

**BOARD OF EDUCATION  
MADRID-WADDINGTON CENTRAL SCHOOL  
Tuesday, April 18, 2023  
High School Library  
6:30 PM**

- I. Call to Order
- II. Pledge of Allegiance
- III. Acceptance of Minutes from March 21, 2023 regular Board meeting & special Board meeting from April 4, 2023
- IV. Reports
  1. Treasurer's Reports
    - Action Item: Acceptance of Reports
    - Action Item: Approval of Property Tax Report Card
  2. CSE Recommendations
    - Action Item: Acceptance of CSE Recommendations
  3. Student Liaison Representative
  4. High School
    - Senior Honors Dinner
  5. Elementary
    - Upcoming Elementary Events
- V. Public Comment (3 minute limit per person)
- VI. Superintendent's Report
  1. Capital Project Update
  2. Public Vote Resolution Preview
- VII. Discussion of Old or New Business
  1. BOCES 2023-2024 Budget & Board Member Vote
    - Action Item: Approval of BOCES 2023-2024 Administrative Budget
    - Action Item: Approval of BOCES Board Members
  2. Empower for Improvement 2023-2024 Contract
    - Action Item: Approval of 2023-2024 Contract
  3. North Coast Therapy 2023-2024 Contracts
    - Action Item: Approval of 2023-2024 Contracts
  4. Citizen Advocates MOA
    - Action Item: Approval of MOA
  5. Independent Audit Services
    - Action Item: Approval of Contract for Independent Audit Services
  6. Resolution Authorizing Participation in Oswego County BOCES Cooperative Purchasing Program for Lead Water Testing
    - Action Item: Approval of Resolution
- VIII. Personnel
  - Action Item: Approval of Personnel Recommendations
- IX. Executive Session

*(If necessary, "for the purpose of discussion related to the matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation.")*

**X. Adjournment**

**Upcoming Dates:**

**May 9            Public Budget Hearing 5 PM**

**May 16          Budget & BOE Member Vote; Regular Meeting 6:30 PM**

# MADRID-WADDINGTON CSD

## Budgetary Transfer Report

Fiscal Year: 2023

Current Appropriation - Effective From: 03/29/2023 To: 03/29/2023

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
Fund: A - GENERAL FUND						
03/29/2023	003181	3rd qtr budget transfers				
		A1240-400-00-0000 R		Chief School Admin Other	-1,900.00	
		A1620-160-00-0000 R		Operation Salaries	-13,500.00	
		A1620-200-00-0000 R		Operation Equipment	-8,050.00	
		A1620-400-00-0000 R		Operation Other Expense	-5,000.00	
		A1620-402-00-0000 R		Natural Gas	-2,000.00	
		A1621-200-00-0000 R		Maintenance Equipment	-2,826.00	
		A1621-400-01-0000 R		Auditorium Other	-7,000.00	
		A1621-500-00-0000 R		Maintenance Supplies	-3,000.00	
		A2020-150-05-0000 R		Principals' Salaries-HS	-108.00	
		A2020-161-00-0000 R		Secretaries' Sal - Elem	-4,500.00	
		A2020-161-05-0000 R		Secretaries' Sal - HS	-500.00	
		A2020-162-00-0000 R		Monitors' Salaries - K-3	-1,000.00	
		A2020-162-00-3000 R		Monitors' Salaries - 4-5	-100.00	
		A2020-162-05-0000 R		Monitors' Salaries - 7-12	-700.00	
		A2020-400-00-0000 R		Super Other Exp - Elem	-2,250.00	
		A2020-500-00-0000 R		Supervision Sup - Elem	-1,500.00	
		A2020-500-05-0000 R		Supervision Sup - HS	-606.00	
		A2110-130-00-0000 R		Teacher Salaries 7-12	-15,700.00	
		A2110-140-01-0000 R		Substitute Teachers - 4-5	-10,000.00	
		A2110-400-03-1700 R		PRE-K Teacher Conference	-500.00	
		A2110-480-03-0100 R		Textbooks K-3	-13.49	
		A2110-480-05-0100 R		Textbooks 7-12	-2,216.36	
		A2110-500-00-0000 R		General K-12 Supplies	-684.66	
		A2110-500-03-0000 R		General Pre-K Supplies	-31.95	
		A2110-500-05-0000 R		General 7-12 Supplies	-128.73	
		A2250-151-03-0100 R		Hdkp Tch Asst 6	-4,450.00	
		A2250-400-00-1100 R		Hdkp Other Exp - Pre-K	-121.00	
		A2250-400-03-0000 R		Hdkp Other Expense - 4-5	-79.00	
		A2250-470-05-0000 R		Handicapped tuition 7-12	-209.55	
		A2250-480-05-0000 R		Hdkp Textbooks - 7-12	-43.00	
		A2280-150-00-0000 R		Occ Ed Teacher Salaries	-40.00	
		A2280-500-05-0000 R		General Occ Ed Supplies	-485.00	
		A2610-150-03-0100 R		Library InstrSal - 6	-20.00	
		A2610-150-05-1100 R		Prof Dev Lib Tch Sal 7-12	-110.00	
		A2630-400-00-0000 R		Computer Other	-800.00	
		A2805-160-00-0000 R		Attendance Salaries	-4,000.00	
		A2810-150-05-0000 R		Guidance Instr Sal 7-12	-3,000.00	
		A2810-400-00-0000 R		Guidance Other Exp K-3	-500.00	
		A2815-400-00-0000 R		Health Services Other Exp	-6,000.00	
		A2850-400-00-0000 R		General Co. Other 7-12	-699.00	
		A2855-400-05-0700 R		Boys' Soccer Other Expens	-1,311.48	
		A2855-400-05-1300 R		Girls' Basketball Other E	-582.48	
		A2855-400-05-1400 R		General Athletic Other Ex	-250.75	
		A2855-500-05-0300 R		Boys' Basketball Supplies	-216.97	
		A2855-500-05-0500 R		Cheerleading Supplies	-130.00	
		A2855-500-05-0700 R		Boys' Soccer Supplies	-693.29	
		A2855-500-05-0800 R		Girls' Soccer Supplies	-918.79	
		A2855-500-05-1300 R		Girls' Basketball Supplie	-127.58	
		A5510-160-00-1000 R		Transp Sal - Pre-K	-10,000.00	
		A5530-410-00-0000 R		Bus Gararage Insurance	-3,000.00	
		A7140-200-00-0000 R		Fitness Center Equip	-278.00	
		A9060-800-00-0000 R		Health Insurance	-65,000.00	
		A9060-800-00-1000 R		Health Ins. - Retirees	-75,000.00	
		A9711-700-00-0000 R		Building Bond Interest	-75,000.00	

01:55:53 pm



## Budgetary Transfer Report

Fiscal Year: 2023

Current Appropriation - Effective From: 03/29/2023 To: 03/29/2023

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
			A1240-400-00-1000 R	Prof Dev Other		1,900.00
			A1620-500-00-0000 R	Operation Supplies		5,000.00
			A1621-160-00-0000 R	Maintenance Salaries		13,500.00
			A1621-400-00-0000 R	Maintenance Other		12,000.00
			A2020-150-00-0000 R	Principals' Salaries-Elem		11,264.00
			A2110-120-01-0000 R	TCH Salaries K-3 PROF DEV		50.00
			A2110-122-00-1000 R	Pre-K TCH ASSISTANT		2,000.00
			A2110-123-01-0000 R	6 TCH ASSISTANT		150.00
			A2110-131-00-0000 R	TCH ASSIST Salaries 7-12		3,500.00
			A2110-140-00-0000 R	Substitute Teachers - K-3		20,000.00
			A2110-400-05-1700 R	7-12 Teacher Conference		500.00
			A2110-480-01-0000 R	Campus/St. Mary's Text		38.20
			A2110-480-03-0200 R	Textbooks 4-5		1,379.25
			A2110-480-03-0300 R	Textbooks 6		812.40
			A2110-500-03-0100 R	General K-3 Supplies		403.60
			A2110-500-03-0110 R	General 4-5 Supplies		24.00
			A2110-500-03-0300 R	Art K-3 Supplies		289.01
			A2110-500-05-0200 R	Art 7-12 Supplies		128.73
			A2250-150-03-0200 R	Sub Hdkp TCH SAL 4-5		750.00
			A2250-150-03-0300 R	Sub Hdkp TCH SAL 6		1,000.00
			A2250-150-05-0100 R	Sub Hdkp TCH SAL 7-12		200.00
			A2250-151-00-0000 R	Hdkp Tch Asst K-3		1,000.00
			A2250-151-05-0000 R	Hdkp Tch Asst 7-12		1,500.00
			A2250-400-00-1000 R	Hdkp Prof Dev Other - K-3		200.00
			A2250-480-00-0000 R	Hdkp Textbooks - K-3		252.55
			A2280-150-00-0100 R	Sub Occ Ed Tch Salaries		40.00
			A2610-150-03-0400 R	Sub Lib InstrSal - 6		100.00
			A2610-150-05-0100 R	Sub Library Tch Sal 7-12		100.00
			A2610-151-00-0000 R	LIB TCH ASSIST SAL - K-3		200.00
			A2610-151-03-0000 R	LIB TCH ASSIST SAL - 4-5		200.00
			A2610-500-05-0000 R	Library & AV 7-12 Supplie		15.00
			A2630-400-00-1000 R	Comp Prof Dev Other		800.00
			A2850-400-05-0000 R	After School Other - 7-12		400.00
			A2850-400-05-0200 R	Theatre Other		299.00
			A2850-500-05-0200 R	Theatre Supplies		6,500.00
			A2855-150-00-0000 R	Coaches' Salaries		3,000.00
			A2855-200-05-0100 R	Equipment - Uniforms		261.83
			A2855-200-05-1400 R	General Athletic Equipmen		11,154.00
			A2855-400-05-0300 R	Boys' Basketball Other Ex		80.87
			A2855-400-05-0500 R	Cheering Other Expense		749.60
			A2855-500-05-0200 R	Boys' Baseball Supplies		700.00
			A2855-500-05-1400 R	General Athletic Supplies		1,500.00
			A2855-500-05-1500 R	Girls' Softball Supplies		566.14
			A2855-500-05-1600 R	Golf Supplies		372.90
			A5510-160-00-0000 R	Transportation Salaries		10,000.00
			A5530-400-00-0000 R	Bus Garage Other Expense		2,000.00
			A5530-500-00-0000 R	Bus Garage Supplies		1,000.00
			A7140-160-00-0000 R	Fitness Center Non-Instr		4,000.00
			A9950-900-00-0000 R	Transfer to Capital/Debt		215,000.00
			Total for Fund A - GENERAL FUND		-336,881.08	336,881.08



Entity Name	MADRID-WADDINGTON CSD	 
BEDS Code	511901	
Claim Year	2022-2023 <input type="button" value="SET VALUES"/>	
Welcome JULIE K BRESETT (School Entity User)    CORE    04/10/2023 09:43 AM    Home   Issue Reporting   Help   Logout		
<a href="#">Entity Info</a>   <a href="#">Forms</a>   <a href="#">Claim Verifications</a>   <a href="#">Activity Log</a>   <a href="#">Reports</a>		

You Have Selected the 'Official' Data Area.

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

 District Name: MADRID-WADDINGTON CSD  
 Contact Person: ERIC BURKE

 District Code: 511901  
 Telephone: (315) 322-5746  
 Tel Extension: 35221

Form Saved Successfully on 04/10/2023 09:43:35 AM

## Property Tax Report Card

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov). This will enable us to help correct any formula or data entry discrepancy quickly.

**Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."**

Form Due - April 24, 2023

 Form Preparer Name: JULIE ABRANTES  
 Preparer's Telephone Number: 315-322-5746

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	19,379,010	20,727,836	6.96 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	4,730,251	4,793,758	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	4,730,251	4,793,758	1.34 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	4,744,251	4,857,900	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	4,730,251	4,793,758	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	14,000	64,142	
Public School Enrollment	677	680	0.44 %
Consumer Price Index			8.0 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.<sup>3</sup> For 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	2,229,994	2,448,457
Assigned Appropriated Fund Balance	810,000	800,000

Adjusted Unrestricted Fund Balance  
Adjusted Unrestricted Fund Balance as a  
Percent of the Total Budget

602,151

600,000

3.11 %

2.89 %

## Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year (Limit 200 Characters)**
<b>Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.</b>					
Capital + (add)	BUILDING RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,498,292	1,699,000	At this time, the district plans to use a portion of
Repair	EQUIPMENT	For the cost of repairs to capital improvements or equipment.	814,271	715,000	At this time, the district plans to use a portion of
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	40,796	40,800	At this time, the district plans to use a portion of the
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	706,968	707,000	AT this time, the district plans to use a portion of the
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYMENT	For accrued 'employee benefits' due to employees upon termination of service.	95,098	95,100	At this time, the district plans to use a portion of the
Retirement Contribution		For employer retirement contributions to the State and Local Employees' Retirement System.			
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)					

\* NYSED Reserve Guidance: [http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf)

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

Save

Reset

Save &amp; Ready

NYS - Real Property System  
County of St Lawrence  
Town of Lisbon  
SWIS Code - 405000

Assessor's Report - 2022 - Prior Year File  
S495 Exemption Impact Report  
School Detail Report

RPS221/V04/L001  
Date/Time - 4/4/2023 15:09:55  
Total Assessed Value 5,168,455  
Uniform Percentage 70.00

Equalized Total Assessed Value 7,383,507

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	19	296,479	4.02
41834	ENHANCED STAR	RPTL 425	4	297,914	4.03
41854	BASIC STAR 1999-2000	RPTL 425	7	225,001	3.05
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	210,572	2.85
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	9,814	0.13
Total Exemptions Exclusive of System Exemptions:			35	1,039,780	14.08
Total System Exemptions:			0	0	0.00
Totals:			35	1,039,780	14.08

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Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

NYS - Real Property System  
County of St Lawrence  
Town of Louisville  
SWIS Code - 405289

Assessor's Report - 2022 - Prior Year File  
S495 Exemption Impact Report  
School Detail Report

RPS221/V04/L001  
Date/Time - 4/4/2023 15:09:55  
Total Assessed Value 7,208,750  
Uniform Percentage 71.00

Equalized Total Assessed Value 10,153,169

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	224,788	2.21
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	15,070	0.15
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	0	0.00
41834	ENHANCED STAR	RPTL 425	14	1,103,467	10.87
41854	BASIC STAR 1999-2000	RPTL 425	29	959,991	9.46
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	47,887	0.47
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	18,301	0.18
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	4	59,879	0.59
Total Exemptions Exclusive of System Exemptions:			58	2,429,383	23.93
Total System Exemptions:			0	0	0.00
Totals:			58	2,429,383	23.93

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Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_



Equalized Total Assessed Value 134,257,487

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	1,068,323	0.80
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	4	14,270,186	10.63
13500	TOWN - GENERALLY	RPTL 406(1)	18	4,601,490	3.43
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	1,858,385	1.38
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	122,360	0.09
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	3	819,876	0.61
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	2	21,320,052	15.88
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	187,081	0.14
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	68,323	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	52,795	0.04
26100	VETERANS ORGANIZATION	RPTL 452	1	68,944	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	1,298,137	0.97
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	89,813	0.07
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	570,931	0.43
41400	CLERGY	RPTL 460	1	1,863	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	3	9,390	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	13	2,651,306	1.97
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	85	171,230	0.13
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	188,644	0.14
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	35,932	0.03
41834	ENHANCED STAR	RPTL 425	107	7,324,559	5.46
41844	En STAR (land belongs to other	RPTL 425	2	88,236	0.07
41854	BASIC STAR 1999-2000	RPTL 425	199	6,222,416	4.63
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	25	447,949	0.33
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	620,723	0.46
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	90,617	0.07
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	6,925	0.01

Equalized Total Assessed Value 134,257,487

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	9	350,684	0.26
Total Exemptions Exclusive of System Exemptions:			501	64,607,170	48.12
Total System Exemptions:			0	0	0.00
Totals:			501	64,607,170	48.12

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Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

NYS - Real Property System  
County of St Lawrence  
Town of Potsdam - 4074  
Village of Potsdam  
SWIS Code - 407403

Assessor's Report - 2022 - Prior Year File  
S495 Exemption Impact Report  
School Detail Report

RPS221/V04/L001  
Date/Time - 4/4/2023 15:09:55  
Total Assessed Value 1  
Uniform Percentage 84.00

Equalized Total Assessed Value 1

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
Total Exemptions Exclusive of System Exemptions:			0	0	0.00
Total System Exemptions:			0	0	0.00
Totals:			0	0	0.00

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 23,747,957

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	1	325,714	1.37
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	162,500	0.68
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	1,071	0.00
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	22,143	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	34	885,609	3.73
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	94,048	0.40
41834	ENHANCED STAR	RPTL 425	37	2,633,231	11.09
41854	BASIC STAR 1999-2000	RPTL 425	64	2,054,890	8.65
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	5	58,215	0.25
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	9,273	0.04
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	84,166	0.35
Total Exemptions Exclusive of System Exemptions:			151	6,330,860	26.66
Total System Exemptions:			0	0	0.00
Totals:			151	6,330,860	26.66

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_



NYS - Real Property System  
County of St Lawrence  
Town of Waddington - 4082  
Village of Waddington  
SWIS Code - 408201

Assessor's Report - 2022 - Prior Year File  
S495 Exemption Impact Report  
School Detail Report

RPS221/V04/L001  
Date/Time - 4/4/2023 15:09:55  
Total Assessed Value 72,292,531  
Uniform Percentage 78.00

Equalized Total Assessed Value 92,682,732

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	17	770,512	0.83
13500	TOWN - GENERALLY	RPTL 406(1)	6	1,491,667	1.61
13650	VG - GENERALLY	RPTL 406(1)	20	8,082,821	8.72
18100	HOUSING: OWNER - MUNICIPALITY	P H FI L 36-a(2)	1	2,293,077	2.47
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	168,590	0.18
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	8	3,089,230	3.33
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	221,795	0.24
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	84,103	0.09
26100	VETERANS ORGANIZATION	RPTL 452	4	199,486	0.22
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	66,154	0.07
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	8	26,464	0.03
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	7	104,241	0.11
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	38,462	0.04
41834	ENHANCED STAR	RPTL 425	78	6,242,917	6.74
41854	BASIC STAR 1999-2000	RPTL 425	123	4,068,471	4.39
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	16,205	0.02
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	33,846	0.04
Total Exemptions Exclusive of System Exemptions:			283	26,998,041	29.13
Total System Exemptions:			0	0	0.00
Totals:			283	26,998,041	29.13

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 263,036,562

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	6	5,879,871	2.24
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	23	123,335,768	46.89
13500	TOWN - GENERALLY	RPTL 406(1)	12	23,688,206	9.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	1,296,795	0.49
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	289,744	0.11
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	205,128	0.08
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	47,436	0.02
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	4	13,232	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	7	650,514	0.25
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	17	28,853	0.01
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	1,133	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	37,821	0.01
41834	ENHANCED STAR	RPTL 425	101	7,793,185	2.96
41854	BASIC STAR 1999-2000	RPTL 425	196	6,453,707	2.45
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	17	211,540	0.08
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	269,994	0.10
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	30,094	0.01
Total Exemptions Exclusive of System Exemptions:			398	170,233,021	64.72
Total System Exemptions:			0	0	0.00
Totals:			398	170,233,021	64.72

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 531,261,415

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	12	7,172,982	1.35
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	45	138,702,180	26.11
13500	TOWN - GENERALLY	RPTL 406(1)	36	29,781,363	5.61
13650	VG - GENERALLY	RPTL 406(1)	20	8,082,821	1.52
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	4	3,155,180	0.59
18100	HOUSING: OWNER - MUNICIPALITY	P H FI L 36-a(2)	1	2,293,077	0.43
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	290,950	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	14	4,361,350	0.82
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	3	21,541,847	4.05
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	187,081	0.04
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	68,323	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	5	343,097	0.06
26100	VETERANS ORGANIZATION	RPTL 452	5	268,430	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	1,298,137	0.24
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	13	240,616	0.05
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	570,931	0.11
41400	CLERGY	RPTL 460	1	1,863	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	15	49,086	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	20	3,301,820	0.62
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	156	1,382,171	0.26
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	8	105,374	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	8	264,927	0.05
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	94,048	0.02
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	35,932	0.01
41834	ENHANCED STAR	RPTL 425	341	25,395,273	4.78
41844	En STAR (land belongs to other	RPTL 425	2	88,236	0.02
41854	BASIC STAR 1999-2000	RPTL 425	618	19,984,476	3.76
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	53	976,163	0.18
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	12	944,310	0.18
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	9	180,590	0.03
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	40,771	0.01

Equalized Total Assessed Value 531,261,415

School District - 405601 Madrid-Waddington

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	13	434,850	0.08
Total Exemptions Exclusive of System Exemptions:			1,426	271,638,255	51.13
Total System Exemptions:			0	0	0.00
Totals:			1,426	271,638,255	51.13

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

# MADRID-WADDINGTON CSD

Budget Status Report As Of: 03/31/2023

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Board Education Other	6,000.00	1,300.00	7,300.00	7,204.80	0.00	95.20
1010-400-00-1000	Prof Dev Other	5,500.00	-1,300.00	4,200.00	0.00	0.00	4,200.00
1010-490-00-0000	BOCES Services	2,490.00	0.00	2,490.00	1,743.00	0.00	747.00
1010-500-00-0000	Board Education Supplies	500.00	0.00	500.00	217.85	0.00	282.15
1040-160-00-0000	District Clerk Salary	98,538.00	0.00	98,538.00	75,433.60	22,630.05	474.35
1040-400-00-0000	District Clerk Other	1,750.00	0.00	1,750.00	0.00	1,594.00	156.00
1040-400-00-1000	Prof Dev Other	250.00	0.00	250.00	0.00	0.00	250.00
1040-500-00-0000	District Clerk Supplies	1,500.00	0.00	1,500.00	23.47	0.00	1,476.53
1080-400-00-0000	District meetings other	900.00	0.00	900.00	0.00	0.00	900.00
<b>10 Board of Education - State Function Group Subtotal</b>		<b>117,428.00</b>	<b>0.00</b>	<b>117,428.00</b>	<b>84,622.72</b>	<b>24,224.05</b>	<b>8,581.23</b>
1240-150-00-0000	Superintendent Salary	100,182.00	0.00	100,182.00	73,069.60	21,930.40	5,182.00
1240-160-00-0000	Superintendent Secretary	52,166.00	0.00	52,166.00	39,230.80	11,769.20	1,166.00
1240-400-00-0000	Chief School Admin Other	8,480.00	-1,900.00	6,580.00	6,185.43	0.00	394.57
1240-400-00-1000	Prof Dev Other	2,000.00	1,900.00	3,900.00	3,651.67	138.00	110.33
1240-500-00-0000	Chief School Admin Suppli	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<b>12 Central Administration - State Function Group Subtotal</b>		<b>163,828.00</b>	<b>0.00</b>	<b>163,828.00</b>	<b>122,137.60</b>	<b>33,837.60</b>	<b>7,852.90</b>
1310-150-00-0000	Business Admin Instructio	49,343.00	0.00	49,343.00	36,545.80	10,954.20	1,843.00
1310-160-00-0000	Business Admin Noninstruc	32,389.00	0.00	32,389.00	24,850.40	7,454.95	83.65
1310-400-00-0000	Business Admin Other	30,212.00	0.00	30,212.00	14,601.04	0.00	15,610.96
1310-490-00-0000	BOCES Services	86,247.00	0.00	86,247.00	17,545.68	0.00	68,701.32
1310-500-00-0000	Business Admin Supplies	3,750.00	0.00	3,750.00	3,263.37	180.72	305.91
1320-400-00-0000	Auditing Other Exp	21,000.00	0.00	21,000.00	20,300.00	0.00	700.00
1325-160-00-0000	Treasurer Salary	15,000.00	0.00	15,000.00	11,538.40	3,461.60	0.00
1325-400-00-0000	Treasurer Other	825.00	0.00	825.00	0.00	0.00	825.00
1325-500-00-0000	Treasurer Supplies	100.00	0.00	100.00	0.00	0.00	100.00
1330-160-00-0000	Tax Collector Salary	5,194.00	0.00	5,194.00	5,194.00	0.00	0.00
1330-400-00-0000	Tax Collector Other	465.00	0.00	465.00	380.67	0.00	74.33
1330-500-00-0000	Tax Collector Supplies	600.00	0.00	600.00	0.00	0.00	600.00
1345-490-00-0000	Purchase BOCES Services	3,419.00	0.00	3,419.00	1,719.90	0.00	1,699.10
1380-400-00-0000	Fiscal Agent Fees	7,500.00	0.00	7,500.00	2,373.00	0.00	5,127.00
<b>13 Finance - State Function Group Subtotal</b>		<b>256,044.00</b>	<b>0.00</b>	<b>256,044.00</b>	<b>138,322.28</b>	<b>22,051.47</b>	<b>95,670.27</b>
1420-400-00-0000	Legal Other Expense	15,000.00	0.00	15,000.00	5,813.19	0.00	9,186.81
1430-490-00-0000	BOCES Services - PERS	22,636.00	0.00	22,636.00	15,235.50	0.00	7,400.50
1460-490-00-0000	BOCES Services	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<b>14 Staff - State Function Group Subtotal</b>		<b>40,136.00</b>	<b>0.00</b>	<b>40,136.00</b>	<b>21,048.69</b>	<b>0.00</b>	<b>19,087.31</b>
1620-160-00-0000	Operation Salaries	223,487.00	-28,000.00	195,487.00	150,416.03	44,818.85	252.12
1620-200-00-0000	Operation Equipment	10,000.00	-10,000.00	0.00	0.00	0.00	0.00
1620-400-00-0000	Operation Other Expense	30,000.00	-21,500.00	8,500.00	7,153.64	0.00	1,346.36

# MADRID-WADDINGTON CSD

Budget Status Report As Of: 03/31/2023

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1620-400-00-1000	Prof Dev Other	250.00	0.00	250.00	140.00	0.00	110.00
1620-402-00-0000	Natural Gas	105,000.00	-2,000.00	103,000.00	42,938.64	0.00	60,061.36
1620-407-00-0000	Electricity	168,000.00	0.00	168,000.00	97,575.27	0.00	70,424.73
1620-408-00-0000	Telephone	15,000.00	0.00	15,000.00	4,277.99	0.00	10,722.01
1620-490-00-0000	BOCES Services	24,755.00	0.00	24,755.00	7,606.50	0.00	17,148.50
1620-800-00-0000	Operation Supplies	31,000.00	12,500.00	43,500.00	41,679.86	629.81	1,290.23
1620-500-01-0000	Auditorium Supplies	1,800.00	0.00	1,800.00	0.00	0.00	1,800.00
1621-160-00-0000	Maintenance Salaries	251,429.00	28,000.00	279,429.00	227,839.43	50,625.19	984.38
1621-200-00-0000	Maintenance Equipment	5,000.00	-876.00	4,124.00	0.00	0.00	4,124.00
1621-200-01-0000	Auditorium Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
1621-400-00-0000	Maintenance Other	26,000.00	21,000.00	47,000.00	40,883.91	6,956.86	-840.87
1621-400-01-0000	Auditorium Other	7,000.00	-7,000.00	0.00	0.00	0.00	0.00
1621-480-00-0000	Maintenance - BOCES Svces	15,435.00	0.00	15,435.00	10,804.50	0.00	4,630.50
1621-500-00-0000	Maintenance Supplies	23,000.00	-3,000.00	20,000.00	19,051.43	11.43	937.14
1670-400-00-0000	Mailing Other Expense	8,910.00	-750.00	8,160.00	830.60	0.00	7,329.40
1670-480-00-0000	Printing BOCES Services	4,000.00	750.00	4,750.00	2,800.00	0.00	1,950.00
1670-500-00-0000	Mailing Supplies	750.00	0.00	750.00	26.74	0.00	723.26
1680-490-00-0000	Data Processing BOCES	416,166.00	0.00	416,166.00	280,058.99	0.00	136,107.01
16 Central Services - State Function Group Subtotal		1,371,982.00	-10,876.00	1,361,106.00	933,983.63	103,042.24	324,080.13
1910-400-00-0000	Unallocated Insurance	75,724.00	0.00	75,724.00	51,154.75	0.00	24,569.25
1984-400-00-0000	Refund of Real Property	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
1981-490-00-0000	BOCES Admin. Charge	409,023.00	0.00	409,023.00	286,316.10	0.00	122,706.90
1983-490-00-0000	BOCES Capital Expense	202,984.00	0.00	202,984.00	142,074.80	0.00	60,889.20
19 Special Items (Contractual Expense) - State Function Group Subtotal		690,211.00	0.00	690,211.00	479,545.65	0.00	210,665.35
2010-490-00-0000	BOCES Curriculum Develop	36,657.00	0.00	36,657.00	23,300.38	0.00	13,356.62
2020-150-00-0000	Principals' Salaries-Elem	80,340.00	11,264.00	91,604.00	73,084.00	18,540.00	0.00
2020-150-05-0000	Principals' Salaries-HS	101,988.00	-108.00	101,880.00	77,376.40	24,503.60	0.00
2020-161-00-0000	Secretaries' Sal - Elem	47,797.00	-14,000.00	33,797.00	25,219.40	8,144.39	433.21
2020-161-05-0000	Secretaries' Sal - HS	36,110.00	-500.00	35,610.00	27,300.00	8,160.00	150.00
2020-162-00-0000	Monitors' Salaries - K-3	7,392.00	6,000.00	13,392.00	6,911.07	6,185.93	295.00
2020-162-00-3000	Monitors' Salaries - 4-5	2,238.00	100.00	2,338.00	1,293.61	1,043.93	0.46
2020-162-05-0000	Monitors' Salaries - 7-12	0.00	1,600.00	1,600.00	694.70	745.78	159.52
2020-400-00-0000	Super Other Exp - Elem	3,764.00	-3,550.00	214.00	57.00	0.00	157.00
2020-400-00-1000	Prof Dev Other Elem	0.00	300.00	300.00	300.00	0.00	0.00
2020-400-05-0000	Super Other Exp - HS	4,630.00	0.00	4,630.00	928.85	0.00	3,701.15
2020-400-05-1000	Prof Dev Other HS	0.00	1,000.00	1,000.00	650.00	0.00	350.00
2020-500-00-0000	Supervision Sup - Elem	1,750.00	-1,500.00	250.00	0.00	0.00	250.00
2020-500-05-0000	Supervision Sup - HS	1,750.00	-606.00	1,144.00	46.88	0.00	1,097.12

# MADRID-WADDINGTON CSD

Budget Status Report As Of: 03/31/2023

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2060-400-00-0000	Grant Writer Services	17,000.00	0.00	17,000.00	13,000.00	0.00	4,000.00
2070-150-00-0000	Inservice Instr. Salaries	500.00	0.00	500.00	0.00	0.00	500.00
20 Administration and Improvement - State Function Group Subtot:		341,916.00	0.00	341,916.00	250,142.29	67,323.63	24,450.08
2110-110-00-0000	Teacher Salaries 1/2 Day	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
2110-110-01-0000	Teacher Salaries Pre-K	0.00	4,250.00	4,250.00	0.00	0.00	4,250.00
2110-120-00-0000	Teacher Salaries K-3	993,823.00	-78,204.87	915,618.13	439,720.08	289,045.34	186,852.71
2110-120-01-0000	TCH Salaries K-3 PROF DEV	5,000.00	3,950.00	8,950.00	8,950.00	0.00	0.00
2110-120-01-1000	TCH Sal Pre-K PROF Dev	700.00	-100.00	600.00	600.00	0.00	0.00
2110-121-00-0000	4-5 ELEMENTARY TEACHERS	561,978.00	0.00	561,978.00	318,647.16	226,842.60	16,488.24
2110-121-01-0000	TCH Salaries 4-5 PROF DEV	3,500.00	0.00	3,500.00	2,300.00	0.00	1,200.00
2110-121-03-0000	6 ELEM TCH SALARIES	213,503.00	8,185.58	221,688.58	128,341.05	90,855.84	2,491.69
2110-121-03-1000	6 Tch Prof Dev Stipends	1,000.00	-200.00	800.00	600.00	0.00	200.00
2110-122-00-0000	K-3 ELEM TCH ASSISTANT	59,836.00	17,300.00	77,136.00	46,751.39	15,011.54	15,373.07
2110-122-00-1000	Pre-K TCH ASSISTANT	37,570.00	18,000.00	55,570.00	33,221.93	22,000.00	348.07
2110-123-00-0000	4-5 ELEM TCH ASSISTANT	21,623.00	23,750.00	45,373.00	21,559.50	14,698.44	9,115.06
2110-123-01-0000	6 TCH ASSISTANT	0.00	150.00	150.00	55.00	0.00	95.00
2110-130-00-0000	Teacher Salaries 7-12	1,521,915.00	-100,685.58	1,421,229.42	820,375.99	555,464.02	45,389.41
2110-130-01-0000	TCH Sal 7-12 PROF DEV	5,000.00	4,150.00	9,150.00	9,150.00	0.00	0.00
2110-131-00-0000	TCH ASSIST Salaries 7-12	52,398.00	11,250.00	63,648.00	44,846.69	18,173.38	627.95
2110-140-00-0000	Substitute Teachers - K-3	35,000.00	20,000.00	55,000.00	50,401.32	0.00	4,598.68
2110-140-00-1000	Substitute Tch -Pre-K	1,000.00	0.00	1,000.00	287.50	0.00	712.50
2110-140-01-0000	Substitute Teachers - 4-5	18,000.00	-10,000.00	8,000.00	3,282.76	0.00	4,717.24
2110-140-02-0000	Substitute Teachers - 6	7,000.00	0.00	7,000.00	3,787.34	0.00	3,212.66
2110-140-03-0000	Substitute TCH - 7-12	62,000.00	0.00	62,000.00	30,689.55	0.00	31,310.45
2110-150-00-0000	Tutoring Salaries- K-3	2,462.00	0.00	2,462.00	0.00	0.00	2,462.00
2110-150-01-0000	Tutoring Salaries- 4-5	1,231.00	0.00	1,231.00	0.00	0.00	1,231.00
2110-150-02-0000	Tutoring Salaries- 6	615.00	0.00	615.00	0.00	0.00	615.00
2110-150-05-0000	Tutoring Salaries- 7-12	3,692.00	0.00	3,692.00	0.00	0.00	3,692.00
2110-160-00-0000	NON-INSTR SALARIES - K-3	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
2110-160-01-0000	NON-INSTR SALARIES - 4-5	250.00	0.00	250.00	0.00	0.00	250.00
2110-200-00-0000	General Equipment K-12	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2110-400-00-0000	General Other Expense	19,000.00	0.00	19,000.00	4,671.54	0.00	14,328.46
2110-400-01-0000	General Other Exp Pre-K	200.00	0.00	200.00	0.00	0.00	200.00
2110-400-01-1000	General Other Exp K-3	650.00	-65.94	584.06	10.00	0.00	574.06
2110-400-02-0000	General Other Exp 4-5	650.00	30.94	680.94	680.94	0.00	0.00
2110-400-03-0000	General Other Exp 6	250.00	35.00	285.00	285.00	0.00	0.00
2110-400-03-1000	Instrum Music k-3 Other E	127.00	0.00	127.00	0.00	0.00	127.00
2110-400-03-1100	Instrum Music 4-5 Other E	127.00	0.00	127.00	0.00	0.00	127.00

**MADRID-WADDINGTON CSD**

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2110-400-03-1200	Instrum Music 6 Other E	74.00	0.00	74.00	0.00	0.00	74.00
2110-400-03-1300	PRE-K Comm & Assem Other	75.00	0.00	75.00	0.00	0.00	75.00
2110-400-03-1400	K-3 Comm & Assem Other	175.00	0.00	175.00	0.00	0.00	175.00
2110-400-03-1500	4-5 Comm & Assem Other	175.00	0.00	175.00	0.00	0.00	175.00
2110-400-03-1600	6 Comm & Assem Other	75.00	0.00	75.00	0.00	0.00	75.00
2110-400-03-1700	PRE-K Teacher Conference	750.00	-724.00	26.00	0.00	0.00	26.00
2110-400-03-1800	K-3 Teacher Conference	625.00	-476.00	149.00	149.00	0.00	0.00
2110-400-03-1800	4-5 Teacher Conference	625.00	700.00	1,325.00	1,287.10	0.00	37.90
2110-400-03-2000	6 Teacher Conference	100.00	0.00	100.00	0.00	0.00	100.00
2110-400-05-0000	General Other Exp 7-12	7,500.00	0.00	7,500.00	2,253.18	0.00	5,246.82
2110-400-05-0700	Phys Ed 7-12 Other Expens	361.00	0.00	361.00	0.00	0.00	361.00
2110-400-05-0800	Musci Piano Accompanist	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-400-05-1100	Instrum Music 7-12 Other	1,750.00	0.00	1,750.00	1,035.00	0.00	715.00
2110-400-05-1200	Vocal Music 7-12 Other	750.00	0.00	750.00	470.00	0.00	280.00
2110-400-05-1300	State/Nat'l Music Other 7	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2110-400-05-1600	7-12 Comm & Assem Other	1,650.00	0.00	1,650.00	900.00	0.00	750.00
2110-400-05-1700	7-12 Teacher Conference	3,000.00	500.00	3,500.00	3,313.33	0.00	186.67
2110-470-00-0000	Tuition - K-3	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2110-470-03-0000	Tuition - 4-5	8,500.00	0.00	8,500.00	0.00	0.00	8,500.00
2110-470-03-1000	Tuition - 6	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
2110-470-03-1100	Tuition - 7-12	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2110-480-01-0000	Campus/St. Mary's Text	850.00	-811.80	38.20	34.70	0.00	3.50
2110-480-03-0100	Textbooks K-3	5,000.00	9,878.12	14,878.12	14,878.12	0.00	0.00
2110-480-03-0200	Textbooks 4-5	5,000.00	2,007.90	7,007.90	7,007.90	0.00	0.00
2110-480-03-0300	Textbooks 6	3,519.00	-1,902.70	1,616.30	803.90	812.40	0.00
2110-480-05-0100	Textbooks 7-12	18,519.00	-9,172.52	9,346.48	6,896.10	2,095.59	354.79
2110-480-00-0000	BOCES Services	195,000.00	0.00	195,000.00	117,608.43	0.00	77,391.57
2110-500-00-0000	General K-12 Supplies	20,000.00	834.67	20,834.67	19,557.11	338.12	939.44
2110-500-01-0000	Supplies - Seeds for Succ	0.00	0.00	0.00	0.00	0.00	0.00
2110-500-03-0000	General Pre-K Supplies	1,000.00	2,378.44	3,378.44	3,378.44	0.00	0.00
2110-500-03-0100	General K-3 Supplies	8,000.00	256.13	8,256.13	8,256.13	0.00	0.00
2110-500-03-0110	General 4-5 Supplies	6,000.00	457.79	6,457.79	6,457.79	0.00	0.00
2110-500-03-0120	General 6 Supplies	2,500.00	-118.00	2,382.00	2,382.00	0.00	0.00
2110-500-03-0200	Art Pre-K Supplies	250.00	-9.76	240.24	240.24	0.00	0.00
2110-500-03-0300	Art K-3 Supplies	1,000.00	270.41	1,270.41	1,270.41	0.00	0.00
2110-500-03-0400	Art 4-5 Supplies	750.00	-750.00	0.00	0.00	0.00	0.00
2110-500-03-0500	Art 6 Supplies	400.00	-49.78	350.22	350.22	0.00	0.00
2110-500-03-0600	Phys Ed PRE-K Supplies	76.00	-76.00	0.00	0.00	0.00	0.00
2110-500-03-0700	Phys Ed K-3 Supplies	150.00	-93.02	56.98	56.98	0.00	0.00



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2110-500-03-0800	Phys Ed 4-5 Supplies	150.00	51.43	201.43	201.43	0.00	0.00
2110-500-03-0900	Phys Ed 6 Supplies	100.00	-100.00	0.00	0.00	0.00	0.00
2110-500-03-1100	Instrum Music K-3 Supplie	100.00	-100.00	0.00	0.00	0.00	0.00
2110-500-03-1110	Instrum Music 4-5 Supplie	100.00	-100.00	0.00	0.00	0.00	0.00
2110-500-03-1120	Instrum Music 6 Supplie	50.00	-50.00	0.00	0.00	0.00	0.00
2110-500-03-1200	Vocal Music K-3 Supplies	100.00	-10.00	90.00	90.00	0.00	0.00
2110-500-03-1500	Vocal Music4-5 Supplies	100.00	-10.00	90.00	90.00	0.00	0.00
2110-500-03-1600	Vocal Music 6 Supplies	50.00	-50.00	0.00	0.00	0.00	0.00
2110-500-05-0000	General 7-12 Supplies	12,000.00	-3,172.67	8,827.33	4,790.76	1,438.41	2,598.16
2110-500-05-0200	Art 7-12 Supplies	2,250.00	128.73	2,378.73	2,378.73	0.00	0.00
2110-500-05-0300	Health 7-12 Supplies	105.00	312.63	417.63	417.63	0.00	0.00
2110-500-05-0400	English 7-12 Supplies	105.00	0.00	105.00	0.00	0.00	105.00
2110-500-05-0500	French 7-12 Supplies	300.00	0.00	300.00	0.00	0.00	300.00
2110-500-05-0600	Spanish 7-12 Supplies	300.00	0.00	300.00	0.00	0.00	300.00
2110-500-05-0700	Phys Ed Supplies Jones	600.00	49.76	649.76	649.76	0.00	0.00
2110-500-05-0800	Phys Ed Supplies Shoen	600.00	-49.76	550.24	0.00	0.00	550.24
2110-500-05-1000	Math 7-12 Supplies	775.00	0.00	775.00	0.00	0.00	775.00
2110-500-05-1100	Instrum Music 7-12 Suppli	1,750.00	0.00	1,750.00	464.00	0.00	1,286.00
2110-500-05-1200	Vocal Music 7-12 Supplies	1,300.00	0.00	1,300.00	176.44	0.00	1,123.56
2110-500-05-1300	Science 7-12 Supplies	3,600.00	0.00	3,600.00	943.18	0.00	2,656.82
2110-500-05-1400	Social Studies 7-12 Suppl	400.00	0.00	400.00	0.00	0.00	400.00
2110-500-05-1700	Music 7-12 Instruments	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2250-150-00-0000	Handicapped TCH SAL K-3	87,963.00	96,564.44	184,527.44	113,887.69	70,639.75	0.00
2250-150-00-0100	Sub Hdkp Tch Sal K-3	1,500.00	0.00	1,500.00	1,312.50	0.00	187.50
2250-150-00-1000	Hdkp Tch Prof Dev K-3	350.00	0.00	350.00	0.00	0.00	350.00
2250-150-03-0000	Handicapped TCH SAL 4-5	41,194.00	39,892.97	81,086.97	52,210.97	28,876.00	0.00
2250-150-03-0100	Handicapped TCH SAL 6	12,664.00	22,865.75	35,529.75	24,830.91	10,589.25	109.59
2250-150-03-0200	Sub Hdkp TCH SAL 4-5	1,000.00	750.00	1,750.00	1,458.50	0.00	291.50
2250-150-03-0300	Sub Hdkp TCH SAL 6	500.00	1,000.00	1,500.00	1,135.00	0.00	365.00
2250-150-03-1000	Hdkp TCH SAL 4-5 Prof Dev	200.00	0.00	200.00	0.00	0.00	200.00
2250-150-03-1100	Hdkp TCH SAL 6 Prof Dev	100.00	0.00	100.00	83.33	0.00	16.67
2250-150-05-0000	Handicapped TCH SAL 7-12	176,250.00	-32,518.29	143,731.71	86,648.82	54,310.81	2,772.08
2250-150-05-0100	Sub Hdkp TCH SAL 7-12	2,500.00	100.00	2,600.00	2,487.50	0.00	112.50
2250-150-05-1000	Hdkp TchSal 7-12 Prof Dev	300.00	0.00	300.00	183.33	0.00	116.67
2250-151-00-0000	Hdkp Tch Asst K-3	77,927.00	-49,000.00	28,927.00	17,754.23	10,788.45	384.32
2250-151-03-0000	Hdkp Tch Asst 4-5	24,380.00	-23,800.00	580.00	0.00	0.00	580.00
2250-151-03-0100	Hdkp Tch Asst 6	6,275.00	23,850.00	30,125.00	3,809.82	3,903.87	22,411.31
2250-151-05-0000	Hdkp Tch Asst 7-12	68,529.00	-1,750.00	66,779.00	39,658.71	26,879.97	240.32

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2250-160-00-0000	Hdkp Noninstr Sal Pre-K	3,500.00	5,579.00	9,079.00	2,692.40	807.60	5,579.00
2250-160-01-0000	Hdkp Noninstr Sal K-3	10,334.00	-9,144.50	1,189.50	915.00	274.50	0.00
2250-160-03-0000	Hdkp Noninstr Sal 4-5	10,334.00	10,000.11	20,334.11	14,095.84	1,230.91	5,007.36
2250-160-03-0100	Hdkp Noninstr Sal 6	5,076.00	-2,499.74	2,576.26	1,981.56	594.70	0.00
2250-160-05-0000	Hdkp Noninstr Sal 7-12	12,834.00	-3,684.87	9,149.13	6,765.68	1,982.14	421.31
2250-400-00-0000	Hdkp Other Expense - K-3	73,750.00	0.00	73,750.00	42,412.20	0.00	31,337.80
2250-400-00-1000	Hdkp Prof Dev Other - K-3	0.00	579.00	579.00	578.50	0.00	0.50
2250-400-00-1100	Hdkp Other Exp - Pre-K	500.00	-500.00	0.00	0.00	0.00	0.00
2250-400-03-0000	Hdkp Other Expense - 4-5	60,000.00	-79.00	59,921.00	16,295.40	0.00	43,625.60
2250-400-03-0100	Hdkp Other Expense - 6	15,000.00	0.00	15,000.00	2,025.00	0.00	12,975.00
2250-400-03-1000	Hdkp Prof Dev Other 4-5	0.00	50.00	50.00	50.00	0.00	0.00
2250-400-03-1100	Hdkp Prof Dev Other - 6	0.00	25.00	25.00	25.00	0.00	0.00
2250-400-05-0000	Hdkp Other Expense - 7-12	45,000.00	0.00	45,000.00	850.00	0.00	44,150.00
2250-400-05-1000	Hdkp Prof Dev Other 7-12	500.00	-75.00	425.00	300.00	0.00	125.00
2250-470-00-0000	Handicapped tuition K-3	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
2250-470-03-0100	Handicapped tuition 6	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2250-470-05-0000	Handicapped tuition 7-12	50,000.00	-209.55	49,790.45	8,620.00	2,155.00	39,015.45
2250-480-00-0000	Hdkp Textbooks - K-3	500.00	-247.45	252.55	252.55	0.00	0.00
2250-480-03-0000	Hdkp Textbooks - 4-5	750.00	212.00	962.00	962.00	0.00	0.00
2250-480-03-0100	Hdkp Textbooks - 6	200.00	-200.00	0.00	0.00	0.00	0.00
2250-480-05-0000	Hdkp Textbooks - 7-12	550.00	-550.00	0.00	0.00	0.00	0.00
2250-490-00-0000	Handicapped BOCES Svces	1,797,000.00	0.00	1,797,000.00	780,021.35	0.00	1,016,978.65
2250-500-00-0000	CSE Supplies	300.00	-234.00	66.00	65.50	0.00	0.50
2250-500-03-0000	Handicapped K-3 Supplies	1,200.00	2,260.12	3,460.12	3,368.73	0.00	91.39
2250-500-03-0100	Handicapped 4-5 Supplies	5,500.00	292.04	5,792.04	5,713.51	0.00	78.53
2250-500-03-0200	Handicapped 6 Supplies	300.00	-300.00	0.00	0.00	0.00	0.00
2250-500-05-0000	Handicapped 7-12 Supplies	1,250.00	-1,023.16	226.84	226.39	0.00	0.45
2280-150-00-0000	Occ Ed Teacher Salaries	54,163.00	1,865.00	56,028.00	18,468.75	13,756.25	23,803.00
2280-150-00-0100	Sub Occ Ed Tch Salaries	500.00	-365.00	135.00	135.00	0.00	0.00
2280-150-00-1000	Oc Ed - Teaching Assist	150.00	-150.00	0.00	0.00	0.00	0.00
2280-150-00-1100	Occ Ed Prof Dev Tch Sal	0.00	400.00	400.00	400.00	0.00	0.00
2280-160-00-0000	Occ Ed Non-Teacher Salari	0.00	0.04	0.04	0.00	0.00	0.04
2280-400-05-0000	General Occ Ed Other Exp	2,000.00	-1,750.04	249.96	0.00	0.00	249.96
2280-490-00-0000	Occ Ed BOCES Services	535,000.00	0.00	535,000.00	374,780.00	0.00	160,220.00
2280-500-05-0000	General Occ Ed Supplies	1,500.00	-485.00	1,015.00	0.00	0.00	1,015.00
2330-490-00-0000	BOCES Teaching Spec Sch	33,000.00	0.00	33,000.00	13,860.00	0.00	19,140.00
21 Teaching - State Function Group Subtotal		7,242,167.00	-486.00	7,241,672.00	3,819,324.42	1,463,544.86	1,958,802.72
2610-150-00-0100	Sub Lib Instr Sal - K-3	150.00	-150.00	0.00	0.00	0.00	0.00

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2610-150-03-0100	Library InstrSal - 6	8,109.00	-217.35	7,891.65	4,552.95	3,338.70	0.00
2610-150-03-0200	Sub Lib InstrSal - 4-5	150.00	-150.00	0.00	0.00	0.00	0.00
2610-150-03-0400	Sub Lib InstrSal - 6	150.00	-30.00	120.00	57.51	0.00	62.49
2610-150-05-0000	Library InstrSal - 7-12	20,084.00	-167.75	19,896.25	11,478.30	8,417.55	0.40
2610-150-05-0100	Sub Library Tch Sal 7-12	250.00	-53.00	197.00	144.99	0.00	52.01
2610-160-05-1100	Prof Dev Lib Tch Sal 7-12	250.00	-240.35	9.65	0.00	0.00	9.65
2610-151-00-0000	LIB TCH ASSIST SAL - K-3	11,545.00	1,093.98	12,638.98	7,601.70	5,034.91	2.37
2610-151-03-0000	LIB TCH ASSIST SAL - 4-5	5,821.00	328.12	6,149.12	3,583.46	2,517.12	48.54
2610-400-00-0000	Lib & AV K-3 Other E	125.00	-125.00	0.00	0.00	0.00	0.00
2610-400-03-0000	Lib & AV 4-5 Other E	100.00	-100.00	0.00	0.00	0.00	0.00
2610-400-03-0100	Lib & AV 6 Other E	75.00	-75.00	0.00	0.00	0.00	0.00
2610-400-05-0000	Lib & AV 7-12 Other E	200.00	-200.00	0.00	0.00	0.00	0.00
2610-460-00-0000	K-3 Library & AV Loan	2,000.00	980.76	2,980.76	2,980.48	0.00	0.28
2610-460-03-0000	4-5 Library & AV Loan	1,000.00	17.95	1,017.95	1,017.95	0.00	0.00
2610-460-03-0100	6 Library & AV Loan	1,000.00	-79.48	920.52	913.93	0.00	6.59
2610-460-05-0000	7-12 Library & AV Loan	4,000.00	439.12	4,439.12	4,439.12	0.00	0.00
2610-490-00-0000	Library & AV BOCES	45,347.00	0.00	45,347.00	30,401.29	0.00	14,945.71
2610-500-00-0000	Library & AV K-3 Supplie	500.00	51.62	551.62	551.62	0.00	0.00
2610-500-03-0000	Library & AV 4-5 Supplie	250.00	-35.07	214.93	214.93	0.00	0.00
2610-500-03-0100	Library & AV 6 Supplie	200.00	-199.55	0.45	0.00	0.00	0.45
2610-500-05-0000	Library & AV 7-12 Supplie	800.00	-604.00	196.00	195.82	0.00	0.18
2630-220-00-0000	State Aided Comput Hrdwre	13,000.00	0.00	13,000.00	11,512.73	0.00	1,487.27
2630-400-00-0000	Computer Other	1,500.00	-800.00	700.00	0.00	0.00	700.00
2630-400-00-1000	Comp Prof Dev Other	1,000.00	800.00	1,800.00	1,523.50	239.25	37.25
2630-460-03-0000	K-5 Software	7,000.00	0.00	7,000.00	4,262.02	0.00	2,737.98
2630-460-05-0000	6-12 Software	7,000.00	0.00	7,000.00	3,029.61	0.00	3,970.39
2630-490-00-0000	Computer BOCES	85,000.00	0.00	85,000.00	73,849.47	0.00	11,150.53
2630-500-00-0000	Computer Supplies K-5	12,000.00	0.00	12,000.00	9,829.01	0.00	2,170.99
2630-500-05-0000	Computer Supplies 6-12	12,000.00	0.00	12,000.00	9,760.19	0.00	2,239.81
<b>26 Instructional Media - State Function Group Subtotal</b>		<b>240,588.00</b>	<b>485.00</b>	<b>241,071.00</b>	<b>181,900.58</b>	<b>19,547.53</b>	<b>39,622.89</b>
2805-160-00-0000	Attendance Salaries	34,137.00	-4,000.00	30,137.00	1,517.85	607.15	28,012.00
2805-400-00-0000	Attendance Other Exp	600.00	0.00	600.00	0.00	0.00	600.00
2810-150-00-0000	Guidance Instr Sal K-3	40,559.00	0.00	40,559.00	0.00	0.00	40,559.00
2810-150-00-0100	Sub Guid Instr Sal K-3	150.00	0.00	150.00	0.00	0.00	150.00
2810-150-00-1200	Instructional Salaries	150.00	0.00	150.00	0.00	0.00	150.00
2810-150-00-1300	Instructional Salaries	150.00	0.00	150.00	0.00	0.00	150.00
2810-150-03-0000	Guidance Instr Sal 4-5	20,280.00	0.00	20,280.00	0.00	0.00	20,280.00
2810-150-03-0100	Guidance Instr Sal 6	17,064.00	16,959.70	34,023.70	22,316.08	11,707.64	0.00

**MADRID-WADDINGTON CSD**  
**Budget Status Report As Of: 03/31/2023**  
**Fiscal Year: 2023**  
**Fund: A GENERAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-150-05-0000	Guidance Instr Sal 7-12	142,864.00	-19,959.70	122,904.30	47,676.36	33,104.12	42,123.82
2810-150-05-0100	Sub Guid Instr Sal 7-12	200.00	0.00	200.00	0.00	0.00	200.00
2810-150-05-1000	Instructional Salaries	500.00	0.00	500.00	0.00	0.00	500.00
2810-160-03-0100	Guide Noninst Sal - 6	500.00	0.00	500.00	240.00	0.00	260.00
2810-160-05-0000	Guide Noninst Sal - 7-12	5,950.00	0.00	5,950.00	3,846.20	1,153.80	950.00
2810-400-00-0000	Guidance Other Exp K-3	1,000.00	-500.00	500.00	0.00	0.00	500.00
2810-400-03-0000	Guidance Other Exp 4-5	750.00	0.00	750.00	0.00	0.00	750.00
2810-400-03-0100	Guidance Other Exp 6	250.00	0.00	250.00	0.00	0.00	250.00
2810-400-05-0000	Guidance Other Exp 7-12	1,000.00	0.00	1,000.00	224.67	0.00	775.33
2810-500-03-0000	Guidance Sup K-3	250.00	9.66	259.66	259.66	0.00	0.00
2810-500-03-0100	Guidance Sup 4-5	250.00	-9.66	240.34	21.77	0.00	218.57
2810-500-03-0200	Guidance Sup 6	250.00	0.00	250.00	0.00	0.00	250.00
2810-500-05-0000	Guidance Supplies 7-12	750.00	0.00	750.00	146.21	0.00	603.79
2815-160-00-0000	health Service Sal	34,357.00	0.00	34,357.00	4,681.65	1,266.75	28,408.60
2815-400-00-0000	Health Services Other Exp	18,720.00	-6,000.00	12,720.00	9,253.00	3,000.00	467.00
2815-500-00-0000	Health Services Supplies	4,000.00	0.00	4,000.00	2,614.21	479.69	906.10
2820-150-00-0000	Psychological Salaries	59,516.00	59.00	59,575.00	31,407.09	25,204.75	2,963.16
2820-400-00-0000	Psychological Other	2,500.00	-59.00	2,441.00	0.00	0.00	2,441.00
2820-500-00-0000	Psychological Supplies	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
2850-005-02-0000	Not Defined Yet	500.00	0.00	500.00	0.00	0.00	500.00
2850-150-00-0000	Cocurricular Sal. 7-12	72,365.00	0.00	72,365.00	5,508.00	46,956.00	19,901.00
2850-150-03-0000	After School Salaries K-3	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
2850-150-03-0100	After School Sal. 4-5	2,250.00	0.00	2,250.00	0.00	0.00	2,250.00
2850-150-03-0200	After School Sal. 6	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2850-150-05-0000	After School Prog 7-12	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2850-400-00-0000	General Co. Other 7-12	1,500.00	-699.00	801.00	423.00	0.00	378.00
2850-400-02-0000	Debate Other Expense	200.00	0.00	200.00	0.00	0.00	200.00
2850-400-05-0000	After School Other - 7-12	0.00	759.00	759.00	753.75	0.00	5.25
2850-400-05-0200	Theatre Other	3,000.00	299.00	3,299.00	3,299.00	0.00	0.00
2850-500-00-0000	Cocur. General Sup. 7-12	500.00	-416.32	83.68	0.00	0.00	83.68
2850-500-02-0000	Debate Supplies	718.00	0.00	718.00	0.00	0.00	718.00
2850-500-03-0000	After School Sup. K-3	250.00	-250.00	0.00	0.00	0.00	0.00
2850-500-03-0100	After School Sup. 4-5	150.00	-109.00	41.00	0.00	0.00	41.00
2850-500-03-0200	After School Sup. 6	100.00	0.00	100.00	54.71	0.00	45.29
2850-500-05-0000	After School Sup. 7-12	250.00	416.32	666.32	666.32	0.00	0.00
2850-500-05-0200	Theatre Supplies	3,250.00	6,500.00	9,750.00	6,462.06	3,098.19	189.75
2855-150-00-0000	Coaches' Salaries	131,819.00	3,000.00	134,819.00	88,569.80	46,242.70	6.50
2855-200-05-0100	Equipment - Uniforms	7,000.00	261.83	7,261.83	7,261.83	0.00	0.00
2855-200-05-1400	General Athletic Equipmen	6,295.00	11,154.00	17,449.00	17,449.00	0.00	0.00

# MADRID-WADDINGTON CSD

Budget Status Report As Of: 03/31/2023

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2855-400-05-0200	Boys' Baseball Other Exp	3,865.00	0.00	3,865.00	197.00	0.00	3,668.00
2855-400-05-0300	Boys' Basketball Other Ex	6,200.00	80.87	6,280.87	6,280.87	0.00	0.00
2855-400-05-0600	Cheering Other Expense	750.00	749.60	1,499.60	1,499.60	0.00	0.00
2855-400-05-0700	Boys' Soccer Other Expens	5,000.00	-2,742.00	2,258.00	2,258.00	0.00	0.00
2855-400-05-0800	Girls' Soccer Other Expen	4,500.00	329.00	4,829.00	4,829.00	0.00	0.00
2855-400-05-0900	Girls' Track Other Expens	1,100.00	0.00	1,100.00	0.00	0.00	1,100.00
2855-400-05-1000	Boys' Track Other	1,100.00	0.00	1,100.00	0.00	0.00	1,100.00
2855-400-05-1200	Girls' Volleyball Other E	2,925.00	1,076.00	4,001.00	4,001.00	0.00	0.00
2855-400-05-1300	Girls' Basketball Other E	6,500.00	-582.48	5,917.52	5,917.52	0.00	0.00
2855-400-05-1400	General Athletic Other Ex	6,000.00	-250.75	5,749.25	3,171.41	0.00	2,577.84
2855-400-05-1500	Girls' Softball Other Exp	3,865.00	0.00	3,865.00	0.00	0.00	3,865.00
2855-400-05-1600	Golf Other Expense	1,750.00	0.00	1,750.00	0.00	0.00	1,750.00
2855-490-00-0000	BOCES - Section X Coord	12,019.00	0.00	12,019.00	9,559.60	0.00	2,459.40
2855-500-05-0200	Boys' Baseball Supplies	0.00	700.00	700.00	570.91	0.00	129.09
2855-500-05-0300	Boys' Basketball Supplies	700.00	-216.97	483.03	483.03	0.00	0.00
2855-500-05-0500	Cheerleading Supplies	250.00	-130.00	120.00	120.00	0.00	0.00
2855-500-05-0700	Boys' Soccer Supplies	1,750.00	-693.29	1,056.71	1,056.71	0.00	0.00
2855-500-05-0800	Girls' Soccer Supplies	1,750.00	-918.79	831.21	831.21	0.00	0.00
2855-500-05-0900	Girls' Track Supplies	300.00	0.00	300.00	70.95	0.00	229.05
2855-500-05-1000	Boys' Track Supplies	300.00	0.00	300.00	0.00	0.00	300.00
2855-500-05-1200	Girls' Volleyball Supplie	383.00	25.52	408.52	408.52	0.00	0.00
2855-500-05-1300	Girls' Basketball Supplie	750.00	-127.58	622.42	622.42	0.00	0.00
2855-500-05-1400	General Athletic Supplies	3,500.00	1,500.00	5,000.00	3,236.31	1,088.67	675.02
2855-500-05-1500	Girls' Softball Supplies	750.00	568.14	1,316.14	1,316.14	0.00	0.00
2855-500-05-1600	Golf Supplies	300.00	372.90	672.90	672.90	0.00	0.00
2855-500-05-1700	AED Supplies	1,092.00	0.00	1,092.00	0.00	0.00	1,092.00
<b>28 Pupil Services - State Function Group Subtotal</b>		<b>695,943.00</b>	<b>7,164.00</b>	<b>703,097.00</b>	<b>301,765.30</b>	<b>173,808.46</b>	<b>227,432.24</b>
5510-160-00-0000	Transportation Salaries	491,222.00	-800.21	490,321.79	343,269.32	143,639.59	3,412.88
5510-160-00-1000	Transp Sal - Pre-K	31,398.00	-10,000.00	21,398.00	9,934.68	0.00	11,461.32
5510-162-00-0000	Transp Office-Super Salar	84,240.00	10,900.21	95,140.21	72,902.00	22,238.21	0.00
5510-200-00-0000	Transportation Equipment	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
5510-400-00-0000	Transportation Other Exp	25,000.00	-886.02	24,113.98	719.57	0.00	23,394.41
5510-400-00-1000	Transp Prof Dev Other Exp	0.00	886.02	886.02	886.02	0.00	0.00
5510-401-00-0000	Transportation Insurance	18,000.00	0.00	18,000.00	17,360.27	0.00	639.73
5510-490-00-0000	BOCES Transp. Services	5,057.00	0.00	5,057.00	3,249.50	0.00	1,807.50
5510-500-00-0000	Transportation Supplies	14,500.00	0.00	14,500.00	1,834.66	0.00	12,665.34
5510-570-00-0000	Transportation Parts	60,000.00	0.00	60,000.00	27,141.51	0.00	32,858.49
5510-571-00-0000	Transportation Gasoline	130,000.00	0.00	130,000.00	56,568.36	0.00	73,431.64

# MADRID-WADDINGTON CSD

Budget Status Report As Of: 03/31/2023

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-572-00-0000	Transportation Oil	11,000.00	0.00	11,000.00	4,471.36	0.00	6,528.64
5510-573-00-0000	Transportation Tires & Ch	16,500.00	0.00	16,500.00	6,539.00	0.00	9,961.00
5530-200-00-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5530-400-00-0000	Bus Garage Other Expense	6,500.00	2,000.00	8,500.00	3,851.27	4,305.00	343.73
5530-410-00-0000	Bus Gararage Insurance	15,000.00	-3,000.00	12,000.00	11,385.67	0.00	614.33
5530-420-00-0000	Fuel Oil	30,000.00	0.00	30,000.00	16,655.28	0.00	13,344.72
5530-470-00-0000	Garage Bldg Electricity	10,352.00	0.00	10,352.00	4,797.95	0.00	5,554.05
5530-500-00-0000	Bus Garage Supplies	2,100.00	1,000.00	3,100.00	2,938.40	0.00	161.60
5540-400-00-0000	Contract Transportation	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
55 Pupil Transportation - State Function Group Subtotal		976,367.00	0.00	976,367.00	684,604.82	170,182.80	221,679.38
7140-150-00-0000	Fitness Center Instruc	3,374.00	821.00	4,195.00	2,097.50	2,097.50	0.00
7140-160-00-0000	Fitness Center Non-Instr	14,124.00	3,179.00	17,303.00	13,816.60	0.00	3,486.40
7140-200-00-0000	Fitness Center Equip	8,000.00	-278.00	7,722.00	7,722.00	0.00	0.00
7140-400-00-0000	Fitness Center Other	3,000.00	0.00	3,000.00	530.00	0.00	2,470.00
7140-500-00-0000	Fitness center supplies	2,500.00	0.00	2,500.00	107.68	0.00	2,392.32
7 Community Services - State Function Group Subtotal		30,998.00	3,722.00	34,720.00	24,273.78	2,097.50	8,348.72
9010-800-00-0000	State Retirement	211,520.00	0.00	211,520.00	164,575.80	29,954.17	16,990.03
9020-800-00-0000	Teacher Retirement	531,392.00	0.00	531,392.00	275,754.16	172,043.10	83,594.74
9030-800-00-0000	Social Security	562,801.00	0.00	562,801.00	285,732.89	156,916.89	120,151.22
9040-800-00-0000	Workers' Compensation	51,592.00	0.00	51,592.00	36,975.98	0.00	14,616.02
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
9060-800-00-0000	Health Insurance	2,525,692.00	-65,000.00	2,460,692.00	1,743,291.79	0.00	717,400.21
9060-800-00-1000	Health Ins. - Retirees	1,502,202.00	-75,000.00	1,427,202.00	1,057,455.40	0.00	369,746.60
9060-810-00-0000	Dental Insurance	0.00	0.00	0.00	2,137.71	0.00	-2,137.71
9089-800-00-0000	Other Employee Benefits	142,357.00	0.00	142,357.00	108,645.78	0.00	33,711.22
90 Employee Benefits - State Function Group Subtotal		5,532,556.00	-140,000.00	5,392,556.00	3,674,569.51	368,914.16	1,369,072.33
9711-600-00-0000	Building Bond Principal	720,000.00	0.00	720,000.00	0.00	0.00	720,000.00
9711-700-00-0000	Building Bond Interest	196,688.00	-75,000.00	121,688.00	58,171.88	0.00	63,516.12
9731-600-00-0000	BAN Principal	220,193.00	0.00	220,193.00	0.00	0.00	220,193.00
9731-700-00-0000	BAN Interest	96,978.00	0.00	96,978.00	935.49	0.00	96,042.51
9770-700-00-0000	Revenue Anticipation Note	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
97 Debt Service - State Function Group Subtotal		1,243,859.00	-75,000.00	1,168,859.00	59,107.37	0.00	1,109,751.63
9901-930-00-0000	Transfer to School Lunch	25,000.00	0.00	25,000.00	25,000.00	0.00	0.00
9901-950-00-0000	Transfer to Special	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
9950-800-00-0000	Transfer to Capital/Debt	385,000.00	215,000.00	600,000.00	600,000.00	0.00	0.00
99 Interfund Transfers - State Function Group Subtotal		435,000.00	215,000.00	650,000.00	625,000.00	0.00	25,000.00
Total GENERAL FUND		19,379,011.00	0.00	19,379,011.00	11,300,238.52	2,438,675.30	5,640,097.18

**Madrid-Waddington Central School District**  
**BUDGET REPORT**  
**For The Period Ending March 31, 2023**

**Expenditures:**

	<u>Original Approp</u>	<u>Carry over</u>	<u>Total Approp</u>	<u>Expenditures</u>	<u>Encumb.</u>	<u>Available Balance</u>
Board of Education	\$ 117,428.00	\$ -	\$ 117,428.00	\$ 84,622.72	\$ 24,224.05	\$ 8,581.23
Central Administration	\$ 365,769.00	\$ -	\$ 365,769.00	\$ 218,943.79	\$ 52,427.47	\$ 94,397.74
Finance	\$ 54,103.00	\$ -	\$ 54,103.00	\$ 41,515.97	\$ 3,461.60	\$ 9,125.43
Legal Services	\$ 40,136.00	\$ -	\$ 40,136.00	\$ 21,048.69	\$ -	\$ 19,087.31
Central Services	\$ 1,371,982.00	\$ (10,876.00)	\$ 1,361,106.00	\$ 933,983.63	\$ 103,042.24	\$ 324,080.13
Special Items	\$ 690,211.00	\$ -	\$ 690,211.00	\$ 479,545.65	\$ -	\$ 210,665.35
Instruction	\$ 8,520,602.00	\$ 7,154.00	\$ 8,527,756.00	\$ 4,553,122.59	\$ 1,724,325.48	\$ 2,250,307.93
Transportation	\$ 976,367.00	\$ -	\$ 976,367.00	\$ 584,504.82	\$ 170,182.80	\$ 221,679.38
Community Services	\$ 30,998.00	\$ 3,722.00	\$ 34,720.00	\$ 24,273.78	\$ 2,097.50	\$ 8,348.72
Employee Benefits	\$ 5,532,556.00	\$ (140,000.00)	\$ 5,392,556.00	\$ 3,674,569.51	\$ 358,914.16	\$ 1,359,072.33
Debt Service	\$ 1,243,859.00	\$ (75,000.00)	\$ 1,168,859.00	\$ 59,107.37	\$ -	\$ 1,109,751.63
Interfund Transfers	\$ 435,000.00	\$ 215,000.00	\$ 650,000.00	\$ 625,000.00	\$ -	\$ 25,000.00
	\$ 19,379,011.00	\$ -	\$ 19,379,011.00	\$ 11,300,238.52	\$ 2,438,675.30	\$ 5,640,097.18

# MADRID-WADDINGTON CSD

A/P Check Register  
Bank Account: CBSPECAID - COMMUNITY BANK SPECIAL AID FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
005455	03/01/2023	C	DGS SPORTS	0076		No	No			\$11,295.20	005455
005456	03/01/2023	C	SCHOOL SPECIALTY	0076		No	No			\$2,233.78	005456
005457	03/09/2023	C	95% Group, LLC	0081		No	No			\$6,700.00	005457
005458	03/09/2023	C	APPLE INC	0081		No	No			\$4,440.00	005458
005459	03/09/2023	C	EDUCATE-ME.NET	0081		No	No			\$3,923.12	005459
005460	03/16/2023	C	Sports Locker	0082		No	No			\$12,695.00	005460
005461	03/16/2023	C	WARDS NATURAL SCIENCE	0082		No	No			\$2,414.00	005461
005462	03/28/2023	C	Chase Cardmember Service	0084		No	No			\$512.62	005462
005463	03/31/2023	C	95% Group, LLC	0085		No	No			\$6,700.00	005463
005464	03/31/2023	C	AMAZON.COM	0085		No	No			\$1,187.21	005464
Subtotal for Bank Account: CBSPECAID - COMMUNITY BANK SPECIAL AID FUND										Grand Total	\$52,100.93
										Void Total	\$0.00
										Net	\$52,100.93
										Grand Total	\$52,100.93
										Void Total	\$0.00
										Net	\$52,100.93

## Selection Criteria

Bank Account: CBSPECAID  
Check date is between 03/01/2023 and 03/31/2023  
Sort by: Check Number  
Printed by JULIE K. ABRANTES



**MADRID-WADDINGTON CSD**  
A/P Check Register  
Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND

Check Number	Check Date	Pay Type	Remit To	Warrant Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
091670	12/02/2022	C	SMITH,JOHN	0049	No	Yes	3/9/2023	No forwarding address. Tried to reach out and no response.	(\$599.40)	091670
092000	03/01/2023	C	AETNA	0076	No	No			\$31,423.77	092000
092001	03/01/2023	C	AMAZON.COM	0076	No	No			\$459.21	092001
092002	03/01/2023	C	ATHMEDICS	0076	No	No			\$70.95	092002
092003	03/01/2023	C	BIG SPOON KITCHEN	0076	No	No			\$1,638.00	092003
092004	03/01/2023	C	BIMBO FOODS	0076	No	No			\$644.20	092004
092005	03/01/2023	C	BLAKE THERMAL SALES	0076	No	No			\$1,894.54	092005
092006	03/01/2023	C	BOND SCHOENECK & KING, PLLC	0076	No	No			\$112.50	092006
092007	03/01/2023	C	Chase Cardmember Service	0076	No	No			\$1,716.32	092007
092008	03/01/2023	C	DAVIS VISION, INC	0076	No	No			\$1,463.04	092008
092009	03/01/2023	C	EMPOWER FOR IMPROVEMENT, LLC	0076	No	No			\$5,000.00	092009
092010	03/01/2023	C	FORDCRYSTAL	0076	No	No			\$100.00	092010
092011	03/01/2023	C	GLAZIER PACKING COINC.	0076	No	No			\$1,550.39	092011
092012	03/01/2023	C	HENRY SCHEIN INC.	0076	No	No			\$131.18	092012
092013	03/01/2023	C	JEFFORDS STEEL	0076	No	No			\$49.20	092013
092014	03/01/2023	C	LAWTON ELECTRIC COMPANY	0076	No	No			\$39.00	092014
092015	03/01/2023	C	LJC DISTRIBUTORS	0076	No	No			\$1,250.00	092015
092016	03/01/2023	C	MX FUELS	0076	No	No			\$3,485.30	092016
092017	03/01/2023	C	OTC BRANDS, INC	0076	No	No			\$106.43	092017
092018	03/01/2023	C	PEPSI COLA OGDENSBURG BOTTLERS	0076	No	No			\$733.50	092018
092019	03/01/2023	C	QUILL CORPORATION	0076	No	No			\$41.18	092019
092020	03/01/2023	C	RENZI BROTHERS INC	0076	No	No			\$24,738.32	092020
092021	03/01/2023	C	ST LAWRENCE SUPPLY COMPANY	0076	No	No			\$208.56	092021
092022	03/01/2023	C	ST LAWRENCE-LEWIS BOCES	0076	No	No			\$291,284.42	092022
092023	03/01/2023	C	SUPPLIES HOTLINE CORP	0076	No	No			\$107.80	092023
092024	03/01/2023	C	THOMPSON'S DIESEL WORKS	0076	No	No			\$314.85	092024
092025	03/01/2023	C	TJ TOYOTA	0076	No	No			\$2,040.00	092025
092026	03/01/2023	C	VERIZON WIRELESS	0076	No	No			\$307.97	092026
092027	03/01/2023	C	VICTORY PROMOTIONS, INC.	0076	No	No			\$959.00	092027
092028	03/01/2023	C	WADDINGTON HARDWARE BUILDING SUPPLY	0076	No	No			\$622.73	092028
092029	03/02/2023	C	BENEFACOR FUNDING CORP.	0077	No	No			\$37.80	092029
092030	03/02/2023	C	DOUBLE TREE BY HILTON HOTEL SYRACUSE	0077	No	No			\$262.00	092030
092031	03/02/2023	C	NYSBDA	0077	No	Yes	3/2/2023	wrong address	\$75.00	092031
092032	03/02/2023	C	NYSBDA	0078	No	No			\$75.00	092032
092033	03/02/2023	C	ADVANCE AUTO PARTS	0079	No	No			\$251.93	092033
092034	03/02/2023	C	NY BUS SALES	0079	No	No			\$1,486.81	092034
092035	03/08/2023	C	MMCS PAYROLL ACCOUNT	0080	No	No			\$287,324.84	092035

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

MADRID-WADDINGTON CSD

A/P Check Register  
Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
092036	03/08/2023	C	AMAZON.COM	0081		No	No			\$28.94	092036
092037	03/08/2023	C	ASBO - NORTHERN CHAPTER	0081		No	No			\$40.00	092037
092038	03/08/2023	C	GILLEE'S AUTO TRUCK & MARINE	0081		No	No			\$1,439.84	092038
092039	03/08/2023	C	HARMERBRYAN R.	0081		No	No			\$855.00	092039
092040	03/08/2023	C	HOME DEPOT	0081		No	No			\$655.73	092040
092041	03/08/2023	C	JOHNSON NEWSPAPER CORP	0081		No	No			\$1,859.97	092041
092042	03/08/2023	C	LamayAustin	0081		No	No			\$171.00	092042
092043	03/08/2023	C	LOWE'S WAREHOUSE	0081		No	No			\$1,289.39	092043
092044	03/08/2023	C	MX FUELS	0081		No	No			\$2,469.64	092044
092045	03/08/2023	C	NORTH COUNTRY THIS WEEK	0081		No	No			\$231.60	092045
092046	03/08/2023	C	NORTHCOAST THERAPY, LLC	0081		No	No			\$1,260.00	092046
092047	03/08/2023	C	NYSCATE	0081		No	No			\$175.00	092047
092048	03/08/2023	C	OGDENSBURG CITY SCHOOL DISTRICT	0081		No	No			\$1,077.50	092048
092049	03/08/2023	C	PMI DOCUMENT SOLUTIONS, INC	0081		No	No			\$950.00	092049
092050	03/08/2023	C	REDISHRED ACQUISITION, INC	0081		No	No			\$23.06	092050
092051	03/08/2023	C	REDMONDBROOKE	0081		No	No			\$690.00	092051
092052	03/09/2023	C	REIDWADE	0081		No	No			\$106.00	092052
092053	03/08/2023	C	RockhillJoe	0081		No	No			\$131.00	092053
092054	03/08/2023	C	SLIC NETWORK SOLUTIONS	0081		No	No			\$137.32	092054
092055	03/08/2023	C	Teachers Synergy LLC	0081		No	No			\$230.00	092055
092056	03/08/2023	C	THIRD EYE INTERPRETING, LLC	0081		No	No			\$858.00	092056
092057	03/08/2023	C	WADDINGTON HARDWARE BUILDING SUPPLY	0081		No	No			\$188.51	092057
092058	03/08/2023	C	WATSON ELECTRIC, INC	0081		No	No			\$2,400.00	092058
092059	03/16/2023	C	AETNA	0082		No	No			\$31,761.66	092059
092060	03/16/2023	C	AMAZON.COM	0082		No	No			\$356.43	092060
092061	03/16/2023	C	COX SUBSCRIPTIONS W. T.	0082		No	No			\$76.72	092061
092062	03/16/2023	C	DRONE SPORTS, INC	0082		No	No			\$395.00	092062
092063	03/16/2023	C	EXCELLUS HEALTH PLAN - GROUP	0082		No	No			\$252,819.72	092063
092064	03/16/2023	C	JOHNSON NEWSPAPER CORP	0082		No	No			\$109.20	092064
092065	03/16/2023	C	JOHNSTONS WATER, LLC	0082		No	No			\$30.35	092065
092066	03/16/2023	C	LIBERTY UTILITIES - NH	0082		No	No			\$3,886.33	092066
092067	03/16/2023	C	NATIONAL GRID	0082		No	No			\$5,176.42	092067
092068	03/16/2023	C	ST LAWRENCE-LEWIS BOCES	0082		No	No			\$291,957.10	092068
092069	03/21/2023	C	MWCS PAYROLL ACCOUNT	0083		No	No			\$299,135.02	092069
092070	03/28/2023	C	ALLTECH INTEGRATIONS, INC.	0084		No	No			\$665.00	092070
092071	03/28/2023	C	AMAZON.COM	0084		No	No			\$412.02	092071
092072	03/28/2023	C	BARKLEY'S SAFE AND LOCK CO	0084		No	No			\$3,225.00	092072
092073	03/28/2023	C	BLAKE THERMAL SALES	0084		No	No			\$458.00	092073
092074	03/28/2023	C	BURKEENERIC S	0084		No	No			\$864.86	092074

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

**MADRID-WADDINGTON CSD**  
A/P Check Register  
Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
092075	03/28/2023	C	Chase Cardmember Service	0084		No	No			\$2,715.45	092075
092076	03/28/2023	C	DAVIS VISION, INC	0084		No	No			\$1,486.07	092076
092077	03/28/2023	C	EVERYTHING ELECTRIC, INC	0084		No	No			\$53.28	092077
092078	03/28/2023	C	FASTENAL	0084		No	No			\$112.50	092078
092079	03/28/2023	C	FORD, CRYSTAL	0084		No	No			\$94.40	092079
092080	03/28/2023	C	FRENCHIE'S FORD, INC	0084		No	No			\$16.67	092080
092081	03/28/2023	C	FrohnMichael	0084		No	No			\$94.40	092081
092082	03/28/2023	C	HAUN WELDING SUPPLY INC	0084		No	No			\$36.31	092082
092083	03/28/2023	C	LAWTON ELECTRIC COMPANY	0084		No	No			\$27.00	092083
092084	03/28/2023	C	MONROESCHILLER	0084		No	No			\$7.69	092084
092085	03/28/2023	C	IMX FUELS	0084		No	No			\$2,560.73	092085
092086	03/28/2023	C	NORTH COAST THERAPY	0084		No	No			\$4,686.30	092086
092087	03/28/2023	C	PITNEY BOWES GLOBAL FINANCIAL SERVICES,	0084		No	No			\$154.68	092087
092088	03/28/2023	C	QUILL CORPORATION	0084		No	No			\$106.73	092088
092089	03/28/2023	C	REDMONDIBROOKE	0084		No	No			\$2,070.00	092089
092090	03/28/2023	C	SCHOLASTIC INC	0084		No	No			\$39.10	092090
092091	03/28/2023	C	SCHOOL SPECIALTY	0084		No	No			\$1,782.09	092091
092092	03/28/2023	C	SIDDMONTON I L	0084		No	No			\$31.25	092092
092093	03/28/2023	C	SMEC	0084		No	No			\$5,729.48	092093
092094	03/28/2023	C	SPRAGUE ENERGY SOLUTIONS, INC.	0084		No	No			\$3,613.87	092094
092095	03/28/2023	C	ST LAWRENCE SUPPLY COMPANY	0084		No	No			\$421.48	092095
092096	03/28/2023	C	SUNY AT PLATTSBURGH	0084		No	No			\$400.00	092096
092097	03/28/2023	C	THEISEN TOOLS	0084		No	No			\$104.00	092097
092098	03/28/2023	C	THIRD EYE INTERPRETING, LLC	0084		No	No			\$1,834.00	092098
092099	03/28/2023	C	TOLLS BY MAIL PAYMENT PROCESSING CENTER	0084		No	No			\$3.74	092099
092100	03/28/2023	C	VECCHIO/MARIA	0084		No	No			\$103.70	092100
092101	03/28/2023	C	VERIZON WIRELESS	0084		No	No			\$321.62	092101
092102	03/28/2023	C	WADDINGTON HARDWARE BUILDING SUPPLY	0084		No	No			\$116.19	092102
092103	03/28/2023	C	WHITESBORO PLOW SHOP INC	0084		No	No			\$668.88	092103
092104	03/31/2023	C	AMAZON.COM	0085		No	No			\$283.47	092104
092105	03/31/2023	C	MEMORIA PRESS	0085		No	No			\$34.70	092105
092106	03/31/2023	C	OGDENSBURG CITY SCHOOL DISTRICT	0085		No	No			\$1,077.50	092106
092107	03/31/2023	C	ST LAWRENCE SUPPLY COMPANY	0085		No	No			\$80.05	092107
092108	03/31/2023	C	THIRD EYE INTERPRETING, LLC	0085		No	No			\$189.00	092108
092109	03/31/2023	C	BIG SPOON KITCHEN	0086		No	No			\$1,598.00	092109
092110	03/31/2023	C	BIMBO FOODS	0086		No	No			\$622.23	092110
092111	03/31/2023	C	GLAZIER PACKING COINC.	0086		No	No			\$2,788.08	092111

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

# MADRID-WADDINGTON CSD

A/P Check Register  
Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
092112	03/31/2023	C	INTERNATIONAL FOOD SOLUTIONS, INC.	0088		No	No			\$2,161.00	092112
092113	03/31/2023	C	PEPSI COLA OGDENSBURG BOTTLERS	0088		No	No			\$3,086.60	092113
092114	03/31/2023	C	RENZI BROTHERS INC	0088		No	No			\$38,694.93	092114
092115	03/31/2023	C	Sports Locker	0088		No	No			\$1,887.05	092115
Subtotal for Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND										Grand Total	\$1,652,573.39
										Void Total	(\$674.40)
										Net	\$1,651,898.99
										Grand Total	\$1,652,573.39
										Void Total	(\$674.40)
										Net	\$1,651,898.99

## Selection Criteria

Bank Account: CBGENFUND  
Check date is between 03/01/2023 and 03/31/2023  
Sort by: Check Number  
Printed by JULIE K. ABRANTES

**MADRID-WADDINGTON CSD**  
Revenue Status Report As Of: 03/31/2023  
Fiscal Year: 2023  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	3,988,985.00	0.00	3,988,985.00	4,048,803.78		81,818.78
1081.000		Other Pmts in Lieu of Taxes	10,625.00	0.00	10,625.00	38,933.40		28,308.40
1085.000		STAR Reimbursement	752,641.00	0.00	752,641.00	670,823.37	81,817.63	
1090.000		Int. & Penal. on Real Prop. Tax	7,000.00	0.00	7,000.00	6,568.44	431.56	
1311.000		Other Day School Tuition (Indv	0.00	0.00	0.00	1,444.40		1,444.40
2401.000		Interest and Earnings	1,500.00	0.00	1,500.00	28,370.13		26,870.13
2410.000		Rental of Real Property, Indiv.	0.00	0.00	0.00	420.00		420.00
2650.000		Sale Scrap & Excess Material	1,000.00	0.00	1,000.00	1,912.00		912.00
2665.000		Sale of Equipment	0.00	0.00	0.00	3,500.00		3,500.00
2701.000		Refund PY Exp-BOCES Aided Srvc	190,000.00	0.00	190,000.00	0.00	190,000.00	
2703.000		Refund PY Exp-Other-Not Trans	500.00	0.00	500.00	19.95	480.05	
2705.000		Gifts and Donations	225,000.00	0.00	225,000.00	222,888.11	2,111.89	
2770.000		Other Unclassified Rev.(Spec)	50,000.00	0.00	50,000.00	49,922.18	77.82	
3101.000		Basic Formula Aid-Gen Aids (Ex	9,163,951.00	0.00	9,163,951.00	5,644,650.02	3,519,300.98	
3101.100		Excess Cost Aid	409,314.00	0.00	409,314.00	890,221.80		480,907.80
3102.000		Lottery Aid	828,976.00	0.00	828,976.00	1,702,654.40		873,678.40
3103.000		BOCES Aid (Sect 3809a Ed Law)	1,175,000.00	0.00	1,175,000.00	305,850.41	869,349.59	
3260.000		Textbook Aid (Incl Txtbk/Lott)	46,158.00	0.00	46,158.00	19,427.00	26,731.00	
3262.000		Computer Sftwre, Hrdwre Aid	12,390.00	0.00	12,390.00	18,644.00		6,254.00
3263.000		Library A/V Loan Program Aid	4,418.00	0.00	4,418.00	4,025.00	393.00	
3289.000		Other State Aid	30,000.00	0.00	30,000.00	206,508.35		176,508.35
4601.000		Medic.Ass't-Sch Age-Sch Yr Pro	50,000.00	0.00	50,000.00	16,256.67	33,743.33	
5031.000		Interfund Transfers(Not D.Serv	385,000.00	0.00	385,000.00	0.00	385,000.00	
5031.100		Interfund Transfers(UI)	5,000.00	0.00	5,000.00	0.00	5,000.00	
5031.200		EBALR	135,757.00	0.00	135,757.00	0.00	135,757.00	
5050.000		Interfund Trans. for Debt Svs	1,117,171.00	0.00	1,117,171.00	970,000.00	147,171.00	
Subfund Subtotal			18,568,386.00	0.00	18,568,386.00	14,851,643.39	5,397,364.85	1,680,622.24
Total GENERAL FUND			18,568,386.00	0.00	18,568,386.00	14,851,643.39	5,397,364.85	1,680,622.24

**Selection Criteria**

\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

**Madrid-Waddington Central School District**  
**BUDGET REPORT**  
For The Period Ending March 31 2023

**Revenue:**

	<u>Initial Est Rev</u>	<u>Adjustments</u>	<u>Current Est Rev</u>	<u>Actual Revenue</u>	<u>Variance</u>
Property Taxes	\$ 4,737,251.00	\$ -	\$ 4,737,251.00	\$ 4,765,128.97	\$ 27,877.97
Tuition	\$ -	\$ -	\$ -	\$ 1,444.40	\$ 1,444.40
Admissions	\$ -	\$ -	\$ -	\$ -	\$ -
Interest & Earnings	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 28,790.13	\$ 27,290.13
Sale of Scrap & Excess	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 5,412.00	\$ 4,412.00
Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -
Medicare Part D Reimb.	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Yrs Exp	\$ 190,500.00	\$ -	\$ 190,500.00	\$ 19.95	\$ (190,480.05)
Gifts & Donations	\$ 225,000.00	\$ -	\$ 225,000.00	\$ 222,888.11	\$ (2,111.89)
Unclassified Revenues	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 49,922.18	\$ (77.82)
Basic Aid	\$ 10,402,241.00	\$ -	\$ 10,402,241.00	\$ 8,237,526.22	\$ (2,164,714.78)
BOCES Aid	\$ 1,175,000.00	\$ -	\$ 1,175,000.00	\$ 305,650.41	\$ (869,349.59)
Other State Aid	\$ 142,966.00	\$ -	\$ 142,966.00	\$ 264,861.02	\$ 121,895.02
Appropriated Res FB	\$ 525,757.00	\$ -	\$ 525,757.00	\$ -	\$ (525,757.00)
Interfund Transfer - Debt Service	\$ 1,117,171.00	\$ -	\$ 1,117,171.00	\$ 970,000.00	\$ (147,171.00)
Appropriated Fund Balance	\$ 810,625.00	\$ -	\$ 810,625.00	\$ 810,625.00	\$ -
	\$ 19,379,011.00	\$ -	\$ 19,379,011.00	\$ 15,662,268.39	\$ (3,716,742.61)

**School Lunch Fund**  
**Monthly Analysis Worksheet**  
**For the Period Ending March 31, 2023**

<b>Beginning Fund Balance</b>	(\$114,150.87)
<b>Profit or (Loss)</b>	\$8,382.59
<b>Ending Fund Balance</b>	<u><u>(\$105,768.28)</u></u>

**Revenues**

<i>Type A Sales</i>		
Breakfast	\$4,220.80	
Lunch	\$11,177.71	
<i>Other Sales</i>		
Breakfast	\$1,268.60	
Lunch	\$4,899.57	
<b>Total Sales</b>		\$21,566.68
<i>Federal Aid Receivable</i>		
Breakfast	\$9,321.00	
Lunch	\$20,358.00	
<i>State Aid Receivable</i>		
Breakfast	\$416.00	
Lunch	\$667.00	
<b>Total Aid Receivable</b>		\$30,762.00
<i>Surplus Food</i>		\$0.00
<i>Other Revenue</i>		\$28,501.00
<b>Total Revenues</b>		<u><u>\$80,829.68</u></u>

**Expenses**

<i>Beginning Food Inventory</i>	\$19,660.10	
Add: Purchases	\$44,974.86	
Less: Ending Inventory	\$23,467.22	
<b>Food Used</b>		\$41,167.74
<i>Beginning Federal Food Inventory</i>	\$6,607.33	
Add: Surplus Food	\$0.00	
Less: Ending Inventory	\$6,654.20	
<b>Federal Food Used</b>		(\$46.87)
Salary		\$15,388.30
Fringe Benefits		\$11,581.23
Other Expenses		
<i>Beginning Supply Inventory</i>	\$4,998.25	
Add: Supplies Purchased	\$502.70	
Less: Ending Inventory	\$4,704.11	
<b>Supplies Used</b>		\$796.84
<b>Total Expenses</b>		<u><u>\$72,447.09</u></u>

**Profit or (Loss) for Month**                      **\$8,382.59**

**Madrid-Waddington Central School  
Treasurer's Report  
For The Period Ending March 31, 2023**

General Fund	549,020.29
School Lunch Fund	(83,167.02)
Trust & Custodial	220.78
General Fund Checking Account	<u>466,074.05</u>
Federal Fund Checking Account	199,836.75
Scholarship Account	4,933.15
Payroll Checking Account	0.00
Capital Fund Checking Account	10,628.98
General Fund Money Market Account - Chase Bank @ 1.72%	
General Fund Savings	3,999,104.24
Unemployment	40,796.29
Building Reserve	1,498,292.14
Employee Benefit Reserve	95,098.24
Transportation & Equipment Reserve	814,270.64
School Lunch	73,142.00
Federal Fund	14,518.56
Debt Service	706,968.05
Capital Fund	0.00
Chase Money Market Account	<u>7,242,190.16</u>
Fidelity Investment -Scholarship Account	15,436.85



## LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only – not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

**Date: 4/11/23**

**Taxing Jurisdiction: Madrid-Waddington CSD**

**Fiscal Year Beginning: July 1, 2023**

**Total equalized value in taxing jurisdiction: \$ 305,093,010**

[illegible]

Madrid-Waddington Central School District  
Quarterly Report of Reserves  
Three Month Period Ending March 31, 2023  
Annual Reserve Report  
Fiscal Year Ending June 30, 2023

<b>Name of Reserve</b>	<b>Reserve Description</b>	<b>Ending Balance March 31, 2023</b>	<b>Intended Use of the Reserve in the 2022-2023 School Year</b>
<b>Restricted Fund Balance</b> Unemployment Reserve	Established for payment of unemployment claims.	\$40,796.29	No activity – interest earnings only. At the current time, the district intends to use a portion of the reserve to offset claims paid in 2022-2023.
<b>Restricted Fund Balance</b> Reserve for Employee Benefits	Established to pay accrued benefits due employees upon termination of service for vacation, sick leave, personal leave, etc.	\$95,098.24	No activity - interest earnings only. At the current time, the district intends to use a portion of the reserve to offset benefits paid to retirees per contractual language in 2022-2023.
<b>Restricted Fund Balance</b> Reserve for Capital -Building	Established to pay the cost of any object or purpose for which bonds may be issued.	\$1,498,292.14	No activity - interest earnings only. At the current time, the district intends to use a portion of the reserve to offset future capital projects.
<b>Restricted Fund Balance</b> Reserve for Capital – Transportation or Equipment	Established to pay the cost of any object or purpose for which bonds may be issued.	\$814,270.64	No activity - interest earnings only. At the current time, the district intends to use a portion of the reserve to offset future equipment purchases.
<b>Restricted Fund Balance</b> Other	Portion of Assigned Fund Balance that is held in trust by other Agents	\$810,625	The district carried \$810,625 from 2021-2022 fiscal year.
<b>Mandatory Reserve for Debt Service</b>	To cover debt service payments on outstanding obligations after the sale of district capital assets.	\$706,968.05	No activity - interest earnings only. At this current time, the district intends to use a portion of the reserve as payment of the debt obligations due in 2022-2023.

A Regular Meeting of the Board of Education of the Madrid-Waddington Central School was held on March 21, 2023. The Board of Education Vice-President, Bruce Durant, called the meeting to order at 6:30 PM.

**ROLL CALL** Present: Bruce Durant, Charles Grant (in at 6:51PM), Ryan Hayes, Katie Logan, Chris Pryce, Mike Ruddy (in at 6:35PM), Robert Smith, Amber Sullivan

Others: Eric Burke, Julie Abrantes, Joseph Binion, Patricia Bogart, Caeleigh Burke, Destiny Bailey, Reese Fuller, Jack Bailey, Tristen Cuthbert, Tanner Smith, Silas Kent, Molly Bogart, Hailee Blair, Alexis Cole, Zoey French, Edward Miller, Grace Mayette, Dalton Wilson, Alaina Armstrong (in at 6:39PM), and Lane Ruddy (in at 6:39PM)

Excused: Wyatt Boswell

**NO. 2023-071** Motion by Logan, seconded by Pryce, to approve the minutes of the February 14, 2023 regular  
**Approval of** board of education meeting.  
**Minutes**

Yeas: All Present

Nays: None

**NO. 2023-072** Motion by Smith, seconded by Hayes, that the Board, upon the recommendation of Superintendent  
**Treasurer's** Burke, does hereby accept the following Treasurer's Report for the period ending February 28, 2023.  
**Report**

Yeas: All Present

Nays: None

**NO. 2023-073** Motion by Logan, seconded by Pryce, that the Board, does hereby accept the recommendation of  
**CSE/CPSE** the Committee on Special Education and Committee on Pre-School Special Education, as listed on the attached sheet, and approves the authorization of funds to implement the special education programs and services consistent with such recommendations.

Yeas: All Present

Nays: None

The following reports were given:

- Building & Grounds - written by Jim Murray
- Transportation - written by Shawn Losey
- Athletics - written by Brenda McCall
- Senior Liaison - Caeleigh Burke & Molly Bogart
  - Musical Update
  - Athletics - Spring Update
  - Drone Soccer Tournament
  - Upcoming Events & Fundraisers
- Jr/Sr High School – Joseph Binion
  - Tri-Music - Eddie Miller, Zoey French, Grace Mayette
- Superintendent's Report – Eric Burke
  - 2023-24 Capital Outlay Project

**NO. 2023-074** Motion by Pryce, seconded by Smith, that the board, upon the recommendation of Superintendent  
**SEQRA for** Burke does hereby resolve the following:  
**2023-2024** WHEREAS, the Board of Education of the Madrid-Waddington Central School District will be  
**Cap Outlay** considering a proposition to undertake the 2023-2024 Capital Outlay Project consisting of Exterior  
**Project** Window Reconstruction at the School building; and

WHEREAS, the proposed elements of the 2023-2024 Capital Outlay Project are routine activities of an educational institution for the purpose of maintenance or repair of existing structures and facilities; replacement, rehabilitation or reconstruction of a structure or facility, in kind; and/or routine activities of educational institutions including expansion of existing facilities by less than 10,000 feet of gross floor area; and

**WHEREAS**, such actions are deemed, pursuant to the regulations adopted by the New York State Department of Environmental Conservation, to be "Type II" actions and are not subject to the requirements of the New York State Environmental Quality Review Act;

**NOW THEREFORE IT IS RESOLVED**, that the proposed proposition is a Type II action pursuant to 6 NYCRR § 617.5(c) and that review pursuant to the New York State Environmental Quality Review Act is not necessary.

Yeas: All Present

Nays: None

Reports Cont'd:

- Superintendent's Report – Eric Burke
  - Capital Project Update
  - Unused Snow Days

**No. 2023-075** Motion by , seconded by , that the board, upon the recommendation of Superintendent Burke, does  
**Snow Days** hereby approve the snow day givebacks as listed below:

- May 26th - Friday before Memorial Day
- June 23rd - Last day in June - Rating Day

Yeas: All Present

Nays: None

Reports Cont'd:

- Superintendent's Report – Eric Burke
  - Capital Project Update
    - Revenue Review
    - BOCES Expenditures

**NO. 2023-076** Motion by Ruddy, seconded by Pryce, that the board, upon the recommendation of Superintendent Burke, does  
**BOCES** hereby approve the 2023-2024 BOCES Commitment Form as presented.  
**2023-2024** as presented.

Yeas: All Present

Nays: None

Discussion of Old or New Business:

- Authorization of JUUL Settlement

**NO. 2023-077** Motion by Durant, seconded by Logan, that the board, upon the recommendation of  
**JUUL** Superintendent Burke, does hereby approve the JUUL Settlement as attached.  
**Settlement**

Yeas: All Present

Nays: None

Discussion of Old or New Business Cont'd:

- Destruction of Ballots

**NO. 2023-078** Motion by Logan, seconded by Durant, that the board approves the destruction of the annual May 2022 voting  
**May 2022** ballots.  
**Ballot**

**Destruction** Yeas: All Present

Nays: None

**NO. 2023-079** Motion by Hayes, seconded by Pryce, that the board, upon the recommendation of Superintendent  
**Appointments** Burke, does hereby approve the following personnel actions for the 2022-23 school year:

Name	Tenure Area	Assignment	Type of Appointment	Effective Date	Salary
<b>Appointment</b>					
Julia Watson	Social Studies	Social Studies Teacher	Annual	April 18, 2023	\$ 50,575.00
Kerry Mayette		LTS - Teaching Asst		March 21, 2023	\$110/day
Madison French		Substitute Teacher & TA	Annual	March 3, 2023	\$110/day
Ashley Chevier		Modified Track Coach	Annual	March 22, 2023	\$ 2,502.00
Courtney Barton		Substitute Teacher & TA	Annual	March 22, 2023	\$110/day
Carie Ann Barkley		Substitute TA, Clerical & Monitor	Annual	March 22, 2023	\$110/day; \$15/hr
Michael Thew		Volunteer Baseball Coach	Annual	March 22, 2023	
Election Clerks		As per Attached List	Annual	May 16, 2023	
<b>Resignations</b>					
Shannon Shannon		Modified Track Coach		March 8, 2023	
Alissa Stebbins		Teaching Assistant		March 17, 2023	
<b>Tenure</b>					
Julie Moots	Teaching Asst.	Teaching Assistant		September 1, 2023	
Andrea LaValley	Elementary	Elementary Teacher		September 1, 2023	
Meghan VanAcker	Elementary	Elementary Teacher		September 1, 2023	

Yeas: All Present

Nays: None

NO. 2023-080 Motion by Durant, seconded by Logan, to enter into executive session at 7:16 PM for or the purpose of discussion related to the matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation.

Yeas: All Present

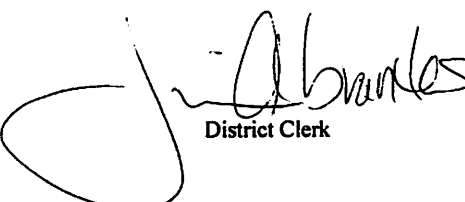
Nays: None

Regular session resumed at 7:59PM.

No. 2023-081 Motion by Durant, seconded by Logan, to adjourn the regular meeting at 8:00PM.

Yeas: All Present

Nays: None

  
District Clerk

Madrid-Waddington Central School  
Madrid, NY 13660

April 4, 2023

A Special Meeting of the Board of Education of the Madrid-Waddington Central School was held on April 4, 2023. The Board of Education President, Charles Grant, called the meeting to order at 5:33 PM.

ROLL CALL Present: Wyatt Boswell, Bruce Durant, Charles Grant, Ryan Hayes, Katie Logan, Mike Ruddy, Robert Smith, Amber Sullivan

Others: Eric Burk and, Julie Abrantes

Excused: Chris Pryce

NO. 2023-082 Motion by Durant, seconded by Logan, that the Board, upon the recommendation of Superintendent  
2023-24 Burke does hereby approve the 2023-2024 budget expenditures of \$20,727,836 representing a  
Budget spending increase of 6.96% and a tax levy increase of 1.343%.  
Proposal

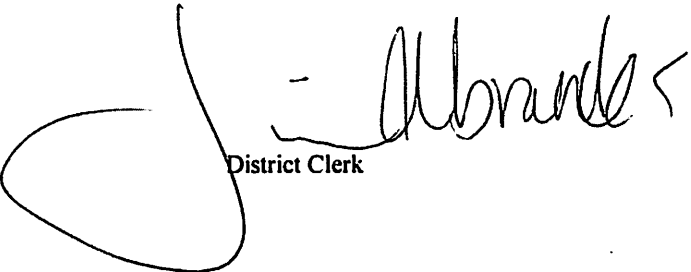
Yeas: All Present

Nays: None

No. 2023-083 Motion by Durant, seconded by Boswell, to adjourn the special meeting at 5:35PM.  
Adjournment

Yeas: All Present

Nays: None



District Clerk

Recommended  
PERSONNEL ACTIONS  
April 18, 2023

Name	Tenure Area	Assignment	Type of Appointment	Effective Date	Salary
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**Appointment**

Bridget Davey	Elementary	Elementary Teacher	4-Yr Probationary	September 1, 2023	\$ 50,785.00
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**FMLA**

Katherine Hayes		School Counselor		2023-2024 School Year	
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I recommend the foregoing personnel actions:

April 5, 2023

Eric Burke



Madrid Waddington Central School  
PO Box 67  
2582 NY-345  
Madrid, NY 13660

RE: Contract Agreement for ESY 23-24 Occupational Therapy and Physical Therapy Services

TO WHOM IT MAY CONCERN:

This agreement made this 17 day of April 2023 between North Coast Occupational, Physical and Speech Therapy PLLC (NCT) and Madrid Waddington Central School District (MWC) where NCT will provide Occupational Therapy and Physical Therapy services and where MWC wishes to enter an agreement for such services is mutually agreed to as the following:

NCT will provide Occupational Therapy and Physical Therapy services to referred students in accordance with their respective IEP at school for ESY 2023-2024. Services will include treatment, and related treatment support, i.e., parent conferences, Committee Meetings, IEP's, and interagency contacts. MWC will provide the necessary orders from the child's physician prescribing Occupational Therapy and Physical Therapy services. NCT will provide session notes to MWC in a timely fashion. NCT will invoice MWC monthly at a rate of eighty-five dollars per visit.

MWC will provide NCT with complete IEP's on all students referred for services. MWC shall pay the amount invoiced within thirty (30) days of receiving invoice.

If this is an acceptable agreement please sign and return a copy of this at your earliest convenience. We look forward to serving the students of Madrid Waddington Central School with the highest quality of Occupational Therapy and Physical Therapy services. Please feel free to call if you have any questions.

Sincerely,

---

Kim Thompson

---

Karen Cameron

as agreed by: \_\_\_\_\_  
Date: \_\_\_\_/\_\_\_\_/\_\_\_\_





THIS AGREEMENT, made this 17 day of April 2023, between:

North Coast Occupational, Physical and Speech Therapy, PLLC (NCT), OF 10 Hospital Drive, Massena NY hereinafter referred to as "Contractor," and

Madrid Waddington Central (MWC) of 2582 NY-345, Madrid NY 13660 hereinafter referred to as "Contractee"

WITNESSETH:

WHEREAS, the Contractor provides Physical Therapy, and Occupational Therapy Services, and

WHEREAS, the Contractee wishes to enter into an agreement for the providing of such services.

1. **NOW, THEREFORE**, in consideration of the mutual terms and conditions of this Agreement, it is agreed by and between the parties as follows:

The Contractor agrees to provide the Contractee Physical Therapy, Occupational Therapy and Speech Language Services. The Contractor shall employ all personnel, who in turn will follow all Rules and Regulations of the Contractor. Any personnel employed by the Contractor shall be certified by the University of the State of New York, for Professional Practice in New York State, as a Physical Therapist or an Physical Therapist Assistant; Occupational Therapist or an Occupational Therapy Assistant; Speech Language Pathologist and no person lacking such certification shall be employed by the Contractor. The Contractor shall provide Physical and Occupational Therapy and Speech Language Pathology Services within the Contractee agency setting. The following are the examples of activities which will be performed by the Contractor's personnel.

**A ACTIVITIES AT SCHOOL:**

- 1) Direct therapeutic services with the children (evaluation, screening, or treatment);
- 2) Participation in School based Committee Meetings and IEP/CPSE Meetings as requested;
- 3) Instructing personnel in management and follow through activities such as positioning, and feeding programs;
- 4) In-Service Education Programs for school personnel as arranged by the Educational Directional Director
- 5) Consultation regarding: adaptations of environment, or materials; special equipment; activity programs such as adaptive physical education; resources available for the child.
- 6) Conferences with parents (may be done in their homes);
- 7) Conferences with teachers regarding progress.

B. ACTIVITIES THAT MAY OCCUR AT THE CONTRACTOR'S OFFICES:

- 1) Writing of reports and evaluations;
- 2) Making interagency contacts for resources and information;
- 3) Writing progress notes and maintaining a medical record;
- 4) Following up on special services such as orthopedic clinic;
- 5) Providing direct therapeutic services when deemed appropriate;
- 6) Maintaining necessary statistical records.

C. FOR HOMEBOUND STUDENTS, SERVICES MAY BE PROVIDED AT THE CHILD'S HOME.

2. The contractor shall also perform the following services:

- a) Provide qualified professional and administrative supervision of all activities undertaken by the Contractor's personnel;
- b) Maintain written records of all client contacts, at the Contractor's offices, with original records furnished to the Contractee. It is understood that all records generated by the Contractor with respect to individual students are the sole property of the Contractee;
- c) Assure that all activities performed by the Contractor's Personnel shall conform with current New York State Physical Therapy, Occupational Therapy and Speech Language Pathology Practice Acts;
- d) Be liable for actions made in performance of duties by those personnel hired by the Contractor, and for the Contractor;
- e) Provide the Contractee with a monthly statement of services and charges showing client contacts and hours worked;
- f) Provide Malpractice Insurance at the Contractor's cost and expense, in an amount of at least one million dollars, for each claim and three million dollars, in aggregate, and the Contractee shall be listed as an additional insured, receive a copy of all policies of insurance and receive written notification one month in advance of any changes or termination in any policy;
- g) The Contractor shall indemnify and hold harmless the Contractee from any and all claims arising out of the Contractor's services provided for herein;

2. The Contractee shall pay the contractor the sum of eighty-five dollars (\$85.00) per hour. Work under this agreement shall include travel time between schools, student absences, planning time, dication and any other work done in support of the Contractee (meetings, annual testing, consultations with parents/teachers, scheduling, co-signing of notes) during the contractual period. The Contractee will pay 5 minutes per note for each visit. The Contractee will pay for supervisory visits completed by the contractor. The contractor shall submit a statement of the Contractee, and the Contractee shall pay the amount due, pursuant to said statement, by the 10<sup>th</sup> day following receipt by the Contractee of the statement.

4. The term of this Contract will be for the period from September 1, 2023, through on or about June 30, 2024, and automatically renews. Notwithstanding the foregoing, either party may terminate this agreement by providing the other party with not less than ninety (90) day advance written notification on an intention to do so forwarded to the other party by Certified Mail Return Receipt Requested, at the address listed above.
5. The Contractee shall provide adequate and appropriate operational space for the Contractor and the Contractor's personnel, to provide appropriate services.
6. Any fabrication of adaptive equipment, orthotic or custom made devices, will be charged separately, on the Contractor's Statement, subject to the prior written approval of the Contractee.
7. Both the Contractor and Contractee shall mutually agree on the following:
  - a) The clients who are to receive services;
  - b) The schedule through which services shall be provided; and
  - c) The scheduling of personnel.
8. The Contractor shall conform to all Provisions of the New York State Education Law, the Commissioner's Regulations and the Health Insurance Portability and Accountability Act of 1996. The Contractor employees will be comply with fingerprinting requirements.
9. Neither party may assign any rights or delegate any duties hereunder, other than an provided for herein, without express prior written consent of the other.
10. Contractor is retained by the Contractee only for the purposes and to the extent set forth in this Agreement and the Contractor's relation to the Contractee shall, during the period of services hereunder, be that of an Independent Contractor.
11. Contractee shall not offer employment or hire any Contractor employee for a period of two years following the end of this agreement.
12. This writing contains the entire Agreement between the parties.
13. The failure of either party to this Agreement to object to or take affirmative action with respect to any conduct of the other, which is in violation of the terms of this Agreement, shall not be constructed as a waiver of the violation or breach, or any future violation, breach, or wrongful conduct.
14. The Contractor shall be responsible for Worker's Compensation and Disability Benefits Insurances, on themselves and the personnel that they employ. The Contractee shall not be responsible for any State and Withholding and Social Security Taxes, which will be the responsibility of the Contractor. The Contractee shall not be responsible to provide any fringe benefits to the Contractor, or their personnel, that are available to the regular employees of the Contractee, and the Contractor waives any and all claims therefore.

## Confidentiality Agreement

This Confidentiality Agreement ("Agreement") is entered into as of April 17, 2023 by and between North Coast Occupational, Physical and Speech Therapy PLLC {North Coast Therapy LLC ("NCT")} and Madrid Waddington Central School (MWCS)

WHEREAS, NCT acknowledges that MWCS has in its possession data that contains individually identifiable health information as defined by the Health Insurance Portability and Accountability Act of 1996, including, but not limited to, patient medical insurance and third-party payer's of patient medical bills, patient and hospital financial information, and patient and employee demographics.

WHEREAS, NCT and MWCS are parties to an agreement, pursuant to which the fulfillment of parties' agreement obligations necessitates the exchange of, or access to, data in MWCS's information systems that includes Individually Identifiable Health Information (IIHI).

THEREFORE, MWCS is willing to permit NCT access to such information, subject to the following conditions:

1. NCT acknowledges that all Protected Health Information (PHI) in the possession of MWCS is confidential and the property of MWCS.
2. NCT agrees to not use or further disclose PHI other than as permitted or required by this Agreement or as required by Law. This includes establishing, maintaining and using appropriate safeguards to prevent use or disclosures of PHI to MWCS that are not provided for by this Agreement; enforcing and maintaining appropriate policies, procedures and access controls to ensure that any third-party agent agrees to the same conditions that apply to NCT with respect to such information insuring that access privileges granted to third-party agents are minimum necessary to perform assigned functions; maintaining documentation of uses and disclosures of PHI received from MWCS; and providing information in a timely manner to MWCS who receives requests from individuals for PHI accounting.
3. In the event that NCT is required by law to disclose PHI received from MWCS, NCT must immediately provide MWCS with a written notice concerning the request so that NCT has an opportunity to challenge the request.
4. Both parties agree that any breach of the confidentiality agreement will result in irreparable damage such that no remedy at law will be adequate. As such, it is agreed that MWCS is entitled to equitable relief. Any ruling concerning the agreement breach by a court or competent jurisdiction will be without prejudice to any other right or remedy to which MWCS may be entitled, including damages. NCT agrees to hold MWCS blameless for any and all claims for personal injury resulting from any disclosure of information by NCT or NCT's agents to any third-party in violation of the terms of this Agreement.
5. MWCS retains the right to terminate this Agreement and deny NCT access to information containing PHI without notice whenever MWCS has determined that NCT, its agents or employees, has violated any of the provisions of the Agreement. NCT also agrees that MWCS will

not be liable for any damages NCT suffers as a result of NCT's inability to access MWCS's information systems.

6. The obligation to maintain the confidentiality of the information survives the termination of this Agreement.
7. NCT agrees that MWCS does not guarantee NCT the accuracy of any data contained in MWCS's information systems.

IN WITNESS WHEREOF, the parties have signed this Agreement, as of the day and year first above written.

\_\_\_\_\_

\_\_\_\_\_  
Karen Cameron, Physical Therapist, Managing Member  
Kim Thompson, Speech Therapist, Managing Member

North Coast Occupational, Physical and Speech Therapy PLLC  
(North Coast Therapy LLC)

Madrid Waddington Central School District

By \_\_\_\_\_





Thomas R. Burns  
District Superintendent  
Educational Services Center  
Phone: (315) 386-4504  
Email: [tburns@sllboces.org](mailto:tburns@sllboces.org)

## ADMINISTRATIVE BUDGET - CERTIFICATION FORM

I, \_\_\_\_\_, District Clerk of the \_\_\_\_\_ School District do hereby certify that at a public meeting held on **Tuesday, April 18, 2023**, the Board of Education of the \_\_\_\_\_ School District adopted a resolution casting its vote for the adoption of the **2023-2024 Administrative Budget** for the Board of Cooperative Educational Services by placing an "X" in the box below.

☐

Yes for the 2023-2024 Administrative Budget - \$9,311,566

☐

No for the 2023-2024 Administrative Budget - \$9,311,566

### Yeas:

(Please list names)

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### Nays:

(Please list names)

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\_\_\_\_\_  
Signature - District Clerk

\_\_\_\_\_  
Date

40 W. MAIN STREET  
PO BOX 231  
CANTON, NY 13617  
[HTTPS://WWW.SLLBOCES.ORG/](https://www.sllboces.org/)

Notice of BOCES Annual Meeting  
St. Lawrence-Lewis BOCES

Please take notice that the BOARD OF COOPERATIVE EDUCATIONAL SERVICES OF THE SOLE SUPERVISORY DISTRICT OF THE ST. LAWRENCE-LEWIS COUNTIES BOCES will hold the annual meeting of the trustees and members of the boards of education of its component school districts on Wednesday, April 5, 2023 at 5:30 PM. at St. Lawrence-Lewis BOCES, Educational Services Center, 40 West Main Street, Canton, New York, Conference Room A. The Board of Cooperative Educational Services will present its tentative administrative, capital and program budgets for 2023-2024 to the trustees and members of the boards of education of component school districts in attendance at such annual meeting, for their review. The following are summaries of the tentative administrative, capital, and program budgets. The amounts stated are based on current estimates and may be subject to change. Copies of the complete tentative administrative, capital, and program budgets will be available for inspection by the public between the hours of 9 A.M. and 4 P.M. at each component school district in the St. Lawrence-Lewis Counties BOCES Sole Supervisory District, St. Lawrence-Lewis BOCES Central Office, 40 West Main Street, Canton; Seaway Career & Technical Center, 7225 ST HWY 56, Norwood; Northwest Career & Technical Center, 1000 Park Street, Ogdensburg; and Southwest Career & Technical Center, 3606 ST HWY 58, Gouverneur, commencing on March 22, 2023.

**Summary of Tentative Administrative Budget**

Total Personnel Services (Salaries of all Central Administrative and Supervisory Personnel)	\$975,883
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Total Employee Benefits (Benefits of all Central Administrative and Supervisory Personnel)	\$7,678,831
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(Compensation of District Superintendent  
of Schools):

State Salary	\$43,499
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BOCES Salary	\$164,751
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Annualized Benefits	\$42,988
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Other Remuneration	\$7,796
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Total Compensation (Including Benefits)	\$259,034
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Equipment	\$7,500
Supplies and Materials	\$10,700
Revenue Note Interest	\$165,000
Total Contract Expense	\$198,150
Net Transfers (other than capital)	\$553,882
<b>Total Administrative Budget</b>	<b>\$9,311,566</b>

#### **SUMMARY OF TENTATIVE CAPITAL BUDGET**

Rental of Facilities	\$430,000
Energy Debt Service	\$112,531
Debt Service-Dormitory Authority	\$3,794,628
Transfer to Capital	\$22,000
<b>Total Capital Budget</b>	<b>\$4,359,159</b>

#### **SUMMARY OF TENTATIVE PROGRAM BUDGET**

Occupational Instruction	\$11,947,830
Instruction of Students with Disabilities	\$23,585,194
Itinerant Services	\$2,992,017
General Instruction	\$1,469,051
Instructional Support	\$9,347,711
Other Services	\$5,691,222
<b>Total Program Budget:</b>	<b>\$55,033,025</b>

**TOTAL 2023-2024 TENTATIVE BUDGET    \$68,703,750**



**BOARD OF COOPERATIVE EDUCATIONAL SERVICES OF THE  
SOLE SUPERVISORY DISTRICT OF THE COUNTIES OF  
ST. LAWRENCE-LEWIS**

**BALLOT FOR ELECTION TO BOARD OF COOPERATIVE EDUCATIONAL SERVICES**

There are **three (3) vacancies** on the board of cooperative educational services to be filled at the annual election to be held on Tuesday, April 18, 2023 or at the next regularly scheduled meeting. The trustees or board of education of each component school district, by resolution, may cast one vote for each vacancy to be filled, provided that no more than one vote may be cast for any candidate. No more than one person residing in a particular component school district may be elected to serve on the board of cooperative educational services at one time, except as provided in Education Law 1950(2a). The district clerk or other officer authorized to certify that a board resolution has been adopted, shall complete the ballot by placing an "X" next to the name of each candidate for whom a vote has been cast, and by completing the certification below.

**Candidates are listed in alphabetical order with their address and school district of residence.**

- |    |                                  |   |                          |
|----|----------------------------------|---|--------------------------|
| 1. | <b>Candidate Name</b><br>Address | Todd E. Bates<br>55 Valley Drive<br>Gouverneur, New York 13642      | <input type="checkbox"/> |
|    | (School District)                | Gouverneur Central School District                                  |                          |
|    |                                  |   |                          |
| 2. | <b>Candidate Name</b><br>Address | Michael G. Miller<br>59 Fenton Street<br>Waddington, New York 13694 | <input type="checkbox"/> |
|    | (School District)                | Madrid-Waddington Central School District                           |                          |
|    |                                  |   |                          |
| 3. | <b>Candidate Name</b><br>Address | Kevin Wells<br>6731 County Route 27<br>Canton, New York 13617       | <input type="checkbox"/> |
|    | (School District)                | Canton Central School District                                      |                          |

**CERTIFICATION**

I, \_\_\_\_\_, District Clerk of the \_\_\_\_\_ School District do hereby certify that at a public meeting held Tuesday, April 18, 2023, or at the next regularly scheduled meeting, the Board of Education of the \_\_\_\_\_ School District adopted a resolution casting its vote or votes in the annual election of members of the Board of Cooperative Educational Services for the person or persons indicated on the above ballot.

\_\_\_\_\_  
Signature - District Clerk

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

## **BOCES NOMINATION FORM**

Be it resolved, that the Board of Education of Gouverneur Central School District hereby nominate Todd E. Bates of Gouverneur, New York, to fill a vacant seat on the St. Lawrence-Lewis Counties BOCES Board.

### **BIOGRAPHICAL SKETCH OF NOMINEE**

Name: Todd E Bates

Address: 55 Valley Dr. Gouverneur New York 13642

Education: Bachelor of Technology – Web Development - May 2014  
Associate in Applied Science – Computer Programming - December 2001

Education Experience: GCSK12 BOE 2022 - Present - Vice President  
GCSK12 BOE 2020 - 2022 - Trustee  
GCSK12 Technology Committee 2019 - Present

Work Experience:

- Systems Analyst / Systems Administrator at Corning Incorporated Canton Plant  
September 4, 2018 - Present
- Infrastructure Technician at SUNY Potsdam - Computing & Technology Services  
October 16, 2017 - August 31, 2018
- Integrated Manufacturing Systems Technician Contractor at AccruePartners  
October 31, 2016 - October 13, 2017
- Network Professional - CSRA /CSGov /CSC Warfighter Focus Training DoD  
Contractor Fort Drum September 2015 - October 2016
- Network Technician / PC Technician / Multimedia Technician SUNY Canton  
February 21, 2001 - September 15, 2015

**ADMINISTRATION**

JACQUELYN L. KELLY  
SUPERINTENDENT OF SCHOOLS  
(315) 287-4870

JESSICA SULLIVAN  
ASSISTANT SUPERINTENDENT  
(315) 287-4870

CAROL LASALA  
BUSINESS MANAGER  
(315) 287-4838

**GOVERNEUR CENTRAL  
SCHOOL DISTRICT**

133 East Barney Street  
Gouverneur, New York 13642

FAX (315) 287-4786

<http://www.gcsk12.org>

*Delivering the Promise of a Brighter Future*

**BOARD OF EDUCATION**

DAVID FENLONG  
PRESIDENT

TODD E. BATES  
VICE-PRESIDENT

BROOKE BUSH  
DR. WILLIAM CARTWRIGHT  
MARK HENDRICK  
NAAMAN LOWRY  
NICKOLAS ORMASEN  
LAURIE M. ROBERTS  
LAURA SPICER

February 21, 2023

Mr. Thomas R. Burns  
District Superintendent  
St. Lawrence-Lewis Counties BOCES  
P.O. Box 231  
Canton, NY 13617

Dear Mr. Burns:

The Board of Education of the Gouverneur Central School District unanimously nominated Todd E. Bates as a candidate for election for a seat on the St. Lawrence-Lewis Counties BOCES Board. The Gouverneur Board took this action at their regular meeting held on Monday, February 13, 2023.

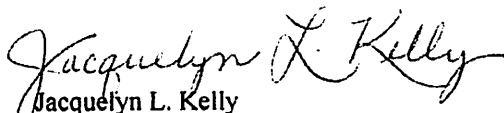
Todd was elected to the Gouverneur Board of Education in July 2020. He received an associate degree in computer programming from SUNY Canton, then pursued a bachelor's degree in web development, completing that in 2014. His experience includes IT positions at Fort Drum, SUNY Potsdam, and SUNY Canton. Currently, he is employed at Corning Incorporated, where he serves as a Systems Analyst/Systems Administrator since 2018. Todd has also served on the Gouverneur Technology Committee since 2019. Todd's background makes him an ideal candidate who will use his analytical skills to observe, understand, and contribute to the diverse conversations around the Board table.

He and his wife, Paula, a reading teacher at Gouverneur Elementary School, reside in our community with their son, who is enrolled in the district.

I am confident that Todd will represent without bias all of the school districts in the St. Lawrence-Lewis BOCES.

I ask your Board's support of Todd in his campaign for election to the BOCES Board for a three-year term.

Sincerely,

  
Jacquelyn L. Kelly  
Superintendent of Schools

Enclosure

## BOCES NOMINATION FORM

Be it resolved, that the Board of Education of the Hard-Washington  
(Central), (City) School District hereby nominates Michael G. Miller of  
Washington, New York, to fill a vacant seat on the St. Lawrence-Lewis  
Counties BOCES Board.

### BIOGRAPHICAL SKETCH OF NOMINEE

Name: Michael G. Miller

Address: 59 Fenton St, Washington, NY 13644

Education: Regents Diploma MA Hard-Washington  
Central School  
A.A.S. SUNY Canton

Educational Experience (Board Service, etc) MWCS School Board  
2000-2014  
Washington Village Board  
Washington Recreation Committee  
St. Lawrence-Lewis BOCES Board of Education

Work Experience: 27 years Mx Petroleum Corp

Miscellaneous Information: \_\_\_\_\_

### **Please return nomination form to:**

Maureen Bouchey, District Clerk  
BOCES Sole Supervisory District  
St. Lawrence-Lewis Counties  
P.O. Box 231, 40 West Main Street  
Canton, New York 13617

**by Friday, March 17, 2023 (close of business)**

Email: [mbouchey@slloboces.org](mailto:mbouchey@slloboces.org)

**Please email form or provide a hard copy via van mail.**

# *Madrid-Waddington Central School*

*Nicole Weakfall*  
Elementary Principal



*Eric Burke*  
Superintendent

*Charles Grant*  
Board President

*Joe Binion*  
High School Principal



February 27, 2023

Thomas Burns, District Superintendent  
St. Lawrence-Lewis Counties BOCES  
P.O. Box 231  
Canton, NY 13617

Dear Mr. Burns:

The Madrid-Waddington Central Board of Education unanimously nominated Mickey Miller for a seat on the St. Lawrence-Lewis Counties Board at the February 14, 2023 regularly scheduled meeting by Resolution

Mickey served as a member of our Madrid-Waddington Board of Education from 2000-2014, and as president from 2009-2014. He is currently a member of the SLL BOCES Board having served since 2018. Mr. Miller gained a wealth of experience during his tenure on the Madrid-Waddington School Board. He has helped guide the district through multiple up and down budget cycles and played an active role in several capital projects. Mickey was also a member of the NYPA Local Government Task Force.

Mickey is a lifelong resident of Madrid-Waddington having raised three sons alongside his wife Karen. He has spent the past 27 years as operations manager at MX Petroleum and remains very active in the community.

Mr. Miller has previously served as a Village of Waddington Trustee as well as Deputy Mayor. He is an 18 year retired member and past chief of the Waddington Volunteer Fire Department. Mickey is also the former Chair of the Waddington United Methodist Church Board of Trustees.

Mickey's continued dedication to the residents and students of the North Country demonstrates his belief that a first-class education is a fundamental component to maintaining our quality of life. It is without hesitation the Madrid-Waddington Central Board of Education recommends Mickey Miller and we respectfully ask for your Board's support of Mr. Miller for a seat on the St. Lawrence-Lewis BOCES Board.

Cordially,

Eric Burke

2582 State Highway 345 · PO Box 67 · Madrid, NY 13660 · [www.mwesk12.org](http://www.mwesk12.org)  
phone: 315.322.5746  
fax: 315.322.4462

## **BOCES NOMINATION FORM**

Be it resolved, that the Board of Education of the Canton Central School District hereby nominates Kevin Wells of Canton, New York, to fill a vacant seat on the St. Lawrence-Lewis Counties BOCES Board.

### **BIOGRAPHICAL SKETCH OF NOMINEE**

Name: Kevin M. Wells

Address: 6731 CR 27 Canton, NY 13617

Education: Nominee is a 1978 graduate of Gouverneur Central school. AAS degree from SUNY Canton. BPS degree from SUNY Utica Rome in Criminal Justice. Over 35 years of training in various topics in professional years, including D.A.R.E. Instructor, Police Academy Instructor and Police In-Service.

Educational Experience (Board Service, etc) Past (14.5 years) member of the Edwards-Knox Central School District. Current member of the St. Lawrence-Lewis Counties Board.

Work Experience: Nominee is recently retired after 35.6 years with the St. Lawrence County Sheriff's Office. Last 12 years of career as the elected Sheriff of St. Lawrence County.

Miscellaneous Information: Nominee resides in the Town of Canton with partner Mary Beth Curran. They have two adult children and 5 grandchildren.

#### **Please return nomination form to:**

Maureen Bouchey, District Clerk  
BOCES Sole Supervisory District  
St. Lawrence-Lewis Counties  
P.O. Box 231, 40 West Main Street  
Canton, New York 13617

**by Friday, March 17, 2023 (close of business)**

Email: [mbouchey@sllboces.org](mailto:mbouchey@sllboces.org)

**Please email form or provide a hard copy via van mail.**



# CANTON CENTRAL SCHOOL DISTRICT

99 State Street  
Canton, NY 13617

**Ronald P. Burke**  
Superintendent of Schools  
(315) 386-8561 (telephone)  
(315) 386-1323 (facsimile)  
rburke@ccsdk12.org

Mr. Thomas R. Burns, District Superintendent  
St. Lawrence-Lewis Counties BOCES  
P.O. Box 231  
Canton, NY 13617

Dear Mr. Burns:

The Canton Central School District Board of Education nominated Mr. Kevin M. Wells for re-election to the St. Lawrence-Lewis Counties BOCES Board at their regular Board of Education meeting that was held on March 16, 2023.

A graduate of Gouverneur Central School District, Mr. Wells moved in to the Edwards-Knox Central School District where he served on that district's Board of Education for nearly fifteen years. In further support of Mr. Wells' nomination, it should be noted that he was previously elected to serve on the St. Lawrence-Lewis Counties BOCES Board.

After a career spanning nearly thirty-six years, Mr. Wells retired from the St. Lawrence County Sheriff's Office. Mr. Wells spend the past twelve years as our elected Sheriff. During his career in law enforcement, Mr. Wells provided training for D.A.R.E. officers, at the Police Academy and for various police in-service programs. Across the region, he is a well-recognized public figure known for his professionalism and integrity.

Mr. Wells holds an A.A.S from SUNY Canton and a B.P.S. in Criminal Justice from SUNY Utica-Rome. For the past seventeen years, he has lived in Canton with his partner, Mary Beth Curran. He is the proud father of two adult children and grandfather of five.

After a distinguished career in law enforcement and having already served multiple terms on Boards of Education, including the BOCES Board of Education, it would be understandable if Mr. Wells were to simply take a rest from public service. That he seeks to continue serving the public, in particular the children, speaks volumes of Mr. Wells and his commitment of the North Country. This is a candidate who not only desires to serve but also understands the challenges faced by the youth of today.

I respectfully request your Board's support of Mr. Wells for election to the BOCES Board.

Sincerely,

Ronald P. Burke

**RESOLUTION AUTHORIZING PARTICIPATION IN OSWEGO COUNTY BOCES'**  
**COOPERATIVE PURCHASING PROGRAM**

**WHEREAS,**

The Cooperative Purchasing Service is a plan of a number of public school districts in the Oswego County Board of Cooperative Educational Services Area in New York (known as the Center for Instruction, Technology & Innovation [CiTi]), to bid jointly for water testing and sampling services, and

**WHEREAS,**

Madrid-Waddington Central School District (hereinafter the "Participant") is desirous of participating with Oswego County Board of Cooperative Educational Services/CiTi and other Boards of Cooperative Educational Services and public school districts in the joint bidding of the services mentioned above as authorized by General Municipal Law, Section 119-o, and

**WHEREAS,**

The participant wishes to appoint the Oswego County Board of Cooperative Educational Services/CiTi to advertise for bids, accept bids, tabulate bids and award bids on their behalf; therefore

**BE IT RESOLVED,**

The participant hereby appoints Oswego County Board of Cooperative Educational Services/CiTi to represent it in all matters relating above, and designates the Oswego County Board of Cooperative Educational Services/CiTi designated newspaper(s) as the legal publication(s) for all Cooperative Purchasing bid notifications, and,

**BE IT FURTHER RESOLVED,**

The participant authorizes the Oswego County Board of Cooperative Educational Services/CiTi to represent it in all matters leading up to the entering into a contract for the purchase of the above mentioned services, and,

**BE IT FURTHER RESOLVED,**

The participant agrees to (1) assume its equitable share of the costs of the Cooperative Bidding; (2) abide by majority decisions of the participating districts; (3) abide by the Award of the Oswego County Board of Cooperative Educational Services/CiTi; (4) and that after the award of the bid it will conduct all negotiations directly with the successful bidder(s).

**CERTIFICATION OF DISTRICT CLERK**

I, \_\_\_\_\_, District Clerk of the  
\_\_\_\_\_ Central School Board of  
Education, hereby certify that the above resolution was adopted by the required majority vote of the  
Board of Education meeting held on \_\_\_\_\_.

\_\_\_\_\_  
Signature of District Clerk

\_\_\_\_\_  
Date





Bogart, Patricia &lt;pbogart@mwcsk12.org&gt;

**Fwd: Lead in the drinking water**

1 message

**Burke, Eric** <eburke@mwcsk12.org>

Wed, Mar 22, 2023 at 1:54 PM

To: Patricia Bogart &lt;pbogart@mwcsk12.org&gt;

for april board meeting

----- Forwarded message -----

From: **Filley, Raymond** <RFilley@boces.com>

Date: Fri, Mar 17, 2023 at 4:19 PM

Subject: Lead in the drinking water

To: Brian Moore <bmoore@gbliions.org>, Christina Chamberlain <cchamberlain@spartanpride.org>, chrisholt@roadrunner.com <christineholt712@gmail.com>, Christopher Clapper <CCLapper@acsghosts.org>, Douglas Premo <dpremo@southlewis.org>, Jane Collins <jcollins@bhpanthers.org>, Jennifer Gaffney <jgaffney@sacketspatriots.org>, Jennifer Premo <jpremo@carthagecsd.org>, Kristy McGrath <kmcgrath@adironackcsd.org>, Leslie LaRose-Collins <LLaRoseCollins@boces.com>, Jack Bashaw <bashawm@ticsd.org>, Patt Gibbons <pgibbons@lymecsd.org>, Rebecca Dunckel=King <rdunckelking@lowvilleacademy.org>, Rex Germer <rgermer@townschool.org>, Roger Adams <radams@watertowncsd.org>, Scott Connell <sconnell@ccsknights.org>, Todd, Stephen <STodd@boces.com>, Todd Green <tgreen@brcsd.org>, Travis Hoover <thoover@lafargevillecsd.org>, Troy Decker <troydecker@ircsd.org>, Dale Breault, Jr <dbreault@mail.fehb.org>, Diane Fox <foxdia@slcs.org>, Dr. Stanley Harper <sharper@srk12.org>, Jerry Griffin <jgriffin@malonecsd.org>, Ioretta fowler <I.fowler@chateaugaycsd.org>, Nichole Eschler <neschler@stregiscsd.org>, Noelle Short <nshort@longlakecsd.org>, Russ Bartlett <russellb@tupperlakecsd.net>, Tim Seymour <tseymour@lakeplacidcsd.net>, Todd LaPage <tlapage@bmcsd.org>, Darin Saiff <darin.saiff@sllboces.org>, Douglas McQueer <dmcqueer@hammond12.org>, Eric Burke <eburke@mwcsk12.org>, Erin Woods <ewoods@ekcsk12.org>, Jackie Kelly <kelly.jackie@gcsk12.org>, James Cruikshank <jcruikshank@nncsk12.org>, James Nee <jnee@cpcs.us>, Jerry Griffin <jgriffin@potdam.k12.ny.us>, jesse coburn <jcoburn@heuveilton.k12.ny.us>, Kevin Kendall <kkendall@ogdensburgk12.org>, Mark White <mwhite@hdcsk12.org>, Matthew Southwick <msouthwick@cliftonfine.org>, Patrick Brady <pbrady@mcs.k12.ny.us>, Patrick Farrand <farrandp@lisbon.k12.ny.us>, Robert Finster <rfinster@hcsk12.org>, Robert Stewart <rstewart@bfcscd.org>, Ronald Burke <rburke@ccsd12.org>, staci vaughn <svaughn@mcsk12.org>, Steven Coffin <Scoffin@phcsd.org>, Tom Burns <tburns@sllboces.org>

Good Afternoon,

With the recent regulation changes to testing lead in school drinking water, now coupled with current inflation rates, we are seeing increased lab fees and additional costs from laboratories across the state. BOCES has determined that it is no longer cost-effective for us to provide the sampling and services ourselves. The Health & Safety Dept is part of a statewide association of health and safety professionals that has discussed this situation at length. As a group, it was decided that it would be to our collective benefit to work together on a cooperative bid for lead in drinking water services, in attempt to secure the best pricing. Lead in drinking water services will include the physical sampling and lab analysis for water samples.

Citi BOCES has offered to lead the Cooperative Purchasing Service as they already have an RFP developed from the previous sampling contract. In order to participate in this joint bidding of lead in drinking water services, any interested district/BOCES will need a resolution authorizing participation in Oswego County BOCES cooperative purchasing program. The current compliance period for lead in drinking water testing is Jan, 1 2023 – DEC 31, 2025. We have three years to complete to first compliance period and from that point compliance testing will occur on a triennial (every 3 years) schedule.

Our goal is to target the award so districts have the option to begin testing this summer and fall. The tentative RFP schedule is to release the document in May and award on June 21<sup>st</sup>.

Please review and sign the attached resolution form at your earliest convenience. We will need original copies, they can be mailed directly to me. If you have any questions about this process please don't hesitate to call.

Mail original copies to:

Raymond Filley

20104 NYS RT 3

Watertown, NY 13634

Raymond Filley

Health & Safety Coordinator

Jefferson-Lewis BOCES

315-779-7054



Cooperative Purchasing Resolution - Water Testing and Sampling RFP.docx  
20K

**Empower for Improvement, LLC**  
Katherine Lynch  
PO Box 28; Waddington, NY 13694

## **Independent Consulting Agreement**

**This Agreement made on this date, March 27, 2023** by and between the Madrid-Waddington Central School District located at 2582 State Highway 345. Madrid, NY 13660, hereinafter referred to as the "District," and **Empower for Improvement Services, LLC** hereinafter referred to as "INDEPENDENT CONTRACTOR."

### **WITNESSETH:**

**WHEREAS**, the DISTRICT desires the INDEPENDENT CONTRACTOR to perform certain services for the DISTRICT; and

**WHEREAS**, INDEPENDENT CONTRACTOR has represented to the DISTRICT that INDEPENDENT CONTRACTOR is competent, willing and able to perform such services for the DISTRICT.

**NOW, THEREFORE** in consideration of the premises and the mutual covenants and agreements contained herein it is mutually agreed by and between the respective parties as follows:

### **1. Scope of Work**

INDEPENDENT CONTRACTOR agrees to perform to the satisfaction of the DISTRICT, as an independent contractor and not as an agent or employee of the DISTRICT, services as described on **Exhibit A** attached hereto, and herein after referred to as the "Scope of Work". In performing said services, INDEPENDENT CONTRACTOR shall exercise independent direction and control and shall not be under the supervision of the DISTRICT, its employees or agents. INDEPENDENT CONTRACTOR shall provide, at its own expense, any equipment, materials, and/or supplies, necessary for it to perform its obligations under this Agreement.

### **2. Terms**

The term of this contract shall commence on **June 1, 2023 – May 31, 2024**.

### **3. Compensation**

In full and complete consideration of INDEPENDENT CONTRACTOR's performance hereunder, the DISTRICT agrees to pay INDEPENDENT CONTRACTOR at the rate, inclusive of all expenses for the work to be rendered, as outlined in Exhibit A, attached hereto. The INDEPENDENT CONTRACTOR shall be paid within 30 days of conference upon receipt of invoice.

### **4. Assignment**

It is understood and agreed that the services to be rendered by INDEPENDENT CONTRACTOR



are unique and that INDEPENDENT CONTRACTOR shall not assign, transfer, contract or otherwise dispose of INDEPENDENT CONTRACTOR's rights or duties hereunder, in whole or in part, to any other person, firm or corporation.

#### **5. Status of Parties**

The nature of the relationship which the INDEPENDENT CONTRACTOR shall have to the DISTRICT pursuant to this Agreement shall be that of an independent contractor. In connection with its status as an independent contractor, INDEPENDENT CONTRACTOR hereby warrants that it is in compliance with all tax filing and similar requirements imposed on independent contractors, and acknowledges that it is solely responsible for paying income taxes, FICA taxes, and other taxes and assessments which arise from receipt of payments under this Agreement. This Agreement shall not be construed to contain any authority either express or implied, enabling the INDEPENDENT CONTRACTOR to incur any expense or perform any act on behalf of the DISTRICT.

#### **6. Entire Agreement**

This Agreement represents the entire Agreement and understanding of the parties hereto and no prior writings, conversations or representations of any nature shall be deemed to vary the provisions hereof. This Agreement may not be amended or extended in any way except by a writing duly executed by both parties hereto.

#### **7. Compliance with Laws and Regulations: General Obligations**

In the performance of the work authorized pursuant to this agreement, the parties agree to comply with all applicable state and Federal laws, regulations, and Executive orders as well as policies of the DISTRICT.

#### **8. Modifications**

This agreement may be changed, amended, modified or extended only by a writing duly executed by the respective parties hereto.

#### **9. Governing Law**

Regardless of the place of physical execution or performance this agreement shall be construed according to the laws of the State of New York without regard to its conflict of laws provision, and shall be deemed to have been executed in the State of New York.

#### **10. Termination**

Either party may terminate this agreement, with or without cause, upon 30 days written notice to the other party.

#### **11. Retention of and Access to Records**

The parties agree to allow access by the grantee, the subgrantee, the Federal grantor agency, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the contractor which are directly pertinent to that

specific contract for the purpose of making audit, examination, excerpts, and transcriptions. The parties shall retain all required records related to the provision of services under this agreement for a period of three years from the date of final payment.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement the day and year first above written.

**DISTRICT**

Name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**INDEPENDENT CONTRACTOR**

Name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

## **Exhibit A**

**Empower for Improvement, LLC**  
Katherine Lynch  
PO Box 28; Waddington, NY 13694

### **Provide Professional Development and Technical Assistance for Strategic Planning and Completion of ESSA-Funded Programs Consolidated Application:**

- Meet with stakeholder/constituency groups to include community members, parents, teachers, support staff, students and administration to consult, collaborate, and share perspectives to ensure school and district programming and improvement
- Assess current conditions reviewing multiple data sources and reports
- Commence comprehensive needs assessment with data analysis on the following:
  - NYSED district and school report card and accountability status and reporting
  - Survey of assessments (formative and summative)
  - Graduation rates
  - Climate surveys- community, parents, staff and students
  - Walk-through data and student interviews
  - Chronic absenteeism
  - Demographic data to include enrollment, subgroups (McKinney-Vento, ELL, foster care, special education and migrant students) and poverty levels
  - Social-Emotional Learning (SEL) supports and initiatives
  - Parent engagement
  - Technology supports for student learning
- Support the development of Schoolwide and District Planning
  - Review School and District data
  - Based on comprehensive needs assessment and shared stakeholder perspectives, prioritize goals and commitments, strategies, resources, and evidence-based interventions
  - Review available planning resources that promote best practices in school and district improvement
  - Determine student engagement supports to provide for a well-rounded education, safe and healthy students, and effective use of technology
  - Planning for Academic Intervention Services (AIS) using Multiple Tiered System of Supports (MTSS) to address learning loss and criteria
  - Determine district professional development needs and planning documents
  - Facilitate stakeholders to update required district/school plans to complement and augment district initiatives (AIS Plan, Schoolwide Plan(s), Professional Learning Plan, Comprehensive ELL Education Plan (CEEP), BOE policies, and other accountability documents)

- **Leverage Resources**
  - What Federal, State and Local Funding is available? Other funding sources?
  - Provide fiscal guidance and technical support for coordination of federal, state and local funding
  - Share programmatic and fiscal requirements under many of the ESSA-funded programs
  - Align fiscal and human capital resources to school and district goals and initiatives
  - Budgeting practices for multiple schools to ensure comparability, equity, and supplemental requirements
  - Understanding reporting requirements, assurances and compliance requirements for NYSED
  - Provide District audit information and reporting for self-assessment monitoring, desk audits, and business practices
- **Coordinate on-going school/district stakeholder meetings to support initiatives, on-going reflection, and final analysis of goals and priorities**
- **Coordinate the completion of Federal Funding Surveys**
  - Completion of the following NYSED Surveys for Federal Funding Compliance
    - State Budget Reporting Survey
    - Education Stabilization Fund Self-Assessment
    - Desk Review Monitoring for Education Stabilization Funds
    - Education Stabilization Fund Annual Reporting 2024

**Cost Calculation:**

\$14,000 inclusive of planning, facilitation of stakeholder groups, completion of accompanying documents/plans, and final analysis

**Payment Schedule:**

September 1, 2023- \$5,000

November 30, 2023- \$4,000

February 15, 2024- \$3,000

May 30, 2024- \$2,000



## MEMORANDUM OF AGREEMENT

**THIS AGREEMENT**, made this 23rd day of March 2023, between:

Madrid-Waddington Jr.-Sr. High School, hereinafter known as **MW** and Citizen Advocates, hereinafter known as **CA** agree to the following:

**WHEREAS**, **CA** agrees to provide comprehensive telehealth counseling services to **MW**

**THEREFORE**, in consideration of the promises and mutual covenants contained herein it is mutually agreed by and between the respective parties as follows:

### SCOPE OF WORK:

1. **CA** agrees to provide **MW** one (1) part-time therapist. The amount of time dedicated to school telehealth will be based upon referral needs. This contract will be reviewed yearly and re-negotiated. **CA** and **MW** agree there will be no charge to **MW**, and **CA** will bill the insurance of students and faculty accessing services.
2. **CA** shall provide counseling services via telehealth to **MW**. The following are examples of services which will be provided by **CA**:
  - a. Counseling:
    - i. Individual Mental Health Counseling including psychosocial assessments, treatment planning, admitting to services, 1:1 counseling, collaboration of services, referrals, and discharge planning
    - ii. Individual Substance Abuse Counseling psychosocial assessments, treatment planning, admission to services, 1:1 counseling, collaboration of services, referrals, and discharge planning
    - iii. Group Mental Health Counseling based off needs of students; examples include anger management, modified Dialectic Behavioral Therapy (DBT) for adolescents, and Post Traumatic Stress Disorder (PTSD).
    - iv. Family Therapy
    - v. Crisis Intervention
3. **MW** shall provide adequate and appropriate, confidential space for students or faculty to meet with **CA**'s personnel for services which will include access to internet and telephone.
4. Both **CA** and **MW** shall mutually agree on the following:
  - a. The students/faculty who are to receive services;
  - b. The schedule through which services will be provided;
  - c. The scheduling of personnel.
5. Neither party may assign any rights, or delegate any duties hereunder, other than as provided for herein, without express prior written consent of the other.



6. It is understood that **MW** and **CA** are independent entities engaged in the operation of their own respective businesses. Neither Party is, or is to be considered as, the agent, representative, or employee of the other Party for any purposes whatsoever, and no agency, partnership, joint venture, nor is employer-employee relationship intended or created by this Agreement. Neither Party has authority to bind the other Party or assume any obligations for or on behalf of the other Party or to make any warranties or representations for or on behalf of the other Party.
7. It is understood that **MW** is responsible for rent, utilities, housekeeping and any maintenance costs of their building.

#### **INDEMNIFICATION:**

1. **CA** shall defend, indemnify and hold harmless **MW**, its employees, officers, directors, and representatives from all claims, actions, damages, liability and expense, including attorneys' fees, arising out of or resulting from **CA's** performance of the work, services and duties it renders pursuant to the terms of this agreement caused by any negligent, culpable or wrongful act or omission of **CA**, its agents, officers, or employees. **CA's** obligation to indemnify **MW** as set forth above does not extend to any claim, action, damages, liability, or expenses caused by negligence, culpability, or wrongful act or omission of **MW**, its agents, officers, directors, or employees.
2. **MW** shall defend indemnify and hold harmless **CA**, its employees, officers, directors, and representatives from all claims, actions, damages, liability and expense, including attorneys' fees, arising out of or resulting from **MW's** performance of work, services and duties it renders caused by any negligence, culpable or wrongful act or omission of **MW**, its agents, officers, or employees. **MW's** obligation to indemnify **CA** as set forth above does not extend to any claim, action, damages, liability or expenses caused by negligence, culpability, or wrongful act or omission of **CA**, its agents, officers, or employees.

#### **TERMINATION:**

Notwithstanding anything to the contrary contained in this Agreement, this Agreement may be terminated as follows:

1. By **MW** upon any material breach of this Agreement by **CA**.
2. By **CA** upon any material breach of this Agreement by **MW**.
3. Either party giving the other Party a thirty (30) day notice of termination during a term of this agreement which termination shall be effective at midnight of the fourteenth day. This Agreement shall not be amended except by a writing executed by both Parties.

#### **WAIVER:**

No waiver of any provision of this Agreement or any breach thereunder shall be deemed a waiver of any other provision or subsequent breach hereof, nor shall any such waiver constitute a continuing waiver. Delay or failure of either Party to insist on strict performance or observance of any provision of this Agreement or to exercise any rights or remedies hereunder, shall not be deemed a waiver. No Party may waive any of its rights or any obligation of the other Party or any provision of this Agreement except by an instrument in writing signed by that Party.

**ENTIRE AGREEMENT:**

This Agreement constitutes the entire agreement between the Parties regarding the subject matter contained herein and supersedes all prior and contemporaneous undertakings and agreements of the Parties, whether written or oral, with respect to the subject matter herein.

**SEVERABILITY:**

If any provision of this Agreement or the application of any such provision to any person or circumstance is held invalid, the remainder of this Agreement and the application of such provision, other than to the extent it is held invalid, shall not be invalidated or affected thereby.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
**Madrid-Waddington Jr.-Sr. High School**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
**Kati Jock, COO**  
**Citizen Advocates, Inc.**

**Citizen Advocates**

*Kait Jock, Operations Office, [katijock@citizenadvocates.net](mailto:katijock@citizenadvocates.net)  
Jennifer Rowledge, Director of Health Operations, [JenniferRowledge@citizenadvocates.net](mailto:JenniferRowledge@citizenadvocates.net)  
324 Creighton Road, Malone, N.Y.13662 (518) 481-1251*

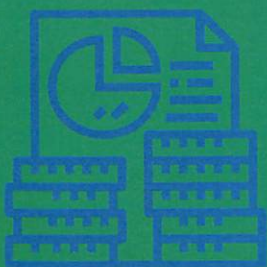


## BUDGET BREAKDOWN



The St. Lawrence-Lewis Counties School District Employees Medical Plan has converted the Medicare primary retirees over to an Employee Group Waiver Program (EGWP). This new structure will allow the plan to take advantage of federally negotiated RX rates and rebates while retaining the benefit control of the plan. As a member of the plan, BOCES should experience lower premium increases in the future due to the EGWP conversion.

Retiree healthcare comprises over 3/4 of the administrative budget. By coding these costs to the admin budget, the cost for all retirees is shared and eligible for BOCES aid. It also ensures that we are in compliance with SED regulations.



The administrative budget supports the cost of all BOCES central offices, including the business office, the department of human resources and central administration.

# UNDERSTANDING THE ADMINISTRATIVE BUDGET

## ST. LAWRENCE-LEWIS BOCES

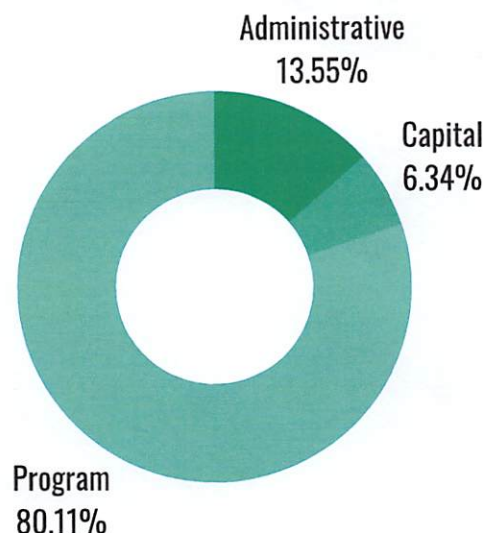
BOCES provide shared educational programs and services to school districts across the state. Sharing services through BOCES is an economical way for districts to provide cost-effective programming that is still rich in quality. BOCES is an Educational Service Agency (ESA), not a school district. Consequently, it operates and is funded in a different way.

The BOCES budget differs from school district budgets in that it is a series of separate budgets. The administrative budget represents approximately 14% of the total BOCES budget. 78% of the administrative budget consists of retiree costs. Component districts only vote on the administrative budget. With the exception of the administrative budget, all other BOCES charges reflect services each district has selected.

Component school districts "vote" on the rest of the proposed budget by deciding whether or not to participate in BOCES services. Most of the budget is an estimate based on the interest of districts in services. The funds spent will increase or decrease depending on district participation. The only other part of the budget that districts do not vote on is the capital budget, which includes rental fees for facilities. By law, the capital budget is not submitted to vote, rather, it is part of the annual assessment that districts pay to BOCES.

## KEEPING THE COSTS DOWN

For 2023-24, the administrative budget comprises 13.55% of the total BOCES budget. The BOCES has reconfigured staffing structures whenever possible instead of making new hires.







# MADRID-WADDINGTON CENTRAL SCHOOL DISTRICT

## *Proposal to Serve*

Dieter P. Steigerwald Jr., Audit Partner  
(315) 446-3600  
220 South Warren St., 2<sup>nd</sup> Floor  
Syracuse, New York 13202

 **Fust Charles Chambers LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

March 29, 2023

Madrid-Waddington Central School District  
2582 State Highway 345  
P.O. Box 67  
Madrid, New York 13660

Attn: Business Office

Thank you for giving us the opportunity to submit this proposal. We are excited about the opportunity to serve the Madrid-Waddington Central School District (the District) and the District would be an important client to our Firm.

We are well suited to perform the requested services as outlined in the request for proposal. We value developing long-term relationships with our respective clients and have numerous relationships of over 20 years. These long-term relationships allow for trusted year round discussions and help avoid surprises during the audit. Further, as outlined within our proposal, we have competitive fees and extensive experience with GASB accounting requirements, Government Auditing Standards and Uniform Guidance Audits. Because of the aforementioned details, we believe we can be an asset to the District management team and Board of Education and our proposal further illustrates why Fust Charles Chambers LLP is the best firm to serve the District.

We understand the work to be performed and are committed to completing the work within the stated time period detailed in the Request for Proposal. We will work directly with the District's management team to align a mutually agreeable timeline for the efficient delivery of our services – a timeline that meets your needs. The proposal we have provided is a firm and irrevocable offer.

Should you have any questions regarding any matter covered in this proposal, please contact us at your earliest convenience.

Very truly yours,



Dieter P. Steigerwald Jr.  
Partner  
[dsteigerwald@fcc-cpa.com](mailto:dsteigerwald@fcc-cpa.com)



Jason T. Coleman  
Senior Manager  
[jcoleman@fcc-cpa.com](mailto:jcoleman@fcc-cpa.com)

Enclosure

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# Executive Summary - Why Fust Charles Chambers LLP

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## *Executive Summary - Why Fust Charles Chambers LLP*

The proposal overview highlights the contents of our proposal and serves to provide a broad understanding of the entire proposal which includes a **detailed profile** with information about Fust Charles Chambers LLP, the depth of our resources, proactive service approach and level of direct partner involvement, the uniquely qualified engagement team we will utilize, our professional references, and a **detailed work plan** summarizing our overall approach to the engagement including detail of our audit approach and engagement scoping as outlined in your request for proposal (RFP). Our proposal further illustrates ***why Fust Charles Chambers LLP is the best firm to serve the Madrid-Waddington Central School District (the District)***.

### *We Want Your Business!*

We would like to emphasize: ***we want your business***. We are confident that our proposal provides a competitive fee and the team we have assembled is the ***right one to partner with you*** and sincerely desire to be named as your audit, accounting and financial compliance advisors.

### *Smooth Transition*

Transitioning to a new audit firm can be disruptive. Such transitions involve learning *curves-both in the service provider understanding you and you understanding your service provider*. In assuming the role as the District's service provider, we will initiate the transition process as soon as we are appointed, to ensure a ***smooth transition***. We know from years of experience how to assume the service provider role while minimizing effort on the part of a new client. Transitions are seldom desired, but when executed by people with the proper knowledge, it can actually be a positive learning experience.

### *Relevant Experience*

Our Firm and our partners have provided audit and attest service for private schools and higher education institutions. We have vast experience in fund accounting through audits of school districts, municipalities and healthcare institutions. Currently, we issue over 30 audit reports that are either subject to GASB reporting requirements, Government Auditing Standards and/or the Amended Single Audit Act and Office of Management and Budget Circular A-133 and/or Uniform Guidance. Through our first hand experience, we can assist the District with GASB 34 Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, GASB 68 Accounting and Financial Reporting for Pensions, GASB 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions compliance and reporting, GASB 84 Fiduciary Activities and GASB 87 Leases. Further, we are familiar with various cognizant agencies' federal reporting requirements under the A-133/Uniform Guidance and regularly complete audits of clients' major programs of the following Federal departments: Agriculture, Education, Health and Human Services and Housing and Urban Development.

### *Our BDO Alliance Collectively Provides us with Significant Additional Resources*

Our Firm participates in the BDO Alliance USA. As an independent member, our Firm provides the District full access to the national and worldwide resources of one of the largest accounting and consulting firms in the world. This alliance affords us, and you, the access and opportunity to leverage knowledge and experience from personnel that audit school districts and other educational institutions within New York State and across the country.

# Overview of Fust Charles Chambers LLP

## Firm Overview

### *An Overview of Fust Charles Chambers LLP*

Fust Charles Chambers LLP, a regional firm located in Syracuse, New York, has been providing audit, accounting, tax and business advisory services throughout New York State for over 30 years. Our objective is to provide quality service by well trained, experienced professionals on a timely basis, at reasonable fees. We take a personal interest in the success of our clients. With approximately 72 professionals and administrative staff in our Syracuse, New York office, we provide business advice based on our knowledge and experience that is designed to assist our clients in continuing to serve their stated missions by maintaining, enhancing and protecting their financial condition. Our experienced CPAs, which make up 51% of our professionals, provide continuity which will contribute to greater engagement efficiency.

### *How is Fust Charles Chambers LLP Different?*

We are often asked how we differ from other firms. Our answer is summarized in four areas: proactive service approach, level of partner involvement, continuity and quality. During the course of our professional relationship, you will find our partners/managers in contact with your management teams throughout the year, performing and directing work and resolving issues. We emphasize our management team contact in our approach and require that a significant portion of each engagement be represented by partner and manager hours. This ensures that our partners/managers are in constant communication with our clients and engagement teams.

## General Qualifications

### *Relevant Experience*

The following is a *listing of clients that Fust Charles Chambers LLP currently serves that are similar to the District:*

#### **Brushton-Moira Central School District**

2022 financial statement audit  
Engagement Partner – Dieter P. Steigerwald, Jr.  
Quality Control Partner – Tom Knych  
Client Contact – Angela DeBeer, School Business Exec.  
Telephone Number – (518) 529-7342 ext. 1103

#### **Massena Central School District**

2022 financial statement audit  
Engagement Partner – Dieter P. Steigerwald, Jr.  
Quality Control Partner – Tom Knych  
Client Contact – Nickolas Brouillette, Business Mgr.  
Telephone Number – (315) 764-3700 ext. 3006

#### **Town of Clifton**

2022 financial statement audit  
Engagement Partner – Dieter P. Steigerwald, Jr.  
Quality Control Partner – Tom Knych  
Client Contact – Nancy Russell, Bookkeeper  
Telephone Number – (315) 848-2369

#### **St. Regis Falls Central School District**

2022 financial statement audit  
Engagement Partner – Dieter P. Steigerwald, Jr.  
Quality Control Partner – Tom Knych  
Client Contact – Jamie O'Dell, Director of Shared Services  
Telephone Number – (518) 483-6420

#### **Salmon River Central School District**

2023 financial statement audit (awarded)  
Engagement Partner – Dieter P. Steigerwald, Jr.  
Quality Control Partner – Tom Knych  
Client Contact – Natascha Jock, School Bus. Exec.  
Telephone Number – (518) 358-6608

#### **Upstate Medical University**

2022 financial statement audit  
Engagement Partner – Tom Knych  
Quality Control Partner – Eric Fehrman  
Client Contact – Stuart Wright, CFO  
Telephone Number – (315) 464-5540



# Overview of Fust Charles Chambers LLP

## General Qualifications, Continued

### *Relevant Experience, Continued*

The following is a ***select listing of Fust Charles Chambers LLP's 2021/2022 Single Audit experience, which includes audits of clients' major programs, including Agriculture, Education, Health and Human Services and Housing and Urban Development:***

- ***Brushton-Moira Central School District***
- ***Massena Central School District***
- ***Syracuse Regional Airport Authority***
- ***The Salvation Army, Syracuse Area Services***
- ***St. Elizabeth Medical Center***
- ***Oswego Hospital***
- ***Ellis Medicine***
- ***St. Regis Falls Central School District***
- ***Family Health Network of Central New York, Inc.***
- ***Seneca Hill Manor, Inc.***
- ***Loretto Rest Realty Corporation***
- ***Southern Cayuga Non-Profit Housing Co., Inc.***
- ***Mandorla Gardens Housing Development Fund Company***

### *Our Depth of Resources and Experience is Formidable*

For over 30 years, Fust Charles Chambers LLP has been committed to serving the Upstate New York community. **Fust Charles Chambers LLP has been ranked as the #1 or #2 Certified Public Accounting Firm in the Central New York Business Journal's Book of Lists for multiple years.** By having one of the largest teams of Certified Public Accountants in Upstate New York, we will provide unsurpassed depth of resources to the District. We understand that our audit and financial compliance services are important; ***however, our real value proposition is in the advice and counsel we provide in assisting our clients in meeting their financial objectives.*** We believe we are unique in our marketplace in possessing unmatched talent in this regard.

### *High Quality Service - AICPA Peer Review Results on Fust Charles Chambers LLP*

The most important aspect of our service is quality. To ensure that our quality control procedures continue to meet the highest standards, we are a member of the National Peer Review Committee of the AICPA, which requires that our Firm be part of the AICPA peer review program. We have undergone 11 external triennial peer reviews. ***All 11 triennial peer reviews have yielded unqualified reports with no letters of comment. This type of report is rendered to only the top firms in the country.*** Each peer review specifically included clients subject to GASB requirements, *Government Auditing Standards* and/or A-133/Uniform Guidance reporting. A copy of our latest peer review report is attached for your review. Further, our Firm has not had any federal or state desk review or field reviews of its audits during the past five years.

### *Corporate Governance and Best Practices*

Fust Charles Chambers LLP is committed to providing oversight committees (governing boards and audit committees) with the necessary tools and best practices to be effective and keep up-to-date on the latest regulatory and financial reporting developments. ***Our Firm offers board education on important topics*** such as corporate compliance and risk management.

# Overview of Fust Charles Chambers LLP

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## General Qualifications, Continued

### *Professional Development Program*

It is the policy of Fust Charles Chambers LLP that all professional personnel comply with the continuing education requirements of the AICPA, the New York State Board of Accountancy, the AICPA Employee Benefit Plan Audit Quality Center, the U.S. Government Accountability Office (GAO), and other regulatory agencies. All professional staff are required to maintain an understanding of current developments in professional standards; that all non-licensed professional staff work toward passing the CPA exam; and that all professional staff assist in the training and development of staff members under their supervision. All professional personnel are required to obtain a minimum of 40 hours of continuing professional education (CPE) each year in programs that qualify for credit under the CPE rules that govern the Firm.

### *Independence*

It is our Firm's policy that all professional personnel be familiar with and adhere to the ethical requirements of the AICPA, contained in the Code of Professional Conduct, the State of New York Board of Accountancy, the NYSSCPA and the Independence Standards as outlined in Chapter 3 of *Government Auditing Standards* (GAO). Our Firm has specific policies and procedures for identifying and resolving any impairments to independence as part of our procedures for conducting an engagement.

***Fust Charles Chambers LLP is independent of the District and meets all the required independence standards identified in the previous paragraph. In addition, there are no conflicts of interest with any current client in providing services to the District. We will continue to take all necessary steps to ensure our continued independence.***



# Engagement Team and Qualifications

## Team Responsibility, Relevant Professional Experience, Background and Education

We realize that regardless of our Firm's qualifications, ***the quality of service the District receives will correlate directly to the skill level, dedication and resourcefulness of your engagement team.***

The individuals listed have been selected for their years of hands-on experience and for their commitment to satisfying client expectations. They will also be available for continuing advice and counsel, as necessary. ***Fust Charles Chambers LLP is committed to staffing the engagement with the same professionals year after year in order to minimize any disruption to you.***

Our team members are ***dedicated and resourceful***, and among the ***most talented in their field.***

## Engagement Team Organization

*The chart illustrates the management team and the role each will have in servicing the District engagement*

*There are no complaints against them that have been leveled by the State Board of Accountancy or other regulatory authority, within the last five years.*

**Dieter P. Steigerwald, Jr.**  
*Client Service and  
Audit Engagement Partner*

**Thomas M. Knych**  
*Engagement Quality Control Review Partner*

**Eric A. Fehrman**  
*Chair of Firm's Quality Control Committee*

**Jason T. Coleman**  
*Audit Senior Manager*

# Engagement Team and Qualifications



## **Dieter P. Steigerwald, Jr., CPA - Client Service and Engagement Audit Partner**

### ***Responsibilities***

Dieter will be responsible for the overall quality of the services we provide to the District, helping tap the Firm's resources to meet your needs and the full range of the District's expectations. Dieter will be the leader in resolving reporting, accounting and auditing issues. He will review the audit work performed and conclusions reached, and make certain that issues are reported fully and timely.

### ***Relevant Professional Experience***

Dieter is a certified public accountant with over 20 years of experience auditing and providing consulting services to a variety of organizations, including, school districts, not-for-profit organizations, town municipality and entities audited in accordance with GASB and *Government Auditing Standards* and/ or OMB Circular A-133/Uniform Guidance. He served with Ernst & Young LLP prior to joining Fust Charles Chambers LLP. In accordance with Firm policy, Dieter has over 60 hours of relevant continuing professional education during the past three years.

### ***Background, Education and Qualifications***

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Fellow of the Healthcare Financial Management Association
- Former Board Member, President and Treasurer of Jowonio School
- Recipient of the Central New York 40 Under Forty Award
- Nominated participant of the Not-for-Profit Board Leadership Seminar Series sponsored by Partnership for Nonprofit Enterprise Excellence
- B.S in Accounting from Rochester Institute of Technology
- M.B.A. in Finance and Accounting from University of Rochester – William E. Simon Graduate School of Business Administration



# Engagement Team and Qualifications



## **Thomas M. Knych, CPA - Engagement Quality Control Review Partner**

### ***Responsibilities***

Tom will be the engagement quality control review partner. He will provide additional guidance to the engagement team on critical accounting and auditing matters. He also reviews the financial statements for technical compliance with accounting principles and auditing standards generally accepted in the United States of America.

### ***Relevant Professional Experience***

Tom is a certified public accountant and has 25 years of experience servicing attest and consulting clients. He served with PricewaterhouseCoopers prior to joining Fust Charles Chambers LLP. He has experience providing auditing and advisory services to a variety of organizations, including not-for-profit, educational institutions, and entities audited in accordance with GASB and *Government Auditing Standards* and/or OMB Circular A-133/Uniform Guidance. Tom has over 60 hours of relevant continuing professional education during the past three years.

### ***Background, Education and Qualifications***

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Healthcare Financial Management Association
- B.A. in Economics from the University of Rochester
- M.B.A. in Finance and Accounting from the University of Rochester – William E. Simon Graduate School of Business Administration



## **Eric A. Fehrman, CPA, CFE – Chair of Quality Control Committee**

### ***Responsibilities***

Eric serves as the Chair of the Firm's Quality Control Committee and will be utilized as a technical resource, as needed.

### ***Relevant Professional Experience***

Eric is a certified public accountant with over 20 years of experience auditing and providing consulting services to healthcare organizations. Eric has over 60 hours of relevant continuing professional education during the past three years.

### ***Background, Education and Qualifications***

- American Institute of Certified Public Accountants
- Certified Fraud Examiner
- New York State Society of Certified Public Accountants
- Healthcare Financial Management Association
- B.S. in Accounting from Le Moyne College

# Engagement Team and Qualifications

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## **Jason T. Coleman, CPA - Audit Senior Manager**

### ***Responsibilities***

As audit senior manager, Jason has overall responsibility for planning the audit, coordination of audit work and working with management on reporting and financial accounting matters.

### ***Relevant Professional Experience***

Jason is a certified public accountant with eight years of experience providing audit, accounting and advisory services to a wide range of the Firm's not-for-profit organizations, including school districts, governmental healthcare entities and entities audited in accordance with GASB, *Government Auditing Standards* and/ or OMB Circular A-133/Uniform Guidance. He is also actively involved with the Firm's continuing education, training seminars and the Firm's recruiting process. Jason has over 45 hours of relevant continuing professional education during the past three years.

### ***Background, Education and Qualifications***

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Association of School Business Officials of New York (ASBO)
- B.S. in Accounting from Le Moyne College
- M.B.A. in Accounting from Le Moyne College



## Approach to the Engagement

### **Audit Approach**

Our personnel will initially obtain a comprehensive understanding of the District and the way it operates. This understanding will be obtained through discussions with management, review of the District's budget and other financial and management information systems, which promotes opportunities for value-added business suggestions and audit efficiency. It also assists to identify those areas of audit concern that we consider critical. These are areas where valuation judgments are difficult or where account balances are material to the financial statements. Our risk-based audit efforts are then focused on these areas.

Having identified the areas for audit concentration, we then specifically review the District's system of internal control and the client control environment. Based on this control review, we will then develop tailored audit programs designed to address the unique aspects of the District's activities. The audit procedures that we utilize include analytical approaches, vouching of independently provided information and various sampling methodologies in order to facilitate the performance of the engagement. Last, we draft and review reports and letters with appropriate members of management and those charged with governance.

We promote continuous communication with our clients throughout the year and request monthly internal financial statement packages be sent for our review. This communication process will allow management the opportunity to ask, and for Fust Charles Chambers LLP to respond to new accounting standards, general accounting issues, and operational and technical issues to ensure that your organizations report quality financial statements to meet management's and those charged with governance's time table. ***These procedures not only translate into efficiency and reduce the effort associated with performing an audit, but also serve to eliminate surprises. We remain committed to executing the most efficient, standard-compliant services possible.***

***Our proactive service approach includes planning meetings, discussions on significant transactions, risk assessments, audit procedures, and audit determinations with professionals and leadership within the District including management teams and governance committee members. Our procedures take place throughout the year, not only within the traditional audit cycle. This continuous communication combined with our partner and manager detailed involvement in the audit allows us to meet the demands of multiple clients simultaneously. Additionally, our audit partners do not have standardized production goals. Our scheduling is individually established so client demands never go unmet.***

## Approach to the Engagement, Continued

### **Audit Program Development**

Once the internal control and accounting systems have been documented with respect to each critical audit area, tailored audit programs will be developed. Such programs are developed recognizing strengths and weaknesses in controls noted in the internal control review. Such control identification, when coupled with sampling methodologies appropriate to the circumstances, prevent over auditing and allow us to expedite audit work while still retaining the high confidence levels required by our professional standards.

- **Tailored Audit Programs**
- **Greater Efficiency**

It should be noted that while our programs are tailored, certain standard procedures are also performed. For example, where appropriate, selected accounts may be subjected to confirmation through sampling. Standardized procedures such as these, coupled with those tailored to meet the unique aspects of the District, ensures that all audit areas receive appropriate levels of attention.

### **Consideration of Fraud**

In accordance with SAS No. 99, "Consideration of Fraud in a Financial Statement Audit," we will exercise professional skepticism when considering the possibility that a material misstatement due to fraud could be present. Some of the procedures required by SAS No. 99 are: (a) inquiry of management and others within the entity about the risk of fraud; (b) considering the results of analytical procedures performed during the audit as it relates to the risk of fraud; (c) considering fraud risk factors (incentives/pressures, opportunities and attitudes) when performing the audit; (d) an exchange of ideas among our engagement personnel about how and where they believe the District's financial statements might be susceptible to material misstatement due to fraud; (e) audit procedures relating to the risk of improper revenue recognition; and (f) designing procedures on journal entries recorded in the general ledger.

### **Internal Control Review**

We utilize questionnaires, checklists and narrative techniques where appropriate to document the systems of internal control. Such documentation will cover each of the major accounting systems concentrating on areas with the greatest audit risk. For example, the revenue cycle will be documented in a detailed fashion that will reflect the entire system of accounting and internal control. Similarly, documented reviews of controls will be performed with respect to purchasing and payroll cycles in addition to other areas that we deem necessary. Our audit work also includes evaluating the adequacy of the general controls of the information systems environment for financial reporting systems. The overall process includes a review of the general computer controls and the business application controls through inquiry of appropriate management and information systems personnel, physical observation, review of policies and procedures, and systems documentation. We utilize information technology specialists as needed within our audit approach.

### **Audit Technology**

All professionals have access to online reference materials and research issues in the field, which allows our staff to provide timely responses to technical questions. In addition, Fust Charles Chambers LLP utilizes **electronic (paperless) workpapers** which saves our clients time by allowing them to electronically transfer audit information versus creating hard copy reports and it allows clients to transmit information to our office and get "real time" responses to their concerns. To ensure secure file transfer, especially with confidential data, we use a restricted client portal that allows the District to save files on our network. We also utilize a function within our software which allows for the automation of the financial statements. ***This will allow for less time to be spent in preparing the financial statements. Finally, we utilize data extraction software which allows us to extract information from client's computer files for data analytics and testing of electronic data.***

- **Current Technology**



## Approach to the Engagement, Continued

### *Communicating with Those Charged with Governance During Planning*

We will communicate with the Board of Education prior to beginning year end field work to discuss our audit service plan. We will discuss the audit approach, timing of the audit and inquire about audit areas or transactions that the Board would like the audit team to investigate. This communication will allow the Board to participate and gain an understanding of the development of our audit approach. In addition, if necessary, we will communicate to the Board any management letter comments deemed to be material weaknesses and/or significant deficiencies, once they have been discovered and verified by management.

■ **Corporate Governance**

### *Communication with Those Charged with Governance Upon Completion*

We are required to ensure that your financial statements and related disclosures comply with accounting principles generally accepted in the United States of America; and, within these principles ***we are adept in assisting you in making your financial statements meet the needs of the users of your financial statements.***

In addition to assisting in the design of your financial statements for the audits, we will present to the Board of Education subsequent to final fieldwork a ***written report to facilitate their work in reviewing the quality and scope of our engagement.*** Such written communications will explain in detail:

- Any changes in accounting methodologies and identify any unusual transactions included in the financial statements and identify any sensitive disclosures included in the financial statements
- Any deviations from previously communicated planned scope and timing of the audit
- Corrected and uncorrected misstatements identified during our audit
- Management's significant estimates and judgments
- Discussion regarding any disagreements with management over any accounting and reporting matters
- Management representations
- Other matters which we believe should be made known to the Finance/Compliance/Audit Committees

***The aforementioned report succinctly addresses those issues which should be paramount to the Board of Education in reviewing the financial statements and in fully understanding our audit reports.*** The report effectively creates a working agenda for reviewing our work, and it ensures that we cover all of the more salient points that should be reported on by us at the completion of our audits.

### *Communication of Internal Control Matters (SAS No. 115)*

The last item that we develop near the conclusion of our engagement is our internal control matters letter containing reportable matters, if any, pursuant to SAS No. 115, and other recommendations for improving internal control and general operational matters that came to our attention during the engagement. All of our comments in this regard are first submitted to management to ensure their factual accuracy and then reviewed with the Board of Education. We encourage management to address each of the topics covered in our internal control matter letters in writing in order to document that appropriate corrective action is scheduled.

## Approach to the Engagement, Continued

### *Our Approach to Research and Resolving Issues*

Our professionals refer to authoritative literature or other sources when appropriate. Our Firm recognizes the need for a constant exchange of ideas and opinions about technical issues on all professional engagements, and it is our policy that all professional personnel seek consultation, on a timely basis, within or outside the Firm whenever they are uncertain about the answer to a technical question; the application of a professional procedure or standard; the application of a rule, regulation, or procedure of a tax or other regulatory agency; or the application of a Firm policy. The Firm maintains a reference library, as well as access to online resources, that includes materials related to clients served and that should be consulted to assist professional staff in their research of technical issues.

▪ **Professional  
Competence**

When an issue arises that requires consultation, the issue is discussed by the members of the engagement team, including the technical resource and engagement quality control review partner, who performs the independent partner review of the audited financial statements. If the engagement partner believes additional consultation beyond that of the engagement team is necessary, the issue is discussed with an individual in the Firm who has specialized knowledge or training that is appropriate for the issue in question. If the engagement partner believes that additional consultation beyond that available within the Firm is necessary, the issue is discussed with an outside specialist. Outside specialists include, but are not limited to BDO, the FASB or GASB, the AICPA technical information services and CPAs in other firms.

### *Report Format*

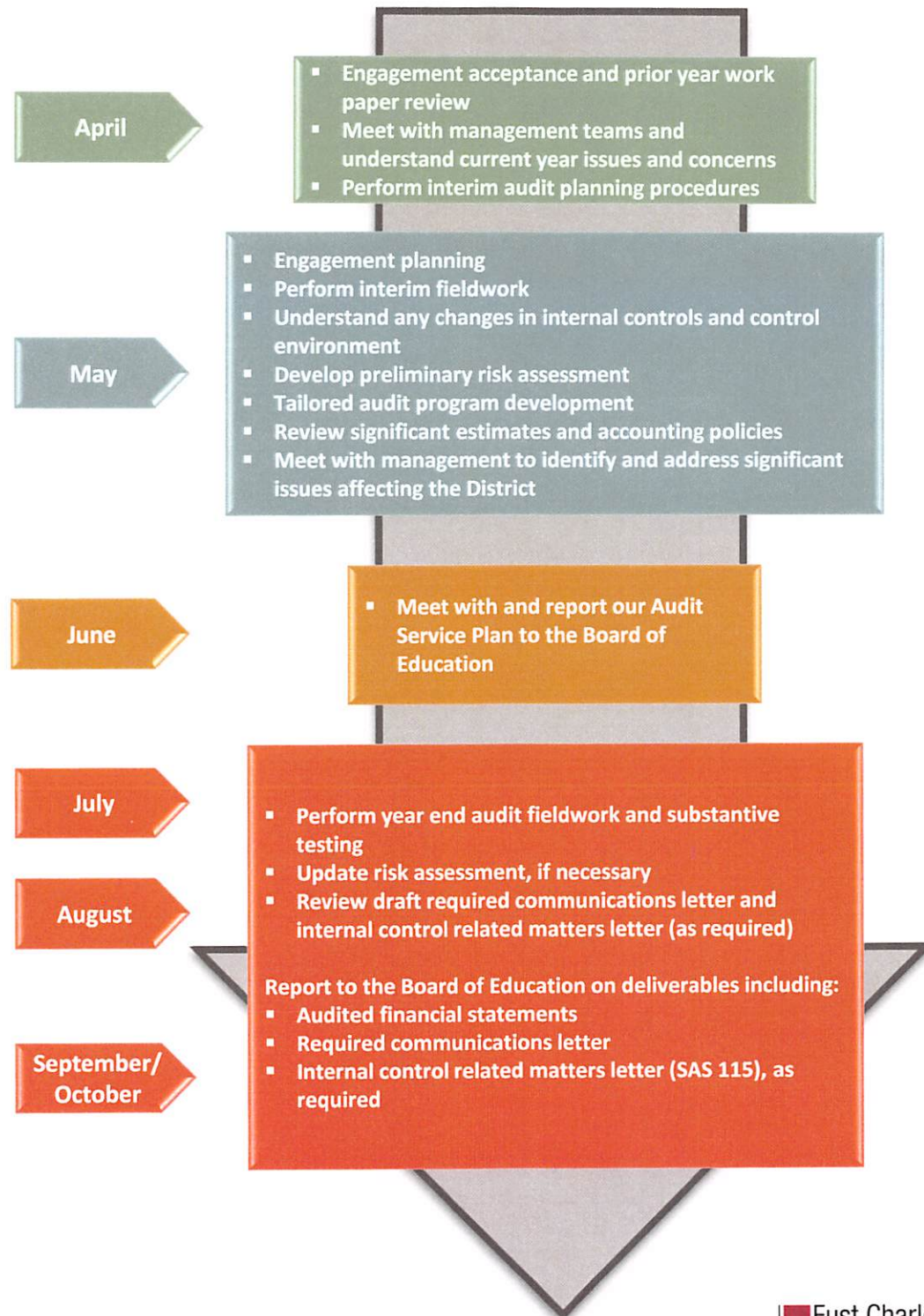
Our report format will comply with GASB requirements consistent with the District's current audited financial statements. Formatting of the required reports will change as necessary due to new accounting and auditing standards updates that may change presentation and/or disclosures.



## Approach to the Engagement, Continued

### *Proposed Timing and Audit Plan*

The following represents our proposed timing and audit plan, and will be specifically tailored through our meetings with your management team to ensure the District's needs are met.



# Cost of Services

## Advisory Work Outside the Scope of Services

In the event additional services are needed, which could include assistance with new significant transactions, implementation of new accounting standards, internal control projects, etc., we will establish the nature, terms and scopes of such engagements with you. In general, the following ranges represent our standard billing rates by level, which we would discount accordingly based on our relationship and the type of services requested:

Partner	\$165 - \$195
Senior Manager/Supervisor	\$135 - \$155
Seniors and Associates	\$75 - \$95

Advisory projects involving specialists, including BDO consultants, would typically involve rates in excess of those identified above, and would be mutually agreed-upon in developing the scope and terms of the services.

## Other

**Routine, ongoing accounting questions or issues and minor research will be included in your proposed fees.** Partner and manager time outlined in our professional fees contemplates proactive communication during the year and meetings with the District's management team and those charged with governance during planning and completion of the audit. We encourage you to rely on your client service team as your key service providers and to call on team members throughout the year to discuss and resolve issues. We have a personalized and tailored client service philosophy and proactive approach to communication throughout the year. In addition, we would request that internal financial statement packages throughout the year be sent for our review. This prevents unexpected "surprises" and facilitates timely completion of the audit and issuance of reports. If an issue requires a considerable amount of time for research or providing a written report, we would discuss in advance with management the fees that would be charged to address the request. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If any additional time is required to address unexpected circumstances related to accounting and reporting, we will communicate that to management in advance of incurring the time and mutually agree to additional billings in advance.

*If you need any clarification of our proposed level of effort or professional fees, please let us know. We understand the scope of services being requested and the service expectations of the District's leadership team and those charged with governance. Our philosophy regarding fees is one of open and transparent communication. Furthermore, we would not want to lose the opportunity to serve over a misunderstanding of fees. We want our engagement to be cost-beneficial to you and profitable to us, and are open to a free exchange of thoughts and ideas in this regard.*

## APPENDIX A - PEER REVIEW REPORT



# Peer Review Report



500 Ridgefield Court  
Asheville, NC 28806  
D 828.254.2254  
F 828.254.6859  
www.dhglp.com

## Report on the Firm's System of Quality Control

November 30, 2021

To the Partners of Fust Charles Chambers LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Fust Charles Chambers LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <http://www.aicpa.org/prsummary>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, a compliance audit under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Fust Charles Chambers LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Fust Charles Chambers LLP has received a peer review rating of *pass*.

*Dixon Hughes Goodman LLP*

Dixon Hughes Goodman LLP



## **Response to Request for Independent Audit Services**

**Date of Proposal:** March 28, 2023

**Presented to:**

MADRID -WADDINGTON CENTRAL SCHOOL

**Presented by:**

**BOWERS & COMPANY CPAS, PLLC**

Liz A. Bush CPA

*Engagement Partner*

1120 Commerce Park Dr.

Watertown, NY 13601

eab@bcpllc.com

(315) 777-4901



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March 28, 2023

Madrid-Waddington Central School  
PO Box 67, ST HWY 345  
Madrid, New York 13660

Dear Julie,

We are pleased to provide you the enclosed proposal for external auditing services. Pursuant to our audit proposal, we hereby confirm the following:

- Our understanding of the work to be performed for the Madrid-Waddington Central School District (the "District").
- Our commitment to perform the work within the time period specified in the audit proposal.
- We believe our Firm is best qualified to perform the engagement based on our knowledge and experience specific to school district audits (referenced in this proposal), Government Auditing Standards, the Uniform Guidance, and our commitment to non-rotating staff.
- Our proposal is a firm and irrevocable offer of the audit periods covered.

We will audit the general-purpose financial statements of the Madrid-Waddington Central School District for the years-ending June 30, 2023, 2024, 2025 with the option to extend to 2026 and 2027 in accordance with generally accepted auditing standards and Government Auditing Standards. The audit will comply with the requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). We will issue appropriate reports on the general-purpose financial statements, internal controls, and compliance. The audit will follow all applicable GASB standards, and any initiatives as outlined by the New York State Comptroller's office and all compliance requirements as required by law. We will also perform tests on the extra-curricular accounts.

We appreciate the opportunity to present this proposal to the District and believe this letter accurately summarizes the significant terms of our engagement.

Please do not hesitate to contact me with any questions. I look forward to hearing back from you after your review.

Very truly yours,

**Bowers & Company CPAs, PLLC**

A handwritten signature in blue ink that reads 'Liz Bush'.

Liz A. Bush CPA  
Partner

## EXECUTIVE SUMMARY

---

### OUR FIRM

Bowers & Company CPAs, PLLC ("Bowers" or the "Firm") is a firm of certified public accountants offering a wide range of services in the areas of accounting, auditing, taxation, and consulting. The Firm was originally established in 1977, because of a desire to offer the same high-quality services of the national firms but with a personalized approach more appropriate to small and medium-sized companies. Since its formation, Bowers has experienced strong, steady growth to its present size of 23 partners and over 100 professionals, representing clients with operations in over forty states and numerous international locations.

The Firm's structure is organized by specialties with separate audit and accounting, tax, and business consulting departments. We have a diverse client base and have specific industry knowledge in School Districts, Government, Not-for-Profit, Manufacturing, Transportation, Convenience Stores, Real Estate, and Construction.

Bowers has local offices in Syracuse, Watertown, and Rochester, New York. The audit will be conducted from the Watertown office and include staff from both Syracuse and Watertown. Engagement Partner Liz A. Bush and Audit Supervisor Janelle Tuper are from the Watertown office and Single Audit Manager Jennifer Richardson is from the Syracuse office. All other staff will come from both offices.

### OUR MISSION

Bowers & Company, CPAs, PLLC continuously strives to be the premier accounting firm that provides excellent service to our clients through consistency in the teams that serve them. We develop professionals that aspire to reach their full potential, making us the Firm of choice for clients, employees, and the business community.

### OUR PHILOSOPHY

Our goal is to provide premier accounting and business consulting services to our clients while striving to exceed their expectations in the delivery of these services. We believe a professional practice guided by these principles will succeed in providing you with the highest quality services available.

The centerpiece to our success is our people. We provide the best possible training, resources, and work environment for our staff. Our professionals maintain close contact with our clients throughout the year and encourage our clients to contact us regarding operating plans and other matters relating to your operations.



## FIRM QUALIFICATIONS & EXPERIENCE

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### PROACTIVE CLIENT SERVICE

Bowers maintains communication with its school district clients throughout the year, providing consulting services and assistance on issues that affect their day-to-day operations. Examples of this include:

- **GASB Standards.** We are available to assist all our governmental clients with implementing processes and procedures required by GASB standards.
- **Consulting.** Ongoing consulting and availability for technical issues that arise from new accounting pronouncements.

### CONTINUING PROFESSIONAL EDUCATION ("CPE")

Our CPE policy requires all professional staff to fulfill the New York State Department of Education's continuing education requirements; however, we encourage our professionals to go beyond the *minimum requirements* to become more well-rounded professionals. We provide webinars and outside training to not only improve their auditing skills, but to improve their understanding of business and the economy in general. We conduct monthly staff meetings to discuss current events related not only to accounting and auditing standards, but also finance and economics.

Bowers is a member of the AICPA's Governmental Audit Quality Center (GAQC) and the New York State Association of School Business Officials (ASBO New York) and listed as a provider of audit services. Our *Government Practice Group* members attend the annual Accounting and Auditing Update Seminar to stay current on all key financial issues and changes effecting school operations and receive eight hours of CPE credits focused specifically on school district audits.

In addition to this specific training, Bowers requires each individual responsible for planning, directing, and conducting the audit to complete at least 80 hours of continuing education and training every two years which contributes to their professional proficiency. In addition, each of those individuals must complete at least 24 of the 80 hours of continuing education and training in subjects directly related to government auditing.

### ANALYSIS OF FINANCIALS

Although a significant amount of our audit procedures focusses on compliance and governmental audit standards, we also view the District as a business. Accordingly, our audit procedures include extensive analytical procedures including the following:

- **Fund Balances.** We monitor each school's fund balance to ensure that the District is adhering to the requirement of not retaining more than 4%.
- **Reserves.** We perform a review of reserves to make sure those that you are taking are reasonable and adhere to and are in compliance with applicable laws.
- **Variation Analysis.** A variation analysis of revenue and expenditures is performed, comparing budgeted to actual to aid in planning and budgeting going forward.

### GOVERNMENT EDUCATIONAL SEMINARS

Bowers has provided periodic educational workshops and speaking engagements, such as:

- **2021 School District Accounting Update.** Zoom webinar for Northern Chapter ASBONY
- **2018 Extra Classroom Activity Fund Workshop.** BOCES, Watertown, NY
- **2016 Uniform Guidance.** Updating Your Policies and Procedures, BOCES, Watertown, NY
- **2016 Extra Classroom Activity Fund Workshop.** BOCES, Watertown, NY
- **2015 Governmental Conference.** Savory Downtown, Watertown, NY
- **NYS Association of Towns Finance Schools.** GASB 54: Fund Balance Reporting and Governmental Fund Definition. Rochester, NY and Saratoga Springs, NY.
- **Rural Housing Coalition Conference** GASB 34 – Its Effect on Funding of Community Projects
- **Rural Housing Coalition Conference.** Financial Management – Best Practices

## FIRM QUALIFICATIONS & EXPERIENCE

While there are many similarities among CPA firms, our Firm possesses qualities that make us different. We are confident our unparalleled experience, resources, and approach make us the best suited to serve the District. *Following is a summary of qualities that make Bowers stand apart from the rest:*

### HOW ARE WE DIFFERENT?

- We treat every Governmental and Not-for-Profit engagement like we do a business, giving you the same comprehensive analysis, we would with any organization.
- We pride ourselves on proactive Board communication.
- We issue an insightful management report, which doesn't just state the facts, but provides guidance and recommendations for your District.

### STAFF CONSISTENCY

Bowers has low employee turnover and excellent staff continuity. This is attributable to our investment in professional staff development. As a result, you will experience consistent staffing year-after-year. Your staff will not be "training" new auditors each year. We become your trusted advisors, the professionals you call when you have questions.

### FEE STRUCTURE

Due to the seasonality of our business, we are able to provide audit services to school districts and other fiscal year-end Not-for-Profit organizations at favorable rates.

### PARTNER INVOLVEMENT

Bowers is comprised of over 100 professional staff including 23 Audit and Tax partners. Our high partner ratio means the District receives significant attention from experienced professionals. This is not necessarily true with audit firms with low partner-to-staff ratios. Combined with our low turnover rate and several qualified governmental audit staff, exceptional professional service over the term of the agreement is assured.

### SINGLE AUDIT IN ACCORDANCE WITH OMB'S UNIFORM GUIDANCE

Our Firm has extensive experience with Single Audits in accordance with the Uniform Guidance.

### SINGLE AUDIT EXPERTISE

We have extensive experience performing single audits, a requirement of many schools' district audits. A sample of our single audit experience includes:

- 19 New York State School Districts
- City of Watertown
- Lewis County Opportunities
- Town of Massena
- Neighbors of Watertown
- One New York State BOCES

### TECHNOLOGY

We utilize current technology, including document management systems, and paperless audit and tax software.





**ELIZABETH A. BUSH,**  
CPA  
Partner

Phone: (315) 777-4901  
Email: [eab@bcpllc.com](mailto:eab@bcpllc.com)

### SUMMARY OF EXPERIENCE

Elizabeth ("Liz") graduated from Le Moyne College, Syracuse, New York with a Bachelor of Science in accounting. She has been practicing in public accounting for thirty-three years and began her career with Price Waterhouse in Syracuse, New York.

Liz has 33 years of Government audit experience and was named Partner at Bowers & Company, CPAs PLLC in March 2014.

### AREAS OF EXPERTISE

- Auditing
- Governmental
- School Districts
- Not-for-Profit
- Single Audits

### LICENSES & ACCREDITATIONS

- *Certified Public Accountant*, New York State

### PROFESSIONAL AFFILIATIONS & COMMUNITY INVOLVEMENT

- *Member*, New York State Society of Certified Public Accountants (NYSSCPA)
- *Member*, American Institute of Certified Public Accountants (AICPA)
- *Member*, NYS Education Department State Board of Public Accountancy
- *Treasurer*, Hospice of Jefferson County

### PARTNER-IN-CHARGE OF THE FOLLOWING ENGAGEMENTS

- Norwood-Norfolk Central School District (Single Audit)
- Canton Central School District (Single Audit)
- Thousand Islands Central School District (Single Audit)
- Harrisville Central School District (Single Audit)
- City of Watertown (Single Audit)
- Watertown Local Development Corporation
- Jefferson County Industrial Development Agency
- Frontier Housing Corporation (Single Audit)
- County of Lewis Industrial Development Agency
- Herkimer County Industrial Development Agency
- Disabled Persons Action Organization
- Port of Oswego Authority
- Children's Home of Jefferson County
- North Country Prenatal/Perinatal Council, Inc.
- Northern Regional Center for Independent Living, Inc.
- Neighbors of Watertown (Single Audit)
- Lewis County Opportunities (Single Audit)
- Lewis County Development Corporation
- The Antique Boat Museum
- Fort Drum Regional Health Planning Organization



**JENNIFER K.  
RICHARDSON, CPA,**  
*Single Audit Manager*

Phone: (315) 234-1152  
Email: [jkr@bcpllc.com](mailto:jkr@bcpllc.com)

### SUMMARY OF EXPERIENCE

Originally from the Albany area, Jennifer obtained her Bachelor of Science in Accounting and Economics and her Master of Business Administration from Le Moyne College. Upon graduating from Le Moyne, Jennifer began her career at Bowers & Company CPAs in Syracuse. She has ten years' experience in auditing for-profit companies and governmental agencies.

### AREAS OF EXPERTISE

- For-Profit Auditing
- Not-For-Profit Auditing
- Government Auditing
- Single Audits

### LICENSES & ACCREDITATIONS

- *Certified Public Accountant*, New York State

### EDUCATION

- Bachelor of Science, Accounting and Economics, Le Moyne College
- Master of Business Administration, Le Moyne College

### PROFESSIONAL AFFILIATIONS & COMMUNITY INVOLVEMENT

- *Treasurer*, Girls on the Run

### PAST AND CURRENT CLIENTS

- Indian River Central School District (Single Audit)
- Norwood-Norfolk Central School District– (Single Audit)
- General Brown Central School District – (Single Audit)
- South Lewis Central School District – (Single Audit)
- Watertown City School District – (Single Audit)
- Thousand Islands Central School District– (Single Audit)
- South Lewis Central School District (Single Audit)
- Syracuse Opera Company
- Herkimer County Industrial Development Agency
- Christian Health Center of Syracuse
- Oswego Teachers Employees Federal Credit Union
- Oswego Housing Development Council



**JANELLE L. TUPPER**  
*Supervisor*

Phone: (315) 777-4922  
Email: [jlt@bcpllc.com](mailto:jlt@bcpllc.com)

### SUMMARY OF EXPERIENCE

Following college, Janelle returned to Northern New York to work in the field of professional accountancy. She began working with Furgison & Co., PA, P.C. in 2011 conducting various tasks including tax, audit, bookkeeping, and business consulting services. In 2021, Janelle began working in the Audit Department of Bowers as a Senior Accountant and was promoted to Supervisor in June of 2022.

### AREAS OF EXPERTISE

- For-Profit Auditing
- Not-For-Profit Auditing
- Government Auditing
- Single Audits

### EDUCATION

- Bachelor of Science, Financial Information and Analysis, Clarkson University
- Master of Science in Professional Accountancy, University of Albany

### PAST AND CURRENT CLIENTS

- Hammond Central School District (Single Audit)
- Norwood-Norfolk Central School District (Single Audit)
- Morristown Central School District (Single Audit)
- Harrisville Central School District (Single Audit)
- City of Watertown (Single Audit)
- County of Lewis Industrial Development Agency



## QUALIFICATIONS OF THE FIRM STAFF

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### GOVERNMENT PRACTICE GROUP

Our *Government Practice Group* brings over 120 years of combined experience in Government audits, currently providing audit services for numerous cities, towns, and villages and 20 New York State Central School Districts or BOCES. The senior members of this group include:

*Elizabeth A. Bush, CPA, Partner*, is a member of the NYS Society of CPAs and the American Institute of CPAs. Liz has 33 years of Government auditing experience and specializes in School Districts and Not-for-Profit auditing, including Single Audits.

*Laurie J. Podvin, CPA, Partner*, is a member of the NYS Society of CPAs, the American Institute of CPAs, and the Association of School Business Officials (ASBO NEW YORK). Laurie has 34 years of Government auditing and accounting experience and specializes in School District Audits including Single Audits.

*Daniel J. Krol, CPA, Partner*, is a member of the American Institute of CPAs and has nine years of experience in Government auditing and accounting and specializes in School District Audits.

*Nicole M. Teska, CPA, CFE, Partner*, is a member of the NYS Society of CPAs, the American Institute of CPAs, and President of the CNY Chapter of American Society of Women Accountants. Nicole has over nine years of Government audit experience, including fraud investigations.

*Jennifer K. Richardson, CPA, Manager*, has 10 years of experience in Government and Not-for-Profit auditing and accounting, including single audit reporting.

*Lyndi M. Hill, MBA, Manager*, 11 years of experience in Government and Not-for-Profit auditing and accounting.

*Andrew D. Swords, MBA, Supervisor* has five years of experience in Government and Not-for-Profit auditing and accounting.

*Janelle L. Tuper, Supervisor*, has 12 years of experience in Government and Not-for-Profit auditing and accounting.



## QUALIFICATIONS THE FIRM STAFF

### PARTNERS AND STAFF ASSIGNED TO THE ENGAGEMENT

#### Engagement Partner

Elizabeth A. Bush, CPA

Years of Public Accounting  
Experience: 33

#### Audit Supervisor

Janelle Tuper

Years of Public Accounting  
Experience: 12

#### Single Audit Manager

Jennifer K. Richardson, CPA

Years of Public Accounting  
Experience: 10



### QUALIFICATIONS OF PROFESSIONAL STAFF

Our professional services team meets all licensing requirements and continuing professional education requirements required by *Government Auditing Standards*. The Partner and Staff assigned to your engagement have been involved in implementing new GASB pronouncements for several governmental entities, most recently GASB 87, *Leases*.

*Liz A. Bush and Jennifer Richardson* are licensed to practice in the State of New York as a Certified Public Accountant. All assigned staff have met and will meet the continuing professional education requirements necessary to satisfy Governmental Accountability Office (GAO) standards. *All listed will be assigned throughout the term of the agreement for continuing advice and counsel.*

### STAFF COMMITMENT, CONTINUITY, AND TURNOVER

We understand the best way to provide you with responsive, excellent service is to assign the most qualified individuals to the engagement and maintain continuity of staff on successive engagements. We are committed to maintaining the best possible combination of Partners and Staff that will bring a vast history of bookkeeping, accounting, audit, tax, and consulting experience in similar industries.

Our focus is to attract and retain the best people. In fact, the Central New York Business Journal named us as one of its *"Best Places to Work in Central New York"* in 2021 and 2022.

### PEER REVIEW

Our most recent Peer Review Report dated November 15, 2021, is included in the *Appendices*.

### REGULATORY ACTION

There has been no regulatory action taken by an oversight body against Bowers. Similarly, there have been no federal or state desk reviews or field reviews of our audits.

### INDEPENDENCE AND CONFLICT OF INTEREST

We hereby assure that there are no conflicts of interest between Bowers and the District, its Board, or its Management; and the Firm is independent of the District as defined by generally accepted auditing standards/the U.S. Government Accounting Office's Government Auditing Standard

### ACCREDITATION

Bowers belongs to, and follows the guidelines of, the following organizations:

- A peer-reviewed member of the American Institute of Certified Public Accountants (AICPA)
- A member of the AICPA's Governmental Audit Quality Center (GAQC)
- A member of the AICPA's Private Companies Practice Section (PCPS)
- A member of the AICPA's Employee Benefit Audit Quality Center (EBAQC)
- A member of the New York State Society of CPAs (NYSSCPA)

## PROPOSED WORK PLAN

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### AUDIT PROCEDURES

Bowers utilizes Practitioners Publishing Company's ("PPC") Audits of School Districts and Governmental Single Audit programs and checklists to conduct its school district audits. Our comprehensive risk assessment software is utilized on every audit engagement to ensure compliance with governmental audit standards.

We will meet with the District for an entrance conference meeting prior to starting fieldwork. We will also conduct interim fieldwork at a mutually agreed upon time during the month of June each year.

We will request that District staff compile audit documentation and prepare requested work papers to assist us in conducting the audit and to minimize the number of hours incurred. This will allow us to keep your audit fees to a reasonable amount each year.

We will issue a Management letter to the Board of Education on findings and recommendations as a result of audit procedures to communicate any internal control deficiencies and recommendations for improvement.

District personnel will be provided draft copies of all reports prior to final preparation and submission.

### ANALYTICAL PROCEDURES

Type and extent of analytical procedures to be used in the engagement:

- **Planning.** Preliminary planning and comparison of account balances with the prior year and budget.
- **Fieldwork.** Compensation analytical procedures, revenue measurements and predictive/reasonableness tests.
- **Engagement Review.** Final analytical procedures of account balances.

### APPROACH TO BE TAKEN IN DETERMINING COMPLIANCE WITH LAWS AND REGULATIONS THAT WILL BE SUBJECT TO AUDIT TEST WORK

All invoices that are selected for testing will be tested for compliance with laws and regulations when applicable.

- Non-statistical sampling is used. The sample size is to be determined based on the population.
- Cash balances will be analyzed to ensure that cash is adequately collateralized.
- Major federal programs will be tested for compliance with general and specific requirements of the grantor agency and the Single Audit Uniform Guidance.
- Samples to be tested for this purpose will be based on materiality for the programs tested based on our risk analysis.

### AUDIT PROCEDURES – GENERAL

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.



### AUDIT PROCEDURES – INTERNAL CONTROLS

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

### AUDIT OBJECTIVE

The objective of our audit will include reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control over compliance related to major programs and an opinion on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

### SAMPLE SIZE AND TYPE AND EXTENT OF TESTING

Sample size for transaction testing is determined in two phases:

- a. Materiality Sample – determined based on materiality checklist. All transactions that are considered material are included in this sample.
- b. Non-material Sample – haphazardly selecting additional transactions based on sampling forms. Sampling forms compare the size of the population being tested to the audit materiality to generate sample sizes.

We do not use statistical sampling.

### APPROACH TO BE TAKEN TO GAIN AN UNDERSTANDING OF DISTRICT'S INTERNAL CONTROL STRUCTURE

In planning and performing the audit of the financial statements, we consider the District's internal control over financial reporting to determine audit procedures that are appropriate. We will examine policies and procedures, inquiries of District personnel, and walk throughs of significant transaction classes.

### APPROACH TO BE TAKEN IN DRAWING AUDIT SAMPLES FOR PURPOSES OF COMPLIANCE

Our firm uses electronic trial balance software and PPC electronic work papers which assist in sampling and analytical procedure work papers.

Type and extent of analytical procedures to be used in the engagement:

- a. Preliminary planning and comparison of account balance with the prior year and budget.
- b. Field work – compensation analytical procedures, revenue measurements and reasonableness tests
- c. Engagement review – final analytical procedures of account balances.
- d. Compliance testing under Uniform Guidance follow sampling guidelines for major programs selected.

## PROPOSED WORK PLAN

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### IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

Ensure that the fieldwork is completed by September 15 each year in accordance with timelines established by the District. This will require cooperation of the District staff in resolving audit issues in a timely fashion.

### CONSTANT COMMUNICATION

During the year we will maintain communication with management and request to be included on distribution of internal operational reports so that we can keep current on the District's financial results. Our planning process ensures the earliest detection of issues that will be discussed thoroughly with key financial personnel and the Board.

### FIELDWORK

We will schedule audit fieldwork so we can complete the year-end fieldwork timely. Prior to audit fieldwork, we will review the year-to-date results in detail and document internal control activities. We will then perform a risk assessment and identify areas of audit significance so that we can tailor our audit programs specifically to your District.

### PROFESSIONAL EXPERTISE

As previously indicated, we are heavily invested in staying current in both audit and accounting pronouncements. Our research positions will be discussed with management, so you are educated on the substance of the related pronouncements and understand the ramifications to your financial statements or audit. Partners assigned to the engagement are "hands on" and involved throughout the engagement, ensuring continuity at the highest professional level.

## PROPOSED FEE STRUCTURE

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### AUDIT AND ACCOUNTING SERVICES

Our goal is to provide high-quality, reliable service at reasonable fees. Our fees are based on estimated hours and hourly rates, determined by each professional's level of experience.

We will audit the district's financial statements for the year ended June 30, 2023, and through the year ended June 30, 2025, and provide an Independent Auditors' Reports on Internal Control over financial reporting and on compliance in accordance with *Government Auditing Standards* and the Uniform Guidance.

Our policy is not to charge for minor advice and counsel. Any advice requiring material research will be communicated with an approximate fee estimate at the outset. Included in the Statement of Fees supplied under Fee Proposal, is unlimited phone support for the District's personnel regarding routine accounting assistance, recording of transactions, etc. Generally, any routine matter is one that takes less than one hour of time is provided free of charge.

Because our fee proposal provides ongoing access to the accounting, tax, and business advice you need on a fixed-fee basis, you are not inhibited from seeking timely advice for fear of "being on the clock." Our services are designed around our Statement of Fees as opposed to hourly rates, and offers you access to our cumulative experience, enhancing the District's objectives and achieve its goals.

### STANDARD BILLING RATES

The hours of our professionals vary according to the degree of responsibility involved and the skill required. Hourly staff fees should additional services be provided beyond the scope of the audit.

Staff Level	Hourly Rate
Partner	\$300
Manager	\$250
Supervisor	\$205
Senior	\$195
Staff	\$180



# FORM A

## Provision of Independent Audit Services

### Proposer Identification

Name of Organization **Bowers & Company CPAs, PLLC**

Address of Organization **1120 Commerce Park Drive East,  
Watertown, NY 13601**

Contact Person and Title **Liz A. Bush , Partner**

Telephone Number **(315) 777-4901**

Facsimile Number **(315) 788-0966**

E-mail (if available) **eab@bcpllc.com**

URL (if available) **www.bcpllc.com**

Are you incorporated? ( ) Yes (X) No

a- If yes, in which State are you incorporated? \_\_\_\_\_

b- If you are not incorporated in New York, are you authorized to do business in  
New York state? Yes

If you are not incorporated, please check the appropriate line below:

X  Partnership  
\_\_\_\_\_ Sole Proprietorship  
\_\_\_\_\_ Unincorporated Association  
\_\_\_\_\_ Other (please specify)

	Firm-wide Totals	Responsible Office
Number of Shareholders	19	4
Number of Principals	7	1
Number of Managers	29	8
Number of Seniors	7	2
Number of Professional Staff	39	11
Number of Support Staff	17	5

Firm is (check one): Local \_\_\_\_\_ Regional X National \_\_\_\_\_

Proposer Initials LAB

# FORM B

## Provision of Independent Audit Services

### Customer Reference List

BOCES/District	Number of Years as Client	Contact Person	Phone Number
Beaver River CSD	11 + years of service	Ronald Rockwood	(315) 346-1211
Copenhagen CSD	11 + years of service	Scott Luther	(315) 688-4411
General Brown CSD	11 + years of service	Brian Moore	(315) 639-4711
Watertown City CSD	11 + years of service	Joshua Hartshorne	(315) 785-3714
Lyme CSD	11 + years of service	Ariana Morrison	(315) 639-4711
Sackets Harbor CSD	11 + years of service	Julie Gayne	(315) 646-3575
Thousand Islands CSD	11 + years of service	Angela Picunas	(315) 686-5521
South Jefferson CSD (Internal Audit)	11 + years of service	Cora Harvey	(315) 583-6104
Canton CSD	7-10 years of service	Dee Folsom	(315) 386-8561
Clifton-Fine CSD	7-10 years of service	Colleen Ayers	(315) 848-3333
Harrisville CSD	7-10 years of service	Rob Finster	(518) 543-2707
Morristown CSD	7-10 years of service	Staci Vaughn	(315) 848-3333
Lowville CSD	11+ years of service	Sandy Rivers	(315)376-9100
Norwood-Norfolk CSD	7-10 year of service	Lisa Mitras	(315) 353-4611
St. Lawrence-Lewis BOCES	7-10 years of service	Nicole Ashley	(315) 386-4504
Brasher Falls CSD	1-5 years of service	Kathy Mitchell	(315) 389-5131
Indian River CSD	1-5 years of service	Audrey Stevenson	(315) 342-3441
Hermon-Dekalb CSD	1-5 years of service	Doug McQueer	(315) 347-3442
Colton-Pierrepont CSD	1-5 year of service	Dale Munn	(315) 262-2100
Parishville-Hopkinton CSD	1-5 years of service	Colleen Ayers	(315) 265-4642

Proposer Initials. CAS

# FORM C

## Provision of Independent Audit Services

### Cost of Services

Provision of Annual Audit Services for the Year Ending June 30, 2023 Not to Exceed:

\$ 22,000

Twenty-two thousand dollars

Provision of Annual Audit Services for the Year Ending June 30, 2024 Not to Exceed:

\$ 23,100

Twenty-three thousand and one hundred dollars

Provision of Annual Audit Services for the Year Ending June 30, 2025 Not to Exceed:

\$ 24,300

Twenty-four thousand and three hundred dollars

Contract is for three years but may be extended for an additional two years. Please provide quotes for:

30-Jun-26 25,500 30-Jun-

27 26,800

Twenty-five thousand and five hundred dollars. Twenty-six thousand and eight hundred dollars.

The Agreement between the parties may be extended for two additional years through June 30, 2027, upon mutual agreement and consent. The term of this proposal shall not exceed five years.

In the case of a discrepancy between the written word and the figures presented above, the written word shall govern.

This proposal has been arrived at by the proposer independently and has been submitted without collusion with any other offerer of services of the type described in this RFP and the contents of this proposal have not been communicated by the proposer, nor to its best knowledge and belief, by any of its employees or agents, to a person not an employee or agent of the proposer prior to the official opening of the proposal.

Submitted by:

Company Bowen & Company

Date 3/27/23

Title Partner

Signature [Signature]

Printed Name Lee Bush

Proposer Initials LAB

## CONCLUSION

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### WE WANT TO BE A KEY PART OF YOUR SUCCESS



Our professionals have developed a reputation for helping similar organizations meet their goals and fulfill their missions. With the close, personal involvement of senior professionals on engagements, the extensive experience and insight of our professionals, and our commitment to staff continuity and meeting deadlines, we can help you accomplish your goals.

We understand challenges require more than ordinary solutions; they require forward-thinking, creative solutions that will help carry you into the future. We will take this proactive approach throughout the engagement.

We appreciate the opportunity to present this proposal and look forward to hearing from you.

If you have any questions or comments, please contact Liz A Bush, CPA at (315) 777-4901 or [eab@bcpllc.com](mailto:eab@bcpllc.com).

## APPENDIX A: PEER REVIEW REPORT



CERTIFIED PUBLIC ACCOUNTANTS  
BUSINESS CONSULTANTS**Report on the Firm's System of Quality Control**

November 15, 2021

To the Partners of Bowers & Company, CPAs, PLLC and the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Bowers & Company, CPAs, PLLC (the firm) in effect for the year ended June 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act; and audits of employee benefit plans. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Bowers & Company, CPAs, PLLC in effect for the year ended June 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bowers & Company, CPAs, PLLC has received a peer review rating of *pass*.

*SciArabba Walker & Co. LLP*  
SciArabba Walker & Co., LLP

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