

OTSEGO NORTHERN CATSKILLS BOCES
REQUEST FOR PROPOSAL
INDEPENDENT EXTERNAL AUDIT SERVICES
For Fiscal Years Ending June 30, 2020, 2021 & 2022

Otsego Northern Catskills BOCES
2020 Jump Brook Road, PO Box 382
Grand Gorge, NY 12434
April 1, 2019

PART I

Provision of Independent Audit Services

General Information/Conditions

A. Statement of Purpose:

The Board of Cooperative Educational Services of Otsego, Delaware, Schoharie & Greene Counties (BOCES) is seeking Request for Proposals (RFP) for the provision of Independent Audit Services for the BOCES, CASEBP, and on behalf of thirteen (13) component districts (DISTRICTS).

The DISTRICTS are required, under the Regulations of the Commissioner of Education Section 170.3, to secure an annual audit of all funds by an independent auditor. The DISTRICTS must adopt a resolution accepting the audit report and shall file a copy of the resolution and the report with the Commissioner of Education by October 1. The Single Audit Act of 1984 requires an audit of federal monies received.

B. General Information:

I. The DISTRICTS' General Fund Annual expense and statistical information is shown below.

School District	Total # of Students	Total # of Staff	General Fund Budget 18/19	Capital Fund Budget 18/19	School Lunch Fund Budget 18/19	Federal Fund Budget 18/19	# of ExtraClass Accounts	ExtraClass Funds
Andes	81	40	\$4,220,788	-	\$120,750	\$164,296	22	\$30,112
Cherry Valley-Springfield	475	132	\$12,992,264	\$304,192	\$278,200	\$490,564	20	\$65,789
Cooperstown	869	170	\$19,700,938	\$100,000	\$435,865	\$405,000	25	\$135,000
Gilboa-Conesville	319	88	\$10,559,629	\$970,000	\$209,046	\$420,215	20	\$77,369
Jefferson	190	58	\$6,981,355	\$130,113	\$193,955	\$419,572	13	\$27,591
Laurens	330	110	\$9,968,148	\$100,000	\$250,000	\$500,000	28	\$93,500
Milford	380	100	\$10,570,712	\$113,108	\$255,385	\$497,625	19	\$61,268
Morris	322	105	\$10,225,491	-	\$265,500	\$939,752	22	\$35,564
Oneonta	1750	303	\$39,442,416	\$17,000,000	\$621,844	\$1,900,000	49	\$113,000
Schenevus	362	92	\$9,194,773	\$271,516	\$224,272	\$352,552	21	\$42,915
Stamford	295	100	\$9,739,213	-	\$271,771	\$632,835	19	\$45,041
Windham-Ashland-Jewett	305	92	\$12,154,650	-	\$100,383	\$211,829	12	\$44,500
Worcester	370	84	\$11,439,829	\$3,242,484	\$227,892	\$499,309	14	\$25,685
ONC BOCES	varies by prog/ enrollment	230	\$32,110,826	\$750,000	n/a	\$2,590,164	31	\$63,515

II. The CASEBP Other Fund Annual expense and statistical information is shown below.

CASEBP: 2,928 members/5,637 contracts	Other Fund Budget 18/19
Health Insurance Consortium	\$37,503,600
Dental Insurance Consortium	\$1,615,589
Workers' Compensation Consortium	\$713,159
Flex Consortium	\$75,278

D. Time Line:

Release of RFP Specifications	→	April 1, 2019
RFP Proposal Due	→	April 17, 2019
Notification of Award (BOE Approval)	→	May 2019 Board Action as determined by the DISTRICTS
Effective Date of Award	→	July 1, 2019–For Fiscal Year 2019-20
Reports Due - On or before	→	3 rd Monday of September (for each yr)

E. Questions Concerning the RFP:

From the issue date until the selection of the successful applicant, all contacts with BOCES personnel concerning the contents of this RFP must be through Dr. Jennifer Avery, Deputy Superintendent. To the extent possible **each question should be submitted in writing**, citing a particular RFP section, prior to any formal conference with interested firms. Answers to all questions of a substantive nature will be addressed in writing. Copies of questions and answers will be provided to all participants.

F. Oral Presentation:

The BOCES on behalf of the DISTRICTS reserves the right to require all applicants, under final consideration, to make oral presentations regarding their RFP.

G. Addendum to RFP:

The BOCES on behalf of the DISTRICTS reserves the right to amend the RFP. If it becomes necessary to revise any part of the RFP, an addendum will be provided to all prospective applicants who received the RFP. It is the responsibility of the applicants to ensure that they have responded to all addendums before submission of the RFP.

H. Incurred Costs:

The BOCES or DISTRICTS are not liable for any cost incurred by prospective applicants or applicants submitting proposals.

I. Format for Required Information:

Request for Proposals (RFP) shall be prepared in the format described herein. Failure to comply with the specified format may lead to an applicant's proposal being declared non-responsive. Any information thought to be relevant, but not applicable to the prescribed format, should be provided as appendices to the proposal. The proposal must be signed by an

official authorized to bind the applicant to its provisions. Proposals which do not address all requirements of this Request for Proposal may be considered non-responsive.

J. Submission of Proposal:

The following are general requirements to which applicants must adhere in response to the RFP:

1. Proposals are to be sent showing the following information on the outside and shall be mailed or hand delivered to the following address:

**Otsego Northern Catskills BOCES
2020 Jump Brook Road, PO Box 382
Grand Gorge, NY 12434**

**Attn: Dr. Jennifer Avery
Deputy Superintendent**

***RFP PROPOSAL - INDEPENDENT AUDIT SERVICES
CONFIDENTIAL - DO NOT OPEN***

Please be sure your return address is shown on the outside of the envelope.

2. RFP's must be **received** by BOCES **on or before 3:00 P.M. on April 17, 2019**. **No proposal received after this time will be accepted.**
3. To facilitate the evaluation process, the applicant is required to submit two (2) copies of the proposal.

K. Request for Supplemental Information:

During the evaluation period, applicants may be requested to present supplemental information clarifying their proposal. This information must be submitted in writing and will be included as a formal part of the applicant's proposal. (*See D & E above.*)

L. Notification of Award:

After evaluation and selection of the successful applicant, all applicants will be notified, in writing, of the acceptance or rejection of their proposals. The name of the successful applicant may be disclosed.

M. Disclosure of Proposal Contents:

To the extent permitted by law, applicants' proposals will not be disclosed, except for purposes of evaluation, prior to approval of the resulting contract by the DISTRICTS. All material submitted becomes the property of BOCES and the DISTRICTS and may be returned or retained at the BOCES discretion. Submitted proposals may be reviewed and evaluated by any person, other than one associated with a competing applicant, as designated by the BOCES. The BOCES reserves the right to use any and all ideas presented in any response to

the RFP. Selection or rejection of a proposal does not affect this right. If a vendor believes that any information in its proposal constitutes a trade secret and wishes such information not be disclosed if requested by a member of the public, pursuant to the Freedom of Information Law, the vendor shall submit a letter with their proposal specially identifying the page number, line or other appropriate designation the information that is a trade secret and explain in detail why such information is a trade secret. Failure by a vendor to submit such a letter with its proposal identifying trade secrets shall constitute a waiver by the applicant of any rights it may have under Section 89 (Subdivision 5) of the Public Officers Law relating to protection of trade secrets.

N. Contract Terms:

These specifications will become part of any "contract" forms that may be required and will take precedence over any other terms or conditions submitted by the bidder. Any agreement resulting from this RFP shall be governed by and construed under the laws of the State of New York.

O. Indemnification:

Each party hereby agrees to indemnify, defend and hold harmless the other party from all suits, claims and the liability for injury or damage to persons or property resulting from or arising out of any activity conducted by either the respective parties or their agents, employees, invitees or designees except for injuries or damage caused or contributed to by the acts, omissions or negligence of the other party.

P. Insurance:

Applicants shall submit to the individual DISTRICTS **Certificates of Insurance** properly executed by an authorized representative of the insurance carrier for the following:

1. **Workers' Compensation** as required by New York State Law for all employees and required subcontractors.
 2. **Professional Liability** (Malpractice/Errors-Omission) - Minimum of \$1,000,000
 3. **Broad Form Property Damage Liability Insurance and Broad Form Contractual Liability Insurance Coverage** - Coverage to be provided by applicant
 - a. ***BODILY INJURY (including wrongful death)***
\$1,000,000 any 1 person \$1,000,000 aggregate limit
 - b. ***PROPERTY DAMAGE***
\$1,000,000 any 1 person \$1,000,000 aggregate limit
- **Disability Insurance** as required by New York State Law for all employees and required subcontractors. The required insurance shall name the school DISTRICT as a named insured. The required insurance shall be issued by a company authorized to write insurance in New York State. Insurance policies shall state thirty (30) days notice prior to any material change, cancellation or non-renewal of the responsible insurance. Certificates must be delivered to DISTRICT prior to the commencement of work.

Q. Payment for Services:

Payment will be made to the firm which receives the award resulting from this proposal on an “as completed basis”.

→ 50% Completion

→ 80% Completion

→ 100% Upon Completion and Receipt of Reports.

R. Term of Engagement:

A THREE (3) year contract is contemplated, subject to the annual review and recommendation of the DISTRICT, the satisfactory negotiation of terms (including a price acceptable to both the DISTRICTS and the selected firm), the annual availability of appropriation, and annual approval by the DISTRICTS’ Boards of Education.

The agreement between the parties may be extended for two additional years through June 30, 2024 upon mutual consent.

S. Subcontracting:

No subcontracting will be allowed without the express prior written consent of the BOCES.

PART II

PROVISION OF INDEPENDENT AUDIT SERVICES

Audit Overview

The annual audit will be made in accordance with the following:

- Generally accepted auditing standards.
- Applicable standards promulgated by the New York State Comptroller.
- Applicable Regulations of the Commissioner of Education
- Applicable regulations of the federal government as defined in OMB Circular A-133.
- Applicable regulations pertaining to GASB 34.
- Applicable regulations pertaining to GASB 45.
- Applicable regulations pertaining to GASB 54.

Special audits or management services shall be performed in accordance with specific guidelines from the DISTRICT Superintendent or his/her designee.

The minimum audit reporting requirements are as follows:

- The Minimum Audit schedules for a NYS public school district as issued by the New York State Education Department.
- An audit opinion with accompanying financial statements and notes for all funds and account groups of a NYS public school district.
- An audit opinion with accompanying financial statements and notes for the Extraclassroom Activity Funds.
- An audit opinion with accompanying financial statements and notes for Single Audit programs.
- A management letter which will include a summation statement of audit findings, a description of any material weaknesses in internal control, and recommendations for financial management improvement.
- An exit interview with the Superintendent of the school district and the District Treasurer. Annual presentation of the above to the DISTRICTS' Board of Education at a regularly scheduled public meeting.

Interim fieldwork shall be performed **at a mutually agreed upon time** over the course of the year. The objective of the interim fieldwork is to test existing internal control procedures to such an extent that the independent auditor can place reliance on the DISTRICTS' internal controls in developing their judgment on the final statements. The procedures used will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of assets, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and banks. Prior to the interim fieldwork, the auditor will meet with the appropriate DISTRICTS' Business Manager and/or District Treasurer to discuss the required supporting documentation.

The DISTRICTS will provide the independent auditors with the basic information required for the audit. The independent auditor will advise all parties about appropriate accounting

principles and their application, and will assist if needed in the preparation of the required financial statement. The DISTRICTS will assume responsibility for the preparation of the financial trial balances of all funds.

Prior to commencing the formal audit, all ledgers and subsidiary records will be fully posted and balanced. The DISTRICTS ST-3 Annual Financial Reports to the State Education Department will be completed.

Final field work shall begin no later than the 3rd Monday in August or sooner, if mutually agreed upon by all parties. The DISTRICTS require that the staff assigned to perform interim field work will be the same staff that completes final field work.

The October filing deadline established by the State Education Department for the submission of reports must be met unless otherwise mutually agreed upon. The reports and supporting documentation to the Board of Education must be submitted ***no later than the third Monday of September, each year.***

Review of drafts of all reports, management letters and auditor's opinion will occur prior to final preparation and submission, and report to the Board of Education. The firm will prepare, type and make copies of all reports on its premises and will deliver 10 copies of all reports to the DISTRICTS' Superintendent by a date determined by the DISTRICT. The annual audit report letter to management shall be attached to or included in the same binder with the financial statements.

All working papers associated with this engagement shall be retained for a minimum of three years from the date of the audit report. Further, all such working papers shall be available for examination by authorized representatives of cognizant agencies, the DISTRICTS and subsequent independent auditors.

PART III

Submission by Prospective Auditors

The submitted proposals must state and/or include responses to the following specifications: such responses must be keyed or indexed to each specification.

- A. Provide a letter and transmittal containing the prospective auditor's understanding of the work to be performed, a commitment to meet required timelines.
- B. Provide a scheduled fee for requested services (Form C), broken down by the following:
 - I. ANDES
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - II. CHERRY VALLEY-SPRINGFIELD
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - III. COOPERSTOWN
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - IV. GILBOA-CONESVILLE
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - V. JEFFERSON
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - VI. LAURENS
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - VII. MILFORD
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - VIII. MORRIS
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - IX. ONEONTA
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
 - X. SCHENEVUS
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs

- (c) All other funds and/or account groups
- XI. STAMFORD**
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
- XII. WINDHAM-ASHLAND-JEWETT**
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
- XIII. WORCESTER**
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
- XIV. ONC BOCES**
 - (a) Extraclassroom Activity
 - (b) Single Audit Programs
 - (c) All other funds and/or account groups
- XV. CASEBP**
 - (a) Health Insurance Consortium (including Flex)
 - (b) Dental Insurance Consortium
 - (c) Workers' Compensation Consortium

The proposed fees (in Items listed above) should cover follow-up work, rectifying deficiencies with cognizant agencies and provisions of advice and counsel to the school district staff throughout the term of the agreement.

C. Rates for Additional Professional Services

If it should become necessary for the DISTRICTS, to request the auditor to render any additional services to either supplement the services requested in this Request for Proposal (RFP) or to perform additional work as a result of specific recommendations included in any report or special audits of State/Federal grants, issued on this engagement, then such additional work shall be performed at the proposed rates. Before engaging in any such additional work, the scope and cost of the work will be agreed upon by both parties.

- D. Provide names and resumes of personnel to be assigned to this audit including the partner(s) in charge. (Attached to Form A) The DISTRICTS' Board of Education reserves the right to reject staff who they believe lack appropriate experienced qualifications to perform the audit.
- E. Provide the names of individuals in the firm who will be available throughout the term of the agreement for continuing advice and counsel. (Form A)
- F. Provide the names of current and former school district clients with information on the number of years of service to each, along with the names and telephone number of a contact person in each such district. (Form B)
- G. Provide indication that the accounting firm is local, regional or national. (Form A)
- H. Provide the address of the office that will assume responsibility or the audit. (Form A)

- I. Provide information regarding the expertise and experience in providing ancillary services such as consulting services related to data processing, cash management, tax law, human services and employee benefits, i.e.: self insured health programs organized under Article 47 of NYS Insurance Law, etc.
 - J. Provide information concerning the approach to the audit, e.g. the planned use of audit programs, the organization and composition of the audit team, the type of Management Letter used and the statistical sampling methods used.
 - K. Provide a description of any regulatory action taken within the last 5 years by an oversight body, such as the State Education Department, Internal Revenue Service, against the firm or staff members.
 - L. Provide assurance that there are no conflicts of interest between the audit firm and the Board of Cooperative Educational Services of Otsego, Delaware, Schoharie and Greene Counties, and DISTRICTS as defined by GAAS and US GAO GAS.
 - M. Complete Forms A, B, C and D.
 - N. Submit a copy of the firm's most recent external quality control review report and state whether it included a review of specific government engagements.
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PART IV

EVALUATION OF PROPOSALS

The DISTRICTS' reserve the right to:

- Reject any and all proposals/received in response to this RFP
- Select a proposal other than the proposal offering the lowest fee
- Waive or modify irregularities in proposals received, after prior notification to the applicant
- Negotiate with any applicant whose proposal is within the competitive range.

The evaluation of each proposal will be done by the Audit Committee of the respective component district. The evaluation of each BOCES and CASEBP proposal will be done by the Audit Committee of the ONC BOCES. Each Audit Committee will then recommend an accounting firm for the independent audit upon which their respective Board of Education will award the contract.

Some of the elements included in the evaluation will be (not necessarily in rank order):

- Prior School District Audit Experience
- The Fees to be Charged
- Reference Checks
- The Clarity of the Firm's Proposal
- Oral Interview
- The firm's past performance meeting deadlines.

FORM B

Client Reference List

School District	No. of Years as Client	Contact Person	Phone

FORM C

Statement of Fees

A complete audit for year ending June 30, 2020.

I.	ANDES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
II.	CHERRY VALLEY-SPRINGFIELD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
III.	COOPERSTOWN	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IV.	GILBOA-CONESVILLE	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
V.	JEFFERSON	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM C (Continued)

VI.	LAURENS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VII.	MILFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VIII.	MORRIS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IX.	ONEONTA	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
X.	SCHENEVUS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM C (Continued)

XI.	STAMFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XII.	WINDHAM-ASHLAND-JEWETT	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIII.	WORCESTER	
	Extraclassroom Activity	No RFP requested for FY ending 2020
	Single Audit Program	
	All Other Funds/Accounts	
XIV.	ONC BOCES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XV.	CASEBP	
	Health Insurance Consortium (including Flex)	\$ _____
	Dental Insurance Consortium	\$ _____
	Workers' Compensation Consortium	\$ _____
	Total	\$ _____
XVI.	Additional Services	
	Total All Services	\$ _____

FORM C (Continued)

A complete audit for year ending June 30, 2021.

I.	ANDES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
II.	CHERRY VALLEY-SPRINGFIELD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
III.	COOPERSTOWN	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IV.	GILBOA-CONESVILLE	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
V.	JEFFERSON	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM C (Continued)

VI.	LAURENS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VII.	MILFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VIII.	MORRIS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IX.	ONEONTA	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
X.	SCHENEVUS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM C (Continued)

XI.	STAMFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XII.	WINDHAM-ASHLAND-JEWETT	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIII.	WORCESTER	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIV.	ONC BOCES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XV.	CASEBP	
	Health Insurance Consortium (including Flex)	\$ _____
	Dental Insurance Consortium	\$ _____
	Workers' Compensation Consortium	\$ _____
	Total	\$ _____
XVI.	Additional Services	
	Total All Services	\$ _____

FORM C (Continued)

A complete audit for year ending June 30, 2022.

I.	ANDES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
II.	CHERRY VALLEY-SPRINGFIELD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
III.	COOPERSTOWN	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IV.	GILBOA-CONESVILLE	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
V.	JEFFERSON	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM C (Continued)

VI.	LAURENS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VII.	MILFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VIII.	MORRIS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IX.	ONEONTA	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
X.	SCHENEVUS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM C (Continued)

XI.	STAMFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XII.	WINDHAM-ASHLAND-JEWETT	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIII.	WORCESTER	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIV.	ONC BOCES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XV.	CASEBP	
	Health Insurance Consortium (including Flex)	\$ _____
	Dental Insurance Consortium	\$ _____
	Workers' Compensation Consortium	\$ _____
	Total	\$ _____
XVI.	Additional Services	
	Total All Services	\$ _____

FORM D

Extension of Agreement

The agreement between the parties may be extended for two additional years through June 30, 2024 upon mutual consent.

A complete audit for the year ending June 30, 2023.

I.	ANDES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
II.	CHERRY VALLEY-SPRINGFIELD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
III.	COOPERSTOWN	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IV.	GILBOA-CONESVILLE	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
V.	JEFFERSON	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM D (Continued)

VI.	LAURENS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VII.	MILFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VIII.	MORRIS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IX.	ONEONTA	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
X.	SCHENEVUS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM D (Continued)

XI.	STAMFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XII.	WINDHAM-ASHLAND-JEWETT	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIII.	WORCESTER	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIV.	ONC BOCES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XV.	CASEBP	
	Health Insurance Consortium (including Flex)	\$ _____
	Dental Insurance Consortium	\$ _____
	Workers' Compensation Consortium	\$ _____
	Total	\$ _____
XVI.	Additional Services	
	Total All Services	\$ _____

FORM D (Continued)

A complete audit for the year ending June 30, 2024.

I.	ANDES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
II.	CHERRY VALLEY-SPRINGFIELD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
III.	COOPERSTOWN	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IV.	GILBOA-CONESVILLE	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
V.	JEFFERSON	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM D (Continued)

VI.	LAURENS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VII.	MILFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
VIII.	MORRIS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
IX.	ONEONTA	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
X.	SCHENEVUS	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____

FORM D (Continued)

XI.	STAMFORD	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XII.	WINDHAM-ASHLAND-JEWETT	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIII.	WORCESTER	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XIV.	ONC BOCES	
	Extraclassroom Activity	\$ _____
	Single Audit Program	\$ _____
	All Other Funds/Accounts	\$ _____
	Total	\$ _____
XV.	CASEBP	
	Health Insurance Consortium (including Flex)	\$ _____
	Dental Insurance Consortium	\$ _____
	Workers' Compensation Consortium	\$ _____
	Total	\$ _____
XVI.	Additional Services	
	Total All Services	\$ _____

Submitted by:

Company:

**Signature
(Authorized):**

**Signature
(Typed):**

Title:

Email:

Date:
