

**Oneonta City School District
Board of Education
December 5, 2012**

AGENDA

Location: Valleyview Elementary School

Time: 7:00 p.m.

I. Opening

A. Call to Order

B. Roll Call

C. *Resolved*, to adopt the agenda as presented.

Action Item

D. *Resolved*, to accept the minutes of the November 7, 2012 Board of Education meeting as presented.

Action Item

II. Communications

A. Opportunity to Address the Board

III. Personnel

B. Approval of Personnel Memorandum 2012-19

1. Non-Certificated

Action Item

Resolved, that the reading of the Non-Certificated Personnel Memorandum #2012-19 be waived and that the action items dated December 5, 2012 be approved as recommended by the Superintendent of Schools.

2. Teaching and Administrative

Action Item

Resolved, that the reading of the Teaching and Administrative Personnel Memorandum #2012-19 be waived and that the action items dated December 5, 2012 be approved as recommended by the Superintendent of Schools.

IV. New Business

A. Superintendent's Report

1. *Resolved*, to appoint Nancy Lopez and Regina McGuinness to serve as the Registration Board on December 18, 2012. *(the day when the public can register to vote at the upcoming January 8, 2013 Capital Project vote)*

Action Item

2. *Resolved*, to appoint the following persons to work as Poll Inspectors for the January 8, 2013 public vote to be held at the District Office at 31 Center Street:

Action Item

<i>Karen Czerkies</i>	<i>Jackie Frankl</i>
<i>Kathy Green</i>	<i>Brenda Jump</i>
<i>Regina McGuinness</i>	<i>Jane Pidgeon</i>
<i>Charlotte Santamont</i>	

3. *Resolved*, to approve the RTI (*Response to Intervention Plan*) for the Oneonta City School District as presented.

Action Item

4. Elementary School Consolidation Update by Walter Baskin; *VV Principal*, Melinda Murdock; *RS Principal*, Scott Rabeler, *GP Principal*

Information Item

5. Capital Project Information

Information Item

B. Business Manager's Report

1. *Resolved*, that the reading of Financial Memorandum #2012-19 dated December 5, 2012 be waived and that the financial action items be approved as recommended by the Superintendent of Schools.

Action Item

2. *Resolved*, upon the recommendation of the Superintendent of Schools to approve the Agreement for the Cooperative Health Insurance Arrangement of the Broome-Tioga-Delaware County Area School District's Fund through June 30, 2018.

Action Item

V. Opportunity to Address the Board

VI. Roundtable/Committee Reports

VII. Executive Session

VIII. Adjournment

Resolved, that the reading of the Teaching and Administrative Personnel Memorandum #2012-18 be waived and that the action items dated November 7, 2012 be approved as recommended by the Superintendent of Schools.

Resolution Moved: Susan Kurkowski
Seconded: Marilyn Rosas
Resolution Passed
(6-0)

Resolved, to approve a resolution specifying the necessity for the reconstruction of and construction of improvements to school district buildings in and for the City School District of the City of Oneonta, Otsego County, New York as presented.
(Roll call done – Resolution in its entirety included at the end of meeting minutes)

*Capital Project
Jan. '12 Vote*

Resolution Moved: Darren Gaisford
Seconded: Marilyn Rosas
Resolution Passed
(6-0)

Resolved, to approve a resolution authorizing the reconstruction of and construction of improvements to school district buildings in and for the City School District of the City of Oneonta, Otsego County, New York, at a maximum estimated cost of \$4,611,976 and authorizing the issuance of bonds not exceeding \$4,611,976 of said school district to pay the cost thereof. (Roll call done)

Resolution Moved: Darren Gaisford
Seconded: Marilyn Rosas
Resolution Passed
(6-0)

Resolved, to designate Tuesday, January 8, 2013 as the date of a public vote in the Oneonta City School District.

Resolution Moved: Darren Gaisford
Seconded: Susan Kurkowski
Resolution Passed
(6-0)

Resolved, that the Board of Education designates Tuesday, December 18, 2012 as the day and date for voter registration in preparation for the January 8, 2012 vote. The Registration Board will be available at the District Office at 31 Center Street, Oneonta, New York from noon to 4:00 p.m. on December 18, 2012.

Resolution Moved: Darren Gaisford
Seconded: Susan Kurkowski
Resolution Passed
(6-0)

Resolved, to approve a Second Reading of the following policies:

Policy

*Concussion Management Policy
Use of a Time Out Room*

Resolution Moved: Susan Kurkowski
Seconded: Marilyn Rosas
Resolution Passed
(6-0)

Resolved, to approve a trip for students of the *OHS* Choir to see *The Lion King* in New York City on March 20, 2013. Costs offset by Arts in Education Program.

Resolution Moved: Darren Gaisford
Seconded: Marilyn Rosas

Resolution Passed
(6-0)

Resolved, to approve a trip for the *OHS* Band to see *The Blue Man Group* in Boston on either March 9, 2013 or March 16, 2013. All expenses paid by the students.

Resolution Moved: Susan Kurkowski
Seconded: Darren Gaisford

Resolution Passed
(6-0)

Resolved, that the reading of Financial Memorandum #2012-18 dated November 7, 2012 be waived and that the financial action items be approved as recommended by the Superintendent of Schools.

Financial Memo
#2012-18

Resolution Moved: Darren Gaisford
Seconded: Marilyn Rosas

Resolution Passed
(6-0)

A Consolidation Report with details as of November 7, 2012 was presented to the audience.

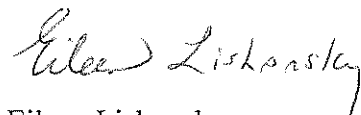
Consolidation
Report

Being no further business the Chair entertained a motion to adjourn and move to Executive Session to discuss negotiations, a particular person (s) and Special Education. At 8:09 p.m. Darren Gaisford motioned, seconded by Marilyn Rosas. Motion passed unanimously (6-0) and the Board of Education moved to Executive Session.

At 8:20 p.m. the Board convened in Executive Session.

At 9:17 p.m. Jamie Reynolds motioned seconded by Darren Gaisford to adjourn. Motion passed unanimously (6-0) and the meeting was adjourned @ 9:17 p.m.

Respectfully Submitted,



Eileen Lishansky
District Clerk

ENLARGED CITY SCHOOL DISTRICT
PERSONNEL MEMORANDUM NO. 2012 – 19

TO: Board of Education
 FROM: David Rowley, Superintendent of Schools
 DATE: December 5, 2012
 RE: Personnel Memorandum No. 2012 – 19

NON-CERTIFIED

A. Discontinuance

1. Retirement

<u>Name</u>	<u>Position</u>	<u>Effective</u>
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2. Resignation

<u>Name</u>	<u>Position</u>	<u>Effective</u>
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3. Termination due to elimination of position

<u>Name</u>	<u>Position</u>	<u>Effective</u>
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B. Civil Service Appointments

1. Provisional (Temporary)

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective</u>
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2. Permanent with Probationary Period

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective</u>
Regina McGuinness	Account Clerk	\$24,289.00	Sept. 4, 2012 – Jan. 3, 2013
3. Permanent

<u>Name</u>	<u>Position</u>	<u>Effective</u>
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4. Exempt/Non-Competitive effective
5. Contract Salary

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective</u>
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6. Additional Assignment

<u>Name</u>	<u>Position</u>	<u>Stipend</u>	<u>Effective</u>
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7. Long-term Substitute

<u>Name</u>	<u>Position</u>	<u>Effective</u>
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8. School Monitor

<u>Name</u>	<u>Initial Assignment</u>	<u>Hourly Rate</u>
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9. Substitute Clerical
10. Substitute Custodial/Maintenance
11. Substitute School Nurse
12. Student Worker
13. Game Staff (Recreational Specialist)
14. Adult Education
 - a. Non-Instructional Appointments

<u>Name</u>	<u>Hourly Rate</u>
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 - b. Adjustments

<u>Name</u>	<u>Position</u>	<u>Hourly Rate</u>
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 - c. Resignations

<u>Name</u>	<u>Position</u>	<u>Effective</u>
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15. Extended Day Programs Non-Instructional staff – Before/After School Programs

a. Appointments

Name Initial Placement Hourly Rate

b. Adjustment

Name Placement from To Hourly Rate From To

c. Terminated

C. Other

1. Leave of Absence

Name Position Type Leave Approximate Effective Date
 Justin Hughes Custodial Worker Sick/FMLA December 3 -14, 2012*

*These leaves will run concurrently, with pay, as designated by availability of time and physicians documentation.

2. Abolish Position

Title Effective

3. Create Position

Position Effective Hourly Rate

4. Contract Continuation

Name Position Effective Through

5. Hourly Rates/Game Fee Schedule

Position Hourly Rate*

6. Job Title Change/One Year Transfer

Name From To Effective

7. Job Title Change

Name From To Effective

8. Emergency Clearance

TEACHING AND ADMINISTRATIVE

A. Discontinuance

1. Retirement

Name Position Effective

2. Resignation

Name Position Effective

3. Termination -- Excised Position

Name Position Effective
 → **Adriane Cej** **Science Teacher** **September 1, 2011**
 → **Todd Scanlon** **School Counselor** **September 1, 2012**

The individuals listed above were least senior in their respective tenure areas. They will be placed upon the district preferred eligible list in accordance with Education Law 3013(3). Both individuals were on leaves of absence when their positions were eliminated. This motion supersedes actions taken on Personnel Memorandums 2012-09.

B. Appointments

1. Tenure

Name Tenure Area Effective

2. Administrative/Teaching

Name Position Salary Effective Date of Hire
 → **Megan Fulkerson** **.4 Special Education Teacher** **\$38,693 pro** **November 26, 2012**
Tenure Area Cert. Status 90 Day Notif. Date Tenure Date
 NA pending NA NA

Increase FTE from .2 to .4. This remains a part-time position, and there is no probationary appointment or a potential for a tenure appointment.

3. Long-term Substitute

Name Position Salary Effective Date of Hire

4. Substitute Teacher/Teaching Assistant

→ **Monica Howell*** **Sharon Knapp** **Hope Miller***
 *pending fingerprint clearance

5. Volunteers effective 2012-13

<u>Name</u>	<u>Building/Position</u>
→ Kelly Burns	GP/Classroom Assistant
Austen Ferranti	GP/Mentor/Tutor
Paige Harris	HS/Varsity Girls Basketball Assistant
Dawn Holcomb	GP/Classroom Assistant
Kate Seeley	RS/Tutor
Kristin Sloth	GP/Classroom Assistant

6. Administrative Contract Adjustment

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective</u>
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7. Other

<u>Name</u>	<u>Position</u>	<u>Stipend</u>
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C. Additional Assignments

1. Coach: 2012 – 2013*

<u>Name</u>	<u>Position</u>	<u>Stipend</u>
Appointments Pending: Modified Track Assistant		
*appointments contingent upon completion of First Aid/AED/CPR certifications and other criteria as designated by NYSED		

2. Extra-Curricular Advisors

<u>Name</u>	<u>Position</u>	<u>Stipend</u>
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3. Other effective 2012 - 2013

<u>Name</u>	<u>Assignment</u>	<u>Stipend</u>
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D. Adult Education

1. Appointment

<u>Name</u>	<u>Position</u>	<u>Hourly Rate</u>
→ Megan Fulkerson	Tutor	\$15.00

2. Resignation

<u>Name</u>	<u>Position</u>	<u>Effective</u>
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E. District Extended Day Program – Instructional Staff

1. Appointment

<u>Name</u>	<u>Position</u>	<u>Hourly Rate</u>
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2. Resignation

<u>Name</u>	<u>Position</u>	<u>Effective</u>
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F. Continuation Administrative/Teaching

1. First Year Probation

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
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2. Second Year Probation

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
Caitlin Moreland	Spec. Ed. Teacher	9/1/11	6/2/13	8/31/14

3. Third Year Probation

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
Katie (Finch) Boshart	Phys. Ed. Teacher	9/1/10	6/2/13	8/31/13
Amy (McCann) Lamb	For. Lang. Teacher	9/1/10	6/2/13	8/31/13

4. First of Two Year Probation

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
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5. Second of Two Year Probation (Jarema Credit)

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
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6. Second of Two Year Probation (Previous Tenure)

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
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7. First of Two Year Probation (Jarema Credit)

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
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8. First of Two Year Probation (Previous Tenure)

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
Jennifer Allers	For. Lang. Teacher	9/1/12	6/3/14	9/1/14
Abbe Furnari	Fam & Con. Sci. Tch	9/1/12	6/3/14	9/1/14
Nicole Gelbsman	Special Ed Teacher	9/1/12	6/3/14	9/1/14

9. Fourth Year Probation (Juul Extension)

<u>Name</u>	<u>Position</u>	<u>Effective Date of Hire</u>	<u>90 Day Contractual Notification</u>	<u>Tenure Effective</u>
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G. Other

1. Leaves of Absence

<u>Name</u>	<u>Position</u>	<u>Type of Leave</u>	<u>Approximate Effective Date</u>
Melissa Brockway	English Teacher	child rearing	Jan 30, 2012 – Jan. 25, 2013**
Li-Ju Chen	Music Teacher	personal	Jan 8 – June 21, 2013**
→ Joseph Collier	Elementary Teacher	sick/FMLA*	Nov. 13, 2012 – to be determined
Shannon Forbes	Teaching Assistant	personal	2012 - 2013
Melinda Gelbsman	Science Teacher	sick/FMLA*	Sept. 4, 2012 – to be determined
Carrie Hall	Music Teacher	personal	2012 – 2013
Megan Nader	Music Teacher	personal	2011 – 2013**
George Paulson	Social Studies Teacher	sick/FMLA*	Oct. 4, 2012 – to be determined
Sarah Tirado	Social Studies Teacher	sick/FMLA*	Oct. 29, 2012 -to be determined

* leaves will run concurrently and be with pay as determined by a physician's note and available time.
 ** as per Memo of Understanding between Superintendent and OTA.

2. Abolish Position

<u>Position</u>	<u>Effective</u>
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3. Increase FTE of Previously Created Position

<u>Position From</u>	<u>To</u>	<u>Effective</u>
→ .2 Special Education Teacher	.4 Special Education Teacher	Nov. 26, 2012

4. Contract Continuation

<u>Name</u>	<u>Position</u>	<u>Extension Through</u>
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5. Hourly/Per Diem Rate Schedule

<u>Position</u>	<u>Stipend</u>
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6. Emergency Fingerprint Clearance

ONEONTA CITY SCHOOL DISTRICT
FINANCIAL MEMORANDUM #2012-19
December 5, 2012

TO: DAVID P. ROWLEY
INTERIM SUPERINTENDENT OF SCHOOLS

FROM: LISA J. WEEKS
BUSINESS MANAGER

DATE: December 5, 2012

RE: FINANCIAL MEMORANDUM #2012-19

RESOLVED, that the reading of Financial Memorandum #2012-19, dated December 5, 2012 be waived and that the financial action items be approved as recommended by the Superintendent of Schools.

1. Treasurer's Monthly Report Action Item (To Accept)
Resolved, upon the recommendation of the Superintendent, to accept as presented the Treasurer's Monthly Report for the period ending October 31, 2012.
2. Budget Monthly Report Action Item (To Accept)
Resolved, upon the recommendation of the Superintendent, to accept as presented the Budget Monthly Report for the period ending October 31, 2012.
3. Claims Audit Report Action Item (To Accept)
Resolved, upon the recommendation of the Superintendent, to accept as presented the Claims Audit Report for the period ending September 30, 2012.
4. Claims Audit Report Action Item (To Accept)
Resolved, upon the recommendation of the Superintendent, to accept as presented the Claims Audit Report for the period ending October 31, 2012.
5. Opportunities for Otsego
Head Start Collaborative Agreement Action Item (To Approve)
Resolved, upon the recommendation of the Superintendent, to approve the Head Start Collaborative Agreement with Opportunities for Otsego, as presented.
6. Budget Transfers (under \$10,000)
2012-13, #380 and #382 Information Item
In accordance with Board of Education Policy No. D. 12, budget transfers #380 and #382 were executed, as presented.

Oneonta City School District

Treasurer's Report as of October 31, 2012

General Fund Community & Chase Bank (A200)	General Fund Savings Chase Bank (A201)	General Fund Savings NBT Bank (A201)	General Fund Petty Cash (A210)	General Fund Res. Employee Benefit Community Bank (A230)	General Fund Summary All Accounts	Spec. Aid Fund Checking Community Bank (E200)	School Lunch Fund Checking Community Bank (C200)
2,076,304.86	838,281.45	644,037.95	100.00	289,744.12	3,849,068.38	3,890.25	66,954.03
523,270.89	9,912,258.10	2,726,196.84	0.00	4.43	13,161,730.26	158,009.61	58,624.08
(1,977,196.79)	(665,000.00)	0.00	0.00	0.00	(2,642,196.79)	(4,097.51)	(13,644.01)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$622,378.96	\$10,085,539.55	\$3,370,834.79	\$100.00	\$289,748.55	\$14,368,611.83	\$157,801.35	\$112,934.10
671,361.91	10,085,539.55	3,370,834.79	100.00	289,758.53	14,417,594.78	157,595.35	121,541.90
0.00	0.00	0.00	0.00	0.00	0.00	205.00	87.60
(48,982.95)	0.00	0.00	0.00	0.00	(48,982.95)	0.00	(8,695.40)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$622,378.96	\$10,085,539.55	\$3,370,834.79	\$100.00	\$289,758.53	\$14,368,611.83	\$157,801.35	\$112,934.10

Balance Per Books:

Balance-Prior Month
add: Current Month Receipts
less: Current Month Disbursements
Adjustments:

Ending Book Balance

Balance Per Bank:

Bank Statement Balance
add: Deposits in Transit
less: Outstanding Checks
Adjustments:

Ending Bank Balance

Capital Project Fund Community & Chase Bank (H200)	Capital Project Fund Investments JP Morgan Chase Bank (H200)	Capital Project Fund Summary All Accounts	Trust & Agency Checking Community Bank (TA200)	Payroll Account Checking Community Bank PAY200	Scholarship Fund Checking Community Bank (TE200, TN200)	Flexible Spending Checking Community Bank (FA202)
8,471.56	178,546.12	187,017.68	1,750.56	0.00	268,167.41	12,162.19
1.02	37.86	38.88	2,123,129.97	939,467.52	34.13	(1,724.59)
0.00	0.00	0.00	(1,410,787.08)	(939,467.52)	0.00	(4,391.18)
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$8,472.58	\$178,583.98	\$187,056.56	\$714,093.45	\$0.00	\$268,201.54	\$6,046.42
8,472.58	178,583.98	187,056.56	714,099.56	5,501.71	268,626.54	6,962.72
0.00	0.00	0.00	3.99	0.00	0.00	0.00
0.00	0.00	0.00	(0.01)	(5,501.71)	(425.00)	(816.30)
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$8,472.58	\$178,583.98	\$187,056.56	\$714,093.45	\$0.00	\$268,201.54	\$6,046.42

Balance Per Books:

Balance-Prior Month
add: Current Month Receipts
less: Current Month Disbursements
Adjustments:


Ending Book Balance

Balance Per Bank:

Bank Statement Balance
add: Deposits in Transit
less: Outstanding Checks
Adjustments:

Ending Bank Balance

Respectfully Submitted


Karen F. Czerkjes
Treasurer

Date	From Acct	Bank	Acct #	To Acct	Acct #	Amount	Purpose
10/1/2012	Payroll	Community Bank		10870911 Trust & Agency	10931937	\$1.44	Sept '12 Interest Transfer
10/3/2012	General Fund	Community Bank		12000523 Trust & Agency	10931937	\$621,429.07	Payroll Transfer
10/3/2012	Federal Fund	Community Bank		10631143 Trust & Agency	10931937	\$49,211.17	Payroll Transfer
10/4/2012	Trust & Agency	Community Bank		10931937 Payroll	10870911	\$445,029.40	Net Payroll
10/4/2012	Trust & Agency	Community Bank		10931937 Flexible Spending	12002496	\$4,136.80	Payroll Deductions
10/17/2012	General Fund	Community Bank		12000523 Trust & Agency	10931937	\$887,546.38	Payroll Transfer
10/17/2012	Federal Fund	Community Bank		10631143 Trust & Agency	10931937	\$49,288.05	Payroll Transfer
10/18/2012	Trust & Agency	Community Bank		10931937 Payroll	10870911	\$494,434.22	Net Payroll
10/18/2012	Trust & Agency	Community Bank		10931937 Flexible Spending	12002496	\$4,136.80	Payroll Deductions
10/31/2012	Trust & Agency	Community Bank		12000523 Trust & Agency	10931937	\$674,763.81	Payroll Transfer
10/31/2012	General Fund	Community Bank		10631143 Trust & Agency	10931937	\$37,525.96	Payroll Transfer
10/2/2012	General Fund	Community Bank		12000523 Federal Fund	10631143	\$50,000.00	Monies due to Gen'l Fund
10/5/2012	General Fund	JPMorgan Chase Bank		777213672 General Fund Checking	936452192	\$215,000.00	Gen'l Fund Warrant
10/5/2012	General Fund	JPMorgan Chase Bank		777213672 General Fund Checking	936452192	\$450,000.00	Gen'l Fund Warrant
10/18/2012	General Fund	Community Bank		10631143 General Fund Checking	12000523	\$176,010.30	Monies due to Gen'l Fund
10/18/2012	Federal Fund	Community Bank		10631143 General Fund Checking	12000523	\$146,190.72	Monies due to Gen'l Fund
10/3/2012	General Fund	Community Bank		12000523 Federal Fund	10631143	\$1,546.00	Aid Received
10/10/2012	General Fund	Community Bank		12000523 Federal Fund	10631143	\$173,201.00	Aid Received
10/11/2012	General Fund	Community Bank		12000523 Federal Fund	10631143	\$108,707.00	Aid Received
10/18/2012	General Fund	Community Bank		12000523 Federal Fund	10631143	\$183,937.00	Aid Received
10/26/2012	Flexible spending	Community Bank		12002496 General Fund Checking	12000523	\$10,000.00	Monies due to Gen'l Fund
10/15/2012	Cafeteria Fund	Community Bank		10631135 General Fund Checking	12000523	\$20,000.00	Monies due to Gen'l Fund
10/15/2012	Cafeteria Fund	Community Bank		10631135 Federal Fund	10631143	\$205.00	Monies due to Gen'l Fund
10/18/2012	Cafeteria Fund	Community Bank		10631135 Federal Fund	10631143	\$116.02	Monies due to Gen'l Fund

For Month Ending 10/31/12

Cash:	Month End Trial Balances matched against summary/Treasurer's Report:	Yes	No
A200		✓	
A201		✓	
A230		✓	
C200		✓	
F200		✓	
H200	Summary matches	✓	
TA200 & 20001		✓	
TE/TN200 & 201		✓	
Trial Balance reconciliation			
Verified for the following:			
A Fund:			
A510 matches revised revenues		✓	
A521/521 match		✓	
A522 matches expenses on budget status report		✓	
A960 matches adjusted budget		✓	
A980 matches revenue earned		✓	
Due To/From End of Month Reconciliation:			

Due To & Froms:

391
\$ 2,161,003.83

630
\$ 2,161,003.83

TRIAL BALANCE - FUND: A GENERAL FUNDS 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
A200	CASH	12,027,652.71	10,730,509.84	1,297,142.87
A201	CASH IN TIME DEPOSITS	14,229,858.11	773,483.77	13,456,374.34
A210	PETTY CASH	100.00	0.00	100.00
A230	CASH, SPECIAL RESERVES	289,758.53	0.00	289,758.53
A250	TAXES RECEIVABLE, CURRENT	16,791,098.87	12,642,412.28	4,148,686.59
A26011	OTSEGO CO TAXES OVERDUE 20	162,053.83	42,546.86	119,506.97
A26012	OTSEGO CO TAXES OVERDUE 20	700,475.20	374,039.89	326,435.31
A26012D	DELAWARE CO TAXES OVERDUE	39,664.70	374.68	39,290.02
A380	ACCOUNTS RECEIVABLE	21,077.15	16,055.99	5,021.16
A391	DUE FROM OTHER FUNDS	0.64	0.00	0.64
A391F	DUE FROM FEDERAL FUND	525,108.00	0.00	525,108.00
A391F112	DUE FROM F112	180,458.14	27.09	180,431.05
A391F113	DUE FROM F113	37,907.50	0.00	37,907.50
A391F193	DUE FROM F193	232.12	0.00	232.12
A391F2A2	DUE FROM F2A2	6,385.67	6,386.31	0.64 Cr
A391F2A3	DUE FROM F2A3	4,575.72	0.00	4,575.72
A391FEPE	DUE FROM FEPE	343,249.35	0.00	343,249.35
A391FJOB	DUE FROM FJOB FUND	173,641.60	168,385.99	5,255.61
A391FPKU	DUE FROM FPKU	32,449.79	0.00	32,449.79
A391FRT2	DUE FROM FRT2	17,112.23	0.00	17,112.23
A391FRT3	DUE FROM FRT3	864.09	0.00	864.09
A391FSED	DUE FROM FSED	39,316.44	0.00	39,316.44
A391FSH1	DUE FROM FSH1	43,952.40	0.00	43,952.40
A391FSH2	DUE FROM FSH2	86.40	0.00	86.40
A391FSH3	DUE FROM FSH3	19,296.91	0.00	19,296.91
A391FSH7	DUE FROM FSH7	33,438.57	0.00	33,438.57
A391FSH8	DUE FROM FSH8	12,516.00	0.00	12,516.00
A391FSH9	DUE FROM FSH9	22,901.24	0.00	22,901.24
A391FT13	DUE FROM FT13	17,562.05	0.00	17,562.05
A391H	DUE FROM H	5.54	0.00	5.54
A391HBUS	DUE FROM HBUS	374,028.86	0.00	374,028.86
A391HDW7	DUE FROM HDW7	5.06	0.00	5.06
A391HESS	DUE FROM HESS	75,000.00	0.00	75,000.00
A410	STATE AND FEDERAL RECEIVAB	921,257.54	870,270.55	50,986.99
A480	PREPAID EXPENDITURES	3,188.00	1,500.00	1,688.00
A510	ESTIMATED REVENUE	35,562,535.44	2,268,921.88	33,293,613.56
A521	ENCUMBRANCES	18,286,006.29	2,839,285.30	15,446,720.99
A522	APPROPRIATION EXPENSE	6,709,133.11	262,050.22	6,447,082.89
A599	APPROPRIATED FUND BALANCE	29,509.48	97.75	29,411.73
A600	ACCOUNTS PAYABLE	307,681.62	321,643.32	13,961.70 Cr
A601	ACCRUED LIABILITIES	66,231.70	461,278.25	395,046.55 Cr
A621	REVENUE ANTICIPATION NOTE	3,500,000.00	7,000,000.00	3,500,000.00 Cr
A630FJOB	DUE TO FJOB	0.00	5,253.31	5,253.31 Cr
A630FRT2	DUE TO FRT2	0.00	1,262.76	1,262.76 Cr
A630FSH2	DUE TO FSH2	0.00	26,315.43	26,315.43 Cr
A630HBUS	DUE TO HBUS FUND	0.00	374,029.00	374,029.00 Cr
A631	DUE TO OTHER GOVERNMENTS	0.00	62,760.00	62,760.00 Cr
A632	DUE TO STATE TEACHERS RETI	0.00	87,219.48	87,219.48 Cr
A63201	EMPLOYER DUE TO TRS	1,060,087.98	1,514,566.31	454,478.33 Cr
A63701	EMPLOYER DUE TO ERS	0.00	106,384.25	106,384.25 Cr
A691	Deferred Revenue	0.00	5,955.01	5,955.01 Cr
A694	DEFERRED TAX REVENUE	181,036.00	951,229.83	770,193.83 Cr
A815	RESERVE FOR UNEMPLOYMENT I	0.00	50,000.00	50,000.00 Cr
A821	RESERVE FOR ENCUMBRANCES	2,839,285.30	18,286,006.29	15,446,720.99 Cr
A864	RESERVE FOR TAX CERTIORARI	0.00	200,211.00	200,211.00 Cr
A867	RESERVE FOR EMPLOYEE BENEF	0.00	289,715.46	289,715.46 Cr
A909	FUND BALANCE UNRESERVED	815,554.00	1,594,835.78	779,281.78 Cr
A910	UNRESERVED APPROPRIATED FU	0.00	766,356.00	766,356.00 Cr

TRIAL BALANCE - FUND: A GENERAL FUNDS 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
A960	APPROPRIATIONS	5,496.25	33,328,521.54	33,323,025.29 Cr
A980	REVENUES	3,512.04	20,082,456.75	20,078,944.71 Cr
GRAND TOTALS		116,512,348.17	116,512,348.17	0.00

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TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: A,ARRA,C,F,F111,F112,F113...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
TE09201	ABRAHAM L KELLOGG MEMORIAL	49.92	0.00	49.92
TE09202	JOSEPH F RAMP FUND	0.00	498.70	498.70 Cr
TE09203	MERRILL A GIBBS TRUST	0.00	466.69	466.69 Cr
TE09204	HAROLD V HAGER MEMORIAL	0.00	100.00	100.00 Cr
TE09206	WILLIAM JONES MEMORIAL	0.00	699.90	699.90 Cr
TE09268	ESTER B BRESEE AWARD	0.00	10,038.34	10,038.34 Cr
TE09267	WM RYAN SR. AWARD	0.00	1,291.48	1,291.48 Cr
TE09265	PICOLLA MUSIC TALENT AWARD	5.45	0.00	5.45
TE09264	HELMUT SCHAEFER MEMORIAL S	0.00	1,919.07	1,919.07 Cr
TE09263	BERNICE GONSER SCHOLARSHIP	0.00	10,255.17	10,255.17 Cr
TE09262	BOUBOULIS AWARD	0.00	1.29	1.29 Cr
TE09261	F.J. TOMPKINS MEMORIAL	0.00	1,266.58	1,266.58 Cr
TE09260	ALEX MORE SCHOLARSHIP	0.00	13.59	13.59 Cr
TE09258	RYAN RODRIGUES SCHOLARSHIP	0.00	205.68	205.68 Cr
TE09257	MARIE E JONES SCHOLARSHIP	0.00	288.15	288.15 Cr
TE09254	GLEN CARRINGTON AWARD	0.00	1,397.43	1,397.43 Cr
TE09253	JACQUELINE GALLUCCI AWARD	0.00	796.32	796.32 Cr
TE09251	DOUGLAS PARSONS AWARD	0.00	46.17	46.17 Cr
TE09250	SCOTT ROBERTS MEMORIAL ART	0.00	111.66	111.66 Cr
TE09249	SAMUEL J BERTUZZI MEM FUND	0.00	4,130.45	4,130.45 Cr
TE09247	JAMES LEON FRIEDEL MEM FU	0.00	375.51	375.51 Cr
TE09246	HAROLD M & RUTH C HUNT MEM	0.00	591.52	591.52 Cr
TE09245	R DALE BELLINO TRUST	0.00	683.56	683.56 Cr
TE09243	DAVID HUGHES SCHOLARSHIP	0.00	2,282.11	2,282.11 Cr
TE09238	FLOYD C ALLEN MEMORIAL	0.00	94.79	94.79 Cr
TE09237	OLIVE VALENTINE MEMORIAL	0.00	173.75	173.75 Cr
TE09236	JOSEPH P CAMPBELL SCHOLARS	0.00	407.27	407.27 Cr
TE09235	FORTE MARCHING BAND FUND	0.00	2,270.84	2,270.84 Cr
TE09234	THOMAS A MERLINO MEMORIAL	0.00	0.19	0.19 Cr
TE09233	ERIC DRIGGS MEMORIAL	0.00	1,869.82	1,869.82 Cr
TE09232	WJ & AH BURCHAN	0.00	400.57	400.57 Cr
TE09230	ELLEN M HOSELY MEMORIAL	0.00	1,549.27	1,549.27 Cr
TE09229	CHARLES BELDEN SCHOLARSHIP	0.00	20.16	20.16 Cr
TE09228	ROBERT MULLINS MEMORIAL	0.00	1,245.81	1,245.81 Cr
TE09226	JAMES F LETTIS SCHOLARSHIP	0.00	8,924.33	8,924.33 Cr
TE09225	JULIE A NAATZ MEMORIAL	0.00	872.35	872.35 Cr
TE09224	JACKIE BARRY MEMORIAL	0.00	599.65	599.65 Cr
TE09223	WANDA ROBERTS MEMORIAL	0.00	18.89	18.89 Cr
TE09222	CLASS OF 41 FUND	0.00	2,446.29	2,446.29 Cr
TE09221	FRANK A COSTA MEMORIAL	0.00	421.77	421.77 Cr
TE09220	KATHERINE P INGERSOLL MEMO	0.00	251.42	251.42 Cr
TE09219	ELOISE O. ELLIS MEMORIAL	0.00	999.53	999.53 Cr
TE09217	JR HIGH SCHOOL AWARD ACCOU	0.00	2.53	2.53 Cr
TE09215	OHS SCHOLARSHIP	0.00	30,196.43	30,196.43 Cr
TE09214	SHERRY BLISS MEMORIAL	0.00	232.96	232.96 Cr
TE09213	JF & MJ JENKS MEMORIAL	0.00	3,409.05	3,409.05 Cr
TE09212	AVA JENKS MEMORIAL	0.00	5,794.55	5,794.55 Cr
TE09211	KATHERINE A TOBEY TRUST	0.00	2,621.10	2,621.10 Cr
TE09209	RHODES TRUST	0.00	1,790.62	1,790.62 Cr
TE09207	MARIAN GALE WILSON MEMORIA	0.00	2,014.38	2,014.38 Cr
** TOTAL ACCOUN		55.37	106,087.69	106,032.32 Cr
W125	PROVISIONS TO BE MADE IN F	23,462,728.28	42,030.00	23,420,698.28
** TOTAL ACCOUN		23,462,728.28	42,030.00	23,420,698.28
TA20	GROUP INSURANCE	65,072.02	65,230.50	158.48 Cr
** TOTAL ACCOUN		65,072.02	65,230.50	158.48 Cr

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: A,ARRA,C,F,F111,F112,F113...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	
A200	CASH	12,027,652.71	10,730,509.84	1,297,142.87
C200	CASH	168,482.83	55,548.73	112,934.10
F200	CASH	528,546.58	0.00	528,546.58
F112200	CASH IN CHECKING	180,546.49	115.00	180,431.49
F113200	CASH IN CHECKING	0.00	57,252.05	57,252.05 Cr
F193200	CASH IN CHECKING	0.00	1,190.92	1,190.92 Cr
F2A3200	CASH IN CHECKING	18,541.00	9,002.88	9,538.12
FCPS200	CASH IN CHECKING	6,437.87	0.00	6,437.87
FEPE200	EPE CASH IN CHECKING	20,101.68	76,318.12	56,216.44 Cr
FERA200	CASH IN CHECKING	2,322.39	0.00	2,322.39
FPKU200	CASH IN CHECKING	195,998.27	45,078.86	150,919.41
FRT2200	CASH IN CHECKING	0.00	25,158.53	25,158.53 Cr
FRT3200	CASH IN CHECKING	0.00	5,977.54	5,977.54 Cr
FSED200	ST EXT DAY CASH IN CHECKIN	71,136.69	11,360.75	59,775.94
FSH0200	CASH IN CHECKING	0.00	97,431.55	97,431.55 Cr
FSH1200	CASH IN CHECKING SUM HAND0	21,010.08	6,540.91	14,469.17
FSH2200	CASH IN CHECKING SUM HAND0	0.00	310,315.16	310,315.16 Cr
FSH3200	CASH IN CHECKING SUM HAND	0.00	262,839.82	262,839.82 Cr
FSH9200	CASH IN CHECKING	17,346.44	0.00	17,346.44
FSS200	SPEC SERV CASH IN CHECKING	463.49	0.00	463.49
FT13200	CASH IN CHECKING	90,166.00	48,707.58	41,458.42
H200	CASH	108.05	0.00	108.05
HBUS200	CASH IN CHECKING	185,446.73	0.00	185,446.73
HDW7200	CASH IN CHECKING	0.00	3,941.17	3,941.17 Cr
HESS200	CASH IN CHECKING	23,157.85	17,714.90	5,442.95
TA20001	CASH-TRUST & AGENCY	3,287,579.41	3,285,775.83	1,803.58
TA200	CASH FLEX SPENDING	35,655.37	29,608.95	6,046.42
TE200	CASH Donations/Scholarship	103,747.72	79.75	103,667.97
TN200	CASH	164,533.57	0.00	164,533.57
** TOTAL ACCOUN		17,148,981.22	15,080,468.84	2,068,512.38
A201	CASH IN TIME DEPOSITS	14,229,858.11	773,483.77	13,456,374.34
** TOTAL ACCOUN		14,229,858.11	773,483.77	13,456,374.34
A210	PETTY CASH	100.00	0.00	100.00
** TOTAL ACCOUN		100.00	0.00	100.00
A230	CASH, SPECIAL RESERVES	289,758.53	0.00	289,758.53
** TOTAL ACCOUN		289,758.53	0.00	289,758.53
TA24	ASSOCIATION AND UNION DUES	36,380.19	36,418.08	37.89 Cr
** TOTAL ACCOUN		36,380.19	36,418.08	37.89 Cr
TE2401	INTEREST & EARNINGS	79.75	215.40	135.65 Cr
** TOTAL ACCOUN		79.75	215.40	135.65 Cr
A250	TAXES RECEIVABLE, CURRENT	16,791,098.87	12,642,412.28	4,148,686.59
** TOTAL ACCOUN		16,791,098.87	12,642,412.28	4,148,686.59
TA26	SOCIAL SECURITY TAX	401,967.48	401,967.49	0.01 Cr
** TOTAL ACCOUN		401,967.48	401,967.49	0.01 Cr
A26012	OTSEGO CO TAXES OVERDUE 20	700,475.20	374,039.89	326,435.31
A26011	OTSEGO CO TAXES OVERDUE 20	162,053.83	42,546.86	119,506.97
A26012D	DELAWARE CO TAXES OVERDUE	39,664.70	374.68	39,290.02
** TOTAL ACCOUN		902,193.73	416,961.43	485,232.30
A380	ACCOUNTS RECEIVABLE	21,077.15	16,055.99	5,021.16

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: A,ARRA,C,F,F111,F112,F113...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
C380	ACCOUNTS RECEIVABLE	1,615.99	0.00	1,615.99
** TOTAL ACCOUN		22,693.14	16,055.99	6,637.15
A391FSH2	DUE FROM FSH2	86.40	0.00	86.40
A391FSH3	DUE FROM FSH3	19,296.91	0.00	19,296.91
A391FSH7	DUE FROM FSH7	33,438.57	0.00	33,438.57
A391HDW7	DUE FROM HDW7	5.06	0.00	5.06
A391F2A3	DUE FROM F2A3	4,575.72	0.00	4,575.72
A391HBUS	DUE FROM HBUS	374,028.86	0.00	374,028.86
A391FSH8	DUE FROM FSH8	12,516.00	0.00	12,516.00
A391FSH9	DUE FROM FSH9	22,901.24	0.00	22,901.24
A391FT13	DUE FROM FT13	17,562.05	0.00	17,562.05
A391H	DUE FROM H	5.54	0.00	5.54
A391FSH1	DUE FROM FSH1	43,952.40	0.00	43,952.40
A391FRT3	DUE FROM FRT3	864.09	0.00	864.09
A391FSED	DUE FROM FSED	39,316.44	0.00	39,316.44
A391FRT2	DUE FROM FRT2	17,112.23	0.00	17,112.23
A391HESS	DUE FROM HESS	75,000.00	0.00	75,000.00
A391FPKU	DUE FROM FPKU	32,449.79	0.00	32,449.79
A391FJOB	DUE FROM FJOB FUND	173,641.60	168,385.99	5,255.61
A391FEPE	DUE FROM FEPE	343,249.35	0.00	343,249.35
A391	DUE FROM OTHER FUNDS	0.64	0.00	0.64
A391F	DUE FROM FEDERAL FUND	525,108.00	0.00	525,108.00
A391F112	DUE FROM F112	180,458.14	27.09	180,431.05
A391F113	DUE FROM F113	37,907.50	0.00	37,907.50
A391F193	DUE FROM F193	232.12	0.00	232.12
A391F2A2	DUE FROM F2A2	6,385.67	6,386.31	0.64 Cr
FRT2391A	DUE FROM A FUND	1,262.76	0.00	1,262.76
FSH2391A	DUE FROM GENERAL FUND	417.14	0.00	417.14
HBUS391A	DUE FROM GENERAL FUND	374,029.00	0.00	374,029.00
** TOTAL ACCOUN		2,335,803.22	174,799.39	2,161,003.83
A410	STATE AND FEDERAL RECEIVAB	921,257.54	870,270.55	50,986.99
F112410	STATE & FEDERAL AID RECEIV	77,801.74	77,748.00	53.74
FEPE410	EPE STATE & FEDERAL AID RE	311,479.15	0.00	311,479.15
FRT2410	STATE & FEDERAL AID RECEIV	42,270.76	0.00	42,270.76
FSH0410	STATE & FEDERAL AID RECEIV	97,431.55	0.00	97,431.55
FSH1410	STATE & FEDERAL AID RECEIV	50,493.31	21,010.08	29,483.23
FSH2410	STATE & FEDERAL AID RECEIV	284,086.13	0.00	284,086.13
FSH7410	STATE & FEDERAL AID RECEIV	33,438.57	0.00	33,438.57
FSH8410	STATE & FEDERAL AID RECEIV	13,006.00	0.00	13,006.00
FSH9410	STATE & FEDERAL AID RECEIV	5,554.80	0.00	5,554.80
** TOTAL ACCOUN		1,836,819.55	969,028.63	867,790.92
C446	FOOD INVENTORY	4,392.45	0.00	4,392.45
** TOTAL ACCOUN		4,392.45	0.00	4,392.45
TE450	SECURITIES & MORTGAGES	2,500.00	0.00	2,500.00
** TOTAL ACCOUN		2,500.00	0.00	2,500.00
TN455	SECURITIES AND MORTGAGES	86,314.56	0.00	86,314.56
** TOTAL ACCOUN		86,314.56	0.00	86,314.56
A480	PREPAID EXPENDITURES	3,188.00	1,500.00	1,688.00
** TOTAL ACCOUN		3,188.00	1,500.00	1,688.00
A510	ESTIMATED REVENUE	35,562,535.44	2,268,921.88	33,293,613.56
C510	ESTIMATED REVENUE	605,627.00	0.00	605,627.00

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: A,ARRA,C,F,F111,F112,F113...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
F2A3510	ESTIMATED REVENUE	92,707.00	0.00	92,707.00
FEPE510	EPE ESTIMATED REVENUE	429,586.00	0.00	429,586.00
FPKU510	ESTIMATED REVENUE	275,283.00	0.00	275,283.00
FT13510	ESTIMATED REVENUE	450,831.00	0.00	450,831.00
HBUS510	ESTIMATED REVENUE	177,641.00	0.00	177,641.00
** TOTAL ACCOUN		37,594,210.44	2,268,921.88	35,325,288.56
A521	ENCUMBRANCES	18,286,006.29	2,839,285.30	15,446,720.99
C521	ENCUMBRANCES	77,608.53	19,639.80	57,968.73
F113521	ENCUMBRANCES	339,542.86	67,814.42	271,728.44
F193521	ENCUMBRANCES	6,550.00	1,190.92	5,359.08
F2A3521	ENCUMBRANCES	66,878.68	9,002.88	57,875.80
FEPE521	EPE ENCUMBRANCES	215,266.07	37,683.86	177,582.21
FPKU521	ENCUMBRANCES	206,509.36	0.00	206,509.36
FRT3521	ENCUMBRANCES	77,428.38	73,944.40	3,483.98
FSED521	ST EXT DAY ENCUMBRANCES	32,047.38	10,549.97	21,497.41
FT12521	ENCUMBRANCES	16,285.19	4,603.16	11,682.03
FT13521	ENCUMBRANCES	320,367.15	48,707.58	271,659.57
HBUS521	ENCUMBRANCES	177,640.67	0.00	177,640.67
HESS521	ENCUMBRANCES	27,097.85	17,714.90	9,382.95
** TOTAL ACCOUN		19,849,228.41	3,130,137.19	16,719,091.22
A522	APPROPRIATION EXPENSE	6,709,133.11	262,050.22	6,447,082.89
C522	APPROPRIATION EXPENSE	30,142.43	0.00	30,142.43
F112522	EXPENDITURES	115.00	169.18	54.18 Cr
F113522	EXPENDITURES	95,159.55	0.00	95,159.55
F193522	EXPENDITURES	1,423.04	0.00	1,423.04
F2A3522	EXPENDITURES	13,578.60	0.00	13,578.60
FEPE522	EPE EXPENDITURES	95,187.35	261.54	94,925.81
FJOB522	EXPENDITURES	32.60	30.30	2.30
FPKU522	EXPENDITURES	20,189.60	1,018.22	19,171.38
FRT2522	EXPENDITURES	0.00	1,262.76	1,262.76 Cr
FRT3522	EXPENDITURES	6,841.63	0.00	6,841.63
FSED522	ST EXT DAY EXPENDITURES	16,413.73	0.00	16,413.73
FSH3522	EXPENDITURES	282,136.73	0.00	282,136.73
FT12522	EXPENDITURES	9,118.59	3,823.35	5,295.24
FT13522	EXPENDITURES	66,269.63	0.00	66,269.63
HESS522	EXPENDITURES	17,714.90	0.00	17,714.90
** TOTAL ACCOUN		7,363,456.49	268,615.57	7,094,840.92
A599	APPROPRIATED FUND BALANCE	29,509.48	97.75	29,411.73
HESS599	APPROPRIATED FUND BALANCE	27,097.85	0.00	27,097.85
** TOTAL ACCOUN		56,607.33	97.75	56,509.58
A600	ACCOUNTS PAYABLE	307,681.62	321,643.32	13,961.70 Cr
FEPE600	ACCOUNTS PAYABLE EPE	6,004.16	6,004.46	0.30 Cr
TA600	ACCOUNTS PAYABLE	0.00	2.47	2.47 Cr
** TOTAL ACCOUN		313,685.78	327,650.25	13,964.47 Cr
A601	ACCRUED LIABILITIES	66,231.70	461,278.25	395,046.55 Cr
** TOTAL ACCOUN		66,231.70	461,278.25	395,046.55 Cr
A621	REVENUE ANTICIPATION NOTE	3,500,000.00	7,000,000.00	3,500,000.00 Cr
** TOTAL ACCOUN		3,500,000.00	7,000,000.00	3,500,000.00 Cr
HBUS626	BUS BOND PAYABLE	374,028.86	797,663.86	423,635.00 Cr
** TOTAL ACCOUN		374,028.86	797,663.86	423,635.00 Cr

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: A,ARRA,C,F,F111,F112,F113...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	
W628	BONDS PAYABLE	42,030.00	21,537,812.78	21,495,782.78 Cr
** TOTAL ACCOUN		42,030.00	21,537,812.78	21,495,782.78 Cr
A630HBUS	DUE TO HBUS FUND	0.00	374,029.00	374,029.00 Cr
A630FSH2	DUE TO FSH2	0.00	26,315.43	26,315.43 Cr
A630FRT2	DUE TO FRT2	0.00	1,262.76	1,262.76 Cr
A630FJOB	DUE TO FJOB	0.00	5,253.31	5,253.31 Cr
C630FSED	DUE TO FSED FUND	0.00	205.00	205.00 Cr
C630	DUE TO OTHER FUNDS	205.00	0.00	205.00
F630A	DUE TO GENERAL FUND	0.00	475,108.00	475,108.00 Cr
F630	DUE TO OTHER FUNDS	0.00	50,000.00	50,000.00 Cr
F112630A	DUE TO GENERAL FUND	27.09	180,458.14	180,431.05 Cr
F113630A	DUE TO A	0.00	37,907.50	37,907.50 Cr
F193630A	DUE TO A FUND	0.00	232.12	232.12 Cr
F2A3630A	DUE TO A FUND	0.00	4,575.72	4,575.72 Cr
FEPE630A	FEPE DUE TO A FUND	0.00	343,249.35	343,249.35 Cr
FJOB630A	DUE TO A	168,385.99	168,388.29	2.30 Cr
FPKU630A	FPKU DUE TO A FUND	0.00	32,449.79	32,449.79 Cr
FRT2630A	DUE TO A FUND	0.00	17,112.23	17,112.23 Cr
FRT3630A	DUE TO A FUND	0.00	864.09	864.09 Cr
FSED630A	ST EXT DAY DUE TO A	0.00	39,316.44	39,316.44 Cr
FSH1630A	DUE TO A FUND	0.00	43,952.40	43,952.40 Cr
FSH2630A	DUE TO A FUND	25,811.89	0.00	25,811.89
FSH3630A	DUE TO A FUND	0.00	19,296.91	19,296.91 Cr
FSH7630A	FSH7 DUE TO A FUND	0.00	33,438.57	33,438.57 Cr
FSH8630A	FSH8 DUE TO A FUND	0.00	12,516.00	12,516.00 Cr
FSH9630A	DUE TO GENERAL FUND	0.00	22,901.24	22,901.24 Cr
FT13630A	DUE TO A FUND	0.00	17,562.05	17,562.05 Cr
H630A	DUE TO A FUND	0.00	5.54	5.54 Cr
HBUS630A	DUE TO GENERAL FUND	0.00	374,028.86	374,028.86 Cr
HDW7630A	HDW7 DUE TO A FUND	0.00	5.06	5.06 Cr
HESS630A	DUE TO A FUND	0.00	75,000.00	75,000.00 Cr
** TOTAL ACCOUN		194,429.97	2,355,433.80	2,161,003.83 Cr
A631	DUE TO OTHER GOVERNMENTS	0.00	62,760.00	62,760.00 Cr
C631	DUE TO OTHER GOVERNMENTS	0.00	477.70	477.70 Cr
FEPE631	DUE TO OTHER GOVERNMENTS	0.00	6,939.87	6,939.87 Cr
** TOTAL ACCOUN		0.00	70,177.57	70,177.57 Cr
A63201	EMPLOYER DUE TO TRS	1,060,087.98	1,514,566.31	454,478.33 Cr
A632	DUE TO STATE TEACHERS RETI	0.00	87,219.48	87,219.48 Cr
** TOTAL ACCOUN		1,060,087.98	1,601,785.79	541,697.81 Cr
A63701	EMPLOYER DUE TO ERS	0.00	106,384.25	106,384.25 Cr
** TOTAL ACCOUN		0.00	106,384.25	106,384.25 Cr
W687	COMPENSATED ABSENCES	0.00	1,924,915.50	1,924,915.50 Cr
** TOTAL ACCOUN		0.00	1,924,915.50	1,924,915.50 Cr
A691	Deferred Revenue	0.00	5,955.01	5,955.01 Cr
C69101	DEFERRED REVENUE	0.00	11,908.02	11,908.02 Cr
** TOTAL ACCOUN		0.00	17,863.03	17,863.03 Cr
A694	DEFERRED TAX REVENUE	181,036.00	951,229.83	770,193.83 Cr
** TOTAL ACCOUN		181,036.00	951,229.83	770,193.83 Cr
A815	RESERVE FOR UNEMPLOYMENT I	0.00	50,000.00	50,000.00 Cr
** TOTAL ACCOUN		0.00	50,000.00	50,000.00 Cr

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: A,ARRA,C,F,F111,F112,F113...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
A821	RESERVE FOR ENCUMBRANCES	2,839,285.30	18,286,006.29	15,446,720.99 Cr
C821	RESERVE FOR ENCUMBRANCES	19,639.80	77,608.53	57,968.73 Cr
F113821	RESERVE FOR ENCUMBRANCES	67,814.42	339,542.86	271,728.44 Cr
F193821	RESERVE FOR ENCUMBRANCES	1,190.92	6,550.00	5,359.08 Cr
F2A3821	RESERVE FOR ENCUMBRANCES	9,002.88	66,878.68	57,875.80 Cr
FEPE821	EPE RESERVE FOR ENCUMBRANC	37,683.86	215,266.07	177,582.21 Cr
FPKU821	RESERVE FOR ENCUMBRANCES	0.00	206,509.36	206,509.36 Cr
FRT3821	RESERVE FOR ENCUMBRANCES	73,944.40	77,428.38	3,483.98 Cr
FSED821	ST EXT DAY RESERVE FOR ENC	10,549.97	32,047.38	21,497.41 Cr
FT12821	RESERVE FOR ENCUMBRANCES	4,603.16	16,285.19	11,682.03 Cr
FT13821	RESERVE FOR ENCUMBRANCES	48,707.58	320,367.15	271,659.57 Cr
HBUS821	RESERVE FOR ENCUMBRANCES	0.00	177,640.67	177,640.67 Cr
HESS821	RESERVE FOR ENCUMBRANCES	17,714.90	27,097.85	9,382.95 Cr
** TOTAL ACCOUN		3,130,137.19	19,849,228.41	16,719,091.22 Cr
C845	RESERVE FOR INVENTORY	0.00	4,392.45	4,392.45 Cr
** TOTAL ACCOUN		0.00	4,392.45	4,392.45 Cr
TA85.3	Mang Insurance	1,280.30	1,287.68	7.38 Cr
TA85.4	AFLAC	1,076.68	1,653.61	576.93 Cr
** TOTAL ACCOUN		2,356.98	2,941.29	584.31 Cr
TA8545	UNEMPLOYMENT INSURANCE FUN	0.00	4,136.80	4,136.80 Cr
TA8548	FLEXIBLE SPENDING ACCT	19,610.76	22,498.27	2,887.51 Cr
** TOTAL ACCOUN		19,610.76	26,635.07	7,024.31 Cr
A864	RESERVE FOR TAX CERTIORARI	0.00	200,211.00	200,211.00 Cr
** TOTAL ACCOUN		0.00	200,211.00	200,211.00 Cr
A867	RESERVE FOR EMPLOYEE BENEF	0.00	289,715.46	289,715.46 Cr
** TOTAL ACCOUN		0.00	289,715.46	289,715.46 Cr
A909	FUND BALANCE UNRESERVED	815,554.00	1,594,835.78	779,281.78 Cr
C909	FUND BALANCE, UNRESERVED	0.00	27,857.09	27,857.09 Cr
F909	FUND BALANCE, UNRESERVED	0.00	3,384.00	3,384.00 Cr
FCPS909	FUND BALANCE, UNRESERVED	0.00	6,437.87	6,437.87 Cr
FEPE909	FUND BALANCE, UNRESERVED	1.00	0.00	1.00
FERA909	FUND BALANCE, UNRESERVED	0.00	851.82	851.82 Cr
FSED909	ST EXT DAY FUND BALANCE, U	0.00	5,321.97	5,321.97 Cr
FSH8909	FUND BALANCE, UNRESERVED	0.00	490.00	490.00 Cr
FSS909	FUND BALANCE, UNRESERVED	14,089.55	0.00	14,089.55
HBUS909	FUND BALANCE, UNRESERVED	525,137.13	0.00	525,137.13
HDW7909	FUND BALANCE, UNRESERVED	3,946.23	0.00	3,946.23
HESS909	FUND BALANCE, UNRESERVED	78,940.00	27,097.85	51,842.15
TA909	FUND BALANCE, UNRESERVED	0.00	3.00	3.00 Cr
** TOTAL ACCOUN		1,437,667.91	1,666,279.38	228,611.47 Cr
A910	UNRESERVED APPROPRIATED FU	0.00	766,356.00	766,356.00 Cr
** TOTAL ACCOUN		0.00	766,356.00	766,356.00 Cr
C911	UNAPPROPRIATED FUND BALANC	0.00	7,253.99	7,253.99 Cr
FSS911	SPEC SERV FUND BALANCE, UN	0.00	14,553.04	14,553.04 Cr
HBUS911	FUND BALANCE, UNRESERVED	0.00	158,914.00	158,914.00 Cr
** TOTAL ACCOUN		0.00	180,721.03	180,721.03 Cr
A960	APPROPRIATIONS	5,496.25	33,328,521.54	33,323,025.29 Cr
C960	APPROPRIATIONS	0.00	605,627.00	605,627.00 Cr

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: A,ARRA,C,F,F111,F112,F113...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
F2A3960	APPROPRIATIONS	0.00	92,707.00	92,707.00 Cr
FEPE960	EPE APPROPRIATIONS	0.00	429,586.00	429,586.00 Cr
FPKU960	APPROPRIATIONS	70,200.00	345,483.00	275,283.00 Cr
FT13960	APPROPRIATIONS	0.00	450,831.00	450,831.00 Cr
HBUS960	APPROPRIATIONS	0.00	177,641.00	177,641.00 Cr
HESS960	APPROPRIATIONS	0.00	27,097.85	27,097.85 Cr
** TOTAL ACCOUN		75,696.25	35,457,494.39	35,381,798.14 Cr
TN9709	ROBERT A MULLINS MEMORIAL	0.00	2,000.00	2,000.00 Cr
TN9707	CHARLES A BELDEN SCHOLARSH	0.00	1,000.00	1,000.00 Cr
TN9706	JAMES F LETTIS SCHOLARSHIP	0.00	2,000.00	2,000.00 Cr
TN9704	JF & MJ JENKS MEMORIAL	0.00	46,898.40	46,898.40 Cr
TN9703	SHERRY BLISS MEMORIAL	0.00	5,000.00	5,000.00 Cr
TN9702	AVA JENKS MEMORIAL	0.00	37,551.36	37,551.36 Cr
** TOTAL ACCOUN		0.00	94,449.76	94,449.76 Cr
TN9711	KATHERINE INGERSALL MEMORI	0.00	1,500.00	1,500.00 Cr
TN9710	RHODES TRUST	0.00	1,864.80	1,864.80 Cr
TN9718	SAM BERTUZZI MEMORIAL	0.00	3,000.00	3,000.00 Cr
TN9719	ABRAHAM L KELLOGG MEMORIAL	0.00	600.00	600.00 Cr
TN9716	W J & A H BURCHAN TRUST	0.00	2,500.00	2,500.00 Cr
TN9713	HAROLD V HAGER MEMORIAL	0.00	20,881.54	20,881.54 Cr
** TOTAL ACCOUN		0.00	30,346.34	30,346.34 Cr
TN9721	KATHERINE A TOBEY TRUST	0.00	2,000.00	2,000.00 Cr
TN9722	HAROLD & RUTH HUNT MEMORIA	0.00	1,750.00	1,750.00 Cr
TN9723	SCOTT ROBERTS MEM ART AWAR	0.00	2,550.00	2,550.00 Cr
TN9724	WANDA ROBERTS MEMORIAL	0.00	1,000.00	1,000.00 Cr
TN9725	BERNICE GONSER SCHOLARSHIP	0.00	117,392.03	117,392.03 Cr
TN9726	PICOLLA MUSIC TALENT AWARD	0.00	1,100.00	1,100.00 Cr
TN9720	JOSEPH F RAMP FUND	0.00	260.00	260.00 Cr
** TOTAL ACCOUN		0.00	126,052.03	126,052.03 Cr
A980	REVENUES	3,512.04	20,082,456.75	20,078,944.71 Cr
C980	REVENUES	0.00	97,195.72	97,195.72 Cr
F980	REVENUES	0.00	54.58	54.58 Cr
F2A3980	REVENUES	0.00	18,541.00	18,541.00 Cr
FERA980	REVENUES	0.00	1,470.57	1,470.57 Cr
FPKU980	REVENUES	0.00	137,641.00	137,641.00 Cr
FSED980	ST EXT DAY REVENUES	180.72	31,731.98	31,551.26 Cr
FT12980	REVENUES	0.00	5,295.24	5,295.24 Cr
FT13980	REVENUES	0.00	90,166.00	90,166.00 Cr
H980	REVENUES	0.00	102.51	102.51 Cr
HBUS980	REVENUES	0.00	128,035.00	128,035.00 Cr
TA980	REVENUES	0.00	39.53	39.53 Cr
** TOTAL ACCOUN		3,692.76	20,592,729.88	20,589,037.12 Cr
GRAND TOTALS		152,884,179.28	152,884,179.28	0.00

TRIAL BALANCE - FUND: TA,TE,TN 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
TE09264	HELMUT SCHAEFER MEMORIAL S	0.00	1,919.07	1,919.07 Cr
TE09263	BERNICE GONSER SCHOLARSHIP	0.00	10,255.17	10,255.17 Cr
TE09262	BOUBOULIS AWARD	0.00	1.29	1.29 Cr
TE09261	F.J. TOMPKINS MEMORIAL	0.00	1,266.58	1,266.58 Cr
TE09260	ALEX MORE SCHOLARSHIP	0.00	13.59	13.59 Cr
TE09265	PICOLLA MUSIC TALENT AWARD	5.45	0.00	5.45
TE09257	MARIE E JONES SCHOLARSHIP	0.00	288.15	288.15 Cr
TE09254	GLEN CARRINGTON AWARD	0.00	1,397.43	1,397.43 Cr
TE09253	JACQUELINE GALLUCCI AWARD	0.00	796.32	796.32 Cr
TE09251	DOUGLAS PARSONS AWARD	0.00	46.17	46.17 Cr
TE09268	ESTER B BRESEE AWARD	0.00	10,038.34	10,038.34 Cr
TE09267	WM RYAN SR. AWARD	0.00	1,291.48	1,291.48 Cr
TE09201	ABRAHAM L KELLOGG MEMORIAL	49.92	0.00	49.92
TE09202	JOSEPH F RAMP FUND	0.00	498.70	498.70 Cr
TE09203	MERRILL A GIBBS TRUST	0.00	466.69	466.69 Cr
TE09204	HAROLD V HAGER MEMORIAL	0.00	100.00	100.00 Cr
TE09206	WILLIAM JONES MEMORIAL	0.00	699.90	699.90 Cr
TE09207	MARIAN GALE WILSON MEMORIA	0.00	2,014.38	2,014.38 Cr
TE09209	RHODES TRUST	0.00	1,790.62	1,790.62 Cr
TE09211	KATHERINE A TOBEY TRUST	0.00	2,621.10	2,621.10 Cr
TE09212	AVA JENKS MEMORIAL	0.00	5,794.55	5,794.55 Cr
TE09213	JF & MJ JENKS MEMORIAL	0.00	3,409.05	3,409.05 Cr
TE09214	SHERRY BLISS MEMORIAL	0.00	232.96	232.96 Cr
TE09215	OHS SCHOLARSHIP	0.00	30,196.43	30,196.43 Cr
TE09217	JR HIGH SCHOOL AWARD ACCOU	0.00	2.53	2.53 Cr
TE09219	ELOISE O. ELLIS MEMORIAL	0.00	999.53	999.53 Cr
TE09220	KATHERINE P INGERSOLL MEMO	0.00	251.42	251.42 Cr
TE09221	FRANK A COSTA MEMORIAL	0.00	421.77	421.77 Cr
TE09222	CLASS OF 41 FUND	0.00	2,446.29	2,446.29 Cr
TE09223	WANDA ROBERTS MEMORIAL	0.00	18.89	18.89 Cr
TE09224	JACKIE BARRY MEMORIAL	0.00	599.65	599.65 Cr
TE09225	JULIE A NAATZ MEMORIAL	0.00	872.35	872.35 Cr
TE09226	JAMES F LETTIS SCHOLARSHIP	0.00	8,924.33	8,924.33 Cr
TE09228	ROBERT MULLINS MEMORIAL	0.00	1,245.81	1,245.81 Cr
TE09229	CHARLES BELDEN SCHOLARSHIP	0.00	20.16	20.16 Cr
TE09230	ELLEN M HOSELY MEMORIAL	0.00	1,549.27	1,549.27 Cr
TE09232	WJ & AH BURCHAN	0.00	400.57	400.57 Cr
TE09233	ERIC DRIGGS MEMORIAL	0.00	1,869.82	1,869.82 Cr
TE09234	THOMAS A MERLINO MEMORIAL	0.00	0.19	0.19 Cr
TE09235	FORTE MARCHING BAND FUND	0.00	2,270.84	2,270.84 Cr
TE09236	JOSEPH P CAMPBELL SCHOLARS	0.00	407.27	407.27 Cr
TE09237	OLIVE VALENTINE MEMORIAL	0.00	173.75	173.75 Cr
TE09238	FLOYD C ALLEN MEMORIAL	0.00	94.79	94.79 Cr
TE09243	DAVID HUGHES SCHOLARSHIP	0.00	2,282.11	2,282.11 Cr
TE09245	R DALE BELLINO TRUST	0.00	683.56	683.56 Cr
TE09246	HAROLD M & RUTH C HUNT MEM	0.00	591.52	591.52 Cr
TE09247	JAMES LEON FRIEDEL MEM FU	0.00	375.51	375.51 Cr
TE09249	SAMUEL J BERTUZZI MEM FUND	0.00	4,130.45	4,130.45 Cr
TE09250	SCOTT ROBERTS MEMORIAL ART	0.00	111.66	111.66 Cr
TE09258	RYAN RODRIGUES SCHOLARSHIP	0.00	205.68	205.68 Cr
** TOTAL ACCOUN		55.37	106,087.69	106,032.32 Cr
TA20	GROUP INSURANCE	65,072.02	65,230.50	158.48 Cr
** TOTAL ACCOUN		65,072.02	65,230.50	158.48 Cr
TA20001	CASH-TRUST & AGENCY	3,287,579.41	3,285,775.83	1,803.58
TA200	CASH FLEX SPENDING	35,655.37	29,608.95	6,046.42
TE200	CASH Donations/Scholarship	103,747.72	79.75	103,667.97

TRIAL BALANCE - FUND: TA,TE,TN 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
TN200	CASH	164,533.57	0.00	164,533.57
** TOTAL ACCOUN		3,591,516.07	3,315,464.53	276,051.54
TA24	ASSOCIATION AND UNION DUES	36,380.19	36,418.08	37.89 Cr
** TOTAL ACCOUN		36,380.19	36,418.08	37.89 Cr
TE2401	INTEREST & EARNINGS	79.75	215.40	135.65 Cr
** TOTAL ACCOUN		79.75	215.40	135.65 Cr
TA26	SOCIAL SECURITY TAX	401,967.48	401,967.49	0.01 Cr
** TOTAL ACCOUN		401,967.48	401,967.49	0.01 Cr
TE450	SECURITIES & MORTGAGES	2,500.00	0.00	2,500.00
** TOTAL ACCOUN		2,500.00	0.00	2,500.00
TN455	SECURITIES AND MORTGAGES	86,314.56	0.00	86,314.56
** TOTAL ACCOUN		86,314.56	0.00	86,314.56
TA600	ACCOUNTS PAYABLE	0.00	2.47	2.47 Cr
** TOTAL ACCOUN		0.00	2.47	2.47 Cr
TA85.4	AFLAC	1,076.68	1,653.61	576.93 Cr
TA85.3	Mang Insurance	1,280.30	1,287.68	7.38 Cr
** TOTAL ACCOUN		2,356.98	2,941.29	584.31 Cr
TA8548	FLEXIBLE SPENDING ACCT	19,610.76	22,498.27	2,887.51 Cr
TA8545	UNEMPLOYMENT INSURANCE FUN	0.00	4,136.80	4,136.80 Cr
** TOTAL ACCOUN		19,610.76	26,635.07	7,024.31 Cr
TA909	FUND BALANCE, UNRESERVED	0.00	3.00	3.00 Cr
** TOTAL ACCOUN		0.00	3.00	3.00 Cr
TN9709	ROBERT A MULLINS MEMORIAL	0.00	2,000.00	2,000.00 Cr
TN9702	AVA JENKS MEMORIAL	0.00	37,551.36	37,551.36 Cr
TN9703	SHERRY BLISS MEMORIAL	0.00	5,000.00	5,000.00 Cr
TN9704	JF & MJ JENKS MEMORIAL	0.00	46,898.40	46,898.40 Cr
TN9706	JAMES F LETTIS SCHOLARSHIP	0.00	2,000.00	2,000.00 Cr
TN9707	CHARLES A BELDEN SCHOLARSH	0.00	1,000.00	1,000.00 Cr
** TOTAL ACCOUN		0.00	94,449.76	94,449.76 Cr
TN9711	KATHERINE INGERSALL MEMORI	0.00	1,500.00	1,500.00 Cr
TN9710	RHODES TRUST	0.00	1,864.80	1,864.80 Cr
TN9713	HAROLD V HAGER MEMORIAL	0.00	20,881.54	20,881.54 Cr
TN9716	W J & A H BURCHAN TRUST	0.00	2,500.00	2,500.00 Cr
TN9718	SAM BERTUZZI MEMORIAL	0.00	3,000.00	3,000.00 Cr
TN9719	ABRAHAM L KELLOGG MEMORIAL	0.00	600.00	600.00 Cr
** TOTAL ACCOUN		0.00	30,346.34	30,346.34 Cr
TN9720	JOSEPH F RAMP FUND	0.00	260.00	260.00 Cr
TN9721	KATHERINE A TOBEY TRUST	0.00	2,000.00	2,000.00 Cr
TN9722	HAROLD & RUTH HUNT MEMORIA	0.00	1,750.00	1,750.00 Cr
TN9723	SCOTT ROBERTS MEM ART AWAR	0.00	2,550.00	2,550.00 Cr
TN9724	WANDA ROBERTS MEMORIAL	0.00	1,000.00	1,000.00 Cr
TN9725	BERNICE GONSER SCHOLARSHIP	0.00	117,392.03	117,392.03 Cr
TN9726	PICOLLA MUSIC TALENT AWARD	0.00	1,100.00	1,100.00 Cr
** TOTAL ACCOUN		0.00	126,052.03	126,052.03 Cr
TA980	REVENUES	0.00	39.53	39.53 Cr

TRIAL BALANCE - FUND: TA,TE,TN 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
** TOTAL ACCOUN		0.00	39.53	39.53 Cr
GRAND TOTALS		4,205,853.18	4,205,853.18	0.00

Report Completed 2:27 PM

TRIAL BALANCE - FUND: C CAFETERIA FUND 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
C200	CASH	168,482.83	55,548.73	112,934.10
C380	ACCOUNTS RECEIVABLE	1,615.99	0.00	1,615.99
C446	FOOD INVENTORY	4,392.45	0.00	4,392.45
C510	ESTIMATED REVENUE	605,627.00	0.00	605,627.00
C521	ENCUMBRANCES	77,608.53	19,639.80	57,968.73
C522	APPROPRIATION EXPENSE	30,142.43	0.00	30,142.43
C630	DUE TO OTHER FUNDS	205.00	0.00	205.00
C630FSED	DUE TO FSED FUND	0.00	205.00	205.00 Cr
C631	DUE TO OTHER GOVERNMENTS	0.00	477.70	477.70 Cr
C69101	DEFERRED REVENUE	0.00	11,908.02	11,908.02 Cr
C821	RESERVE FOR ENCUMBRANCES	19,639.80	77,608.53	57,968.73 Cr
C845	RESERVE FOR INVENTORY	0.00	4,392.45	4,392.45 Cr
C909	FUND BALANCE, UNRESERVED	0.00	27,857.09	27,857.09 Cr
C911	UNAPPROPRIATED FUND BALANC	0.00	7,253.99	7,253.99 Cr
C960	APPROPRIATIONS	0.00	605,627.00	605,627.00 Cr
C980	REVENUES	0.00	97,195.72	97,195.72 Cr
GRAND TOTALS		907,714.03	907,714.03	0.00

Report Completed 2:28 PM

TRIAL BALANCE - FUND: H,HBUS,HCW,HDW7,HESS,HIPE,HYR2,HYR4 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
H200	CASH	108.05	0.00	108.05
HBUS200	CASH IN CHECKING	185,446.73	0.00	185,446.73
HDW7200	CASH IN CHECKING	0.00	3,941.17	3,941.17 Cr
HESS200	CASH IN CHECKING	23,157.85	17,714.90	5,442.95
** TOTAL ACCOUN		208,712.63	21,656.07	187,056.56
HBUS391A	DUE FROM GENERAL FUND	374,029.00	0.00	374,029.00
** TOTAL ACCOUN		374,029.00	0.00	374,029.00
HBUS510	ESTIMATED REVENUE	177,641.00	0.00	177,641.00
** TOTAL ACCOUN		177,641.00	0.00	177,641.00
HBUS521	ENCUMBRANCES	177,640.67	0.00	177,640.67
HESS521	ENCUMBRANCES	27,097.85	17,714.90	9,382.95
** TOTAL ACCOUN		204,738.52	17,714.90	187,023.62
HESS522	EXPENDITURES	17,714.90	0.00	17,714.90
** TOTAL ACCOUN		17,714.90	0.00	17,714.90
HESS599	APPROPRIATED FUND BALANCE	27,097.85	0.00	27,097.85
** TOTAL ACCOUN		27,097.85	0.00	27,097.85
HBUS626	BUS BOND PAYABLE	374,028.86	797,663.86	423,635.00 Cr
** TOTAL ACCOUN		374,028.86	797,663.86	423,635.00 Cr
H630A	DUE TO A FUND	0.00	5.54	5.54 Cr
HBUS630A	DUE TO GENERAL FUND	0.00	374,028.86	374,028.86 Cr
HDW7630A	HDW7 DUE TO A FUND	0.00	5.06	5.06 Cr
HESS630A	DUE TO A FUND	0.00	75,000.00	75,000.00 Cr
** TOTAL ACCOUN		0.00	449,039.46	449,039.46 Cr
HBUS821	RESERVE FOR ENCUMBRANCES	0.00	177,640.67	177,640.67 Cr
HESS821	RESERVE FOR ENCUMBRANCES	17,714.90	27,097.85	9,382.95 Cr
** TOTAL ACCOUN		17,714.90	204,738.52	187,023.62 Cr
HBUS909	FUND BALANCE, UNRESERVED	525,137.13	0.00	525,137.13
HDW7909	FUND BALANCE, UNRESERVED	3,946.23	0.00	3,946.23
HESS909	FUND BALANCE, UNRESERVED	78,940.00	27,097.85	51,842.15
** TOTAL ACCOUN		608,023.36	27,097.85	580,925.51
HBUS911	FUND BALANCE, UNRESERVED	0.00	158,914.00	158,914.00 Cr
** TOTAL ACCOUN		0.00	158,914.00	158,914.00 Cr
HBUS960	APPROPRIATIONS	0.00	177,641.00	177,641.00 Cr
HESS960	APPROPRIATIONS	0.00	27,097.85	27,097.85 Cr
** TOTAL ACCOUN		0.00	204,738.85	204,738.85 Cr
H980	REVENUES	0.00	102.51	102.51 Cr
HBUS980	REVENUES	0.00	128,035.00	128,035.00 Cr
** TOTAL ACCOUN		0.00	128,137.51	128,137.51 Cr
GRAND TOTALS		2,009,701.02	2,009,701.02	0.00

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: FWIA, FTR1, FT13, FT12, FT11, ...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
F200	CASH	528,546.58	0.00	528,546.58
F112200	CASH IN CHECKING	180,546.49	115.00	180,431.49
F113200	CASH IN CHECKING	0.00	57,252.05	57,252.05 Cr
F193200	CASH IN CHECKING	0.00	1,190.92	1,190.92 Cr
F2A3200	CASH IN CHECKING	18,541.00	9,002.88	9,538.12
FCPS200	CASH IN CHECKING	6,437.87	0.00	6,437.87
FEPE200	EPE CASH IN CHECKING	20,101.68	76,318.12	56,216.44 Cr
FERA200	CASH IN CHECKING	2,322.39	0.00	2,322.39
FPKU200	CASH IN CHECKING	195,998.27	45,078.86	150,919.41
FRT2200	CASH IN CHECKING	0.00	25,158.53	25,158.53 Cr
FRT3200	CASH IN CHECKING	0.00	5,977.54	5,977.54 Cr
FSED200	ST EXT DAY CASH IN CHECKIN	71,136.69	11,360.75	59,775.94
FSH0200	CASH IN CHECKING	0.00	97,431.55	97,431.55 Cr
FSH1200	CASH IN CHECKING SUM HANDO	21,010.08	6,540.91	14,469.17
FSH2200	CASH IN CHECKING SUM HANDO	0.00	310,315.16	310,315.16 Cr
FSH3200	CASH IN CHECKING SUM HAND	0.00	262,839.82	262,839.82 Cr
FSH9200	CASH IN CHECKING	17,346.44	0.00	17,346.44
FSS200	SPEC SERV CASH IN CHECKING	463.49	0.00	463.49
FT13200	CASH IN CHECKING	90,166.00	48,707.58	41,458.42
** TOTAL ACCOUN		1,152,616.98	957,289.67	195,327.31
FRT2391A	DUE FROM A FUND	1,262.76	0.00	1,262.76
FSH2391A	DUE FROM GENERAL FUND	417.14	0.00	417.14
** TOTAL ACCOUN		1,679.90	0.00	1,679.90
F112410	STATE & FEDERAL AID RECEIV	77,801.74	77,748.00	53.74
FEPE410	EPE STATE & FEDERAL AID RE	311,479.15	0.00	311,479.15
FRT2410	STATE & FEDERAL AID RECEIV	42,270.76	0.00	42,270.76
FSH0410	STATE & FEDERAL AID RECEIV	97,431.55	0.00	97,431.55
FSH1410	STATE & FEDERAL AID RECEIV	50,493.31	21,010.08	29,483.23
FSH2410	STATE & FEDERAL AID RECEIV	284,086.13	0.00	284,086.13
FSH7410	STATE & FEDERAL AID RECEIV	33,438.57	0.00	33,438.57
FSH8410	STATE & FEDERAL AID RECEIV	13,006.00	0.00	13,006.00
FSH9410	STATE & FEDERAL AID RECEIV	5,554.80	0.00	5,554.80
** TOTAL ACCOUN		915,562.01	98,758.08	816,803.93
F2A3510	ESTIMATED REVENUE	92,707.00	0.00	92,707.00
FEPE510	EPE ESTIMATED REVENUE	429,586.00	0.00	429,586.00
FPKU510	ESTIMATED REVENUE	275,283.00	0.00	275,283.00
FT13510	ESTIMATED REVENUE	450,831.00	0.00	450,831.00
** TOTAL ACCOUN		1,248,407.00	0.00	1,248,407.00
F113521	ENCUMBRANCES	339,542.86	67,814.42	271,728.44
F193521	ENCUMBRANCES	6,550.00	1,190.92	5,359.08
F2A3521	ENCUMBRANCES	66,878.68	9,002.88	57,875.80
FEPE521	EPE ENCUMBRANCES	215,266.07	37,683.86	177,582.21
FPKU521	ENCUMBRANCES	206,509.36	0.00	206,509.36
FRT3521	ENCUMBRANCES	77,428.38	73,944.40	3,483.98
FSED521	ST EXT DAY ENCUMBRANCES	32,047.38	10,549.97	21,497.41
FT12521	ENCUMBRANCES	16,285.19	4,603.16	11,682.03
FT13521	ENCUMBRANCES	320,367.15	48,707.58	271,659.57
** TOTAL ACCOUN		1,280,875.07	253,497.19	1,027,377.88
F112522	EXPENDITURES	115.00	169.18	54.18 Cr
F113522	EXPENDITURES	95,159.55	0.00	95,159.55
F193522	EXPENDITURES	1,423.04	0.00	1,423.04
F2A3522	EXPENDITURES	13,578.60	0.00	13,578.60
FEPE522	EPE EXPENDITURES	95,187.35	261.54	94,925.81

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: FWIA,FTR1,FT13,FT12,FT11,...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
FJOB522	EXPENDITURES	32.60	30.30	2.30
FPKU522	EXPENDITURES	20,189.60	1,018.22	19,171.38
FRT2522	EXPENDITURES	0.00	1,262.76	1,262.76 Cr
FRT3522	EXPENDITURES	6,841.63	0.00	6,841.63
FSED522	ST EXT DAY EXPENDITURES	16,413.73	0.00	16,413.73
FSH3522	EXPENDITURES	282,136.73	0.00	282,136.73
FT12522	EXPENDITURES	9,118.59	3,823.35	5,295.24
FT13522	EXPENDITURES	66,269.63	0.00	66,269.63
** TOTAL ACCOUN		606,466.05	6,565.35	599,900.70
FEPE600	ACCOUNTS PAYABLE EPE	6,004.16	6,004.46	0.30 Cr
** TOTAL ACCOUN		6,004.16	6,004.46	0.30 Cr
F630	DUE TO OTHER FUNDS	0.00	50,000.00	50,000.00 Cr
F630A	DUE TO GENERAL FUND	0.00	475,108.00	475,108.00 Cr
F112630A	DUE TO GENERAL FUND	27.09	180,458.14	180,431.05 Cr
F113630A	DUE TO A	0.00	37,907.50	37,907.50 Cr
F193630A	DUE TO A FUND	0.00	232.12	232.12 Cr
F2A3630A	DUE TO A FUND	0.00	4,575.72	4,575.72 Cr
FEPE630A	FEPE DUE TO A FUND	0.00	343,249.35	343,249.35 Cr
FJOB630A	DUE TO A	168,385.99	168,388.29	2.30 Cr
FPKU630A	FPKU DUE TO A FUND	0.00	32,449.79	32,449.79 Cr
FRT2630A	DUE TO A FUND	0.00	17,112.23	17,112.23 Cr
FRT3630A	DUE TO A FUND	0.00	864.09	864.09 Cr
FSED630A	ST EXT DAY DUE TO A	0.00	39,316.44	39,316.44 Cr
FSH1630A	DUE TO A FUND	0.00	43,952.40	43,952.40 Cr
FSH2630A	DUE TO A FUND	25,811.89	0.00	25,811.89
FSH3630A	DUE TO A FUND	0.00	19,296.91	19,296.91 Cr
FSH7630A	FSH7 DUE TO A FUND	0.00	33,438.57	33,438.57 Cr
FSH8630A	FSH8 DUE TO A FUND	0.00	12,516.00	12,516.00 Cr
FSH9630A	DUE TO GENERAL FUND	0.00	22,901.24	22,901.24 Cr
FT13630A	DUE TO A FUND	0.00	17,562.05	17,562.05 Cr
** TOTAL ACCOUN		194,224.97	1,499,328.84	1,305,103.87 Cr
FEPE631	DUE TO OTHER GOVERNMENTS	0.00	6,939.87	6,939.87 Cr
** TOTAL ACCOUN		0.00	6,939.87	6,939.87 Cr
F113821	RESERVE FOR ENCUMBRANCES	67,814.42	339,542.86	271,728.44 Cr
F193821	RESERVE FOR ENCUMBRANCES	1,190.92	6,550.00	5,359.08 Cr
F2A3821	RESERVE FOR ENCUMBRANCES	9,002.88	66,878.68	57,875.80 Cr
FEPE821	EPE RESERVE FOR ENCUMBRANC	37,683.86	215,266.07	177,582.21 Cr
FPKU821	RESERVE FOR ENCUMBRANCES	0.00	206,509.36	206,509.36 Cr
FRT3821	RESERVE FOR ENCUMBRANCES	73,944.40	77,428.38	3,483.98 Cr
FSED821	ST EXT DAY RESERVE FOR ENC	10,549.97	32,047.38	21,497.41 Cr
FT12821	RESERVE FOR ENCUMBRANCES	4,603.16	16,285.19	11,682.03 Cr
FT13821	RESERVE FOR ENCUMBRANCES	48,707.58	320,367.15	271,659.57 Cr
** TOTAL ACCOUN		253,497.19	1,280,875.07	1,027,377.88 Cr
F909	FUND BALANCE, UNRESERVED	0.00	3,384.00	3,384.00 Cr
FCPS909	FUND BALANCE, UNRESERVED	0.00	6,437.87	6,437.87 Cr
FEPE909	FUND BALANCE, UNRESERVED	1.00	0.00	1.00
FERA909	FUND BALANCE, UNRESERVED	0.00	851.82	851.82 Cr
FSED909	ST EXT DAY FUND BALANCE, U	0.00	5,321.97	5,321.97 Cr
FSH8909	FUND BALANCE, UNRESERVED	0.00	490.00	490.00 Cr
FSS909	FUND BALANCE, UNRESERVED	14,089.55	0.00	14,089.55
** TOTAL ACCOUN		14,090.55	16,485.66	2,395.11 Cr
FSS911	SPEC SERV FUND BALANCE, UN	0.00	14,553.04	14,553.04 Cr

TRIAL BALANCE - 07/01/12 - 10/31/12 FUNDS: FWIA,FTR1,FT13,FT12,FT11,...

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	BALANCE
** TOTAL ACCOUN		0.00	14,553.04	14,553.04 Cr
F2A3960	APPROPRIATIONS	0.00	92,707.00	92,707.00 Cr
FEPE960	EPE APPROPRIATIONS	0.00	429,586.00	429,586.00 Cr
FPKU960	APPROPRIATIONS	70,200.00	345,483.00	275,283.00 Cr
FT13960	APPROPRIATIONS	0.00	450,831.00	450,831.00 Cr
** TOTAL ACCOUN		70,200.00	1,318,607.00	1,248,407.00 Cr
F980	REVENUES	0.00	54.58	54.58 Cr
F2A3980	REVENUES	0.00	18,541.00	18,541.00 Cr
FERA980	REVENUES	0.00	1,470.57	1,470.57 Cr
FPKU980	REVENUES	0.00	137,641.00	137,641.00 Cr
FSED980	ST EXT DAY REVENUES	180.72	31,731.98	31,551.26 Cr
FT12980	REVENUES	0.00	5,295.24	5,295.24 Cr
FT13980	REVENUES	0.00	90,166.00	90,166.00 Cr
** TOTAL ACCOUN		180.72	284,900.37	284,719.65 Cr
GRAND TOTALS		5,743,804.60	5,743,804.60	0.00

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APPROPRIATION STATUS REPORT - BY ST3 CODES: FOR PERIOD 07/01/12 - 10/31/12 (Detail)

ST3 CODE	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
1010.4	Contractual and Other	3,200.00	0.00	3,200.00	595.78	80.30	2,523.92
1010.45	Materials and Supplies	660.00	0.00	660.00	18.22	0.00	641.78
A 1010....	BOARD OF EDUCATION	3,860.00	0.00	3,860.00	614.00	80.30	3,165.70
1040.16	Noninstructional Salaries	6,134.00	0.00	6,134.00	1,887.36	4,246.64	0.00
A 1040....	DISTRICT CLERK	6,134.00	0.00	6,134.00	1,887.36	4,246.64	0.00
1060.4	Contractual and Other	3,742.00	0.00	3,742.00	0.00	0.00	3,742.00
A 1060....	DISTRICT MEETING	3,742.00	0.00	3,742.00	0.00	0.00	3,742.00
A 1000....	BOARD OF EDUCATION	13,736.00	0.00	13,736.00	2,501.36	4,326.94	6,907.70
1240.15	Instructional Salaries	146,929.00	0.00	146,929.00	82,577.60	0.00	64,351.40
1240.16	Noninstructional Salaries	46,485.00	0.00	46,485.00	14,106.08	31,738.78	640.14
1240.4	Contractual and Other	4,932.00	0.00	4,932.00	691.33	0.00	4,240.67
1240.45	Materials and Supplies	500.00	0.00	500.00	0.00	85.00	415.00
A 1240....	CHIEF SCHOOL ADMINISTRATOR	198,846.00	0.00	198,846.00	97,375.01	31,823.78	69,647.21
A 1200....	CENTRAL ADMINISTRATION	198,846.00	0.00	198,846.00	97,375.01	31,823.78	69,647.21
1310.16	Noninstructional Salaries	213,721.00	0.00	213,721.00	60,876.44	134,605.56	18,239.00
1310.4	Contractual and Other	600.00	0.00	600.00	52.13	0.00	547.87
1310.45	Materials and Supplies	750.00	0.00	750.00	0.00	0.00	750.00
A 1310....	BUSINESS ADMINISTRATION	215,071.00	0.00	215,071.00	60,928.57	134,605.56	19,536.87
1320.16	Noninstructional Salaries	4,634.00	0.00	4,634.00	623.81	4,010.19	0.00
1320.4	Contractual and Other	25,500.00	0.00	25,500.00	21,000.00	0.00	4,500.00
A 1320....	AUDITING	30,134.00	0.00	30,134.00	21,623.81	4,010.19	4,500.00
1325.16	Noninstructional Salaries	14,308.00	0.00	14,308.00	4,312.64	9,703.36	292.00
1325.4	Contractual and Other	3,880.00	0.00	3,880.00	0.00	0.00	3,880.00
A 1325....	TREASURER	18,188.00	0.00	18,188.00	4,312.64	9,703.36	4,172.00
1330.16	Noninstructional Salaries	4,456.00	0.00	4,456.00	257.08	0.00	4,198.92
1330.4	Contractual and Other	4,000.00	0.00	4,000.00	2,442.05	0.00	1,557.95
A 1330....	TAX COLLECTOR	8,456.00	0.00	8,456.00	2,699.13	0.00	5,756.87
A 1300....	FINANCE	271,849.00	0.00	271,849.00	89,564.15	148,319.11	33,965.74
1420.4	Contractual and Other	42,950.00	5,000.00	47,950.00	15,401.02	20,300.00	12,248.98
A 1420....	LEGAL	42,950.00	5,000.00	47,950.00	15,401.02	20,300.00	12,248.98
1430.16	Noninstructional Salaries	49,000.00	0.00	49,000.00	14,927.68	33,587.32	485.00
1430.4	Contractual and Other	2,700.00	0.00	2,700.00	366.00	91.50	2,242.50
1430.49	BOCES Services	10,875.00	0.00	10,875.00	899.24	3,596.96	6,378.80
A 1430....	PERSONNEL	62,575.00	0.00	62,575.00	16,192.92	37,275.78	9,106.30
1460.16	Noninstructional Salaries	5,803.00	0.00	5,803.00	1,785.52	4,017.48	0.00
1460.4	Contractual and Other	1,000.00	0.00	1,000.00	1,278.04	0.00	(278.04)
A 1460....	RECORDS MANAGEMENT OFFICER	6,803.00	0.00	6,803.00	3,063.56	4,017.48	(278.04)
A 1480....	PUBLIC INFORMATION & SERVICES	4,900.00	0.00	4,900.00	0.00	0.00	4,900.00
A 1400....	STAFF	117,228.00	5,000.00	122,228.00	34,657.50	61,593.26	25,977.24
1620.16	Noninstructional Salaries	709,281.00	0.00	709,281.00	211,781.16	449,008.78	48,491.06
1620.2	Equipment	27,479.00	7,300.00	34,779.00	15,828.55	0.00	18,950.45

APPROPRIATION STATUS REPORT - BY ST3 CODES: FOR PERIOD 07/01/12 - 10/31/12 (Detail)

T3 CODE	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
1620.4	Contractual and Other	896,803.00	6,679.00	903,482.00	154,035.05	520,985.93	228,461.02
1620.45	Materials and Supplies	78,450.00	474.70	78,924.70	22,656.78	20,199.31	36,068.61
1620.49	BOCES Services	48,878.00	0.00	48,878.00	9,450.44	37,410.28	2,017.28
A 1620....	OPERATION OF PLANT	1,760,891.00	14,453.70	1,775,344.70	413,751.98	1,027,604.30	333,988.42
1621.16	Noninstructional Salaries	215,340.00	0.00	215,340.00	66,950.05	149,978.20	(1,588.25)
1621.4	Contractual and Other	1,500.00	0.00	1,500.00	0.00	425.00	1,075.00
A 1621....	MAINTENANCE OF PLANT	216,840.00	0.00	216,840.00	66,950.05	150,403.20	(513.25)
1670.4	Contractual and Other	40,200.00	0.00	40,200.00	10,213.56	18,860.80	11,125.64
1670.49	BOCES Services	2,000.00	0.00	2,000.00	400.00	1,600.00	0.00
A 1670....	CENTRAL PRINTING & MAILING	42,200.00	0.00	42,200.00	10,613.56	20,460.80	11,125.64
1680.4	Contractual and Other	9,729.00	0.00	9,729.00	9,729.00	0.00	0.00
1680.45	Materials and Supplies	2,700.00	0.00	2,700.00	240.12	185.00	2,274.88
1680.49	BOCES Services	55,415.00	0.00	55,415.00	11,011.00	44,044.00	360.00
A 1680....	CENTRAL DATA PROCESSING	67,844.00	0.00	67,844.00	20,980.12	44,229.00	2,634.88
A 1600....	CENTRAL SERVICES	2,087,775.00	14,453.70	2,102,228.70	512,295.71	1,242,697.30	347,235.69
1910.4	Unallocated Insurance	137,181.00	0.00	137,181.00	7,692.00	128,466.00	1,023.00
A 1910....	UNALLOCATED INSURANCE	137,181.00	0.00	137,181.00	7,692.00	128,466.00	1,023.00
1920.4	School Association Dues	5,708.00	0.00	5,708.00	250.00	0.00	5,458.00
A 1920....	SCHOOL ASSOCIATION DUES	5,708.00	0.00	5,708.00	250.00	0.00	5,458.00
1964.4	Refund On Real Property	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
A 1964....	REFUND ON REAL PROPERTY TAXES	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
1981.49	BOCES Administrative	407,375.00	0.00	407,375.00	81,473.28	325,893.12	8.60
A 1981....	BOCES ADMINISTRATIVE COSTS	407,375.00	0.00	407,375.00	81,473.28	325,893.12	8.60
1983.49	BOCES Capital Expenses	101,664.00	0.00	101,664.00	20,333.10	81,332.44	(1.54)
A 1983....		101,664.00	0.00	101,664.00	20,333.10	81,332.44	(1.54)
A 1900....	SPECIAL ITEMS	659,428.00	0.00	659,428.00	109,748.38	535,691.56	13,988.06
A 1000-1999	BOARD OF EDUCATION	3,348,862.00	19,453.70	3,368,315.70	846,142.11	2,024,451.95	497,721.64
2020.15	Instructional Salaries	608,741.00	0.00	608,741.00	185,599.60	415,910.23	7,231.17
2020.16	Noninstructional Salaries	138,280.00	0.00	138,280.00	29,677.45	109,302.20	(699.65)
2020.4	Contractual and Other	7,200.00	0.00	7,200.00	0.00	0.00	7,200.00
A 2020....	SUPERVISION-REGULAR SCHOOL	754,221.00	0.00	754,221.00	215,277.05	525,212.43	13,731.52
2060.49	BOCES Services	28,064.00	140.00	28,204.00	5,648.38	22,993.49	(437.87)
A 2060....	RESEARCH, PLANNING & EVALUAT	28,064.00	140.00	28,204.00	5,648.38	22,993.49	(437.87)
2070.15	Instructional Salaries	27,500.00	0.00	27,500.00	10,767.32	6,057.68	10,675.00
2070.4	Contractual and Other	33,850.00	(140.00)	33,710.00	3,674.09	3,817.52	26,218.39
2070.45	Materials and Supplies	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2070....	INSERVICE TRAINING-INSTRUCTION	63,350.00	(140.00)	63,210.00	14,441.41	9,875.20	38,893.39
A 2000....	ADMIN & IMPROVEMENT	845,635.00	0.00	845,635.00	235,366.84	558,081.12	52,187.04
2110.12	Teacher Salaries, Full da	1,848,592.00	12,504.00	1,861,096.00	287,474.70	1,719,113.42	(145,492.12)
2110.12	Teacher Salaries 4-6	1,144,595.00	0.00	1,144,595.00	152,679.09	902,226.92	89,688.99
2110.13	Teacher Salaries, 7-12	4,073,642.00	0.00	4,073,642.00	615,235.19	3,424,110.72	34,296.09
2110.14	Substitute Teacher	343,500.00	4,556.00	348,056.00	32,983.61	0.00	315,072.39

APPROPRIATION STATUS REPORT - BY ST3 CODES: FOR PERIOD 07/01/12 - 10/31/12 (Detail)

ST3 CODE	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
\2110.16	Noninstructional Salaries	84,620.00	0.00	84,620.00	14,634.96	0.00	69,985.04
\2110.2	Equipment	26,187.00	0.00	26,187.00	6,549.40	1,272.50	18,365.10
\2110.4	Contractual and Other	191,750.00	0.00	191,750.00	16,651.43	3,718.50	171,380.07
\2110.45	Materials and Supplies	151,135.00	15,706.04	166,841.04	45,852.45	46,867.43	74,121.16
\2110.47	Tuition Paid to Public Di	25,000.00	0.00	25,000.00	1,117.80	0.00	23,882.20
\2110.48	Textbooks	107,122.00	70.25	107,192.25	71,115.19	12,785.74	23,291.32
\2110.48	BOCES Services - LEP	200.00	0.00	200.00	0.00	0.00	200.00
\2110.49	Other BOCES Services - No	60,297.00	0.00	60,297.00	11,840.68	47,959.76	496.56
\2110.49	A 2110..... TEACHING-REGULAR SCHOOL	8,056,640.00	32,836.29	8,089,476.29	1,256,134.50	6,158,054.99	675,286.80
	A 2100..... TEACHING	8,056,640.00	32,836.29	8,089,476.29	1,256,134.50	6,158,054.99	675,286.80
\2250.15	Instructional Salaries	2,769,421.00	0.00	2,769,421.00	417,215.09	2,363,297.55	(11,091.64)
\2250.16	Noninstructional Salaries	66,813.00	0.00	66,813.00	20,649.84	46,461.97	(298.81)
\2250.2	Equipment	3,000.00	2,268.75	5,268.75	2,268.75	0.00	3,000.00
\2250.4	Contractual and Other	226,300.00	0.00	226,300.00	15,133.71	128,005.22	83,161.07
\2250.45	Materials and Supplies	11,000.00	465.13	11,465.13	3,088.53	2,953.27	5,423.33
\2250.47	Tuition Paid to Public	50,000.00	0.00	50,000.00	7,583.56	0.00	42,416.44
\2250.47	Tuition - All Other	524,000.00	0.00	524,000.00	19,218.12	211,242.60	293,539.28
\2250.47	BOCES Services	734,719.00	0.00	734,719.00	138,641.12	554,564.44	41,513.44
\2250.49	A 2250.... PROGRAMS-STUDENTS W/ DISABIL	4,385,253.00	2,733.88	4,387,986.88	623,798.72	3,306,525.05	457,663.11
\2280.15	Instructional Salaries	243,259.00	41,000.00	284,259.00	36,327.53	194,807.30	53,124.17
\2280.2	Equipment	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
\2280.4	Contractual and Other	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
\2280.45	Materials and Supplies	17,780.00	0.00	17,780.00	2,022.74	8,126.00	7,631.26
\2280.49	BOCES Services	600,261.00	0.00	600,261.00	119,593.48	478,373.89	2,293.63
	A 2280.... OCCUPATIONAL EDUCATION	865,800.00	41,000.00	906,800.00	157,943.75	681,307.19	67,549.06
	A 2200..... SPECIAL APPORTIONMENT PROGRAMS	5,251,053.00	43,733.88	5,294,786.88	781,742.47	3,987,832.24	525,212.17
\2330.15	Instructional Salaries	186,486.00	0.00	186,486.00	81,556.23	87,387.50	17,542.27
\2330.4	Contractual and Other	2,750.00	0.00	2,750.00	0.00	0.00	2,750.00
\2330.45	Materials and Supplies	3,100.00	0.00	3,100.00	1,010.47	1,530.46	559.07
	A 2330.... TEACHING-SPECIAL SCHOOLS	192,336.00	0.00	192,336.00	82,566.70	88,917.96	20,851.34
	A 2300..... SPECIAL SCHOOLS	192,336.00	0.00	192,336.00	82,566.70	88,917.96	20,851.34
\2610.15	Instructional Salaries	335,727.00	0.00	335,727.00	49,272.95	286,607.04	(152.99)
\2610.45	Materials and Supplies	31,460.00	0.00	31,460.00	8,893.83	2,965.00	19,601.17
\2610.46	School Library A/V Loan	13,758.00	0.00	13,758.00	4,264.08	0.00	9,493.92
	A 2610.... SCHOOL LIBRARY & AUDIOVISUAL	380,945.00	0.00	380,945.00	62,430.86	289,572.04	28,942.10
\2630.16	Noninstructional Salaries	185,012.00	0.00	185,012.00	58,202.18	130,030.12	(3,220.30)
\2630.2	Equipment	2,300.00	14,467.00	16,767.00	6,555.00	7,114.00	3,098.00
\2630.22	State-Aided Computer Hdwa	33,678.00	0.00	33,678.00	20,341.46	3,977.00	9,359.54
\2630.45	Materials and Supplies	16,500.00	449.86	16,949.86	1,829.76	8,748.25	6,371.85
\2630.46	State-Aided Computer Soft	28,267.00	0.00	28,267.00	15,643.51	902.19	11,721.30
\2630.49	BOCES Services	616,204.00	0.00	616,204.00	123,094.00	492,376.00	734.00
\2630.4C	Contractual & Other (Not	1,800.00	0.00	1,800.00	1,237.00	0.00	563.00

APPROPRIATION STATUS REPORT - BY ST3 CODES: FOR PERIOD 07/01/12 - 10/31/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2630....	COMPUTER ASSISTED INSTRUCTION *	883,761.00	14,916.86	898,677.86	226,902.91	643,147.56	28,627.39
A 2600....	INSTRUCTIONAL MEDIA **	1,264,706.00	14,916.86	1,279,622.86	289,333.77	932,719.60	57,569.49
	Noninstructional Salaries	51,015.00	0.00	51,015.00	13,034.08	38,618.14	(637.22)
A 2805....	ATTENDANCE-REGULAR SCHOOL *	51,015.00	0.00	51,015.00	13,034.08	38,618.14	(637.22)
	Instructional Salaries	562,638.00	0.00	562,638.00	112,358.28	407,838.41	42,441.31
	Noninstructional Salaries	65,667.00	0.00	65,667.00	25,340.29	49,950.30	(9,623.59)
	Contractual and Other	500.00	0.00	500.00	25.00	0.00	475.00
	Materials and Supplies	5,650.00	251.12	5,901.12	731.16	203.55	4,966.41
A 2810....	GUIDANCE-REGULAR SCHOOL *	634,455.00	251.12	634,706.12	138,454.73	457,992.26	38,259.13
	Noninstructional Salaries	228,545.00	0.00	228,545.00	39,273.53	190,310.33	(1,038.86)
	Contractual and Other	16,600.00	0.00	16,600.00	3,492.75	10,478.25	2,629.00
	Materials and Supplies	5,000.00	0.00	5,000.00	1,957.75	0.00	3,042.25
A 2815....	HEALTH SERVICES-REGULAR SCHOOL *	250,145.00	0.00	250,145.00	44,724.03	200,788.58	4,632.39
	Instructional Salaries	179,188.00	0.00	179,188.00	44,890.80	118,433.43	15,863.77
	Contractual and Other	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
A 2820....	PSYCHOLOGICAL SRVC-REG SCHOOL *	187,438.00	0.00	187,438.00	44,890.80	118,433.43	24,113.77
	Instructional Salaries	22,981.00	0.00	22,981.00	3,000.00	15,509.00	4,472.00
	Materials and Supplies	500.00	0.00	500.00	0.00	0.00	500.00
A 2850....	CO-CURRICULAR ACTIV-REG SCHL *	23,481.00	0.00	23,481.00	3,000.00	15,509.00	4,972.00
	Instructional Salaries	231,874.00	0.00	231,874.00	66,359.04	156,835.24	8,679.72
	Noninstructional Salaries	10,920.00	0.00	10,920.00	285.50	0.00	10,634.50
	Equipment	5,000.00	0.00	5,000.00	4,705.00	0.00	295.00
	Contractual and Other	63,620.00	0.00	63,620.00	21,816.12	360.00	41,443.88
	Materials and Supplies	33,675.00	10,305.44	43,980.44	11,873.01	14,996.20	17,111.23
	BOCES Services	4,029.00	0.00	4,029.00	2,156.74	3,223.20	(1,350.94)
A 2855....	INTERSCHOL ATHLETICS-REG SCHL *	349,118.00	10,305.44	359,423.44	107,195.41	175,414.64	76,813.39
A 2800....	PUPIL SERVICES **	1,495,652.00	10,556.56	1,506,208.56	351,299.05	1,006,756.05	148,153.46
A 2000 -2999	ADMIN & IMPROVEMENT ***	17,106,022.00	102,043.59	17,208,065.59	2,996,443.33	12,732,361.96	1,479,260.30
	Instructional Salaries	64,715.00	0.00	64,715.00	19,351.20	43,540.36	1,823.44
	Noninstructional Salaries	18,701.00	0.00	18,701.00	5,667.28	3,612.94	9,420.78
	Equipment	22,160.00	0.00	22,160.00	19,858.10	0.00	2,301.90
	Contractual and Other	34,544.00	0.00	34,544.00	3,407.58	15,922.50	15,213.92
	Materials and Supplies	130,000.00	0.00	130,000.00	17,630.00	108,621.21	3,748.79
	BOCES Bus Driver Training	2,677.00	0.00	2,677.00	457.62	1,519.38	700.00
A 5510....	DISTRICT TRANSPORT-MEDICAID *	272,797.00	0.00	272,797.00	66,371.78	173,216.39	33,208.83
	Noninstructional Salaries	4,000.00	0.00	4,000.00	(201.57)	0.00	4,201.57
	Contractual and Other	34,355.00	0.00	34,355.00	2,564.25	30,694.42	1,096.33
	Materials and Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 5530....	GARAGE BUILDING *	39,355.00	0.00	39,355.00	2,362.68	30,694.42	6,297.90
	Contract Transportation	725,660.00	170.00	725,830.00	172,660.52	428,031.05	125,138.43

APPROPRIATION STATUS REPORT - BY ST3 CODES: FOR PERIOD 07/01/12 - 10/31/12 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 5540....	CONTRACT TRANSPORT-MEDICAID	725,660.00	170.00	725,830.00	172,660.52	428,031.05	125,138.43
A 5500....	PUPIL TRANSPORTATION	1,037,812.00	170.00	1,037,982.00	241,394.98	631,941.86	164,645.16
A 5000 - 5999		1,037,812.00	170.00	1,037,982.00	241,394.98	631,941.86	164,645.16
	State Retirement	403,706.00	0.00	403,706.00	(4,562.25)	0.00	408,268.25
A 9010....	STATE RETIREMENT	403,706.00	0.00	403,706.00	(4,562.25)	0.00	408,268.25
	Teachers' Retirement	1,514,311.00	6,874.00	1,521,185.00	(35,235.52)	0.00	1,556,420.52
A 9020....	TEACHERS' RETIREMENT	1,514,311.00	6,874.00	1,521,185.00	(35,235.52)	0.00	1,556,420.52
	Social Security	1,140,808.00	4,442.00	1,145,250.00	208,701.80	0.00	936,548.20
A 9030....	SOCIAL SECURITY	1,140,808.00	4,442.00	1,145,250.00	208,701.80	0.00	936,548.20
	Workers' Compensation	103,046.00	581.00	103,627.00	96,455.16	3,978.40	3,193.44
A 9040....	WORKERS' COMPENSATION	103,046.00	581.00	103,627.00	96,455.16	3,978.40	3,193.44
	Life Insurance	2,798.00	9.00	2,807.00	811.73	0.00	1,995.27
A 9045....	LIFE INSURANCE	2,798.00	9.00	2,807.00	811.73	0.00	1,995.27
	Unemployment Insurance	25,000.00	0.00	25,000.00	7,518.58	0.00	17,481.42
A 9050....	UNEMPLOYMENT INSURANCE	25,000.00	0.00	25,000.00	7,518.58	0.00	17,481.42
	Hospital, Medical and Den	5,202,856.00	15,695.00	5,218,551.00	1,730,810.42	41,268.59	3,446,471.99
A 9060....	HOSPITAL, MEDICAL & DENTAL INS	5,202,856.00	15,695.00	5,218,551.00	1,730,810.42	41,268.59	3,446,471.99
	Union Welfare Benefits	125,895.00	360.00	126,255.00	51,038.95	0.00	75,216.05
A 9070....	UNION WELFARE BENEFITS	125,895.00	360.00	126,255.00	51,038.95	0.00	75,216.05
	Other, (Specify)	58,000.00	0.00	58,000.00	9,283.84	12,718.23	35,997.93
A 9089.8		58,000.00	0.00	58,000.00	9,283.84	12,718.23	35,997.93
A 9089....	OTHER	58,000.00	0.00	58,000.00	9,283.84	12,718.23	35,997.93
A 9000....	EMPLOYEE BENEFITS	8,576,420.00	27,961.00	8,604,381.00	2,064,822.71	57,965.22	6,481,593.07
A 9711.6	Serial Bonds - School	2,267,062.00	0.00	2,267,062.00	0.00	0.00	2,267,062.00
A 9711.7	Serial Bonds - School	407,613.00	0.00	407,613.00	0.00	0.00	407,613.00
A 9711....		2,674,675.00	0.00	2,674,675.00	0.00	0.00	2,674,675.00
A 9713.6	Serial Bonds - BOCES	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00
A 9713.7	Serial Bonds - BOCES	45,975.00	0.00	45,975.00	24,287.50	0.00	21,687.50
A 9713....		145,975.00	0.00	145,975.00	124,287.50	0.00	21,687.50
A 9732.6	Bond Anticipation Notes B	159,818.00	0.00	159,818.00	159,817.78	0.00	0.22
A 9732.7	Bond Anticipation Notes B	8,813.00	0.00	8,813.00	6,882.49	0.00	1,930.51
A 9732....		168,631.00	0.00	168,631.00	166,700.27	0.00	1,930.73
A 9770.7	Revenue Anticipation	25,000.00	0.00	25,000.00	7,291.99	0.00	17,708.01
A 9770....		25,000.00	0.00	25,000.00	7,291.99	0.00	17,708.01
A 9700....	DEBT SERVICE	3,014,281.00	0.00	3,014,281.00	298,279.76	0.00	2,716,001.24
A 9901.95	Transfer To Special Aid	90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
A 9901....	TRANSFER TO SPECIAL AID	90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
A 9900....	INTERFUND TRANSFERS	90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
A 9000 - 9999	EMPLOYEE BENEFITS	11,680,701.00	27,961.00	11,708,662.00	2,363,102.47	57,965.22	9,287,594.31
GRAND TOTALS		33,173,397.00	149,628.29	33,323,025.29	6,447,082.89	15,446,720.99	11,429,221.41

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001	REAL PROPERTY TAX	19,047,625.00	(2,268,824.13)	16,778,800.87	16,781,886.10	(3,085.23)
A 1081	OTHER PAYMENTS IN LIEU OF	226,485.00	0.00	226,485.00	0.00	226,485.00
A 1085	SCHOOL TAX RELIEF REIMBUR	0.00	2,268,921.88	2,268,921.88	0.00	2,268,921.88
A 1090	INTEREST AND PENALTIES ON	150,000.00	0.00	150,000.00	33,595.92	116,404.08
A 1311	DAY SCHOOL TUITION	36,215.00	0.00	36,215.00	8,000.00	28,215.00
A 1315	ADULT ED. TUITION	27,500.00	0.00	27,500.00	6,850.00	20,650.00
A 1315.01	DRIVER ED FEES - SCHOOL A	6,600.00	0.00	6,600.00	4,290.00	2,310.00
A 1315.02	ALTERNATIVE GED TUITION	16,500.00	0.00	16,500.00	1,000.00	15,500.00
A 1315.03	LITERACY VOLUNTEERS	12,403.00	0.00	12,403.00	4,574.00	7,829.00
A 1320	SUMMER SCHOOL TUITION	8,211.00	0.00	8,211.00	10,065.00	(1,854.00)
A 1330	TEXTBOOK CHARGES	500.00	0.00	500.00	798.69	(298.69)
A 1410	ADMISSIONS	5,000.00	0.00	5,000.00	1,339.00	3,661.00
A 2228	EXCESS ADMIN COST REIMB-S	17,550.00	0.00	17,550.00	0.00	17,550.00
A 2230	DAY SCH TUITION - OTHER D	200,000.00	0.00	200,000.00	0.00	200,000.00
A 2235	SERVICES FOR BOCES (NOT T	17,000.00	0.00	17,000.00	0.00	17,000.00
A 2350	TUTORING INCARCERATED YOU	91,167.00	0.00	91,167.00	0.00	91,167.00
A 2401	INTEREST AND EARNINGS	20,000.00	0.00	20,000.00	2,873.89	17,126.11
A 2401.12	INTEREST FROM EMPLOYEE BE	0.00	0.00	0.00	19.32	(19.32)
A 2410	RENTAL OF REAL PROP, IND	22,500.00	0.00	22,500.00	2,290.00	20,210.00
A 2413	RENTAL OF REAL PROP, BOCE	32,752.00	0.00	32,752.00	0.00	32,752.00
A 2650	SALES OF SCRAP & EXCESS M	5,000.00	0.00	5,000.00	1,549.35	3,450.65
A 2665	SALE OF EQUIPMENT	0.00	0.00	0.00	458.00	(458.00)
A 2700	REIMBURSEMENT OF MEDICARE	85,500.00	0.00	85,500.00	33,604.40	51,895.60
A 2701	REFUND OF PRIOR YR EXP -	50,000.00	0.00	50,000.00	0.00	50,000.00
A 2702	REFUND OF PRIOR YR TRANSP	0.00	0.00	0.00	8,895.00	(8,895.00)
A 2705	GIFTS & DONATIONS	1,000.00	20,118.81	21,118.81	22,856.81	(1,738.00)
A 2706	MISC. REV-STUDENT LOCKS	500.00	0.00	500.00	2,130.00	(1,630.00)
A 2707	MISC. REV-STUDENT INSTRU	0.00	0.00	0.00	500.00	(500.00)
A 2770	OTHER UNCLASSIFIED	10,000.00	0.00	10,000.00	169.60	9,830.40
A 2770.01	SATURDAY SEMINARS	1,500.00	0.00	1,500.00	1,595.00	(95.00)
A 2770.02	REFUNDS-PHONE CHARGES	1,000.00	0.00	1,000.00	0.00	1,000.00
A 3101	BASIC FORMULA AID	7,578,520.00	0.00	7,578,520.00	1,060,087.98	6,518,432.02
A 3101.01	STATE AID-EXCESS COST	434,789.00	0.00	434,789.00	0.00	434,789.00
A 3101.04	BUILDING AID	2,113,277.00	0.00	2,113,277.00	0.00	2,113,277.00
A 3102	LOTTERY AID	0.00	0.00	0.00	1,937,114.65	(1,937,114.65)
A 3103	BOCES AID	1,172,239.00	0.00	1,172,239.00	0.00	1,172,239.00
A 3104.01	CHAPTER 721 PRIOR YEARS	0.00	0.00	0.00	13,001.00	(13,001.00)
A 3106	SOUND BASIC EDUCATION AID	657,986.00	0.00	657,986.00	0.00	657,986.00
A 3260	TEXTBOOK AID	105,909.00	0.00	105,909.00	27,480.00	78,429.00

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/12 - 10/31/12

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 3262	COMPUTER SOFTWARE AID	28,160.00	0.00	28,160.00	0.00	28,160.00
A 3263	LIBRARY A/V LOAN PROGRAM	12,000.00	0.00	12,000.00	0.00	12,000.00
A 3264	HARDWARE AID	27,397.00	0.00	27,397.00	0.00	27,397.00
A 3289	STATE AID-OTHER	100,000.00	100,000.00	200,000.00	100,000.00	100,000.00
A 3289.GE.D	STATE AID-GED	0.00	0.00	0.00	3,325.00	(3,325.00)
A 3960	EMERGENCY DIASTER ASSIS-S	7,500.00	0.00	7,500.00	8,596.00	(1,096.00)
A 4601	MEDICAID REIMBURSEMENT	26,000.00	0.00	26,000.00	0.00	26,000.00
A 4960	EMERGENCY DISASTER AID-FE	30,756.00	0.00	30,756.00	0.00	30,756.00
A 5031	INTERFUND TRANSFERS	20,000.00	0.00	20,000.00	0.00	20,000.00
A 5999	APPROPRIATED FUND BALANCE	766,356.00	0.00	766,356.00	0.00	766,356.00
FUND A TOTAL		33,173,397.00	120,216.56	33,293,613.56	20,078,944.71	13,214,668.85

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Legend:
Fund
 G - General
 C - Cafeteria
 F - Federal
 S - Scholarship
 T - Trust & Agency
Other
 H - Hand Drawn

Oneonta City School District
 Claims Audit Report by Fund

Month of September 2012

Warrant Date	Audit Date	Warrant #	Total claims	Fund	Total Warrant \$	Check Sequence	Inquiry #	Warrant item #	Inquiry Type	\$ Value	Resolved Yes/No	Resolution
9/7/2012	09/19/12	5	53	G	\$40,232.57	53823-53875	ck#53823	PO#700113	needs signature receiving copy	\$52.11	yes	signed & dated
9/7/2012	09/19/12	5	53	G	\$40,232.57	53823-53875	ck#53827	PO#700015	needs signature & date	\$3,280.39	yes	receiving copy signed & dated
9/7/2012	09/19/12	5	53	G	\$40,232.57	53823-53875	ck#53853	Sports Claim	incorrect amount due	\$134.50	yes	amount due corrected
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	53876-54017	ck#53887	PO#700341	address	\$1,574.00	yes	corrected
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	53876-54017	ck#53896	PO#20250	address	\$1,278.04	yes	corrected
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	53876-54017	ck#53907	PO#700045	incorrect amount due	\$5,321.03	yes	amount due corrected
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	53876-54017	ck#53909	Voucher	new vendor address	\$435.58	yes	vendor address corrected
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	53876-54017	ck#53932	Voucher	amount due missing	\$7,636.37	yes	amount due added
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	53876-54017	ck#53954	PO#700355	new vendor address	\$1,490.00	yes	for address corrected
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	53876-54017	ck#53974	PO#700189	incorrect amount	\$376.73	yes	amount due corrected
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	53876-54017	ck#54014	Sports Claim	sport missing	\$83.25	yes	sport added
9/24/2012	10/03/12	6	143	G	\$1,018,116.45	50543-50543	ck#505343	Voucher	incorrect amount	\$459,656.34	yes	amount due correct
9/24/2012	10/03/12	3	11	F	\$164,431.11	5057-5067	no	findings				Community Bank ck
9/24/2012	10/03/12	3	4	C	\$7,472.18	1529-1532	ck#1529	Voucher	Business official :	\$85.00	yes	business official signed

TOTAL 5211280 481323

Yury Miller

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Oneonta City School District
Claims Audit Report by Fund

Month of October 2012

Legend:	
Fund	Other
G - General	H- Hand Drawn
C - Cafeteria	
F - Federal	
Cpt - Capital	
S - Scholarship	
T - Trust & Agency	

Warrant Date	Audit Date	Warrant #	Total claims	Fund	Total Warrant \$	Check Sequence	Inquiry #	Warrant item #	Inquiry Type	\$ Value	Resolved Yes/No	Resolution
10/9/2012	10/17/12	7	128	G	\$214,407.76	54018-54145	ck#54024	PO#700427	due	\$177.80	yes	corrected
10/9/2012	10/17/12	7	128	G	\$214,407.76	54018-54145	ck#54034	Voucher	business official signature missing	\$241.15	yes	business official signed
10/9/2012	10/17/12	7	128	G	\$214,407.76	54018-54145	ck#54107	PO#20188	new vendor address	\$424.32	yes	vendor address corrected
10/19/2012	10/31/12	8	132	G	\$451,945.55	54146-54277	ck#54214	PO#700433	new vendor address	\$173.80	yes	corrected
10/19/2012	10/31/12	8	132	G	\$451,945.55	54146-54277	ck#54190	PO#20220	signature missing	\$100.00	yes	signed
10/24/2012	10/31/12	4	3	F	\$4,097.51	5068-5070	no findings					
Cpt												
TOTAL		4	5	C	\$13,644.01	1533-1537	no findings					
										154714	1117	

11/15/12

**COLLABORATION AGREEMENT
BETWEEN
Oneonta City School District
AND
Opportunities for Otsego Head Start**

I. Purpose Statement

1. Maximize the availability of services and resources.
2. Ensure continuity in educational services to eligible preschool children as they move from Head Start to the Local Educational Agency (LEA).
3. Enumerate areas where joint operational strategies can provide integrated services.
4. Provide opportunities for the inclusion of preschool children with disabilities in Head Start through the provision of special education and related services in the least restrictive environment.
5. Support the transition of children from Early Intervention Programs to Preschool Special Education in Head Start and from Head Start into the public school system.

II. Role of School District

1. Provide services to preschool children with disabilities as mandated by P.L. 99-457 and amendments Chapter 474 of the Laws of 1996.
2. Provide preschool children with disabilities a free and appropriate public education (FAPE) including the development and implementation of an Individualized Education Program (IEP), procedural safeguards and the provision of related services.
3. Place preschool children with disabilities in the least restrictive environment (LRE) with an opportunity to interact with non-disabled peers to the maximum extent appropriate.
4. Work with appropriate community agencies to provide approved services to preschool children with disabilities.

III. Role of Opportunities for Otsego Head Start

1. Recruit, enroll, and serve eligible children ages 3-5.
2. Ensure that no less than 10 percent of the total number of enrollment opportunities in Head Start is available for children with disabilities who are eligible to participate.
3. Screen all enrolled children for potential problems in the areas of health and development and share the results with parents in their native language.
4. Assist parents in referring children found to be at risk for further evaluation through the Local Educational Agency (LEA) where they reside.
5. Participate in the Committee for Preschool Special Education (CPSE) process.
6. Work closely with other community agencies in order to provide services to children with disabilities.

IV. Service Implementation:

Head Start will:

1. Provide information about Head Start to the school district.
2. Assist parents with referrals to the CPSE.
 - a. Maximize the continuity of services to the child by transferring appropriate records, with written parental consent.
 - b. Arrange for the participation of each child's teacher, Education/Disabilities Specialist or designee as needed at CPSE meetings.
 - c. Provide an integrated preschool program to serve eligible children with disabilities in the least restrictive environment in Otsego County.

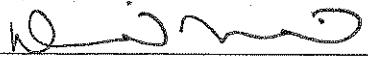
3. Explore transportation options with LEA for children within the school district, but outside the Head Start transportation area.
4. Share information, with written parental consent, as needed.
5. Explore the possibility of resource sharing to maximize services to children and families.
6. Support parents and children in the transition process from Head Start to public school.
 - a. Provide a list of Kindergarten eligible children by April 1st.
 - b. Invite Kindergarten teachers to observe in Head Start Classrooms.
 - c. Provide, with written parental permission, health and education summaries by the end of June for children entering school in the fall.
 - d. Conduct Kindergarten Follow Up activities of each child entering public school.
7. Explore the possibility of coordinating parent and staff training sessions.

Oneonta City School will:

1. Provide Head Start with names and addresses of children ages two to four.
2. Notify parents immediately upon receipt of CPSE referral. Arrange for an evaluation by the approved evaluator the parents choose. Assist parents with paperwork when necessary and inform them about their rights in a manner responsive to the linguistic needs of the family.
3. Ensure a comprehensive evaluation is completed in a timely manner as required.
4. Inform Head Start of the date and time of the CPSE meeting 5 business days prior to the meeting.
5. With written parental consent, share information about evaluations, recommendations, and IEPs, with Head Start staff.
6. Explore possibilities of assisting in transporting a child for services at Head Start when the child is outside the Head Start transportation area.
7. Support parents and children in the transition process from Head Start to public school.
8. Invite Head Start children to visit Kindergarten during May and/or June.
9. Inform Head Start of the Kindergarten registration and screening schedule.
10. Notify Head Start of any appropriate training events scheduled.
11. Notify Head Start about any school activity that may be appropriate for Head Start to participate in (e.g., school pictures, field days, etc.).

Oneonta City School District Superintendent

Date


 Opportunities for Otsego CEO

10/24/12
 Date

GENERAL FUND BUDGET TRANSFERS (\$10,000 and under per line item)
 2012-2013 SCHOOL YEAR

Amount	Reduce Code	Increase Code	Reason
\$70.25	A2110450870	A21104808	DIBELS Order
\$140.00	A20704014	A2060496802	BOCES Professional Development

Budget Transfers #380, 382 in the 2012-2013 school year have been approved according to Board of Education Policy No. D.12.

David P. Lowley

Superintendent of Schools

11-16-12

Date

**AGREEMENT FOR THE COOPERATIVE HEALTH INSURANCE
ARRANGEMENT OF THE BROOME-TIOGA-DELAWARE COUNTY
AREA SCHOOL DISTRICTS FUND**

RECITALS.

Various school districts of the Broome-Tioga-Delaware County area have passed a resolution establishing a municipal cooperation agreement pursuant to Article 5-G of the General Municipal Law.

The purpose of this document is to set forth the agreement among the Participants as well as the rules for the operation and termination of this arrangement.

It is, therefore, agreed as follows:

1. **Purpose.** The school districts and the school districts which shall subsequently join (*Participants*) have established a fund pursuant to Article 5-G of the General Municipal Law for the purpose of jointly providing medical, surgical, health and hospital benefits to the teachers and other employees of their school districts through the purchase of health benefits contracts from an entity authorized to provide insurance in New York State.

2. **Trustees.** Each school shall name a board of education member to act as trustee of the fund. The clerk of each Participant shall forward to the clerk of the fund an official resolution of each Participant's board of education designating a board member to act as trustee. Each trustee shall serve during the school year in which the designation is received, or unless revoked by the resolution of the Participant, with notification to the clerk of the fund. Each Participant shall notify the clerk of the fund during July of each school year of the successor trustee to serve during that school year.

3. **Meetings.** The trustee shall meet at such times and places as designated by the clerk of the fund, the presiding trustee elected by the other trustees, or by two trustees. The trustees of the fund shall meet at least each fiscal year. The clerk of the fund shall give at least 72 hours notice to each trustee as well as to each Participant of the date and place of the meeting, as well as the agenda of each meeting. If such notice cannot be given because of the call of a special meeting, each trustee and each Participant shall be given such notice as is practicable considering the circumstances. Each Participant shall receive the minutes of each meeting after the minutes have been approved.

4. **Quorum.** A majority of the whole number of trustees shall constitute a quorum and not less than majority of the whole number may perform and exercise any power, authority or duty under the provisions of this agreement. The words "whole number" shall be construed to mean the total number which the body would have were there no vacancies and were none of the trustees disqualified from acting.

5. **Application of Various Laws.** The various provisions of the laws of the State of New York that apply to school districts shall be applicable to this fund and its governing trustees, including, without limitation, Public Officers Law Article 6 (Freedom of Information Law); Public Officers Law Article 7 (Open Meetings Law); and General Municipal Law Article 18 (Conflicts of Interest of Municipal Officers and Employees).

6. **Compensation.** The trustees shall serve without compensation but are authorized to attend conferences which are relevant to the duties of the trustees, as determined by a majority vote of the trustees at a meeting duly noticed. The trustees may by resolution authorize the payment of the conference expenses, including registrations, hotels, meals, and transportation.

7. Duties and Responsibilities of the Trustees. The trustees have the following duties, responsibilities and powers:

A. To negotiate an agreement with an insurance carrier authorized to do business in New York State for purchase of a health insurance policy. Any agreement which is so negotiated is subject to the approval of each of the Participants. The trustees shall authorize one or two trustees to sign contracts or documents on their behalf.

B. To designate a treasurer of one of the Participants as fiscal officer of the fund in accordance with General Municipal Law Section 119-o-(2). (The fiscal officer shall have custody of all moneys made available for expenditure for the joint service.)

C. To audit all claims for payments (including claims made by the insurance company for payment of benefits).

D. To provide for the deposit of joint funds received from the Participants in banks designated from time to time.

E. To authorize the fiscal officer to invest temporary moneys not required for immediate expenditure and to invest idle funds in the type of investment permitted by law without having to obtain approval from each Participant for a particular investment.

F. To establish an annual budget. Such budget shall cover a school year and shall be presented to each Participant no later than April 1 of each school fiscal year. Such budget shall set forth the anticipated premium cost as well as the administration expenses.

G. To arrange for an annual audit by a certified public accountant in relation to all funds received and disbursed by the fund. Such audit shall be presented to each Participant no later than November 1 of each school year. The trustees may authorize an unaudited report during the fiscal year, if in the opinion of the trustees such a report would be appropriate.

H. To determine the annual assessment and collection of such assessment at such times as the trustees shall deem appropriate. The assessment shall consist of each Participant's share of the premium charge plus various administration expenses. The trustees may also assess such additional amounts against each Participant, but no Participant shall be assessed a sum which shall exceed ~~\$1.00~~ \$2.00 per month per insured for administration expenses or for Option I- Individual ~~\$1,013~~ \$1,125, Family ~~\$2,475~~ \$2,796 or for Option II- Individual ~~\$1,215~~ \$1,344, Family ~~\$2,925~~ \$3,340, SuperBlue Individual ~~\$1,350~~, SuperBlue Family ~~\$3,500~~, or for Standalone Drug Prescription Individual ~~\$450~~ \$511, Standalone Drug Prescription Family ~~\$1,100~~ \$1,244, or for PPO Plan H individual ~~\$1,070~~ \$1,152 Family ~~\$2,650~~ \$2,863, or for PPO Plan I Individual \$1,137, Family \$2,829, per month per individual insured for premium costs.

I. May employ a clerk, consultant, a certified public accountant, an attorney or such other persons as the trustees deem appropriate for the carrying out of the purposes of this agreement, but the expenses of such individuals shall not exceed the sum established in the budget.

J. To retain any fund balance determined at the end of a fiscal year which will be applied toward the lowering of the annual assessment during the next fiscal year. The fund balance must be within reasonable limits and shall not be a reserve fund.

K. To reimburse the Participant employing the fiscal officer for the services performed by the fiscal officer as well as a sum for the proportionate use of office space, secretarial expenses and other appropriate charges.

L. To authorize the purchase of a liability policy indemnifying the trustees and all other persons performing duties for the trustees in the aggregate sum not to exceed \$2,000,000 for any claim. Such coverage shall be in addition to and not a substitution of any other provision law which would provide for indemnification of any individual.

M. To authorize the assessment of an interest charge or a penalty where a Participant fails to pay any assessment within 30 days of the date of the assessment.

8. **Withdrawal of a Participant from the Fund.** A Participant may only withdraw at the beginning of a school fiscal year by giving notice to the clerk of the fund in writing four months before the commencement of the school year. If such notice is not delivered to the clerk of the fund by March 1, then the Participant shall be deemed to be bound by this agreement for the next school year. The trustees may, upon a showing of extraordinary circumstances, waive the requirement of notice and, if the trustees deem appropriate, impose any other conditions that the trustees deem appropriate under the particular circumstances.

9. **Joining of Additional School Districts.** The trustees may allow additional school districts to become participating members of the fund after appropriate investigation and notice to the existing Participants. If three Participants object to the admission of the applicant, such applicant shall not be admitted to the fund. Such objection must be received by the clerk of the fund 30 days after notice to each Participant. The objection must be in the form of a resolution duly made and adopted by the board of the Participant. If there is no objection, the applicant shall be admitted to the fund upon the terms and conditions established by the trustees, which terms and conditions have been set forth in the notice given to the existing Participants of the fund.

10. **Withdrawal of a Participant.** When a Participant has given notice of withdrawal in accordance with the provisions of this agreement, the trustees shall determine any sums which are due and owing by the Participant, or any moneys which may be due to the withdrawing Participant. Such credit or debit shall be established by the accountant of the plan appointed in accordance with Paragraph 7G and shall be calculated and set forth in the annual report to each Participant. The debits and credits shall be determined in accordance with accepted accounting practices considering accrual of claims and the prorata share of such Participant in the claims and benefits of the fund as determined by the certified annual report of the fund.

11. **Appointment of Committees.**

A. There is hereby established a standing committee of the fund entitled "The Committee on Rates". The Committee on Rates shall be comprised of five members at least one of whom shall be a trustee. The remaining members can be chosen by the trustees from among the employees of the Participants.

B. It shall be the duty of the Committee on Rates to meet with consultants to the fund to consider such recommendations as such consultants may make to the trustees regarding the establishment of rates in any year. The Committee shall receive the recommendation of such consultants and consider the same. The Committee shall recommend to the trustees the adoption, modification or rejection of the recommendation of the consultants.

C. The trustees may, by an affirmative vote of two-thirds of the trustees, establish such other standing or ad hoc committees as may be necessary in the opinion of the trustees to carry out the business of the fund. Such committees may be dissolved in the same manner as they are established.

12. **Dissolution and Termination.** The trustees may, by vote, determine that the fund shall be dissolved and terminated. If such determination is made, the fund shall be dissolved 90 days after written notice to the Participants. Thirty days before the effective date of the termination each Participant shall be advised, based upon the figures available at that time, of the assets and liabilities of the fund, and the anticipated distribution of the assets or assessment of liability to each Participant.

13. **Arbitration.** Any controversy or claim arising out of or resulting from this agreement, or breach of it, shall be settled by arbitration in accordance with the rules and regulations of the American Arbitration Association.

14. **Miscellaneous Provisions.**

A. This instrument constitutes the sole agreement of the Participants and the various rules of the fund.

B. The agreement shall not be modified, waived or discharged or terminated orally, and the rules may only be modified by means of an appropriate vote by the trustees and notification to the Participants.

C. Each Participant will perform all other acts and execute and deliver all other documents as may be necessary or appropriate to carry out the intended purposes of this agreement.

D. If any provision of this agreement is held to be invalid, the remainder of the document shall not be affected thereby.

E. This agreement is intended to be consistent with and in compliance with the various laws of the State of New York and shall be so construed to accomplish such intent.

15. **Terms of the Agreement.** In accordance with General Municipal Law § 119-o (2)(j), this agreement shall continue until *June 30, 2013* ~~2018~~.

Amended November 20, 1987

Amended September 7, 1990

Amended June 14, 1996

Amended October 9, 1998

Amended November 1, 2002

Amended November 2, 2007

Amended October 17, 2012