

**Oneonta City School District  
Finance/Audit Committee Meeting  
March 22, 2022; 3:30pm  
CS DL Room**

**AGENDA**

**Internal Controls Audit 2019-20/Cash Receipts**

**Repair Reserve Proposal**

**Grey Barn Status**

**Grant Review**

**Energy Bids (Electricity)**

**2022-2023 Budget Development**

**Review of Financial Memorandum**

## Lisa Weeks

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**From:** Reale, James A:(Constellation) <James.Reale@constellation.com>  
**Sent:** Tuesday, March 22, 2022 3:17 PM  
**To:** Lisa Weeks  
**Subject:** RE: MEGA - Oneonta CSD Electricity Contract

[EXTERNAL]This email has been received from an external source. Please use extra caution before opening attachments or following links.

Here you go, the 12 month price went up the most but the 24 and 36 month rates are still very similar to what they were a couple weeks ago so the final blended rates for the 2 and 3 terms should be very close to the original rates I gave you. Tomorrow's price will change a little again but we're almost to the finish line and hopefully the Board will approve. Energy prices are still very high and we're not expecting them to drop anytime soon.

**New Fixed Rates (no blend) – starting 12/28/22**

12 Months = .05791 - (it was .05705) \*

24 Months = .05520 - (it was .05516)

36 Months = .05456 - (it was .05460)

**From:** Lisa Weeks <lweeks@oneontacsd.org>  
**Sent:** Tuesday, March 22, 2022 2:51 PM  
**To:** Reale, James A:(Constellation) <James.Reale@constellation.com>  
**Subject:** RE: MEGA - Oneonta CSD Electricity Contract

Is it possible to get a refresh as of today or is it too late?

**From:** Reale, James A:(Constellation) <James.Reale@constellation.com>  
**Sent:** Wednesday, March 9, 2022 12:40 PM  
**To:** Lisa Weeks <lweeks@oneontacsd.org>  
**Subject:** RE: MEGA - Oneonta CSD Electricity Contract

[EXTERNAL]This email has been received from an external source. Please use extra caution before opening attachments or following links.

Thanks Lisa, I appreciate your reply and I'll put a reminder on my calendar to refresh the pricing on the 23<sup>rd</sup> so you'll have the updated rates before the Board meeting. Jim

**From:** Lisa Weeks <lweeks@oneontacsd.org>  
**Sent:** Wednesday, March 9, 2022 8:52 AM  
**To:** Reale, James A:(Constellation) <James.Reale@constellation.com>  
**Subject:** RE: MEGA - Oneonta CSD Electricity Contract

Good morning Jim,

Thank you for reaching out. I appreciate you putting this all in writing as it makes it much easier to compare, evaluate and share with decision makers. This is on our Finance Committee Agenda for March 22<sup>nd</sup> and we hope to make a decision and have the board approve our decision on March 23<sup>rd</sup> regarding energy prices. Yes we are interested in gathering those prices.

Thank you,  
Lisa Weeks

## Lisa Weeks

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**From:** Reale, James A:(Constellation) <James.Reale@constellation.com>  
**Sent:** Tuesday, March 8, 2022 6:33 PM  
**To:** Lisa Weeks  
**Subject:** RE: MEGA - Oneonta CSD Electricity Contract  
**Attachments:** Constellation Market Dashboard - Zone E - 2022-03-01.pdf

[EXTERNAL]This email has been received from an external source. Please use extra caution before opening attachments or following links.

Hi Lisa,

Our contract is not expiring until December but I'm reaching out to you now because the rates have been going up so much over the last several months that I didn't want to wait any longer to see if they would eventually drop back down. The days of getting cheap electricity are officially gone and with everything that's going on in this world and with our economy surging upward and the prices of everything from gasoline to groceries at an all-time record high I think it's a good idea to consider locking in the new rate now for next year and beyond while it's still affordable.

The School's current price is so cheap that I think you should also consider "*Blending your current price with one of the new higher rates to help keep your future costs as low as possible for a longer period of time*". Marissa Christensen from Milford CSD is in the process of signing a "Blend & Extend" contract with us to take advantage of the last several months of their current lower price and blending it with the new higher rates to help off-set such a large price increase next year. When we were talking last week she mentioned you might be interested in doing the same thing for Oneonta CSD. She called me after some of the local superintendents were calling each other and complaining about how high their bills recently went up and she said she had paid over 11 cents per kWh with NYSEG for her house. I called your office last week to explain what's going on but I could not leave a message and the receptionist told me I would have to email you my message instead (so here I am). It's always a little easier to talk and go over everything if you have a few minutes to chat, but otherwise please let me know if you're interested in one of the Blended Rates below or if you would prefer that I wait until later in the year to contact you. I've always proactively called you whenever there's been a lower price opportunity and we've done really well working together over the many years to keep the School's energy costs low and affordable; but now I'm reaching out to you with a friendly warning of what to expect after our current price expires because there will be a very substantial price increase. If you don't blend your current price then you're most likely going to have an increase between \$40,000 - \$50,000 next year.

You may not be aware of this but the variable rates the last couple months have been between 9 and 13 cents and last summer and fall the variable rates were between 6.5 and 7.5 cents range so it's been very expensive compared to the last several years. For example, last month our bill was only \$5,840 for your largest account on 130 East St., but if you didn't have a fixed rate our bill would have cost between \$16,000 - \$17,000 for just one month.

Please review the rates below and let me know if you're interested. I'm sorry this email is so long but this is why I was trying to leave you a voice message instead of trying to explain everything in an email because there is a lot going on and the energy market has dramatically changed and it could get even worse. But the School has paid much higher rates before in the past so it's not the first time energy has been this expensive but if we act on it soon we can keep your future costs much lower for a longer period of time.

Lastly, there is an updated graph of the electricity market shown in the bottom right corner of this attachment so you can see how much higher the rates are now compared to when we locked in your current price during the lowest point the market had ever been back in June 2020. Thanks, Jim

**Current Fixed Price = .03704**  
(Dec 2020 – Dec 2022)

**New Fixed Rates (no blend) – starting 12/28/22**

12 Months = .05705

24 Months = .05516

36 Months = .05460

**Blend & Extend Rates – Starting 3/28/22 ✓**

12 Month Blend = .04871 - (contract expires Dec 2023)

24 Month Blend = .05040 - (contract expires Dec 2024)

36 Month Blend = .05122 - (contract expires Dec 2025)

**Oneonta CSD's Previous Fixed Rates**

Dec 2018 – Dec 2020 = .03986

Dec 2017 – Dec 2018 = .04267

Dec 2015 – Dec 2017 = .05566

Dec 2013 – Dec 2015 = .05574

Dec 2012 – Dec 2013 = .05587

Dec 2009 – Dec 2012 = .09908 ✱

Dec 2008 – Dec 2009 = .10911

Dec 2006 – Dec 2008 = .08498

**Jim Reale**

Sr. Business Development Manager  
Constellation New Energy, Inc.



31 Tree Line Drive  
Liverpool, NY 13088  
315 317 5686

[james.reale@constellation.com](mailto:james.reale@constellation.com) | [www.constellation.com](http://www.constellation.com)

**From:** Reale, James A:(Constellation)  
**Sent:** Wednesday, June 10, 2020 9:36 AM  
**To:** 'Lisa Weeks' <[lweeks@oneontacsd.org](mailto:lweeks@oneontacsd.org)>  
**Subject:** RE: MEGA - Oneonta CSD Electricity Contract

Ok sounds good, I will send you the 2 year contract in a few minutes for signature. Then once it's signed we will lock in the price and email you back the fully executed copy later today and then we're all set. Thanks, Jim

**From:** Lisa Weeks <[lweeks@oneontacsd.org](mailto:lweeks@oneontacsd.org)>  
**Sent:** Wednesday, June 10, 2020 9:29 AM  
**To:** Reale, James A:(Constellation) <[James.Reale@constellation.com](mailto:James.Reale@constellation.com)>  
**Subject:** RE: MEGA - Oneonta CSD Electricity Contract

Good morning,  
Yes, we can do a two year extension.  
Thank you,  
Lisa

**BidUReenergy, Inc Electric Procurement Proposal**

Utility: NYSEG  
 No. of Accounts: 14  
 Product Family: Fixed  
 Start Month: December-22  
 Offer Date: March 22, 2022

Oneonta City SD



PRICING OFFERS RECEIVED					
Start Month	Dec-22	Dec-22	Dec-22	Dec-22	Dec-22
End Month	Nov-23	May-24	Nov-24	May-25	Nov-25
Term (Months)	12	18	24	30	36
SUPPLIERS					
OFFERS BELOW IN \$/KWH					
Smartest Energy US, LLC	\$0.06704	\$0.06934	\$0.06507	\$0.06648	\$0.06400
Engie	\$0.06647	\$0.06767	\$0.06382	\$0.06469	\$0.06298
Direct Energy	\$0.07065	\$0.06473	\$0.06608	\$0.06329	\$0.06467
Marathon Energy	\$0.06650	\$0.06770	\$0.06420	\$0.06490	\$0.05260
Aggressive Energy	\$0.06427	\$0.06593	\$0.06523	\$0.06476	\$0.06341
Hudson Energy	\$0.06720	\$0.06670	\$0.06520	\$0.06510	\$0.06440
EDF Energy Services LLC	\$0.06838	\$0.06911	\$0.06626	\$0.06696	\$0.06596
New Wave Energy	\$0.06800	\$0.06700	\$0.06500	N/A	N/A
Catalyst Energy	\$0.06755	\$0.06907	\$0.06575	N/A	N/A
MidAmerican	\$0.06363	\$0.06586	\$0.06227	\$0.06397	\$0.06211

	Supplier	Term	Contract Rate	
<b>Recommendation</b>	MidAmerican	36	\$0.06211	This would be your rate for the duration of the term. It is inclusive of all known supply components, excluding GRT.
			\$0.06274	This would be your rate including GRT.
<b>Lowest Offer</b>	MidAmerican	36	\$0.06211	This is the lowest offer that we received from suppliers, and is also our recommendation.
			\$0.06274	This would be your rate including GRT.

*Offer specifications above apply to the recommended supplier/offer.*

**SAVINGS POTENTIAL**

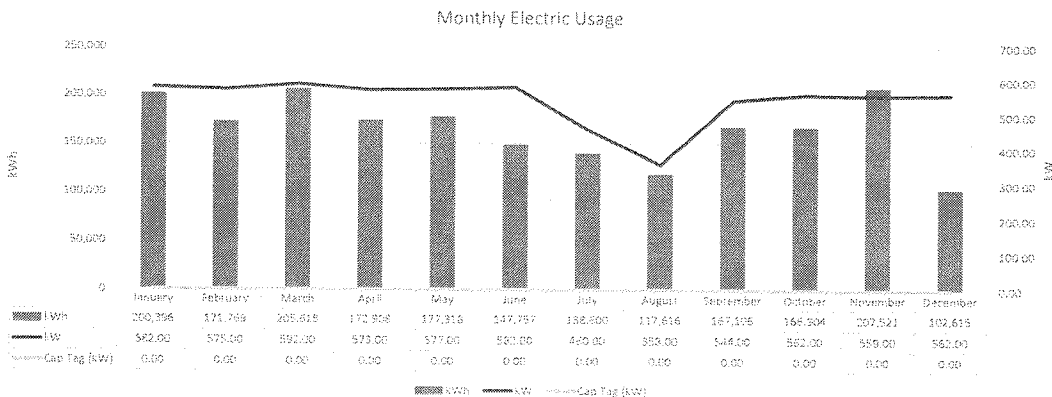
*Based on your historical usage and the offers gathered above, we present you with your estimated savings potential below! We've compared the recommended and lowest offers to the current utility rate*

<b>Annual Usage</b>	1,976,128	<b>Term Usage</b>	5,928,384
<b>Current Estimated Cost</b>	Utility Rate @ \$0.06511		\$128,665.69
<b>Projected Cost - Recommendation</b>	MidAmerican @ \$0.06211		\$122,737.31
<b>Projected Cost - Lowest Offer</b>	MidAmerican @ \$0.06211		\$122,737.31

Recommendation vs Comparison		Lowest Offer vs Comparison	
<b>Estimated Annual Savings</b>	\$5,928.38	<b>Estimated Annual Savings</b>	\$5,928.38
<b>Estimated Term Savings</b>	\$17,785.15	<b>Estimated Term Savings</b>	\$17,785.15

Estimated Average Monthly Cost	
<b>Recommendation</b>	\$10,228.11
<b>Lowest Offer</b>	\$10,228.11



# Cwynar Farrow & Locke

43 South Broad Street  
Norwich, New York 13815

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Certified Public Accountants  
A Professional Limited Liability Company

(607) 334-3838 voice  
(607) 441-1101 fax  
[www.Cwynar.com](http://www.Cwynar.com)

Board of Education and Management  
Oneonta City School District  
Oneonta New York State

We conducted an audit of the Oneonta School District cash receipts functions as part of our financial system cycle reviews. Our audit focused on the period from July 1, 2019 through June 30, 2020.

The purpose of this audit was to evaluate the adequacy of the internal control structure and cash receipting procedures of the School District. The cash receipting system for the School District was decentralized and payments were accepted by several different departments. To accomplish our audit objectives, we reviewed district policies and procedures and conducted interviews with management. The audit included obtaining an understanding of the internal control structure for cash receipts operations and recording of revenue as well as testing transactions to determine whether policies and procedures were being followed.

We observed stronger internal controls and segregation of duties in place for certain types of deposits than others. The limited staffing in the district makes it difficult to separate duties. The internal controls over cash receipts were not adequate in some areas. The major transaction types tested had adequate internal controls in place. Accordingly, we concluded that reasonable assurance exists that School District resources were appropriately safeguarded.

We identified several observations related to segregation of duties and internal controls. We have listed our recommendations in the attached report. School District Management has been provided the details on the issues with this report.

We would like to thank the district staff for their time and help in completing this audit.

As always, feel free to contact me if you have any questions.

Sincerely,

## PURPOSE

We performed an audit of the School District's Cash Receipts functions. The purpose of this was to evaluate the adequacy of the internal control environment related to cash receipts and determine that School District resources were adequately safeguarded. We also evaluated whether collections were being processed accurately.

## SCOPE

The scope of the audit included reviewing the processes used in posting, and depositing payments by cash, check, and credit card. Our audit focused on the period from July 1, 2019 through June 30, 2020.

Our methodology included an examination of cash receipt records and supporting documents retained with those records. To accomplish our audit objectives, we reviewed policies and procedures as well as obtained an understanding of the internal control structure for each type of cash receipt.

We performed a risk assessment to determine which areas to test. Our selections included high dollar low volume amounts, and higher-volume low dollar amounts. Based on our selections, we conducted a test of cash receipts for state aid, federal awards, cafeteria sales, student extended day programs, adult driver education program, and retiree health insurance premiums.

We interviewed management. We reviewed procedures in place for documentation of collecting, handling, recording, and depositing cash receipts. We tested each type of transaction to determine whether the transaction followed the deposit procedures.

## BACKGROUND

The School District's cash receipt activities are centralized for State and Federal Aid and decentralized for auxiliary programs. Auxiliary programs' cash collection is more convenient for parents of students, retirees and the district residents to interact with the School District staff to pay amounts due. However, this approach increases the risk of loss by the School District since District Staff may have the opportunity to collect payment for services without recording the revenues in the district financial records.

Designing and implementing the internal control processes and structure is the responsibility of School District management. As management establishes internal controls (the checks and balances), various risks should be considered and weighed against the cost of alternatives to address those risks.

School District's Finance Office staff properly record payments received as direct deposits from New York State and the Federal Government. Those direct deposits, and the occasional paper check, are routinely reconciled to State and Federal Aid reports.

School District's cafeteria staff deposit cash and check payments in the Food Service software system. The program generates a deposit report details that the School District Finance Office use for reconciliation. Non-sufficient fund (NSF) processing and processing of unpaid student accounts are

processed in the School District Finance Office. Any past due accounts are contacted for collection by the Finance Office Staff, but none are sent to a collection agency. Generally, they are carried over then written off with board approval.

School District has a Student Extended Day program that is basically daycare for a couple of hours until parents can pick up the student. The family makes a payment to the program staff person on duty. The district only accepts checks, these checks are given to the Extended Day program coordinator. The coordinator who records the payment on a spreadsheet, saves the checks in a deposit bag and then periodically makes a bank deposit with a listing of the names of the students that paid. At calendar year end, the coordinator provides each family with a document listing what was paid. This document is examined by the family, any discrepancies are investigated, the printout is used for tax purposes. In addition, letters are sent on a regular basis for anyone who is delinquent

School District has an Adult Driver Education program for residents. The payments are collected by the Driver's Ed staff who provides a receipt for the payment made. Usually checks and some cash is collected, and this deposited periodically with a copy of the cash receipt slip.

School District provides Retiree Health Insurance which is paid for monthly. The retiree makes a payment to the Finance Office Staff who provides a receipt for the payment made to the retiree. Usually, checks are collected and deposited periodically with a listing of who paid and the amount.

#### GENERAL CASH CONTROLS EXPLAINED

Cash Receipt Controls in an effective internal control system will have written documentation explaining how that cash should be handled when it is received, as well as separation of duties. Separation of duties means to separate one big job into several smaller jobs, with a different individual performing each.

In a good cash control system, there would be one person that collects money, one person that enters the transaction into the accounting system and one person who makes the bank deposit. Each activity should have a paper trail that matches. For example, the daily sales report should match the amount of cash received for the day. The audit report and the transactions entered for the daily sales should match. The bank deposit receipts should match the daily transaction report. In a nutshell, everything should cross balance. It is a good rule of thumb to never ever give free rein to one single employee to collect and report the cash account activities. Any employee can fall victim to temptation and reason goes right out the window. Having an effective internal control system would deter such behavior.

#### CONCLUSION

State Aid, Federal Aid, and Tax collection transactions tested had adequate internal controls in place, we conclude reasonable assurance exists that School District resources were appropriately safeguarded.

We noted that smaller deposits for the auxiliary programs have less evidence of any internal control. This is because limited staff make it difficult to always have two district individuals accept a payment for services, resulting in some level of risk that receipts would not be recorded.



The items we noted were related to segregation of duties with respect to the auxiliary transactions. School District Management has been provided the details on the specific issues identified and will be working to address the items.

Their response to each observation is included in this report.

**OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES**

**OBSERVATION 1- Deposit record for Auxiliary Programs lack receivable documentation**

As part of our audit, we examined the documentation retained for deposits. Cash receipt documentation for the Extended Day Program, Adult Drivers Education, and AP Exam fees are basically a list of who paid. Each cash receipt deposit total consists of a list of names with corresponding dollar amounts. However, the listing does not include any indication of attendance or who accepted the payment. It is uncertain if the deposit agrees to the actual services rendered, that is, all who used the service. It is only certain that the individuals listed paid for the services.

Extended Day Program- The money collected by program staff is given to the Extended Day program coordinator who records it on a spreadsheet. At calendar year end, the coordinator provides each family with a document listing what was paid. This document is examined by the family, any discrepancies are investigated, the printout is used for tax purposes. In addition, letters are sent on a regular basis for anyone who is delinquent.

Adult Driver Education- Payments received are collected by the instructor. The cash and checks are saved and deposited periodically with a list of who paid.

A/P Exam fees- Payment for the exam is collected by the Exam program coordinator in turn, pays the AP Exam issuer the exact same fee for the exam materials and grading services. Anyone who did not take the exam after payment is issued a refund. Any discrepancies are easily determined any variance investigated.

**AUDITOR'S RECOMMENDATION**

We recommend that a listing of expected payments be maintained for each program. Spreadsheets are used routinely as the accounting record. Consider using an accounting software that allows the district to record deposits and maintain a receivable listing.

Alternately, if the use of spreadsheets is more economical, include with the periodic deposit a listing of payment received and the customer payments to date and any remaining balance due. This would allow management to improve the efficiency of any investigation into any discrepancy.

Another alternate is to have the program coordinator fill out a prenumbered two-part cash receipt form giving one copy to the customer and retaining the other copy in the cash receipt book. The bank cash deposit would then list the payees and include a reference to the cash receipt document.

The deposit slip documentation should be complete, dated, with a list of all who attended. Consider having the participant or parent sign the document.

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**SCHOOL DISTRICT'S RESPONSE**

Extended Day Program-The money collected goes from the person collecting to the Extended Day program coordinator who records it on a spreadsheet. At each year end, she provides each family with a document (for tax purposes) listing what they paid. If a family saw a discrepancy, they would reach out to us. Additionally, letters are sent on a regular basis for anyone who is delinquent. If someone had paid but got a delinquent letter, that would raise a flag, so I believe this program has adequate controls. Additionally, the cash receipts are entered by a different individual. The building secretaries do not collect payments for this program. Payments are handled only by program staff.

Adult Driver Education-This program cash collection was a disaster due to the nature of the program and the overly nice instructor who accepted cash on the spot and turned it in when he had time with receipts. He was just a super nice guy who went out of his way to help anyone he could without regard to internal controls. This program has since been discontinued.

A/P Exam fees-A corresponding payment is made for those who paid, which would verify who had paid and who we in turn, paid the AP Exam issuer for. Anyone who did not take the exam after payment was issued a refund so this is a money in/money out transaction that zeros itself out so I believe the controls are in place and we would be able to easily determine any variance.

**OBSERVATION 2- Delay of Deposit for Cafeteria Sales**

We noted that a deposit for Cafeteria sales is made roughly every two weeks, this is reconciled to the cash register by the Finance Office Staff monthly.

**AUDITOR'S RECOMMENDATION**

We recommend Management require Cafeteria cash deposits be made at least every week. The deposit slip documentation should be accompanied by the corresponding cash up sheet from the register. We recommend that this document be signed by someone other than the individual making the deposit.

**SCHOOL DISTRICT'S RESPONSE**

Delay of Deposit for Cafeteria Sales-Money is held in a building safe. I don't have an answer regarding why money is held other than they are traditionally short staffed, and it is probably the last priority to go to the bank. A daily report can be run to match the cash. Business office has access to that software although we only run the report monthly and reconcile to the deposit. A Treasurers receipt is done monthly mostly because it would be a lot of work and paper for a VERY small amount of money collected daily. If the cash is more than a couple of dollars off at the end of the month, I question the cafeteria staff. In all the time that I have been here, that has only happened once where is has been more than a couple dollars. We do not perform a daily reconciliation.

**OBSERVATION 3 - Retiree Health Insurance payments lack reconciliation to receivable**

We also noticed that retiree health insurance reimbursements are only recorded on a cash receipt slip periodically. The documentation is vague, it lacks the detail of how much is charged and the balance owed by each individual retiree.

**AUDITOR'S RECOMMENDATION**

We recommend that the retiree health insurance be accounted for in an accounting software program, to track the charges to the retirees, collections, and eventual deposit. If a spreadsheet is used, the deposit documentation should include a printout of the related receivable listing showing the activity and balances owed to the district before and after the deposit.

**SCHOOL DISTRICT'S RESPONSE**

Retiree health Insurance payments lack reconciliation to receivable. Your observation is correct for that time period. We recognized that this was an issue and shortly after the period audited, we implemented a receivable module in our software, where retiree health insurance is billed and collected using a receivable module in our accounting software. This module bills, tracks payments and can generate statements that are sent for past due amounts. I suppose we would accept cash but I'm not aware of any instance where that has happened. All payments have been by check.

The Board of Education of the Oneonta City School District shall hold a public hearing at 5:45PM on April 6<sup>th</sup>, 2022 in the LGI Room, Oneonta High School to consider whether the Board should expend money from its Repair Reserve Fund the following repair projects:

The District has more in-depth documents available on its website and will be available at the hearing.

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**For April 20, 2022 Agenda**

*Repair Reserve Resolution:*

*Following a public hearing April 6, 2022, after at least 6 days public notice, and considering the comments and other evidence submitted at the hearing, and having \$455,903 in the Repair Reserve Fund,*

*Moved:*

*Seconded:*

*RESOLVED, that the Board authorizes expenditures from the School District's Repair reserve fund, to pay for the following repairs:*

<i>Repair of Rear Access Road at the Middle School/High School Campus</i>	<i>\$91,164</i>
<i>Repair of pathway at Valleyview Elementary School</i>	<i>\$46,534</i>
<i>Repair of Pavement at Riverside Elementary Entrance</i>	<i>\$24,368</i>

*The Oneonta City School District has set aside funding specifically for repair projects, that are either un-aidable, unsafe or have not been included in Capital Projects due to funding shortfalls. We have obtained quotes in order to determine the estimated costs of such repairs. Lack of action to make the below repairs, may lead to increased costs of emergency repairs in the future. We would also like to appropriately maintain the great facilities that we have now so that they can continue to be used by our students and community in the future. Repair projects being considered utilizing the Repair Reserve are as follows:*

*Repair of Rear Access Road at the Middle School/High School Campus     \$91,164*

*This access road is in very bad shape with very large potholes and includes failing catch basins. In its current condition, it is unsafe and poses additional challenges regarding plowing as equipment can be damaged clearing this space.*

*Repair of pathway at Valleyview Elementary School                                     \$46,534*

*This pathway is used by both staff and students to access the lower outside area of the Valleyview Elementary School and is unsafe for walking. However, since it is the pathway, it is currently being used in its unsafe condition.*

*Repair of Pavement at Riverside Elementary Entrance                                     \$24,368*

*This area is near the parking lot and includes failing catch basins. The condition of this area deem it unsafe.*

# COBLESKILL STONE PRODUCTS INC.

112 Rock Rd., P.O. Box 220  
Cobleskill, NY 12043  
Phone # (518) 234-0221  
Fax # (518) 234-0226

Date: 2/14/2022

RE: Oneonta City Schools

Phone: 607 433 8200

TO: Oneonta City School

Fred Ploutz

Cell: 607 601 0640

The following prices are based off the NYSOGS and Otsego County FOB contracts for 2020 & 2021. NYSOGS contract numbers is PA 16060 and PC 69274.

**High School - Rear Access Rd**

17,440 sq. ft.

Item:	Unit Price	UOF	Quantity	Total
<b>Milling &amp; Prep Work Items</b>				
Milling Machine w/ Operator	\$684.45	HR	8	\$5,475.60
Trucking Millings	\$125.00	HR	32	\$4,000.00
Skidsteer w/ Operator	\$1,500.00	DAY	1	\$1,500.00
Laborers x 4	\$3,100.00	DAY	1	\$3,100.00
Milling Machine Mobe	\$700.00	EA	1	\$700.00
Skidsteer Mobe	\$700.00	EA	1	\$700.00
		<b>Estimated Total</b>		<b>\$15,475.60</b>
<b>Reset 2 Catch Basin Frames &amp; Grates</b>				
Kobelco Excavator w/ Operator	\$225.00	HR	8	\$1,800.00
Laborers x3	\$2,325.00	Man/Day	1	\$2,325.00
Excavator Mobe	\$700.00	EA	1	\$700.00
Materials	\$325.00	EA	2	\$650.00
		<b>Estimated Total</b>		<b>\$5,475.00</b>

**Paving Items**

Type 3 Binder 2.5"	\$58.000	TON	285.00	\$16,530.00
Escalation (\$605.00 February 2022)	\$4.095	TON	285.00	\$1,167.08
Type 6 Top 1.5"	\$63.000	TON	172.00	\$10,836.00
Escalation (\$605.00 February 2022)	\$4.536	TON	172.00	\$780.19
Trucking Price 0-1 Miles	\$3.000	TON	457.00	\$1,371.00
Trucking Price +4.6 miles	\$2.07	TON	457.00	\$945.99
Paver w/ op and Screedman	\$3,200.00	Day	2	\$6,400.00
Laborers x3	\$2,325.00	Man/Day	2	\$4,650.00
Roller w/ op	\$1,800.00	Day	2	\$3,600.00
Roller w/ op	\$1,800.00	Day	2	\$3,600.00
Paver Mobe	\$700.00	EA	1	\$700.00
Roller mobe	\$700.00	EA	2	\$1,400.00
		<b>Estimated Total</b>		<b>\$51,980.26</b>
		<b>Total Cost</b>		<b>\$72,930.86</b>

x25% =

91164

Asphalt prices are based on the Otsego County Bid and will be adjusted for the month work is performed. Base Asphalt price for Otsego County Bid was \$542.00 (4/16/20).

Owner will be invoiced to actual tonnage placed.

School is responsible for all manhole, water valve, and catch basin adjustments.

Work to be performed in 2022.

Price Excludes:

Striping, testing, survey, additional insurance or bonds.

Quote valid for 30 days.

Sincerely,

Cobleskill Stone Products, Inc.

Dan Kleeschulte

# COBLESKILL STONE PRODUCTS INC.

112 Rock Rd., P.O. Box 220

Cobleskill, NY 12043

Phone # (518) 234-0221

Fax # (518) 234-0226

Date: 2/14/2022

RE: Oneonta City Schools

Phone: 607 433 8200

TO: Oneonta City School

Fred Ploutz

Cell: 607 601 0640

## INVOICE

The following prices are based off the NYSOGS and Otsego County FOB contracts for 2020 & 2021. NYSOGS contract numbers is PA 16060 and PC 69274.

### Valleyview

3,566 sq. ft.

Item:	Unit Price	UOF	Quantity	Total
<b>Excavation &amp; Gravel Items</b>				
Kobelco Excavator w/ Operator	\$225.00	HR	12	\$2,700.00
Trucking Excavations	\$125.00	HR	12	\$1,500.00
Skidsteer w/ Operator	\$1,500.00	DAY	1.5	\$2,250.00
Item 4 Delivered	\$10.00	TON	50	\$500.00
Roller w/Operator	\$1,800.00	DAY	1.5	\$2,700.00
Excavator Mobe	\$700.00	EA	1	\$700.00
Skidsteer Mobe	\$700.00	EA	1	\$700.00
Laborers x4	\$3,100.00	Man/Day	1.5	\$4,650.00
<b>Estimated Total</b>				<b>\$15,700.00</b>

### **Paving Items**

Type 3 Binder 2.5"	\$58.000	TON	59.00	\$3,422.00
Escalation (\$605.00 February 2022)	\$4.095	TON	59.00	\$241.61
Type 6 Top 1.5"	\$63.000	TON	35.00	\$2,205.00
Escalation (\$605.00 February 2022)	\$4.536	TON	35.00	\$158.76
Trucking	\$125.000	HR	16.00	\$2,000.00
				\$0.00
Laborers x4	\$3,100.00	Man/Day	2	\$6,200.00
Roller w/ op	\$1,800.00	DAY	2	\$3,600.00
Skidsteer w/ Operator	\$1,500.00	DAY	2	\$3,000.00
Roller mobe	\$700.00	EA	1	\$700.00
<b>Estimated Total</b>				<b>\$21,527.37</b>
<b>Total Cost</b>				<b>\$37,227.37</b>

x 25% =

46534.21

Asphalt prices are based on the Otsego County Bid and will be adjusted for the month work is performed. Base Asphalt price for Otsego County Bid was \$542.00 (4/16/20).

Owner will be invoiced to actual tonnage placed.

School is responsible for any manhole, water valve, or catch basin adjustments.

Work to be performed in 2021.

Price Excludes:

Striping, testing, survey, additional insurance or bonds.

Quote valid for 30 days.

Sincerely,

Cobleskill Stone Products, Inc.

Dan Kleeschulte

# COBLESKILL STONE PRODUCTS INC.

112 Rock Rd., P.O. Box 220  
Cobleskill, NY 12043  
Phone # (518) 234-0221  
Fax # (518) 234-0226

Date: 2/14/2022  
RE: Oneonta City Schools  
TO: Oneonta City School

Fred Ploutz

Phone: 607 433 8200  
Cell: 607 601 0640

The following prices are based off the NYSOGS and Otsego County FOB contracts for 2020 & 2021. NYSOGS contract numbers is PA 16060 and PC 69274.

### Riverside Entrance Repair

24' x 40'

Item:	Unit Price	UOF	Quantity	Total
<b>Excavation &amp; Gravel Items</b>				
Kobelco Excavator w/ Operator	\$225.00	HR	4	\$900.00
Trucking Excavations	\$125.00	HR	4	\$500.00
Laborers x 4	\$3,100.00	D	1	\$3,100.00
Item 4 Delivered	\$15.00	DAY	50	\$750.00
Roller w/Operator	\$1,800.00	DAY	0.5	\$900.00
Excavator Mobe	\$700.00	EA	1	\$700.00
				\$0.00
				\$0.00
			<i>Estimated Total</i>	<b>\$6,850.00</b>
<b>Reset 2 Catch Basin Frames &amp; Grates</b>				
Kobelco Excavator w/ Operator	\$225.00	HR	8	\$1,800.00
Laborers x3	\$2,325.00	Man/Day	1	\$2,325.00
Materials	\$325.00	EA	2	\$650.00
				\$0.00
			<i>Estimated Total</i>	<b>\$4,775.00</b>

### Paving Items

Type 3 Binder 2.5"	\$58.000	TON	15.00	\$870.00
Escalation (\$605.00 February 2022)	\$4.095	TON	15.00	\$61.43
Type 6 Top 1.5"	\$63.000	TON	10.00	\$630.00
Escalation (\$605.00 February 2022)	\$4.536	TON	10.00	\$45.36
Trucking	\$125.000	HR	4.00	\$500.00
				\$0.00
Paver w/ op and Screedman	\$3,200.00	Day	0.5	\$1,600.00
Laborers x3	\$2,325.00	Man/Day	0.5	\$1,162.50
Roller w/ op	\$1,800.00	Day	0.5	\$900.00
				\$0.00
Paver Mobe	\$700.00	EA	1	\$700.00
Roller mobe	\$700.00	EA	2	\$1,400.00
			<i>Estimated Total</i>	<b>\$7,869.29</b>
			<b>Total Cost</b>	<b>\$19,494.29</b>

x 25% =  
24368

Asphalt prices are based on the Otsego County Bid and will be adjusted for the month work is performed. Base Asphalt price for Otsego County Bid was \$542.00 (4/16/20). Owner will be invoiced to actual tonnage placed.

Work to be performed in 2022.

Price Excludes:  
Striping, testing, survey, additional insurance or bonds.

Quote valid for 30 days.

Sincerely,  
Cobleskill Stone Products, Inc.

Dan Kleeschulte



Funding Source	Total Funding	Grant End Date	To Be Sustained	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
American Rescue Plan	2,911,166	9/30/2024						
ESSER 2	1,577,378	9/30/2023						
GEER 2	51,952	9/30/2023						
	<b>\$ 4,540,496</b>							

Positions Included: (15 FTE)

AIS Math-MS	Y		X	X	X		
AIS ELA-MS	Y		X	X	X		
AIS ELA-HS	Y		X	X	X		
Social Worker-MS	Y		X	X	X		
Psychologist	Y		X	X	X		
LTA's (7)-Kindergarten	TBD		X	X	X		
Summer School-All District	No		X	X	X		X
Director of Facilities/Transportation	Y		X	X	X		
Custodial Worker	Y		X	X	X		
Curriculum Coordinator	Y		X	X	X		

Other Planned Uses/Non-recurring:

HVAC System-RS							
Remote Learning							
Extended Day Program Supplement				X			
Professional Development Stipends					X		
Multimedia Presentation Systems-RS/VV							
District Wide Communication System							
Heating Unit-GP							
Athletic Equip/Bleacher Repairs							
Fitness Room							
Water Bottle Filling Stations							
Ron Clark Academy							
Educational Software							
Floor Scrubber							
Wellness Room set up							
Food transport supplies							

Amplify Reading Program  
 Assembly (Ryan's Story)  
 Broadcasting Equipment  
 Washer/Dryers

<b>ARP-Section 611/619-Special Ed</b>	<b>95,435</b>	9/30/2023	***We have not yet applied for this funding
Flowthrough to Other Agencies	13,294		Need to apply by July 1, 2022
<b>Net Grant Proceeds</b>	<b>\$ 82,141</b>		

Planned Uses:

Wall Padding HS/RS  
 Door  
 Handle with Care Training  
 Speech Therapy Services

<b>ARP-Homeless Children &amp; Youth</b>	<b>\$ 11,458</b>		***We have not yet applied for this funding
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Planned Uses:

Transportation, Tutoring, Supplies/Toiletries

Need to apply by March 31, 2022

Other One Time Grant Funding

<b>SAM (Maintenance Vehicle)</b>	<b>\$ 50,000</b>		No
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<b>Otsego County ELC Grant</b>	<b>\$ 326,377</b>	7/31/2022	No
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Assistance to nurses/quarantine room aides  
 PPE  
 HVAC Controls at VV

Annual Grant Funding

<b>Title I Part A (4.5 FTE)</b>	<b>\$ 390,321</b>	8/31/2022
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Covers 4.5 FTE AIS Teachers  
 Also funds Homeless/Private Schools

<b>Title II</b>	<b>\$ 58,912</b>	8/31/2022
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Currently Funding The Reading League

<b>Title IV</b>	<b>\$ 29,131</b>	8/31/2022
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Currently funding Iready and District hosted NYSCATE Conference				
<b>IDEA-Section 611 (Special Ed) (4.6 FTE)</b>	<b>\$</b>	<b>479,364</b>	<b>6/30/2022</b>	
Currently funding 4.6 FTE Psychologists and 1 FTE Special Ed Secretary				
-Flow through funding to outside agencies				
-Psychologist testing materials				
<b>IDEA-Section 619 (CPSE)</b>	<b>\$</b>	<b>16,229</b>	<b>6/30/2022</b>	
Mostly flow through but pays a small portion for CPSE Chair (Psychologist)				
<b>Universal Pre-K</b>	<b>\$</b>	<b>275,283</b>	<b>6/30/2022</b>	Based on enrollment. As enrollment decreases, so does funding.
Mostly Flow through to outside agencies				
Pays stipend for UPK Director				
<b>Title I School Improvement-(MS)</b>	<b>\$</b>	<b>125,000</b>	<b>8/31/2022</b>	To be discontinued once MS is taken off list in need of improvement
Staff Stipends, BOCES Consulting, Tutoring				

# How are we paying for this?

	Adopted 2021-2022	Proposed 2022-2023	Dollar Change	% Change	Highlights
<b>EXPENDITURES</b>	\$42,112,198	\$42,258,753	\$146,555	0.35%	<i>Would not recommend any further reductions</i>
<b>REVENUES</b>					
Property Taxes	\$22,176,861	\$22,294,864	\$118,003	0.53%	Calculated Tax Cap
PILOTS/Penalties	\$519,762	\$604,765	\$85,003	16.4%	Change in PILOT %
Other Governments	\$328,000	\$254,000	(\$74,000)	(14.58%)	Reduced number of outside placements
Other Revenues	\$252,349	\$237,824	(\$14,525)	(5.8%)	Mainly BOCES Refund/Decrease Interest/Increase in Rent
State Aid	\$17,123,485	\$17,603,537	\$480,052	2.8%	Foundation Aid Increase/Building Aid Increase
Federal Revenues	\$711,741	\$30,000	(\$681,741)	(95.8%)	Recoding of Federal Stimulus Funds/Decreased Medicaid
<b>FUND BALANCE</b>	<u>\$1,000,000</u>	<u>\$500,000</u>	<u>(\$500,000)</u>	(50%)	NOT A REVENUE ("Savings Account")
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	\$42,112,198	\$41,524,990	\$	%	<b>\$733,763 short to cover budget.</b>

- ↑
- potential ↑ in Foundation Aid
  - <R> 200,000 Trans. Aid
  - Remaining Fund balance offset

DB ED: 0070C STATE OF NEW YORK 01/18/22  
 RUN NO: BT222-3  
 2022-23 EXECUTIVE BUDGET PROPOSAL

BOCES, TRANSPORTATION AND SUMMER TRANSPORTATION AIDS

DISTRICT CODE: 471400  
 DISTRICT NAME: ONEONTA

SEE NOTE BELOW

2019 ACTUAL VALUATION	1,085,817,809
2018 ACTUAL VALUATION	1,089,699,802
2019 ADJ GROSS INCOME	336,192,028
2018 ADJ GROSS INCOME	326,480,148
2020-21 TWPU	2,094
2019 ACTUAL VAL./2020-21 TWPU	518,537
2019 ADJ. INCOME/2020-21 TWPU	160,550
2020-21 RES PUB & NONPUB ENRL	1,700
2019 ACTUAL VAL./2020-21 ENRL	638,716
2020-21 RWADA	1,741
2019 ACTUAL VAL./2020-21 RWADA	623,674
CURRENT AV/RWADA AID RATIO	0.67600
EST LOCAL LEVY	21,456,167
DISTRICT TAX RATE	0.01976

2021-22 EST BOCES ADMIN EXPEN.	590,148
2021-22 EST BOCES SERVICE EXP	1,884,799
2022-23 EST RENT + CAPITAL EXP	111,682
2021-22 EST LOCAL LEVY	22,176,861
BOCES MILLAGE RATIO	0.60800
DISTRICT TAX RATE	0.02040
SEL AID RATIO BOCES OP AID	0.67600
BOCES ADMIN + SHAR SERV AID	1,673,064
RENT + CAPITAL AID	75,497
DUE SAVE-HARMLESS AID	0
2022-23 EST. BOCES AID	1,748,561
2021-22 CLAIMED BOCES AID	1,468,921

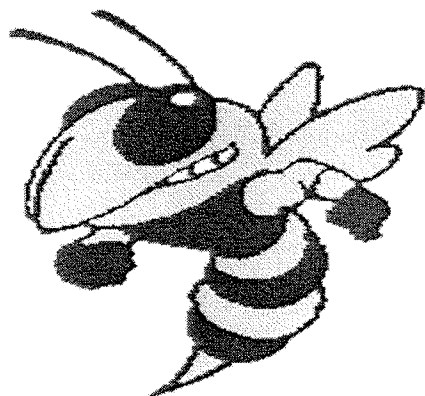
*60.8 - 62.6 - 65.5*

TRANS NON-CAPITAL EXP EXCL SUM	1,285,100
TRANS CAPITAL EXP W/ SUMMER	218,447
2020-21 PUBLIC ENROLLMENT	1,658
# SQUARE MILES IN DISTRICT	49.784
TRANS SPARSITY ADJMT	0.00000
A. TR RWADA AR:1.01-(.46RWR)	0.71700
STATE SHARING RATIO	0.58400
B. STATE SHARING RATIO*1.263	0.73700
C. TR ENRL AR:1.01-(.46EWR)	0.67500
SEL TRANSPORTATION AID RATIO	0.73700
2022-23 TRANS NON-CAPITAL AID	947,119
2022-23 TRANS CAPITAL AID	160,995
2021-22 TRANS AID INCL UNCONFM	763,293
\$ CHANGE	344,821
2021-22 UNCONFIRMED TRANS AID	0

*66.4 - 69.2 - 71.9*

SUMMER TRANS NON-CAPITAL EXP	2,636
2022-23 SUMMER NON-CAP AID	1,943
2022-23 PAYABLE SUMM TRANS AID	1,572
2021-22 PAYABLE SUMM TRANS AID	0

NOTE: STATE AID ESTABLISHED BY EXECUTIVE BUDGET FOR 12 DISTRICTS



# *Oneonta City School District*

*Budget Development Process  
Overview*

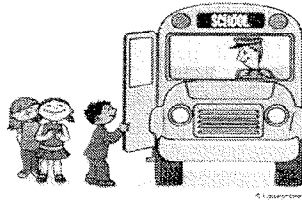
*2022-2023 Budget Development  
As of March 9, 2022*

# *School Budget Process*

- *Waiting for final state aid run to determine revenue to cover the budget plan.*
- *Continually gathering current information and updating.*

# *What are the voters deciding?*

- Adoption of the School District Budget*
- Purchase of two 66-passenger buses).*



- Election of Four Members to the Board of Education. (3) for 3-Year Terms and (1) for 1-Year Term.*



# Oneonta City School District

## Key Dates and Deadlines

- Governors Proposal-our first picture of state aid-mid January.
- Legislative Proposal by March 31<sup>st</sup>- usually provides some restoration. *We hope to see an increase in Foundation Aid.*
- Tax Levy Limit Calculation due to Comptrollers Office by March 1<sup>st</sup>. *Our Tax Cap is 0.53% \$118,003.*
- April 25<sup>th</sup>-Property Tax Report Card due to NYSED so Board of Ed must adopt before this. *BOE scheduled to adopt budget on April 20<sup>th</sup>.*
- Public Hearing-7 to 14 days before the vote-*May 4<sup>th</sup>, 5:30pm.*
- Date of Public Vote-Third Tuesday of *May-May 17<sup>th</sup>, 11:00am to 8:00pm, Foothills.*



# What do we take into consideration?

- Staffing
- Retirements
- Resignations
- Enrollment
- Program-new requirements or a shift in interest/needs
- Requests
- Mandates
- Transportation needs
- Building Project needs
- GRANT REQUIREMENTS
- State Aid
- Fund Balance Available
- Tax Climate
- Shared Program with other districts

# What are some of the major changes/costs in PRELIMINARY Budget?

**Currently up approx. \$147K or 0.35%**

- Major increase by category is in Equipment (mostly Tech) (\$84K).
- Tuitions (\$54K)-State expected to increase allowable tuition rates for private placements.
- We are anticipating fairly significant utility cost increases.
- Debt Service is up which aligns with aid increase (42K).
- Removal of “outside” programs (Driver Ed/GED/Incarcerated Youth)
- Health Insurance premiums went down slightly. Benefits are stable.

## Personnel Changes from Prior Budget

- K-3 decreased by 1 FTE
- 4-6 Same, but have 2 FTE grant funded positions (AIS)
- 7-12 Same, but have 1 FTE grant funded position (AIS)
- Not replacing 1 Alternative Ed
- Decrease of 2 LTA's from prior budget but not from current placements.

# CHALLENGES IN BUDGETING

- How are we going to absorb positions currently funded by Grants that will sunset.
- Administrative Cap should we need to implement a contingent budget.
- Maintenance of Effort Requirements in order to receive Federal Grant and Stimulus Funding. Our expenditures need to meet or exceed prior year to show that we are supplementing with additional grant funding.
- Reduce dependency on use of fund balance to balance the budget.

ONEONTA CITY SCHOOL DISTRICT  
FINANCIAL MEMORANDUM #2022-04  
March 23, 2022

TO: THOMAS F. BRINDLEY  
SUPERINTENDENT OF SCHOOLS

FROM: LISA J. WEEKS  
BUSINESS MANAGER

DATE: March 23, 2022

RE: FINANCIAL MEMORANDUM #2022-04

1. Treasurer's Report Action Item (To Accept)

*Resolved, upon the recommendation of the Superintendent, to accept the Treasurer's Monthly Report for the period ending February 28, 2022, as presented.*

2. Consultant Services Contracts Informational

*In accordance with the district's policy on Consultant Services Contracts, the following contracts have been approved as presented.*

Consultant: Dave Burch  
Service: Spring Musical Pit Band  
Maximum Amount: \$500.00 (to be paid by Drama Club)

3. Internal Controls Audit Action Item (To Approve)

*Resolved, upon the recommendation of the Superintendent, to approve the Internal Controls Audit for the period of July 1, 2019 - June 30, 2020 as presented by Cwynar, Farrow & Locke, CPAs, PLLC.*

4. Rental Agreement with Otsego County Action Item (To Approve)

*Resolved, upon the recommendation of the Superintendent, to approve the contract with Otsego County to lease space in Center Street District Office Building, as presented.*

540 ↑ 350 +  
17.50/mo

5. Rental Agreement with YMCA Action Item (To Approve)

*Resolved, upon the recommendation of the Superintendent, to approve the contract with the Oneonta Family YMCA to lease space in Center Street District Office Building, as presented.*

540 ↑ 1050  
52.50/mo

ONEONTA CITY SCHOOL DISTRICT  
FINANCIAL MEMORANDUM #2022-03  
March 23, 2022

6. Donation Action Item (To Accept)

*Resolved, upon the recommendation of the Superintendent, to accept the following donation:*

From: The Oneonta Clothing Guild

Amount: \$125.74

For: Valleyview Elementary

From: The Oneonta Clothing Guild

Amount: \$150.00

For: Oneonta High School

7. New York State Farm to School Initiative Action Item (To Approve)

*Resolved, upon the recommendation of the Superintendent, to approve the participation in New York Thursday a NYS Farm to School Initiative to begin in the 2022-23 school year, as presented.*

*To be pd w/ district funds*

8. Electric Supply Bid Action Item (To Accept)

*Resolved, upon the recommendation of the Finance Committee, to accept bids for electric supply, as presented.*



Wednesday, March 23, 2022  
March 23, 2022 OCSD Board of Education Meeting Regular Meeting

**Greater Plains Elementary**

**1. Opening**

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- A. Pledge of Allegiance
- B. Roll Call
- C. Approval of Agenda
- D. Approval of Minutes

**2. Communications**

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- A. Opportunity to Address the Board

**3. Personnel**

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- A. Personnel Memorandum #2022-04 Certified
- B. Personnel Memorandum #2022-03 Non Certified

**4. New Business/Superintendent's Report**

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- A. OCSD UPDATES
- B. Greater Plain Presentation
- C. RESOLUTION- Cast of Ballots ONC BOCES
- D. 2022-2023 OCSD School Calendar

**5. New Business/Business Manager's Report**

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- A. Financial Memorandum #2022-04
- B. RESOLUTION FOR THE SUBMISSION OF A PROPOSITION
- C. BOND RESOLUTION
- D. Budget Discussion 2022-23

} For Bus Purchases

**6. Communications**

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- A. Opportunity to Address the Board

**7. Roundtable**

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- A. Committee Reports

**8. Adjournment**

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- A. Adjourn



**9. Executive Session**

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- A. Department of Special Education Agenda
- B. Personnel
- C. Adjourn