
A909 Undesignated, Unreserved Fund Balance	\$265,496
Increase Reserved Fund Balance (credit) -	
A864 Reserve for Tax Certiorari	\$265,496

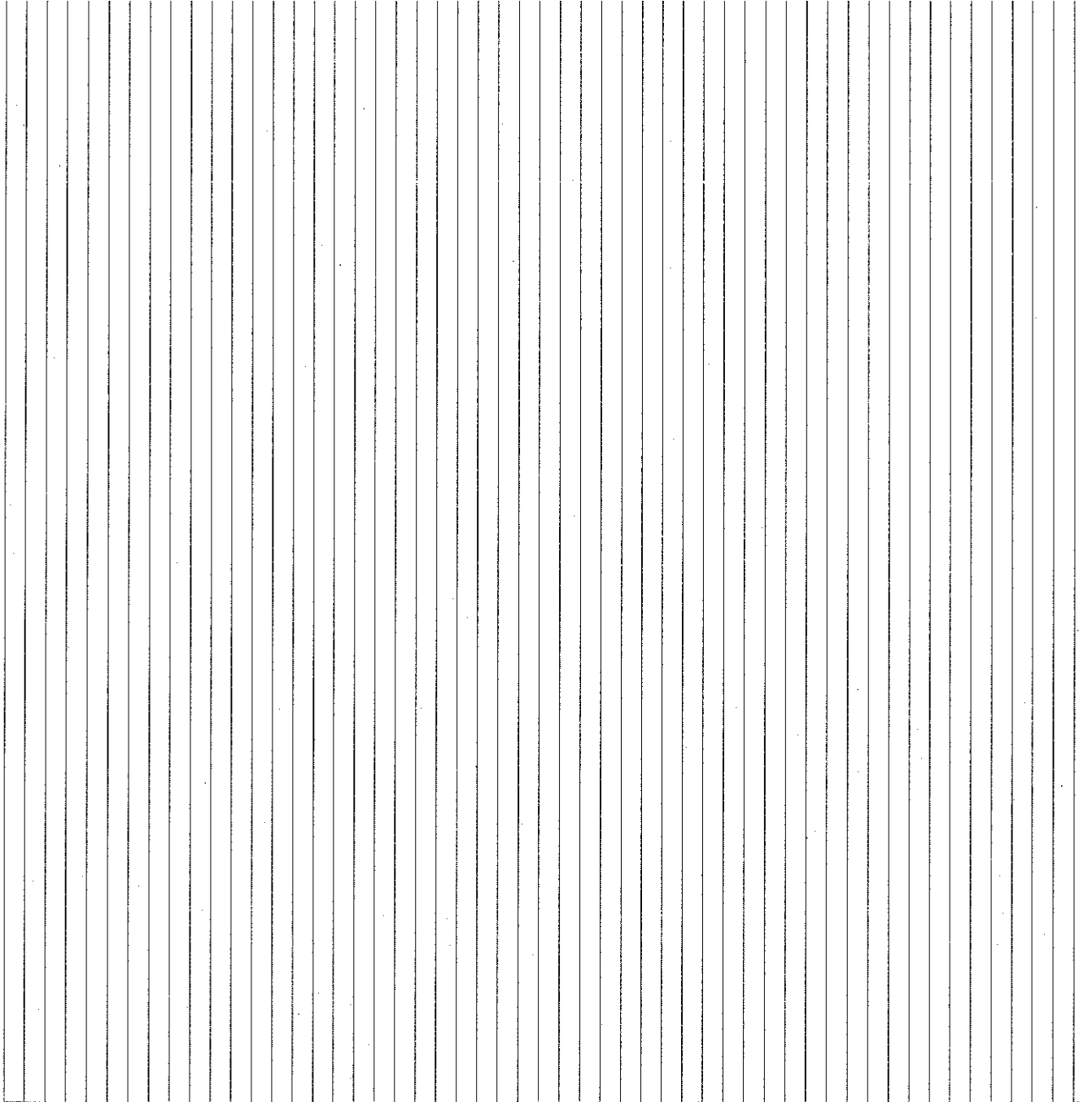


**Tax Petitions
As of July 25, 2023**

Petitioner	Tax ID#	Date Received	Location	Year	Current Assessment	Positioned Assessment	Difference	Max. Potential Tax Refund
City of Oneonta								
Elizabeth Hotels	300.31-1-37.411	8/4/2021	City of Oneonta	2021-2022	\$ 4,700,000	\$ 470,000	\$ 4,230,000.00	\$ 83,293.3
Elizabeth Hotels	300.31-1-37.411	8/9/2022	City of Oneonta	2022-2023	\$ 4,700,000	\$ 470,000	\$ 4,230,000.00	\$ 83,897.0
Elizabeth Hotels	306.31-1-37.412	8/9/2022	City of Oneonta	2022-2023	\$ 9,000	\$ 100	\$ 2,900.00	\$ 57.5
Elizabeth Hotels	300.31-1-37.413	8/9/2022	City of Oneonta	2022-2023	\$ 37,000	\$ 100	\$ 36,900.00	\$ 731.8
Elizabeth Hotels	300.31-1-37.414	8/9/2022	City of Oneonta	2022-2023	\$ 98,000	\$ 100	\$ 97,900.00	\$ 1,941.5
City of Oneonta							\$	169,927.2
Town of Oneonta								
Nanick Realty	300.14-1-10.01	7/28/2023	Town of Oneonta	2023-2024	\$ 5,331,600.00	\$ 533,160.00	\$ 4,798,440.00	\$ 99,489.6
Total for Town of Oneonta							\$	99,489.6
Total for Town of Milford							\$	99,489.6
Town of Davenport								
Mountainview Mobile Home Park	21-1-29-22	7/15/2020	Town of Davenport	2020-2021	2,602,179	2,139,900	462,279	13,705.0
Mountainview Mobile Home Park	21-1-29-22	8/2/2024	Town of Davenport	2024-2022	2,602,179	1,790,000	812,179	22,332.6
Mountainview Mobile Home Park	21-1-29-22	7/25/2022	Town of Davenport	2022-2023	2,701,436	1,514,500	1,186,936	35,748.9
Mountainview Mobile Home Park	21-1-29-22	7/29/2023	Town of Davenport	2023-2024	2,701,436	1,357,500	1,343,936	40,477.1
Ruffano, Shirley and Joseph	31-2-2.1	8/9/2022	Town of Davenport	2022-2023	271,000	166,595	104,405	3,144.5
Catskill Mountain Getaways LLC	31-2-2.1	10/11/2022	Town of Oneonta	2022-2023	271,471	166,595	104,876.00	3,758.6
Total-Davenport							\$	117,924.5
Seiffert							\$	3,144.5
Potential Liability, as of 07/25/2023							\$	384,232.5

current value of Reserve 118742

adjustment needed (increase)



**Tax Petitions
As of July 25, 2023**

Petitioner	Tax ID#	Date Received	Location	Year	Current Assessment	Petitioned Assessment	Difference	Max. Potential Tax Refund
City of Oneonta								
Elizabeth Hotels	300.31-1-37.411	8/4/2021	City of Oneonta	2021-2022	\$ 4,700,000	\$ 470,000	\$ 4,230,000.00	\$ 83,299.3
Elizabeth Hotels	300.31-1-37.411	8/9/2022	City of Oneonta	2022-2023	\$ 4,700,000	\$ 470,000	\$ 4,230,000.00	\$ 83,891.0
Elizabeth Hotels	300.31-1-37.412	8/9/2022	City of Oneonta	2022-2023	\$ 3,000	\$ 100	\$ 2,900.00	\$ 57.5
Elizabeth Hotels	300.31-1-37.413	8/9/2022	City of Oneonta	2022-2023	\$ 37,000	\$ 100	\$ 36,900.00	\$ 731.8
Elizabeth Hotels	300.31-1-37.414	8/9/2022	City of Oneonta	2022-2023	\$ 98,000	\$ 100	\$ 97,900.00	\$ 1,941.5
City of Oneonta								
Nanick Realty	300.14-1-10.01	7/28/2023	Town of Oneonta	2023-2024	5,331,600.00	533,160.00	\$ 4,798,440.00	\$ 99,489.6
Lowes	300.00-3-85.00	8/9/2023	Town of Oneonta	2023-2024	10,415,667.00	9,821,596.00	\$ 585,071.00	\$ 12,338.0
AF III Properties (449 Chestnut Street)	299.06-2-11.02	8/9/2023	Town of Oneonta	2023-2024	485,000.00	312,000.00	\$ 174,000.00	\$ 3,607.6
Total for Town of Oneonta								
					\$	\$	\$	\$ 115,435.3
Total for Town of Milford								
Town of Davenport								
Mountainview Mobile Home Park	21-1-29.22	7/15/2020	Town of Davenport	2020-2021	2,602,179	2,139,900	462,279	\$ 13,105.0
Mountainview Mobile Home Park	21-1-29.22	8/2/2021	Town of Davenport	2021-2022	2,602,179	1,790,000	812,179	\$ 22,337.6
Mountainview Mobile Home Park	21-1-29.22	7/26/2022	Town of Davenport	2022-2023	2,701,436	1,514,500	1,186,936	\$ 35,748.5
Mountainview Mobile Home Park	21-1-29.22	7/28/2023	Town of Davenport	2023-2024	2,701,436	1,357,500	1,343,936	\$ 40,477.1
Rufrano, Shirley and Joseph	31-2-2.1	8/9/2022	Town of Davenport	2022-2023	271,000	166,595	104,405	\$ 3,144.5
Catskill Mountain Getaways LLC	31-2-2.1	10/1/2022	Town of Oneonta	2022-2023	\$ 271,471	\$ 166,595	\$ 104,876.00	\$ 3,158.6
					Total Davenport	\$	\$	\$ 117,971.5
					Settled	\$	\$	\$ 3,144.5
							Potential Liability as of 08/09/2023	\$ 400,183.7



From: Lisa Weeks, Business Manager

Date: July 31, 2023

RE: Funding of Capital Reserve

The following fund balance adjustment is being submitted for your consideration and approval to fund a Capital Reserve that was established by the Board of Education and approved by the voters on May 16, 2023 for an amount up to \$5,000,000. Based on a recommendation from the Finance Committee, funding will be an initial deposit of \$2,000,000 from Undesignated, Unreserved Fund Balance.

The purpose of this Reserve is to offset local share of a voter approved Capital Project.

Decrease Unreserved Fund Balance (debit) -	
A911 Undesignated, Unreserved Fund Balance	\$2,000,000

Increase Capital Reserve Fund Balance (credit) -	
A878 Capital Reserve	\$2,000,000

Mountainview Mobile Home Park	21-1-29.22	7/15/2020	Town of Davenport	2020-2021	2,602,178	2,139,900	102,279	\$	13,109.09	
Mountainview Mobile Home Park	21-1-29.22	8/28/2021	Town of Davenport	2021-2022	2,602,479	1,760,000	812,176	\$	22,337.64	
Mountainview Mobile Home Park	21-1-29.22	7/28/2022	Town of Davenport	2022-2023	2,701,438	1,914,500	1,186,936	\$	35,748.55	
Mountainview Mobile Home Park	21-1-29.22	7/28/2023	Town of Davenport	2023-2024	2,701,438	1,357,500	1,343,936	\$	40,477.13	
Rufano, Shirley and Joseph	31-2-2.1	8/9/2022	Town of Davenport	2022-2023	271,050	166,895	104,405	\$	3,744.51	Disqualified by Delaware County 08/31/2022
Catskill Mountain Getways LLC	31-2-2.1	10/17/2022	Town of Onondaga	2022-2023	271,471	186,595	104,878.00	\$	2,158.69	

Total Davenport \$ 117,971.59
 Settled \$ 0,144.51

Potential Liability as of 07/25/2023 \$ 164,232.98

current value of Reserve 118,742.
 adjustment needed (increase)

Oneonta City School District
Grant Summary

6/30/2023

Grant Title	Federal State	Grant Period	Annual or One Time	Amount	Spent as of 6/30/2023	Use of Funds
ESSA						
Title I	Federal	09/01-08/31	Annual	493,918		Title I Teachers/Homeless Supplies/Non public allocation
Title IIA	Federal	09/01-08/31	Annual	57,250		Professional Development
Title IV	Federal	09/01-08/31	Annual	35,375		Student Opportunities
IDEA						
Section 611	Federal	07/01-06/30	Annual	502,329		3.5 Psychologists/1 Secretary/Flow through to outside agencies
Section 619	Federal	07/01-06/30	Annual	17,161		CPSE Chair/Flow through to outside agencies
Other						
Universal PreK	State	07/01-06/30	Annual	275,287		Director Stipend/Flow through to PreK Partners
Federal Stimulus Funding						
ARP IDEA Section 611	Federal	07/01/21-09/30/23	One Time	85,876	85,461	
ARP IDEA Section 619	Federal	07/01/21-09/30/23	One Time	9,559	8,284	
ARP Homeless	Federal	03/13/20-09/30/24	One Time	11,458	9,008	
ARP ESSER 3	Federal	03/13/20-09/30/24	One Time	2,911,166	1,642,476	
CRRSA-ESSER 2	Federal	03/13/20-09/30/23	One Time	1,577,378	1,555,792	
CRRSA-GEER 2	Federal	03/13/20-09/30/23	One Time	51,952	43,790	
Other Funding Opportunities						
Stronger Connections Grant Program						



ONEONTA CSD

Appropriation Status Detail Report By Function From 7/1/2020 To 6/30/2023

Account	Description	Budget	Adjustments	Adj. Budget	Expensed
<u>F1R1 1620.40</u>	De-Escalation Room Upgrades	9,497.00	345.00	9,842.00	9,839.99
1620	*	9,497.00	345.00	9,842.00	9,839.99
16	**	9,497.00	345.00	9,842.00	9,839.99
1	***	9,497.00	345.00	9,842.00	9,839.99
<u>F1R1 2070.40</u>	Professional Development-Handle with Care	3,000.00	45.00	3,045.00	3,045.00
2070	*	3,000.00	45.00	3,045.00	3,045.00
20	**	3,000.00	45.00	3,045.00	3,045.00
<u>F1R1 2250.15</u>	SEC 611 ARP Speech Pathologist	49,803.00	0.00	49,803.00	49,803.00
<u>F1R1 2250.40</u>	SEC 611 ARP PURCHASED SERVICES-Flow through	8,632.00	-4,233.00	4,399.00	3,984.00
<u>F1R1 2250.45</u>	SEC 611 MATERIALS & SUPPLIES	0.00	308.00	308.00	308.00
<u>F1R1 2250.80</u>	ARP SEC 611 BENEFITS	14,944.00	3,535.00	18,479.00	18,481.01
2250	*	73,379.00	-390.00	72,989.00	72,576.01
22	**	73,379.00	-390.00	72,989.00	72,576.01
2	***	76,379.00	-345.00	76,034.00	75,621.01
	Fund F1R1Totals:	85,876.00	0.00	85,876.00	85,461.00
<u>F1R2 2070.40</u>	Professional Development-Handle with Care	0.00	1,149.00	1,149.00	0.00
2070	*	0.00	1,149.00	1,149.00	0.00
20	**	0.00	1,149.00	1,149.00	0.00
<u>F1R2 2250.15</u>	Section 619 ARP-Instructional Salaries-Speech Pathologist	4,897.00	0.00	4,897.00	4,897.00
<u>F1R2 2250.40</u>	SEC 619 ARP Flow through to Other Agencies	4,662.00	-3,213.00	1,449.00	1,323.00
<u>F1R2 2250.45</u>	Supplies and Materials-Assessment Kits	0.00	1,112.00	1,112.00	1,112.22
<u>F1R2 2250.80</u>	Employee Benefits	0.00	952.00	952.00	951.98
2250	*	9,559.00	-1,149.00	8,410.00	8,284.20
22	**	9,559.00	-1,149.00	8,410.00	8,284.20
2	***	9,559.00	0.00	9,559.00	8,284.20
	Fund F1R2Totals:	9,559.00	0.00	9,559.00	8,284.20
<u>FARP 1620.16</u>	Non Instructional Salaries-Safety & System Coordinator	152,076.00	0.00	152,076.00	75,607.69
<u>FARP 1620.80</u>	Employee Benefits-Buildings/Grounds/Custodial	104,796.00	-25,281.00	79,515.00	39,333.01
1620	*	256,872.00	-25,281.00	231,591.00	114,940.70

ONEONTA CSD

Appropriation Status Detail Report By Function From 7/1/2020 To 6/30/2023

Account	Description	Budget	Adjustments	Adj. Budget	Expensed
<u>FARP 1621.40</u>	Purchased Services-Maintenance of Plant	67,138.00	67,581.00	134,719.00	129,718.73
1621	*	67,138.00	67,581.00	134,719.00	129,718.73
16	**	324,010.00	42,300.00	366,310.00	244,659.43
1	***	324,010.00	42,300.00	366,310.00	244,659.43
<u>FARP 2060.15</u>	Non Instructional Salaries-Grant Manager	0.00	8,000.00	8,000.00	0.00
<u>FARP 2060.16</u>	Non Instructional Salaries-Grant Manager	0.00	8,000.00	8,000.00	8,000.00
<u>FARP 2060.40</u>	Reading Intervention Program	0.00	262,588.00	262,588.00	262,587.88
2060	*	0.00	278,588.00	278,588.00	270,587.88
<u>FARP 2070.15</u>	Instructional Salaries-Curriculum Coordinator	72,141.00	12,263.00	84,404.00	0.00
<u>FARP 2070.151-1</u>	Staff Development Stipends-Reading Program	0.00	-9,000.00	-9,000.00	0.00
<u>FARP 2070.80</u>	Employee Benefits-Curriculum Coordinator	41,106.00	0.00	41,106.00	0.00
2070	*	113,247.00	21,263.00	134,510.00	0.00
20	**	113,247.00	299,851.00	413,098.00	270,587.88
<u>FARP 2110.12</u>	Instructional Salaries-Kindergarten LTA's	278,090.00	37,583.00	315,673.00	136,452.16
<u>FARP 2110.121</u>	Instructional Salaries-Elem. Teacher	0.00	42,500.00	42,500.00	42,500.00
<u>FARP 2110.13</u>	Instructional Salaries-AIS Teacher-MS	278,181.00	57,284.00	335,465.00	227,582.45
<u>FARP 2110.15</u>	Instructional Salaries-AIS Teacher-HS	139,091.00	-6,350.00	132,741.00	85,446.00
<u>FARP 2110.40</u>	Contractual-MS/HS Assembly	0.00	0.00	0.00	0.00
<u>FARP 2110.49</u>	BOCES Services-Remote Instruction	72,600.00	-72,600.00	0.00	0.00
<u>FARP 2110.80</u>	Employee Benefits-Regular Instruction	770,068.00	-324,975.00	445,093.00	251,187.78
2110	*	1,538,030.00	-266,558.00	1,271,472.00	743,168.39
21	**	1,538,030.00	-266,558.00	1,271,472.00	743,168.39
<u>FARP 2250.15</u>	Instructional Salaries-Special Ed	0.00	0.00	0.00	0.00
2250	*	0.00	0.00	0.00	0.00
22	**	0.00	0.00	0.00	0.00
<u>FARP 2330.12</u>	Instructional Salaries-Elementary Summer School	198,527.00	-165,853.00	32,674.00	32,981.73
<u>FARP 2330.13</u>	Instructional Salaries-Summer School MS	84,961.00	-28,990.00	55,971.00	40,084.25
<u>FARP 2330.15</u>	Instructional Salaries-Summer School HS	191,238.00	128,023.00	319,261.00	153,059.63
<u>FARP 2330.45</u>	Summer School Supplies	5,000.00	-4,000.00	1,000.00	465.71
<u>FARP 2330.80</u>	Employee Benefits-Summer School	89,662.00	-10,000.00	79,662.00	41,735.66
2330	*	569,388.00	-80,820.00	488,568.00	268,326.98
23	**	569,388.00	-80,820.00	488,568.00	268,326.98
<u>FARP 2815.16</u>	Instructional Salaries-Summer School Nurse	8,591.00	-6,000.00	2,591.00	658.92

ONEONTA CSD

Appropriation Status Detail Report By Function From 7/1/2020 To 6/30/2023

Account	Description	Budget	Adjustments	Adj. Budget	Expensed
<u>FARP 2815.80</u>	Employee Benefits-Summer School Nurse	0.00	0.00	0.00	133.43
<u>2815</u>	*	8,591.00	-6,000.00	2,591.00	792.35
<u>FARP 2820.15</u>	Instructional Salaries-Psychologist	47,740.00	14,852.00	62,592.00	0.00
<u>FARP 2820.80</u>	Employee Benefits-Psychologist	37,462.00	0.00	37,462.00	0.00
<u>2820</u>	*	85,202.00	14,852.00	100,054.00	0.00
<u>FARP 2825.15</u>	Instructional Salaries-Social Worker	47,740.00	3,375.00	51,115.00	0.00
<u>FARP 2825.80</u>	Employee Benefits-Social Worker	37,462.00	0.00	37,462.00	0.00
<u>2825</u>	*	85,202.00	3,375.00	88,577.00	0.00
<u>28</u>	**	178,995.00	12,227.00	191,222.00	792.35
<u>2</u>	***	2,399,660.00	-35,300.00	2,364,360.00	1,282,875.60
<u>FARP 5510.16</u>	Transportation Supervisor	119,441.00	0.00	119,441.00	75,607.69
<u>FARP 5510.80</u>	Employee Benefits-BTransportation Supervisor	68,055.00	-7,000.00	61,055.00	39,333.02
<u>5510</u>	*	187,496.00	-7,000.00	180,496.00	114,940.71
<u>55</u>	**	187,496.00	-7,000.00	180,496.00	114,940.71
<u>5</u>	***	187,496.00	-7,000.00	180,496.00	114,940.71
	Fund FARP Totals:	2,911,166.00	0.00	2,911,166.00	1,642,475.74
<u>FESS2 1620.16</u>	Noninstructional Salaries-Custodial Worker	62,447.00	-5,830.70	56,616.30	56,616.30
<u>FESS2 1620.40</u>	Purchased Services-Communication System	43,839.00	49,172.00	93,011.00	94,597.20
<u>FESS2 1620.80</u>	Employee Benefits-Custodial Worker	68,064.00	-31,198.00	36,866.00	36,865.63
<u>1620</u>	*	174,350.00	12,143.30	186,493.30	188,079.13
<u>FESS2 1621.20</u>	Equipment-Custodial & Maintenance	9,914.00	-1,245.68	8,668.32	8,668.32
<u>FESS2 1621.40</u>	Purchased Services-Facility Repair & Maintenance	79,014.00	41,461.00	120,475.00	100,182.38
<u>FESS2 1621.45</u>	Materials & Supplies-Bottle fillers/washer/dryers/chairs	2,485.00	26,282.00	28,767.00	20,782.72
<u>1621</u>	*	91,413.00	66,497.32	157,910.32	129,633.42
<u>16</u>	**	265,763.00	78,640.62	344,403.62	317,712.55
<u>1</u>	***	265,763.00	78,640.62	344,403.62	317,712.55
<u>FESS2 2040.15</u>	Extended Day Program Coordinator	31,977.00	0.00	31,977.00	31,976.59
<u>FESS2 2040.80</u>	Employee Benefits-Extended Day Coordinator	29,046.00	0.00	29,046.00	29,045.50
<u>2040</u>	*	61,023.00	0.00	61,023.00	61,022.09
<u>FESS2 2060.15</u>	Instructional Salaries-Teacher/LTA Summer Planning Stitipends	52,749.00	-17,611.00	35,138.00	36,728.89

ONEONTA CSD

Appropriation Status Detail Report By Function From 7/1/2020 To 6/30/2023

Account	Description	Budget	Adjustments	Adj. Budget	Expensed
<u>FESS2 2060.80</u>	Employee Benefits-Professional Development Stipends	9,732.00	-3,248.93	6,483.07	6,483.07
2060		62,481.00	-20,859.93	41,621.07	43,211.96
<u>FESS2 2070.15</u>	Instructional Salaries-Curriculum Coordinator *	138,040.00	11,118.00	149,158.00	149,158.08
<u>FESS2 2070.40</u>	ESSER 2 Professional Development	25,744.00	1,925.00	27,669.00	27,669.35
<u>FESS2 2070.80</u>	Employee Benefits-Curriculum Coordinator	76,375.00	-3,041.96	73,333.04	73,333.04
2070		240,159.00	10,001.04	250,160.04	250,160.47
20		363,663.00	-10,858.89	352,804.11	354,394.52
<u>FESS2 2110.15</u>	Instructional Salaries-LTA's	133,000.00	34,898.00	167,898.00	167,897.66
<u>FESS2 2110.20</u>	Equipment-Fitness/Broadcasting	6,120.00	65,466.00	71,586.00	71,585.68
<u>FESS2 2110.40</u>	Contractual-Assembly	0.00	3,900.00	3,900.00	3,900.00
<u>FESS2 2110.45</u>	Materials & Supplies-Fitness Room Equipment	93,836.00	13,635.00	107,471.00	107,470.61
<u>FESS2 2110.49</u>	BOCES Services-Remote Learning	145,200.00	-130,200.00	15,000.00	15,000.00
<u>FESS2 2110.80</u>	Employee Benefits-LTA	204,649.00	-86,271.08	118,377.92	121,893.92
2110		582,805.00	-98,572.08	484,232.92	487,747.87
21		582,805.00	-98,572.08	484,232.92	487,747.87
<u>FESS2 2610.40</u>	Purchased Services-Multimedia Presentation System	28,024.00	0.00	28,024.00	28,024.00
2610		28,024.00	0.00	28,024.00	28,024.00
<u>FESS2 2630.49</u>	BOCES Services-Instructional Software	15,672.00	408.00	16,080.00	16,080.00
2630		15,672.00	408.00	16,080.00	16,080.00
26		43,696.00	408.00	44,104.00	44,104.00
<u>FESS2 2820.15</u>	Instructional Salaries-Psychologist	91,350.00	23,056.00	114,406.00	114,406.36
<u>FESS2 2820.80</u>	Employee Benefits-Psychologist	69,376.00	-1,221.65	68,154.35	68,154.35
2820		160,726.00	21,834.35	182,560.35	182,560.71
<u>FESS2 2825.15</u>	Instructional Salaries-Social Worker	91,350.00	11,890.00	103,240.00	103,239.76
<u>FESS2 2825.80</u>	Employee Benefits-Social Worker	69,375.00	-3,342.00	66,033.00	66,032.95
2825		160,725.00	8,548.00	169,273.00	169,272.71
28		321,451.00	30,382.35	351,833.35	351,833.42
2		1,311,615.00	-78,640.62	1,232,974.38	1,238,079.81
	Fund FESS2Totals:	1,577,378.00	0.00	1,577,378.00	1,555,792.36
<u>FGF2 1621.40</u>	Purchased Services-Facility Repairs & Maintenance	4,194.63	-2,364.63	1,830.00	0.00

Appropriation Status Detail Report By Function From 7/1/2020 To 6/30/2023

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>FGE2 1621.45</u>	Supplies & Materials-Filters	0.00	2,364.63	2,364.63	0.00	0.00	2,364.63
1621	*	4,194.63	0.00	4,194.63	0.00	1,830.00	2,364.63
16	**	4,194.63	0.00	4,194.63	0.00	1,830.00	2,364.63
1	***	4,194.63	0.00	4,194.63	0.00	1,830.00	2,364.63
<u>FGE2 2610.40</u>	Purchased Services-Multimedia Presentation System	42,389.37	0.00	42,389.37	42,389.37	0.00	0.00
2610	*	42,389.37	0.00	42,389.37	42,389.37	0.00	0.00
26	**	42,389.37	0.00	42,389.37	42,389.37	0.00	0.00
<u>FGE2 2825.45</u>	Materials & Supplies-Wellness Center	4,650.00	0.00	4,650.00	682.80	2,000.00	1,967.20
2825	*	4,650.00	0.00	4,650.00	682.80	2,000.00	1,967.20
28	**	4,650.00	0.00	4,650.00	682.80	2,000.00	1,967.20
2	***	47,039.37	0.00	47,039.37	43,072.17	2,000.00	1,967.20
<u>FGE2 8060.45</u>	Materials & Supplies-Food Service	718.00	0.00	718.00	718.00	0.00	0.00
8060	*	718.00	0.00	718.00	718.00	0.00	0.00
80	**	718.00	0.00	718.00	718.00	0.00	0.00
8	***	718.00	0.00	718.00	718.00	0.00	0.00
	Fund FGE2Totals:	51,952.00	0.00	51,952.00	43,790.17	3,830.00	4,331.83
<u>FHCY 2830.15</u>	Tutoring Services	5,250.00	0.00	5,250.00	4,720.00	0.00	530.00
<u>FHCY 2830.45</u>	Materials & Supplies-For Homeless Youth	1,346.00	0.00	1,346.00	0.00	0.00	1,346.00
<u>FHCY 2830.80</u>	Employee Benefits	481.00	0.00	481.00	428.48	0.00	52.52
2830	*	7,077.00	0.00	7,077.00	5,148.48	0.00	1,928.52
28	**	7,077.00	0.00	7,077.00	5,148.48	0.00	1,928.52
2	***	7,077.00	0.00	7,077.00	5,148.48	0.00	1,928.52
<u>FHCY 5510.45</u>	Diesel for Homeless Youth Transport	1,085.00	0.00	1,085.00	260.56	0.00	824.44
5510	*	1,085.00	0.00	1,085.00	260.56	0.00	824.44
<u>FHCY 5540.40</u>	Contract Transportation Services-Durham	3,296.00	0.00	3,296.00	3,599.28	0.00	-303.28
5540	*	3,296.00	0.00	3,296.00	3,599.28	0.00	-303.28
55	**	4,381.00	0.00	4,381.00	3,859.84	0.00	521.16
5	***	4,381.00	0.00	4,381.00	3,859.84	0.00	521.16
	Fund FHCYTotals:	11,458.00	0.00	11,458.00	9,008.32	0.00	2,449.68
	Grand Totals:	4,647,389.00	0.00	4,647,389.00	3,344,811.79	29,122.12	1,273,455.09



RFP #GC23-020 - Stronger Connections Grant (SCG) Program - SCG RFP**Description of Program - Allowable/Unallowable Expenditures**

Allowable Expenditures

Funds must supplement, not supplant, existing services and may not be used to supplant state, local, or nonfederal funds. LEAs must provide eligible nonpublic schools with their proportionate share of services. Funds may not be used for construction, entertainment, to provide any person with a dangerous weapon or training in the use of a dangerous weapon, and purchases not directly related to requirements of the grant. All purchases must be reasonable, necessary and allocable to the program.

Allowable Activities (Authorized Topics Under Section 4108 of ESEA)Safe and Supportive Schools

- Preventing Bullying and Harassment
- Relationship-Building Skills
- School Dropout Prevention
- Re-Entry Programs and Transition Services for Justice Involved Youth
- School Readiness and Academic Success
- Child Sexual Abuse Awareness and Prevention
- Reducing Use of Exclusionary Discipline Practices and Promoting Supportive School Discipline
- Suicide Prevention
- Violence Prevention, Crisis Management and Conflict Resolution
- Preventing Human Trafficking
- Building School and Community Relationships
- Culturally Responsive Teaching and Professional Development of Implicit Bias

Student Physical and Mental Health

- Drug and Violence Prevention
- Health and Safety Practices in School or Athletic Programs
- School-Based Health and Mental Health Services
- Healthy, Active Lifestyle, Nutritional Education
- Physical Activities
- Trauma-Informed Classroom Management
- Preventing Use of Alcohol, Tobacco, Marijuana, Smokeless Tobacco, Electronic Cigarettes
- Chronic Disease Management

Cross Cutting Authorized Topics

- Mentoring and School Counseling
- Schoolwide Positive Behavioral Interventions
- Pay for Success Initiatives aligned with the purposes of Title IV

Unallowable Expenditures

**Oneonta City School District
Fund Balance Analysis
For Fiscal Year Ended June 30, 2023**

Fund Balance June 30, 2022

Unreserved, Undesignated	2,778,412	
Designated for Subsequent Year Expenditures	946,558	
Total Unreserved Fund Balance	3,724,970	
Reserved Fund Balance:		
Assigned Appropriated-Grey Barn	1,453,000	
Repair Reserve	293,837	
Reserve for Encumbrances	362,245	
Reserve for Tax Certiorari	118,742	
Reserve for Unemployment	153,000	
Employee Accrued Liability Reserve	711,902	3,092,725

Total Beginning Fund Balance 06/30/22: 6,817,696

Anticipated Revenues

	Budgeted	Anticipated
Property Taxes and Tax Items	22,899,629	22,901,443
Miscellaneous	493,264	916,183 <i>BOCES Refund</i>
State Aid	17,892,965	18,112,951 <i>Transportation Aid JE</i>
Federal Aid	30,000	85,782 <i>Medicaid</i>
Interfund Transfers/use of fund balance	946,558	-
Total Anticipated Revenues	42,262,416	42,016,359

Projected Expenditures

	42,262,416	42,116,098
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Unaudited Fund Balance, 06/30/23		6,717,957
Less: Reserved Fund Balance-Employee Accrued Liability		738,505
Reserve for Tax Certiorari		384,238
Designated for Subsequent Years Expenditures		900,000
Reserve for Unemployment		158,717
Repair Reserve		293,837
Reserve for Encumbrances		132,581
Transfer to Capital Reserve		2,000,000
Undesignated Fund Balance 06/30/23		2,110,079
Projected as of April 20, 2023		4.77%

Voter approved May 2023 budget 44,210,485

2% Fund Balance	884,210	
3% Fund Balance	1,326,315	
4% Fund Balance	1,768,419	***NYS recommended percentage

Excess 341,660



Oneonta City School District
Analysis of Fund Balance

Fund Equity (or Fund Balance)	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Reserved for Encumbrances	186,515	55,060	152,994	217,969	141,482	362,245	132,581
Employee Accrued Liability Reserve	291,642	293,551	301,545	173,788	110,855	711,902	738,505
Reserved for Unemployment	50,300	50,629	52,006	52,758	52,775	153,000	158,717
Reserve for Tax Certiorari	163,190	65,961	26,947	68,780	44,105	118,742	384,238
Reserve For Repairs	-	750,000	750,000	458,042	455,903	293,837	293,837
Capital Reserve	-	-	-	-	-	-	-
Unreserved, Designated for	-	-	-	-	-	-	-
Subsequent Year's Exp.	1,000,000	1,000,000	1,150,000	1,000,000	1,000,000	946,558	900,000
Assigned Appropriated-Grey Barn	-	-	-	-	-	1,453,000	2,000,000
Unreserved, Undesignated	2,375,037	1,953,787	1,841,780	2,433,158	3,307,048	2,778,412	2,110,079
Bus Purchase from Fund Balance	157,606	225,575	239,405	-	-	-	-
Total Fund Balance	4,224,290	4,394,563	4,514,677	4,404,495	5,112,167	6,817,696	6,717,957
Fund Balance, Prior Year	4,522,053	4,224,290	4,394,563	4,514,677	4,404,495	5,112,167	6,817,696
Change in Fund Balance	(297,763)	170,274	120,114	(110,182)	707,672	1,705,529	(99,738)
% Change in Fund Balance	-6.58%	4.03%	2.73%	-2.44%	16.07%	33.36%	-1.46%
* INCREASE IN FUND BALANCE IS FROM AMOUNT OF REVENUES GREATER THAN AMOUNT OF EXPENDITURES. DECREASE IS FROM AMOUNT OF EXPENDITURES GREATER THAN REVENUES.							
Revenues	37,444,865	37,800,312	38,634,297	39,465,582	39,966,240	41,125,278	42,016,359
Expenditures	37,742,628	37,630,039	38,514,183	39,575,765	39,258,568	39,419,749	42,116,097
Prior Year Adjustments	-	-	-	-	-	-	-
Difference	(297,763)	170,274	120,114	(110,183)	707,672	1,705,529	(99,738)

Funds Reserved in prior yr
Usually items have been on
This amount is added to
Board established Reserve
Board established Reserve
Board established Reserve
FUNDED JUNE 2018
Voter approved Reserve

Amount determined to
Capital Reserve-Approve
Balance remaining. This
Included in Budget for B
TOTAL FUND BALAN

INCREASE/(DECREA
-1.46%

Ms. Lisa Weeks
Business Manager
Oneonta City School District
31 Center Street
Oneonta, NY 13820

Dear Ms. Weeks,

Thank you for being a NYSIR member. The New York Schools Insurance Reciprocal (NYSIR) is an organization whose sole purpose is to support New York state public education. We are grateful that Oneonta City School District has been a member since 7/1/2000 and want to ensure that you are getting the most out of your membership.

NYSIR offers a range of value-added services that members may elect to avail themselves of at no additional cost. Some services you may not have used, and others you may not have needed, but we want to make sure you are aware of all the benefits that a NYSIR membership provides.

Listed below are the value-added services that your school district utilized this past year:

- Fixed Asset Appraisal (Last completed 2018 / next opportunity 2023)

NYSIR members are eligible to receive a paid valuation assessment every five years. This service includes a physical valuation of your district's buildings and contents, NYSIR-compliant insurance valuation reports, and GASB-34 property cost accounting reports.

- License Monitoring

In partnership with License Monitor, Inc., NYSIR provides proactive license monitoring for all employed drivers and 19A driver data management services through its secure online program.

- Head Injury Prevention Program

NYSIR works in partnership with ImPACT Applications to conduct baseline cognitive testing every two years to evaluate student athletes who compete in 15 varsity, JV and modified contact sports.

NEW YORK SCHOOLS INSURANCE RECIPROCAL

333 EARLE OVINGTON BOULEVARD | SUITE 905 | UNIONDALE, NEW YORK 11553
516.393.2320 | FAX 516.393.2331 | WWW.NYSIR.ORG

- Receive an annual NYSIR donation

Member school districts are eligible for an annual donation (up to \$1000) in accordance with the NYSIR donation policy.

Additionally, NYSIR offers these value-added services which you may not have had a need for this year, but are available should one arise:

- Crisis Communications Support

When a member school district or BOCES faces any crisis that requires sensitive stakeholder communications, it can ask NYSIR to approve strategic communications services from one of two NYS based public relations firms with extensive experience in school-based crisis communications.

- Additional Special Inspection(s)/Consultation(s)

NYSIR offers special consultations and inspections related to most any safety request made to us. Contact your risk manager to ask about how to be safer.

- District Training by NYSIR

NYSIR provides an extensive list of topics for in-district trainings that members can request and schedule, as often as needed.

- NYSIR University User

NYSIR's Online University offers online training 24/7 to the staff of all of its subscriber school districts.

- CTLE for Staff from University or Seminar

Many of NYSIR's Online University courses and seminars have been approved at the NYSED by granting hours of CTLE credit for certified staff.

- Student Scholarship Winner

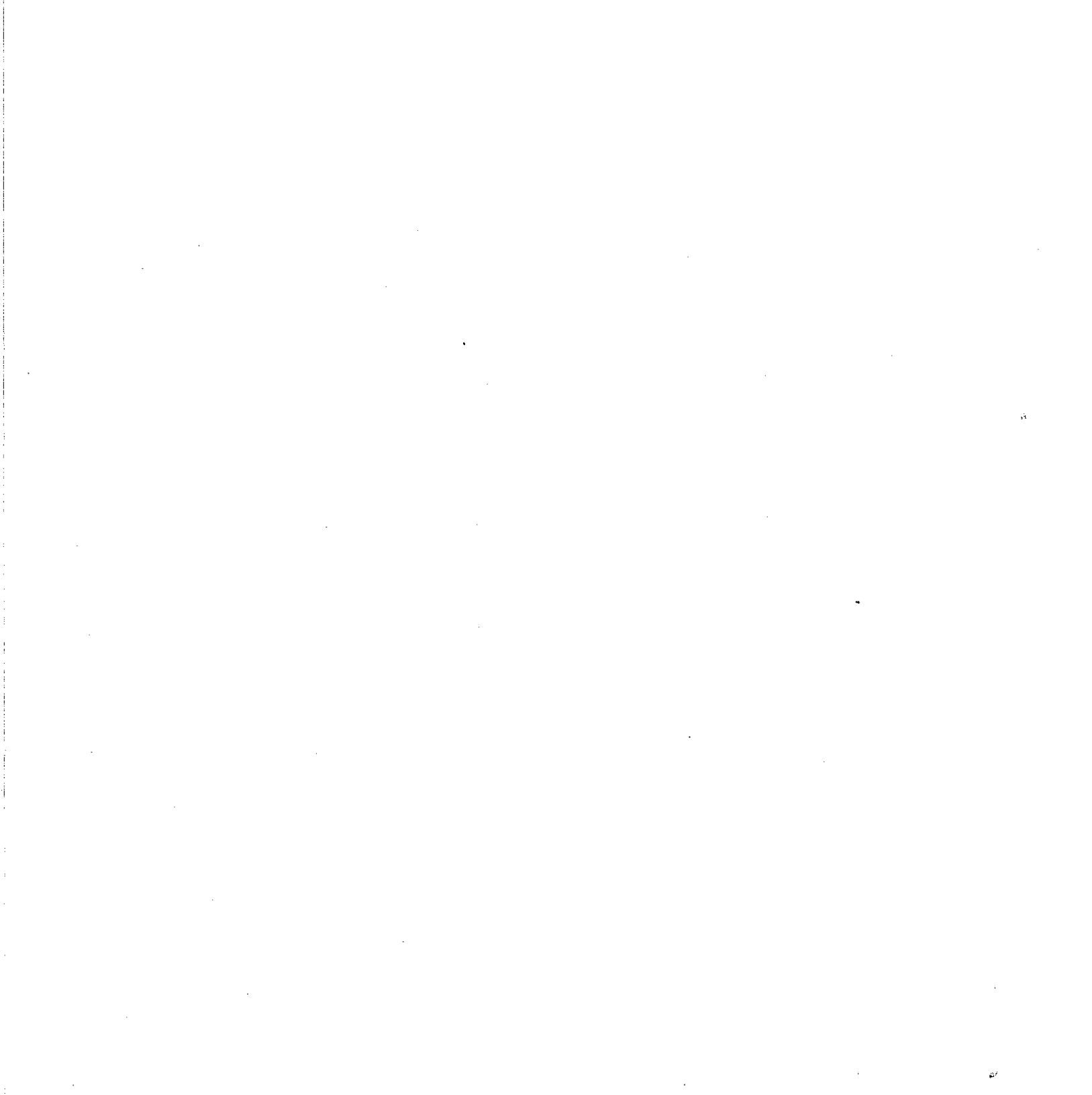
NYSIR provides 13 student scholarships annually in three different categories.

- Student Scholarship Application

NYSIR offers three categories of student scholarships each year and member districts can submit applications. APPLICATION DEADLINE THIS YEAR IS MARCH 17, 2023.

- Professional Scholarship Winner

NYSIR supports education-related associations, sponsoring annual conferences and providing scholarships to organization members.



Public education officials created NYSIR in 1989 with a goal to provide all public schools in New York state with insurance and risk management programs that are both comprehensive and cost-effective. Today, after more than 33 years of building strong partnerships with our members, we are proud to say that we are the premier insurer of public schools in New York state. For that, we have you to thank!

NYSIR does so much more for our schools than simply process claims. Because we are member-owned, we understand that a strong emphasis must be placed on preventing losses. We pride ourselves on the proactive services we provide that help member schools minimize risk and avoid claims.

Collectively, our members benefit from a legacy of sound business principles, leading-edge loss prevention and a core determination to do what is right for our members. We are passionate about helping schools in New York state succeed, and we do it in a way that no other organization can.

Thank you for being a member.

Best,

A handwritten signature in black ink, reading "Robert W. Lulley, Jr." in a cursive script.

Robert W. Lulley, Jr. Executive Director

cc: Tim Parsons

