

FINANCE

Upon the recommendation of the Superintendent, and on the motion of _____, seconded by _____, it is resolved that the following finance actions are hereby taken:

A. 2011-2012 Audit Report.

1. Acceptance of the 2011-2012 Audit Report for Schuyler-Steuben-Chemung-Tioga-Allegany BOCES as presented by Ciaschi, Dietershagen, Little, Mickelson & Company LLP.

B. General Fund Establishments and Adjustments.**1. Budget Increases for 2011-12:**

Item #	CoSer #	Title	Increase	From	To
270-12	316.000	Itinerant-Home & Career Skills	\$ 531	\$ 102,229	\$ 102,760
271-12	332.000	Itinerant-School Social Worker	\$ 2,838	\$ 256,293	\$ 259,131
272-12	512.000	Computer Service	\$ 19,460	\$ 3,191,630	\$ 3,211,090
273-12	522.000	Equipment Repair (AV/Micro/Electronic)	\$ 3,999	\$ 325,796	\$ 329,795

These increases will be supported as follows:

270-12	316.000	Based on District Participation-\$531
271-12	332.000	Based on District Participation-\$2,838
272-12	512.000	Miscellaneous Revenue-\$19,460
273-12	522.000	Miscellaneous Revenue-\$3,999

2. Transfers within programs for 2011-12:**a. Transfers in excess of \$10,000.**

<u>COSER</u> <u>NO.</u>	<u>PROGRAM</u>	<u>BUDGET CODE</u>	<u>TRANSFER</u> <u>IN</u>	<u>TRANSFER</u> <u>OUT</u>
001	Central Administration	A001-1900-700-0-00 Int. on Rev Notes		\$202,313
		A001-1490-816-0-00 Health Insurance	\$202,313	
		TOTAL	\$202,313	\$202,313
002	Capital Budget	A002-1900-470-0-09 Rental of Facilities		\$25,877
		A002-1900-470-0-00 Rental of Facilities	\$9,477	
		A002-1900-470-0-05 Rental of Facilities	\$16,400	
		TOTAL	\$25,877	\$25,877
209	Special Class: S/P Ratio 1:8:1	A209-4235-150-0-00 Certified Salaries		\$30,059
		A209-4235-160-0-00 N-I Salaries		\$16,838
		A209-4235-458-0-00 Staff Dev/Conf Exp		\$7,825
		A209-4235-816-0-00 Health Insurance	\$54,722	
		TOTAL	\$54,722	\$54,722
214	Special Class: S/P Ratio 1:6:1 (ED)	A214-4230-456-0-00 Mileage Expense		\$11,641
		A214-4230-816-0-00 Health Insurance	\$11,641	
		TOTAL	\$11,641	\$11,641
216	Special Class: S/P Ratio 1:6:1 (Autism & Multiply Disabled)	A216-4230-150-0-00 Certified Salaries		\$8,879
		A216-4230-160-0-00 N-I Salaries		\$6,646
		A216-4230-816-0-00 Health Insurance	\$15,525	
		TOTAL	\$15,525	\$15,525

217	Special Class: S/P Ratio 1:6:1 (Autism & Multiply Disabled)	A217-4230-456-0-00 Mileage Expense A217-4230-400-0-00 Contract & Other A217-4230-347-0-00 Auto Expense A217-4230-458-0-00 Staff Dev/Conf Exp A217-4230-411-0-00 Telephone A217-4230-451-0-00 Field Trip Expense A217-4230-819-0-00 HRA A217-4230-821-0-00 Vision Insurance A217-4230-816-0-00 Health Insurance TOTAL	\$9,837 \$4,518 \$2,029 \$1,286 \$837 \$372 \$287 \$108 \$19,274 \$19,274	\$19,274
219	Special Class: S/P Ratio 1:6:1 (Autism & Multiply Disabled)	A219-4230-168-0-00 Teacher Aide A219-4230-161-0-00 N-I Sub Salary A219-4230-816-0-00 Health Insurance TOTAL	\$31,787 \$135 \$31,922 \$31,922	\$31,922
220	Special Class: S/P Ratio 1:12:1 (Academically Delayed)	A220-4220-168-0-00 Teacher Aide A220-4220-816-0-00 Health Insurance TOTAL	\$22,389 \$22,389 \$22,389	\$22,389
224	Special Class: S/P Ratio 1:6:1 (Pathways Day Treatment)	A224-4230-160-0-00 N-I Salaries A224-4230-816-0-00 Health Insurance TOTAL	\$14,112 \$14,112 \$14,112	\$14,112
403	Alternative Education	A403-5873-150-0-00 Certified Salaries A403-5873-151-0-00 Instructional Subs A403-5873-151-4-00 Instructional Subs A403-5873-816-0-00 Health Insurance TOTAL	\$4,812 \$4,358 \$862 \$10,032 \$10,032	\$10,032
605	Computer Service: Management	A605-7710-160-9-09 N-I Salaries A605-7710-160-H-00 N-I Salaries A605-7710-150-L-18 Certified Salaries A605-7710-400-D-00 Contract & Other A605-7710-816-L-00 Health Insurance A605-7710-816-L-18 Health Insurance A605-7710-811-L-18 NYS TRS A605-7710-400-B-09 Contract & Other A605-7710-816-2-09 Health Insurance TOTAL	\$32,083 \$12,163 \$13,271 \$6,648 \$6,619 \$6,433 \$4,081 \$1,592 \$82,890 \$82,890	\$82,890
612	Business Office Support (CBO)	A612-7017-160-0-01 N-I Salaries A612-7017-816-0-09 Health Insurance TOTAL	\$44,111 \$44,111 \$44,111	\$44,111

b. Report of all fund transfers for the period 04/01/12-06/30/12 as attached.

3. Budget Establishments for 2012-13:

Item#	CoSer #	Title	In the Amount of
024-13	214.493	Staffing 1:6:1 w/ Genesee Valley BOCES	\$ 49,900
025-13	521.597	Planning, Instruction w/ Madison-Oneida BOCES	\$ 1,432
026-13	627.495	Staff Development: Clerical w/ WFL BOCES	\$ 1,413

These establishments will be supported as follows:

024-13	214.493	Avoca-\$49,900
025-13	521.597	Horseheads-\$1,432
026-13	627.495	Bath-\$928 and Hammondsport-\$485

4. Budget Increases for 2012-13:

Item #	CoSer #	Title	Increase	From	To
027-13	328.693	Business Office Support w/ TST BOCES	\$ 6,271	\$ 137,258	\$ 143,529
028-13	428.494	Exploratory Enrichment w/ Monroe #1 BOCES	\$ 191	\$ 12,784	\$ 12,975
029-13	430.000	Distance Learning	\$ 4,000	\$ 640,518	\$ 644,518
030-13	508.000	Library Services/ Media	\$ 2,752	\$ 291,191	\$ 293,943
031-13	512.000	Computer Services, Instructional	\$ 12,914	\$ 2,625,169	\$ 2,638,083

032-13	513.000	Library Automation	\$ 200	\$ 261,055	\$ 261,255
033-13	537.000	School/Curriculum Improvement Planning	\$ 10,550	\$ 1,413,829	\$ 1,424,379
034-13	605.000	Computer Service: Management	\$ 148,890	\$11,590,508	\$11,739,398
035-13	606.000	Substitute Coordination (Sub-Teacher Registry)	\$ 800	\$ 109,113	\$ 109,913
036-13	633.493	Employee Benefit Coord. w/ Genesee Valley	\$ 371	\$ 41,089	\$ 41,460
037-13	666.693	Facility Service (Waste Removal) w/ TST BOCES	\$ 269	\$ 10,537	\$ 10,806

These increases will be supported as follows:

027-13	328.693	Addison-\$369, Alfred-Almond-\$221, Arkport-\$221, Avoca-\$221, Bradford-\$221, Campbell-Savona-\$369, Canaseraga-\$221, Canisteo-Greenwood-\$369, Corning-\$517, Elmira Heights-\$369, Hammondsport-\$221, Hornell-\$517, Horseheads-\$517, Jasper-Troupsburg-\$221, Odessa-Montour-\$369, Prattsburgh-\$221, Spencer-Van Etten-\$369, Watkins Glen-\$ 369 and Waverly-\$369
028-13	428.494	Corning-\$191
029-13	430.000	Alfred-Almond \$4,000
030-13	508.000	Hornell-\$2,752
031-13	512.000	Horseheads-\$12,914
032-13	513.000	Bradford-\$200
033-13	537.000	Canisteo Greenwood-\$1,006, Elmira Heights-\$335, Hammondsport-\$335, Hornell-\$7,374 and Spencer Van Etten-\$1,500
034-13	605.000	Addison-\$7,270, Corning-\$12,755, Elmira-\$79,360, Hammondsport-\$14,342, Spencer-Van Etten-\$1,176, Sullivan BOCES (Liberty \$500) and Miscellaneous Revenue-\$33,487
035-13	606.000	Horseheads-\$800
036-13	633.493	Addison-\$623, Bath-(\$362) and Bradford-\$110
037-13	666.693	Odessa-Montour-\$269

5. Budget Decrease for 2012-13:

Item #	CoSer #	Title	Decrease	From	To
038-13	505.494	Music Library w/ Monroe #1 BOCES	\$ 222	\$ 1,788	\$ 1,566

This decrease will be supported as follows:

038-13	505.494	Canisteo-Greenwood-(\$222)
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6. Transfers within programs for 2012-13:

a. Transfers in excess of \$10,000.

<u>COSER NO.</u>	<u>PROGRAM</u>	<u>BUDGET CODE</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>
401	Arts in Education	A401-5842-400-0-00 Contract & Other		\$18,360
		A401-5842-400-0-03 Contract & Other	\$16,000	
		A401-5842-400-0-01 Contract & Other	\$1,960	
		A401-5842-400-0-07 Contract & Other	\$400	
		TOTAL	\$18,360	\$18,360
605	Computer Service: Management	A605-7710-400-8-99 Contract & Other		\$81,714
		A605-7710-160-C-99 N-I Salaries		\$1,755
		A605-7710-200-3-09 Equipment		\$12,323
		A605-7710-200-8-99 Equipment	\$71,364	
		A605-7710-400-B-99 Contract & Other	\$12,105	
		A605-7710-210-3-09 Large Equipment	\$12,323	
		TOTAL	\$95,792	\$95,792
609	Safety/Risk Management	A609-7470-200-0-09 Equipment		\$12,020
		A609-7470-300-0-09 Supplies & Materials		\$4,000
		A609-7470-400-0-09 Contract & Other		\$45,000
		A609-7470-432-0-09 Member Fees & Dues		\$1,000
		A609-7470-454-0-09 Phone Copying		\$1,407
		A609-7470-458-0-09 Staff Dev/Conf Exp		\$136
		A609-7470-160-0-05 N-I Salaries	\$45,000	
		A609-7470-163-0-09 N-I Stipend	\$4,000	
		A609-7470-801-0-09 Post Employment	\$1,960	
		A609-7470-812-0-09 Comp Insurance	\$407	
		A609-7470-813-0-09 NYS ERS	\$7,020	
		A609-7470-815-0-09 Social Security	\$3,748	
		A609-7470-818-0-09 Unemployment Ins.	\$180	

		A609-7470-819-0-09 HRA	\$1,200	
		A609-7470-822-0-09 HRA Administration	\$48	
		TOTAL	\$63,563	\$63,563
612	Business Office Support (CBO)	A612-7017-150-0-01 Certified Salaries		\$96,837
		A612-7017-156-0-01 Instruct Temp Salary	\$18,375	
		A612-7017-160-0-01 N-I Salaries	\$78,462	
		TOTAL	\$96,837	\$96,837

C. Federal Fund Establishments and Adjustments.

1. Budget Increase for 2011-12 for GST BOCES:

- a. Equivalent Attendance (EA) budget be increased by \$4 from \$59,277 to \$59,281 due to a rate adjustment.

2. Grant Acceptances and Budget Establishments for 2012-13 for GST BOCES:

- a. Lead Intensive Services Counselor grant for services be accepted and the budget established in the amount of \$63,700 for July 1, 2012 – June 30, 2013 as attached. Approval was received August 28, 2012.
- b. Auxiliary Services grant for services be accepted and the budget established in the amount of \$33,455 for July 15, 2012 – June 30, 2013 as attached. Approval was received August 28, 2012.
- c. Auxiliary Services (extension) grant for services to be accepted and the budget established in the amount of \$1,500 for July 1, 2012 – July 14, 2012. Approval received September 19, 2012.
- d. School Library System Operating Grant be accepted and the budget established in the amount of \$127,663 for the period July 1, 2012 through June 30, 2013 as attached. Approval was received August 20, 2012.
- e. School Library System Aid for Automation Grant be accepted and the budget established in the amount of \$12,766 for the period July 1, 2012 through June 30, 2013 as attached. Approval was received August 17, 2012.
- f. 21st Century Learning Centers Base Camp II Grant be accepted and the budget established in the amount of \$539,984 for the period July 1, 2012 through June 30, 2013 as attached. Approval was received September 13, 2012.

3. Grant Acceptance and Budget Increase for 2012-13:

- a. School Library System Supplemental Aid Grant be accepted and the budget increased by \$45,073 from \$127,663 to \$172,736 as attached. Approval was received August 20, 2012.

4. Budget Establishment for 2012-13 for GST BOCES:

- a. Statewide School Finance Consortium budget be established in the amount of \$9,975 for the period July 1, 2012 through June 30, 2013. Revenues for this program come from component school districts.

D. Purchasing.

1. Permission to sell the following (10) BOCES fleet vehicles:

2008 Chevy Impala	A-61
2006 Chevy Impala	A-31
2002 Chevy Impala	A-73
2001 Thomas School Bus	WB-17
2000 Ford Taurus	CA-46
2001 Chevy Lumina	CA-76
2001 Chevy Lumina	WA-39
1999 Dodge Ram 2500	T-44
2002 GMC P-30 Step Van	T-49
1986 Chevy Cinder Truck	T-45

E. Authorization to pay the following membership dues:

1. The Watkins Glen Area Chamber of Commerce dues in the amount of \$250.00 for the 2013 year for the Schuyler-Steuben-Chemung-Tioga-Allegany BOCES.
2. The Statewide School Finance Consortium dues in the amount of \$475 for the 2012-13 fiscal year for the Schuyler-Steuben-Chemung-Tioga-Allegany BOCES.

F. 2013 Capital Construction Project SEQR Determination.

1. **Whereas**, the Greater Southern Tier BOCES proposes a \$1,400,000 Capital Construction project at the Pauline G. Bush Campus in Elmira, New York, at the Coopers Campus in Painted Post, New York and the Wildwood Campus in Hornell, New York. The project consists of work at the following buildings and sites.

Pauline G. Bush Campus (Elmira)

1. Building 4 – VAT/Carpet Removal and Replacement – Asbestos Abatement
2. Building 4 – Upgrade Toilet Rooms
3. Building 4 – Upgrade Cooling Tower
4. Building 4 – Vestibule Upgrades

Coopers Campus (Painted Post)

1. Building 7 – Kitchen Upgrades

Wildwood Campus (Hornell)

1. Building 2 – Roof Replacement
2. Building 2 – Slurry Coat Campus

Whereas, all public educational facilities capital projects are subject to SEQR, and

Whereas, pursuant to the revised Commissioner's Regulations 115.9, effective November 15, 2000, the local school district must act as the Lead Agency in the State Environmental Quality Review Act (SEQR). The NYS Department of Environmental Conservation (DEC) Guidelines state that a SEQR must be completed (prior to the project being authorized by the voters in cases where funding is authorized by voter approval). SED currently recommends that the Board of Education complete the SEQR process (prior to setting a voter authorization date in cases where voter approval is required).

Therefore be it resolved, that the Greater Southern Tier BOCES is designated as the Lead Agency and in accordance with 6NYCRR Part 617, Section 617.5 it has been determined that this review is a Type II Action and, therefore, requires no further review under SEQR.

G. 2013 Capital Project-Change of Scope of Work

1. Approval of Change of Scope of Work for the 2013 Capital Project, as attached.

H. Activities Club

1. Close Club A40 Computer Information Technology Account at Bush Campus and move cash to A30 Skills USA.

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 Jerry E. Mickelson, C.P.A.
 Thomas K. Van Derzee, C.P.A.
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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Board of Education
 Greater Southern Tier BOCES
 Elmira, New York

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greater Southern Tier BOCES (the BOCES) for the year ended June 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 20, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the BOCES are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2011-2012 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Government-wide financial statements were other postemployment benefit liabilities and depreciation expense.

Management's estimates of other postemployment benefits liabilities and depreciation expense are based on various assumptions. We evaluated the key factors and assumptions used to develop the other postemployment benefit liabilities and depreciation expense estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures concern capital assets, long-term obligations, and other postemployment benefit liabilities, the details of which are presented in Notes 5, 7 and 11 to the financial statements.

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Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements, other than those that are trivial, detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 26, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the BOCES' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the BOCES' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We would like to thank you and your staff for the cooperation and support given to us during the course of the audit. We appreciate the opportunity to be of service to you and look forward to our continued involvement.

This information is intended solely for the use of Audit Committee, the Board of Cooperative Educational Services, management, federal awarding agencies, and pass-through entities including the New York State Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Lincoln, Dietrich, Little, Minkler & Company LLP

September 26, 2012
Ithaca, New York

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MANAGEMENT COMMENT LETTER

**Board of Cooperative Educational Services
Greater Southern Tier BOCES
Elmira, New York**

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greater Southern Tier BOCES (the BOCES) as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the BOCES' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the BOCES' internal control. Accordingly, we do not express an opinion on the effectiveness of the BOCES' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, during our audit, we became aware of certain other matters which provide opportunities for strengthening internal controls and operating efficiency.

OTHER MATTERS

Current and Prior Year Findings

Credit Card Transactions

Finding:

During our prior year audit, 10 of 123 credit card transactions reviewed had invoices dated prior to the purchase order date.

Current Status:

During our current year audit, we noted three of 87 credit card transactions examined were supported by an invoice dated prior to the purchase order date.

Recommendation:

We recommend monitoring all credit card transactions to ensure Board approved purchasing policies are being followed and a purchase order is completed prior to obligating the BOCES for any goods or services. Further, we encourage the use of purchase orders for all purchases in order to maintain budgetary control and provide evidence of approval.

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Cash Disbursements

Finding:

During our prior year audit, three of 20 items selected for examination were supported by an invoice dated prior to the purchase order date.

Current Status:

During our current year audit, two of 25 items selected for examination were supported by an invoice dated prior to the purchase order date.

Recommendation:

We continue to recommend monitoring all cash disbursements to ensure Board approved purchasing policies are being followed and a purchase order is completed prior to obligating the BOCES for any goods or services. The use of purchase orders for all purchases helps to maintain budgetary control and provide evidence of approval.

Prior Year Finding Resolved

Adult Education - Deferred Revenues/Expenditure Allocation

Finding:

During our prior year audits, the Special Aid Fund reported a substantial deferred revenue balance associated with Adult Education programs. Through inquiry of BOCES personnel, it was determined that the deferred revenue consisted of net income and deficits for various programs, as well as advanced amounts not yet earned or expended. In our review of the activity of Adult Education programs, we noted administrative and transfer charges were recorded in total and were not allocated to specific program activities.

Current Status:

During our current year audit, we noted deferred revenue related to Adult Education programs decreased \$(120,967) at June 30, 2012. Management has made significant efforts to perform an analysis of deferred revenue and has determined what amounts should reasonably be deferred at year end. Additionally, administrative and transfer charges have been allocated in an equitable and consistent manner to more accurately reflect the portion expended by each program area.

DISCUSSION ITEM

Long-term Budget and Reserve Planning

We recommend formal long-term (3 to 5 years) budgetary planning in conjunction with the annual budgetary process for the upcoming 2013-2014 fiscal year. We also recommend current reserve accounts be reviewed for propriety and to determine appropriate levels from both a short-term and long-term planning perspective regarding appropriation of funds to support the General Fund budget.

We would like to thank you for this opportunity to serve the Greater Southern Tier BOCES. We would also like to thank the BOCES' staff for their assistance and the courtesies extended to us during our audit.

This report is intended solely for the information and use of the Audit Committee, the Board of Cooperative Educational Services, management, federal awarding agencies, and pass-through entities including the New York State Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



September 26, 2012
Ithaca, New York

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**EXTRACLASSROOM ACTIVITY FUNDS
MANAGEMENT COMMENT LETTER**

Board of Cooperative Educational Services
Greater Southern Tier BOCES
Elmira, New York

During 2008, the New York State Education Department released an updated version of the official guidance for definition, conduct, and administration of the Extraclassroom Activity Funds. This official release, "**The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds - Finance Pamphlet 2,**" provides detailed guidance for documentation of financial transactions, sales tax compliance, and accounting for club activities.

In planning and performing our audit of the financial statements of the Extraclassroom Activity Funds Greater Southern Tier BOCES (the BOCES) for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the BOCES's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the BOCES's internal control. Accordingly, we do not express an opinion on the effectiveness of the BOCES's internal control. Our consideration of internal control was for this limited purpose and would not necessarily identify all matters that might be control deficiencies, significant deficiencies or material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, during our audit, we became aware of certain other matters which provide opportunities for strengthening internal controls and operating efficiency.

OTHER MATTERS

BOCES-WIDE

Current and Prior Year Finding

Accounting for Sales and Inventory

Finding:

During our current and prior year audits, we noted inventory control forms are not being utilized for fundraisers (e.g. candy sales).

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Recommendation:

We continue to recommend all fundraisers managing inventory items utilize and properly complete inventory control forms. An example can be found in "The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds - Finance Pamphlet 2."

BUSH CAMPUS

Current Year Findings

Sales Tax

Finding:

During our current year audit, sales tax was not properly collected and paid on one of 15 receipts examined.

Recommendation:

Sales tax should be collected on the price of taxable items when sold and remitted to the New York State Department of Taxation. We recommend development and implementation of procedures to ensure proper collection of sales tax, including clarifying sales tax guidelines prior to sale of items.

Cash Receipts

Finding:

During our current year audit, two of 15 receipts examined were not submitted to the Central Treasurer in a timely manner.

Recommendation:

We recommend developing and implementing specific procedures for managing funds from time of receipt to time of submission to the Central Treasurer including proper dating and authorization of deposit forms to safeguard club assets. Funds collected should be secured at all times and submitted to the Central Treasurer upon receipt. Faculty advisors should actively monitor the timely deposit of funds from Student Treasurers to the Central Treasurer to ensure safeguarding of student assets.

Current and Prior Year Findings

Inactive Clubs

Finding:

During our current year audit, we noted four clubs with little or no financial activity during the year. The only financial activity consisted of interest earned. Previously, we noted six clubs whose only financial activity consisted of interest earned.

Recommendation:

We continue to recommend clubs be reviewed annually to determine if they are active. Inactive clubs should be closed, and remaining fund balances distributed in accordance with Board policy.

Profit and Loss Statements

During our current year audit, we noted three of 15 receipts selected for examination did not include profit and loss statements for activity fundraisers as required. Previously four of 15 receipts selected for examination did not include profit and loss statements.

Recommendation:

We continue to recommend the use of profit and loss statements for all fundraisers, to enable clubs to summarize revenues and expenses and evaluate profitability of fundraising efforts.

Prior Year Findings Resolved

Sales Tax

Finding:

During our prior year audit, we noted one of 15 disbursements examined paid sales tax on resale items.

Resolution:

We are pleased to note sales tax was not paid on any cash disbursement selected for examination during our current year audit which related to the purchase of resale items.

Cash Receipts

Finding:

During our prior year audit, one of 15 receipts selected for examination lacked adequate supporting documentation.

Resolution:

We are pleased to note all cash receipts selected for examination during our current year audit were supported with adequate documentation, including amount collected, function for which receipts were generated and taxability.

Student Ledgers

Finding:

During our prior year audit, student ledgers for nine clubs did not reconcile with the records of the Central Treasurer at the end of the year.

Resolution:

During our current year audit, all student ledgers examined were reconciled with the Central Treasurer on a regular basis throughout the year as recommended.

COOPERS CAMPUS

Current Year Finding

Student Ledgers

Finding:

During our current year audit, we noted four of 16 student ledgers did not reconcile with the Central Treasurer's records. In addition, one student ledger was unavailable for inspection.

Recommendation:

Per "The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds - Finance Pamphlet 2," maintaining records of the activities is an essential part of the learning experience of extracurricular activities. We recommend maintenance of student ledgers for all clubs and reconciliation with the Central Treasurer on a regular basis throughout the year.

Current and Prior Year Findings

Cash Receipts

Finding:

During our current year audit, we noted one of 15 cash receipts selected for examination lacked adequate supporting documentation. During our prior year audit, one of 15 receipts lacked adequate supporting documentation.

Recommendation:

We continue to recommend all receipts be accompanied by supporting documentation, including amount collected, function for which receipts were generated, and the taxability of said receipts.

Profit and Loss Statements

Finding:

During our current year audit, we noted two of 15 receipts examined did not include profit and loss statements for the activity fundraiser. During our prior year audit, one of 15 receipts did not include profit and loss statements for the activity fundraiser.

Recommendation:

We continue to recommend use of profit and loss statements for all activity fundraisers to enable clubs to summarize revenues and expenses and evaluate profitability of fundraising efforts.

WILDWOOD CAMPUS

Current Year Finding

Student Ledgers

Finding:

Four of five student ledgers selected for examination did not agree with the Central Treasurer's records. Per inquiry, Student Treasurers do not reconcile their ledgers with those of the Central Treasurer.

Recommendation:

Per "The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds - Finance Pamphlet 2," maintaining records of the activities is an essential part of the learning experience of extracurricular activities. We recommend Student Treasurers reconcile with the Central Treasurer on a regular basis throughout the year.

Current and Prior Year Finding

Cash Receipts

Finding:

During our current year audit, we noted two of 15 receipts examined were not deposited to the Central Treasurer in a timely manner. This appeared to be primarily a result of club officers or advisors retaining funds collected until the completion of fundraisers, rather than submitting monies to the Central Treasurer upon receipt. During our prior year audit, three of 15 instances of untimely deposits to the Central Treasurer were noted.

Recommendation:

We continue to recommend developing and implementing specific procedures from time of receipt to time of submission to the Central Treasurer including proper dating and authorization of deposit forms to safeguard club assets. All funds collected should be secured at all times and submitted to the Central Treasurer when received. Faculty advisors should actively monitor the timely transfer of funds from Student Treasurers to the Central Treasurer to ensure safeguarding of student assets.

Prior Year Finding Resolved

Cash Receipts

Finding:

During our prior year audit, one of 15 receipts examined did not indicate if sales tax was collected or remitted for the sale of taxable items.

Resolution:

We are pleased to note proper sales tax was collected and remitted for all cash receipts selected for examination during our current year audit.

We would like to take this opportunity to acknowledge the improvements in record keeping made by the BOCES Extracurricular Central Treasurers, Club Advisors and Student Treasurers during the current year. Additionally, we noted significant improvement in resolving issues related to prior year findings.

This letter does not affect our report dated September 26, 2012, on the financial statements of the Extraclassroom Activity Funds of Greater Southern Tier BOCES.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with the BOCES personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This report is intended solely for the information and use of the Board of Cooperative Educational Services management, and the New York State Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Linardi, Dieterich, Little, Minkler & Company, LLP

September 26, 2012
Ithaca, New York

John H. Dietershagen, C.P.A.
Jerry E. Mickelson, C.P.A.
Thomas K. Van Derzee, C.P.A.
Debbie Conley Jordan, C.P.A.
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& Company, LLP**

Certified Public Accountants and Consultants

Frederick J. Ciaschi, C.P.A.

GREATER SOUTHERN TIER BOCES

Elmira, New York

EXECUTIVE SUMMARY

June 30, 2012

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GREATER SOUTHERN TIER BOCES

EXECUTIVE SUMMARY OF 2012 AUDIT REPORT AND FINDINGS

Basic Financial Statements

Description of Report and Findings

Report of Independent Auditors on Basic Financial Statements.

Unqualified opinion on the BOCES' basic financial statements for the year ended June 30, 2012.

Report of Independent Auditors on Supplemental Financial Information.

Unqualified report on supplemental financial information in relation to primary audit report.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

Report on the BOCES' compliance with laws and regulations that may have a direct and material effect on the basic financial statements, and on the BOCES' internal control structure, policies and procedures based on the auditor's understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. **This report identified no material instances of noncompliance and no material internal control weaknesses** at the financial statement level. However, a separate letter dated September 26, 2012, which has been issued, discusses certain other accounting issues and enhancements regarding financial reporting.

Single Audit (OMB A-133) Report

Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.

Report on 1) the BOCES' internal control structure policies and procedures used in administering federal award programs; 2) compliance with general requirements of the BOCES' federal awards; and 3) compliance with specific requirements applicable to each major program. This report identified **no significant deficiencies and no material internal control weaknesses** regarding compliance in accordance with OMB Circular A-133.

Federal award expenditures totaled of \$3,819,857.

Communication with Those Charged with Governance.

A letter that specifically addresses certain required communications to the Board of Education in accordance with professional standards - there were **no comments of concern** to be reported regarding the following:

- Qualitative Aspects of Accounting Practices
- Difficulties Encountered in Performing the Audit
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultations with Other Independent Accountants
- Other Audit Findings or Issues
- Other Matters

Report of Independent Auditors on Extraclassroom Activity Funds.

Unqualified opinion on the BOCES Extraclassroom Activity Fund financial statements for the year ended June 30, 2012.

Letter of comments dated September 26, 2012 discusses several issues.

GREATER SOUTHERN TIER BOCES

COMPARATIVE FINANCIAL STATEMENT ANALYSIS - FUND BASIS

General Fund	JUNE 30, 2012	JUNE 30, 2011	JUNE 30, 2010	JUNE 30, 2009	JUNE 30, 2008
ASSETS					
Cash	\$ 12,239,784	\$ 13,789,104	\$ 12,539,423	\$ 12,579,779	\$ 12,778,568
Due from other funds	2,233,593	1,270,255	1,757,280	1,078,846	1,520,380
Due from state, federal and other governments	15,768,216	15,882,251	16,011,819	13,814,799	13,798,372
Other	465,024	226,936	308,390	59,475	128,385
Total Assets	\$ 30,706,617	\$ 31,168,546	\$ 30,616,912	\$ 27,532,899	\$ 28,225,705
LIABILITIES					
Accounts payable and accruals	\$ 19,040,495	\$ 18,160,312	\$ 18,492,776	\$ 15,835,267	\$ 19,821,417
Due to school districts	4,110,651	6,127,946	5,420,751	4,518,570	3,827,877
Due to retirement systems	3,771,222	3,253,862	2,246,104	2,319,482	2,520,889
Due to other governments	281,371	304,810	290,395	252,750	253,406
Due to other funds	-0-	186	124,378	490,627	-0-
Overpayments	48,407	68,765	212,240	93,280	114,398
Total Liabilities	27,252,146	27,915,881	26,786,644	23,509,976	26,537,987
RESTRICTED FUND BALANCES (INSURANCE, ERS & EMPLOYEE BENEFITS RESERVES)	3,454,471	3,252,665	3,830,268	4,022,923	1,687,718
Total Liabilities and Fund Balances	\$ 30,706,617	\$ 31,168,546	\$ 30,616,912	\$ 27,532,899	\$ 28,225,705
REVENUES					
Charges to components/BOCES	\$ 83,178,026	\$ 82,804,823	\$ 80,457,648	\$ 79,356,859	\$ 72,790,845
State and Federal sources	-0-	-0-	-0-	100,000	-0-
Other	1,926,154	2,205,137	1,952,350	2,010,469	2,561,210
Total Revenues	85,104,180	85,009,960	82,409,998	81,467,328	75,352,055
EXPENDITURES					
Administration	7,112,645	6,197,395	6,476,391	6,495,781	6,462,993
Instruction	41,268,326	41,843,960	40,637,709	40,413,670	37,632,893
Instructional support	11,577,776	9,885,993	9,946,547	9,678,591	8,836,852
Other services	21,064,145	20,954,833	19,251,485	19,157,139	17,086,857
Total Expenditures	81,022,892	78,882,181	76,312,132	75,745,181	70,019,595
Excess of Revenues	4,081,288	6,127,779	6,097,866	5,722,147	5,332,460
Charges to Components - Capital	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Increase Before Other Financing Sources (Uses)	5,481,288	7,527,779	7,497,866	7,122,147	6,732,460
OTHER FINANCING SOURCES (USES)					
Operating transfers (out)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)
Net change in reserves	201,806	(577,603)	(192,655)	2,335,205	181,237
Premium on Revenue Anticipation Notes	89,032	90,030	337,560	178,661	253,190
Refund of surplus to districts	(4,170,320)	(6,217,809)	(6,435,426)	(5,900,808)	(5,679,882)
Total Other Financing (Uses)	(5,279,482)	(8,105,382)	(7,690,521)	(4,786,942)	(6,645,455)
Net Increase (Decrease)	\$ 201,806	\$ (577,603)	\$ (192,655)	\$ 2,335,205	\$ 87,005
Capital Project Fund Outlay	\$ 1,158,444	\$ 724,831	\$ 1,530,825	\$ 1,410,092	\$ 1,423,734
Special Aid Revenues/Expenditures	\$ 9,799,411	\$ 9,149,788	\$ 9,759,941	\$ 8,664,085	\$ 7,774,840

Note: Abstracted from audited financials - See audit reports for complete information

GREATER SOUTHERN TIER BOCES

EXECUTIVE SUMMARY OF 2012 AUDIT

AUDIT FOCUS - REPORTING OBJECTIVES

1) Basic Financial Statements

- *Management's Discussion and Analysis
- *District-wide Financial Statements
 - *Statement of Net Assets
 - *Statement of Activities
- *Governmental Fund Financial Statements
- *Notes to Financial Statements
- *Supplemental Financial Information

Independent Auditor's Report

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

2) Single Audit (OMB A-133) Requirements for Federal Awards

- *Schedule of Federal Award Expenditures
- *Compliance with Applicable Requirements
- *Internal Control Over Compliance

Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance

AUDIT APPROACH

- *Preliminary Planning
- *Consideration of Internal Control Over Financial Reporting
- *Tests of Controls
- *Tests of Compliance with Laws and Regulations
- *Substantive Testing of Financial Information (Includes Analytical Review)
- *Single Audit Tests of Compliance with Applicable Requirements
- *Consideration of Internal Control Over Compliance Requirements

UNDERSTANDING THE DISTRICT'S OPERATIONS

- *Services Provided
- *Assessment of Accounting and Reporting System
- *Nature of Activities
- *Special Reporting Requirements
- *Nature of Compliance Requirements
- *Assessment of Management

FACTORS AFFECTING THE SCOPE OF THE AUDIT

- *Effectiveness of Overall Financial Controls
- *Qualifications of Key Personnel
- *Appropriate Segregation of Duties
- *Ability to Demonstrate Compliance with Laws and Regulations
- *Effectiveness of Budget Process Administration
- *Accuracy and Comprehensiveness of Internal Reporting
- *Existence of Adequate Policies and Procedures
- *Ability to Issue Timely and Accurate Financial Reports

GREATER SOUTHERN TIER BOCES

Elmira, New York

EXTRACLASSROOM REPORT

June 30, 2012

John H. Dietershagen, C.P.A.
Jerry E. Mickelson, C.P.A.
Thomas K. Van Derzee, C.P.A.
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INDEPENDENT AUDITOR'S REPORT

Board of Cooperative Educational Services
Greater Southern Tier BOCES
Elmira, New York

We have audited the Statement of Assets and Fund Balance - Cash Basis of the Extraclassroom Activity Funds of Greater Southern Tier BOCES as of June 30, 2012, and the related Statements of Cash Receipts, Cash Disbursements, and Changes in Fund Balance for the year then ended. These financial statements are the responsibility of Greater Southern Tier BOCES. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial statements are prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and fund balance - cash basis of the Extraclassroom Activity Funds of Greater Southern Tier BOCES at June 30, 2012 and its cash receipts, cash disbursements, and changes in fund balances for the year then ended, on the basis of accounting described in Note 1.

Ciaschi, Dietershagen, Little, Mickelson & Company LLP

September 26, 2012
Ithaca, New York

- 1 -

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GREATER SOUTHERN TIER BOCES
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF ASSETS AND FUND BALANCE - CASH BASIS
JUNE 30, 2012

	<u>Bush Campus</u>	<u>Coopers Education Center</u>	<u>Wildwood Education Center</u>	<u>Combined</u>
Cash	\$ <u>43,692</u>	\$ <u>42,573</u>	\$ <u>40,727</u>	\$ <u>126,992</u>
Fund Balance	\$ <u>43,692</u>	\$ <u>42,573</u>	\$ <u>40,727</u>	\$ <u>126,992</u>

See Independent Auditor's Report and Accompanying Notes to Financial Statements

GREATER SOUTHERN TIER BOCES
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND BALANCE
BUSH CAMPUS
FOR THE YEAR ENDED JUNE 30, 2012

	Fund Balance June 30, 2011	Cash Receipts	Cash Disbursements	Transfers	Fund Balance June 30, 2012
3D Animation	\$ 542	\$ 1	\$	\$	\$ 543
Autism Student Account	1,512	2	(237)		1,277
Broad Horizon Rose Fund	8,507	14			8,521
Broad Horizon Senior Class	548	2,318	(2,763)	685	788
Broad St. Student Account	1,327	973	(1,180)		1,120
Broad St. Work Study	908	9,241	(9,649)		500
Computer Info Tech	296	1,839	(638)	(600)	897
Cosmetology VICA	1,907	5,076	(6,779)	(80)	124
Culinary Arts-CHEF	193	2,400	(1,080)	(885)	628
Dental Assisting VICA	43				43
Eagles Floor Hockey	545	1		34	580
Early Child Care VICA	110	2,285	(2,043)		352
Elsmere Farms Deli	1,246	12,758	(11,850)	150	2,304
Elsmere Junior High	115	16,741	(12,959)	(835)	3,062
Fashion Design	241	2,479	(2,117)		603
FFA Chapter	6,940	26,564	(26,619)		6,885
Gen. Youth Organization	3,273	8,279	(6,620)	(1,400)	3,532
HOSA	932	12,835	(13,129)	1,600	2,238
Junior Carpentry	1,768	4	(96)	944	2,620
National Honor Society	37			400	437
NVCC New Visions Co	242	361	(77)		526
NYS Sales Tax	1,034		(1,034)		-0-
Personal Services	115		(14)		101
Security/Protect Services	56	1,987	(1,581)		462
Skills USA	271	21,677	(21,197)	965	1,716
Small Engine	61	1			62
Talking Hands	34			(34)	-0-
Twist, Shout, & Learn	895	64	(182)		777
Vehicle Maintenance	1,239	637	(521)		1,355
Welding VICA	752	432			1,184
Worker's	-0-	455			455
Woodworking VICA	944			(944)	-0-
Totals	\$ 36,633	\$ 129,424	\$ (122,365)	\$ -0-	\$ 43,692

See Independent Auditor's Report and Accompanying Notes to Financial Statements

GREATER SOUTHERN TIER BOCES
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND BALANCE
COOPERS EDUCATION CENTER
FOR THE YEAR ENDED JUNE 30, 2012

	Fund Balance June 30, 2011	Cash Receipts	Cash Disbursements	Transfers	Fund Balance June 30, 2012
Alternative Education	\$ 2,699	\$ 9,121	\$ (6,974)	\$ (939)	\$ 3,907
Auto Technology	1,089	8,032	(5,686)	(3,222)	213
Computers Are Us	1,235	717	(384)	(397)	1,171
Coopers Builders	274	497	(288)	(478)	5
Coopers Culinary Arts	547	6,912	(5,666)	(1,449)	344
Coopers Machine Shop	-0-	239	(105)		134
Coopers Paint Masters	3,229	4,176	(7,452)	1,572	1,525
Coopers Skills USA	14,279	22,400	(24,086)	988	13,581
Cosmetology	4,959	20,358	(24,957)	2,413	2,773
Criminal Justice	477	7,970	(7,677)	(248)	522
Digital Media Arts	1,700	759	(882)	(205)	1,372
Heavy Equipment Club	10,531	21,306	(20,979)	(590)	10,268
LPN/Medical Careers	478	1,127	(429)	(162)	1,014
NYS Sales Tax	955	1,365	(2,680)	2,761	2,401
Yearbook	2,294	1,256	(163)	(44)	3,343
Totals	\$ <u>44,746</u>	\$ <u>106,235</u>	\$ <u>(108,408)</u>	\$ <u>-0-</u>	\$ <u>42,573</u>

See Independent Auditor's Report and Accompanying Notes to Financial Statements

GREATER SOUTHERN TIER BOCES
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND BALANCE
WILDWOOD EDUCATION CENTER
FOR THE YEAR ENDED JUNE 30, 2012

	Fund Balance June 30, 2011	Cash Receipts	Cash Disbursements	Fund Balance June 30, 2012
Alternative Education	\$ 975	\$ 5,286	\$ (2,051)	\$ 4,210
Auto Body	6	2,457	(2,027)	436
Computer Information Technology	2,179	922	(1,048)	2,053
Cosmetology	225	427	(650)	2
Criminal Justice	1,217	8,018	(8,362)	873
GST BOCES Jobs Cooperative	788	1,269	(1,219)	838
Heavy Equipment/FFA	4,974	6,538	(6,886)	4,626
HOSA	261	6,754	(6,708)	307
New Visions	119	1,436	(1,123)	432
Skills USA	10,624	16,103	(16,097)	10,630
Wildwood Automotive Technology	5,244	15,360	(14,207)	6,397
Wildwood Builders	2,771	3,404	(2,095)	4,080
Wildwood Computer Graphics/Yearbook	770	7,168	(6,739)	1,199
Wildwood Culinary Arts	3,136	5,545	(4,522)	4,159
Wildwood Introduction to Career Majors	135	1,000	(650)	485
Interest	-0-	2	(2)	-0-
	<u>\$ 33,424</u>	<u>\$ 81,689</u>	<u>\$ (74,386)</u>	<u>\$ 40,727</u>
Totals	\$ 33,424	\$ 81,689	\$ (74,386)	\$ 40,727

See Independent Auditor's Report and Accompanying Notes to Financial Statements

GREATER SOUTHERN TIER BOCES
EXTRAClassroom Activity Funds
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2012

Note 1 - Summary of Significant Accounting Policies

The Extraclassroom Activity Funds of Greater Southern Tier BOCES represent funds of the students of the BOCES. The Board of Cooperative Educational Services exercises general oversight of these funds. Therefore, these funds are included in the Agency Fund of the BOCES basic financial statements. The Extraclassroom Activity Funds are independent of the BOCES with respect to financial transactions and designation of student management.

The Extraclassroom Activity Funds included in this report were formed only for educational and school service purposes in accordance with the BOCES rules and regulations for the conduct, operation, and maintenance of extraclassroom activities.

The accounts of the Extraclassroom Activity Funds of Greater Southern Tier BOCES are maintained on a cash basis of accounting, and the Statements of Cash Receipts, Cash Disbursements, and Changes in Fund Balance reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statements.

The Extraclassroom Activity Funds cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. New York State law governs the School District's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts. Investments are stated at fair value.

GREATER SOUTHERN TIER BOCES

Elmira, New York

FINANCIAL REPORT

June 30, 2012

GREATER SOUTHERN TIER BOCES
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INDEPENDENT AUDITOR'S REPORT

Board of Education
Greater Southern Tier BOCES
Elmira, New York

We audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greater Southern Tier BOCES (the BOCES), as of and for the year ended June 30, 2012, which collectively comprise the BOCES' basic financial statements as listed in the table of contents. These financial statements are the responsibility of the BOCES' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the BOCES, as of June 30, 2012, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 26, 2012 on our consideration of the BOCES' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

- 1 -

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Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis, budgetary comparison information and the Schedule of Funding Progress on pages 2 through 2i and 27 through 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the BOCES' financial statements as a whole. The supplementary financial information presented on pages 30 to 32a is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The supplementary financial information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Lincoln, Dieterdagen, Little, Minkler & Company LLP

September 26, 2012
Ithaca, New York

GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2012

The following discussion and analysis of Greater Southern Tier BOCES (the BOCES) financial performance provides an overview of the BOCES' financial activities for the year ended June 30, 2012 and discusses results of the current year in comparison with the prior year, with an emphasis placed on the current year. It should be read in conjunction with the basic financial statements to enhance understanding of the BOCES' financial performance, which immediately follows this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year ending June 30, 2012 are as follows:

The Board of Cooperative Educational Services (the BOCES) is an educational institution formed under New York State Public Education Law No. 1950. It was formed to provide educational and management services to its 21 component school districts in Steuben, Schuyler, Chemung, Tioga, and Allegany Counties, New York. Additionally, other school districts purchase services from the BOCES by "cross-contracting" through their own local BOCES.

The BOCES receives no State Aid and has no taxing authority; therefore, the majority of its revenues are derived from the sale of its services to school districts. Billings for services provided to school districts and other BOCES totaled \$83,140,514 in the General Fund for the current fiscal year. In accordance with New York State Public Education Law, the BOCES does not maintain a General Fund unassigned fund balance. Instead, all revenue collected in excess of annual expenditures is returned to participating school districts in direct proportion to the revenues collected from those districts. The refund for the fiscal year ended June 30, 2012 totaled \$4,170,320.

During the year ended June 30, 2012, the BOCES received an updated interim actuarial valuation of its retiree medical insurance liability in accordance with the adoption of Governmental Accounting Standards Board (GASB) Statement Number 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions." An additional accrual of other postemployment benefit liabilities of \$9,923,996 was recorded for the current fiscal year, resulting in a net liability of \$30,008,756.

Net assets decreased \$(7,799,428) during the year, from a deficit of \$(2,578,718) in the prior year to a deficit of \$(10,378,146) at June 30, 2012. This increase in the net assets deficit is largely due to a net increase in long-term liabilities of \$8,644,496, stemming from the accrual of additional other postemployment benefit liabilities and expense as noted above.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the BOCES basic financial statements. The BOCES basic financial statements are comprised of three components: (1) Government-wide financial statements, (2) Governmental Fund financial statements and (3) Notes to the financial statements. This report also contains budgetary comparison statements for the General Fund and a schedule of funding progress related to the unfunded actuarial accrued liability related to postemployment benefits, which is information required by the GASB, and other supplementary financial information, in addition to the basic financial statements and Government-wide financial statements.

These two statements are Government-wide financial statements that provide both short-term and long-term information about the BOCES overall financial status in a manner similar to private-sector business.

- The **Statement of Net Assets** presents information on all of the BOCES assets and liabilities, with the difference between the two reported as net assets. Although the purpose of the BOCES is not to accumulate net assets, over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the BOCES is improving or deteriorating.

GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

- The **Statement of Activities** presents the revenue, expenses and corresponding change in net assets of the BOCES during the most recent fiscal year. All revenues are reported when earned and expenses are reported when incurred, regardless of the timing of related cash flows.

The Governmental Activities of the BOCES include Administration, Capital Improvements, Career and Technical Education, Instruction for the Students with Disabilities (SWD), Itinerant Services, General Instruction, Instructional Support, Other Services, and Interest Expense.

Governmental Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Each fund is considered a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The BOCES, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds are used to account for essentially the same functions reported as Governmental Activities in the Government-wide financial statements. However, they are prepared on an accounting basis that is significantly different from that used to prepare the Government-wide financial statements. In general, the Governmental Fund financial statements have a short-term emphasis. They measure and account for cash and other assets that can be easily converted to cash, but do not include capital assets such as land and buildings. Fund liabilities include amounts that are to be paid within a very short period of time after the end of the fiscal year. Compensated absences are an example of liabilities that are not reflected in the Governmental Fund financial statements, but are included as a liability in the Statement of Net Assets. The difference between a fund's total assets and total liabilities is labeled as the fund balance. Likewise, the operating statement for Governmental Funds reports only those revenues and expenditures collected in cash or paid with cash respectively during the current period, or very shortly after the end of the year. Therefore, depreciation is not reflected as an expense, as it doesn't require a cash payment.

Because different accounting bases are used to prepare Governmental Fund financial statements and Government-wide financial statements, there are often significant differences between the totals presented in these financial statements. To reconcile the total fund balance to the amount of the net assets, an analysis is presented following the Balance Sheet. Also, the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities reconciles the total change in fund balances for all Governmental Funds to the change in net assets as reported in the Statement of Activities.

The BOCES maintains three types of Governmental Funds: General Fund, Special Aid Fund and Capital Projects Fund. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance for each fund.

The BOCES adopts an annual budget for its General and Capital Funds. A budgetary comparison statement has been provided for the General Fund as required supplementary information to demonstrate compliance with the budget.

Fiduciary Funds are used to account for assets held by the BOCES on behalf of others. The BOCES is responsible for ensuring that the assets reported in these funds are used only for their intended purpose. Fiduciary Funds are not reflected in the Government-wide financial statements because the resources of these funds are not available to support the BOCES programs. The financial statements for the Governmental and Fiduciary Funds can be found in the basic financial statement section of this report.

GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Governmental Fund financial statements. The notes to the financial statements can be found following the basic financial statements section of this report.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

As stated earlier, net assets may serve as a useful indicator of the BOCES financial position over time. As of June 30, 2012, the BOCES assets were exceeded by its liabilities by \$(10,378,146). The BOCES combined net assets for the fiscal year ended June 30, 2012 decreased by \$(7,799,428). Our analysis below focuses on the net assets (*Figure 1*) and changes in net assets (*Figure 2*) of the BOCES Governmental Activities.

Figure 1

Condensed Statement of Net Assets	Governmental Activities		Total Dollar Change
	2011	2012	2011 - 2012
<i>Current assets</i>	\$ 30,801,508	\$ 30,126,346	\$ (675,162)
<i>Noncurrent assets</i>	3,252,665	3,454,471	201,806
<i>Capital assets, net</i>	23,824,540	23,906,027	81,487
Total assets	57,878,713	57,486,844	(391,869)
<i>Current liabilities</i>	30,812,524	29,575,587	(1,236,937)
<i>Noncurrent liabilities</i>	29,644,907	38,289,403	8,644,496
Total liabilities	60,457,431	67,864,990	7,407,559
<i>Invested in capital assets, net of debt</i>	22,290,361	23,086,519	796,158
<i>Restricted net assets</i>	3,956,320	4,400,298	443,978
<i>Unrestricted net assets (deficit)</i>	(28,825,399)	(37,864,963)	(9,039,564)
Total net assets (deficit)	\$ (2,578,718)	\$ (10,378,146)	\$ (7,799,428)

The decrease in current assets is primarily due to a decrease of \$(2,571,601) in cash and cash equivalents offset by increases in amounts receivable from State and Federal agencies, School Districts and Fiduciary Funds of \$1,684,400.

The increase in noncurrent assets is the result of an increase in restricted cash balances related to increases in General Fund restricted reserve accounts. The increase in capital assets, net, reflects current year additions greater than annual depreciation expense during the year ended June 30, 2012.

Current liabilities are down from 2011, primarily due to a decrease in amounts due to component districts of \$(2,017,295) at June 30, 2012. Noncurrent liabilities increased during the current year largely due to the recognition of additional other postemployment benefit liabilities of \$9,923,996 offset by decreases in capital lease and compensated absences liabilities.

The largest component of the BOCES net assets reflects its investment in capital assets, net of related debt. The BOCES uses capital assets to provide programs and services to its component districts and students. Consequently, these assets are not available for future spending.

GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Our analysis in Figure 2 considers the operations of the BOCES activities.

Figure 2

Changes in Net Assets	Governmental Activities		Total Dollar Change
	2011	2012	2011 - 2012
REVENUES			
Program revenues:			
Charges for services	\$ 81,527,433	\$ 84,064,578	\$ 2,537,145
Operating grants and contributions	4,424,835	4,960,437	535,602
General revenues:			
Use of money and property	78,757	50,240	(28,517)
Refund of prior year's expenses	795,778	251,181	(544,597)
Other grants and contributions	340	52	(288)
Capital charges to components	1,400,000	1,400,000	-0-
Change in reserves	(577,603)	201,806	779,409
Other general revenues	1,115,155	1,400,534	285,379
Total revenues	88,764,695	92,328,828	3,564,133
PROGRAM EXPENSES			
Administration	6,098,413	6,981,060	882,647
Career and technical education	18,797,879	19,286,375	488,496
Instruction for students with disabilities	25,667,944	25,593,824	(74,120)
Itinerant services	4,102,941	3,889,849	(213,092)
General instruction	5,657,528	4,178,512	(1,479,016)
Instructional support	12,745,108	13,846,973	1,101,865
Other services	24,928,021	25,762,658	834,637
Interest on debt	576,935	589,005	12,070
Total expenses	98,574,769	100,128,256	1,553,487
(DECREASE) IN NET ASSETS	\$ (9,810,074)	\$ (7,799,428)	\$ 2,010,646

Total revenues for the BOCES' Governmental Activities increased by 4.0%; primarily due to an increase in the demand for services by component districts.

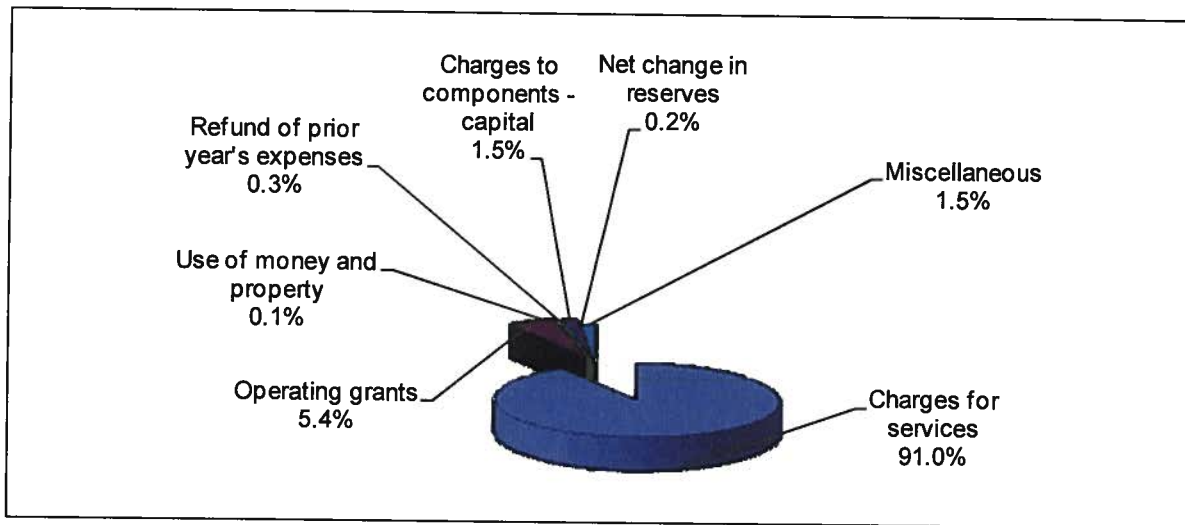
Total expenses increased by 1.6%, largely as a result of increases in employee benefit expenses, more specifically, an increase in health insurance of \$1,610,554.

GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

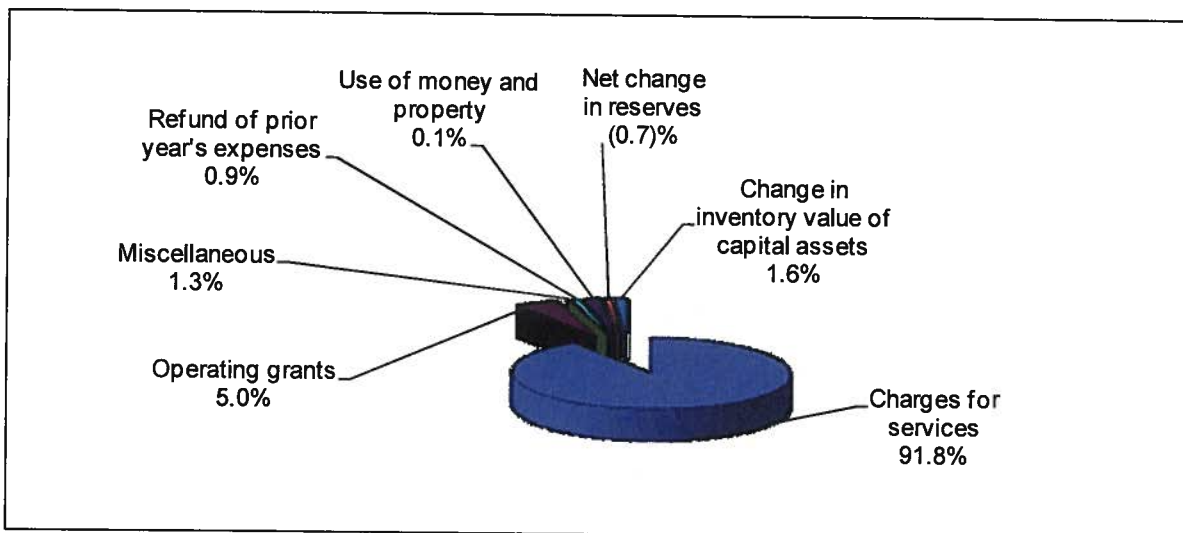
Sources of Revenue

As illustrated below, the primary source of revenue for the BOCES is charges for services, which provided \$84,064,578, or 91.0%, of total revenue. The BOCES also obtains operating grants from federal, state, and local governments. These revenues, most of which are received to support particular programs, totaled \$4,960,437, or 5.4% for the 2012 fiscal year. Capital charges to components amounted to \$1,400,000, or 1.5% and other revenue (as detailed in figures 2 and 3) amounted to \$1,903,813, or 2.1%.

*Figure 3
Sources of Revenue for 2012*



*Figure 4
Sources of Revenue for 2011*



GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Program Expenses

The following graph indicates how the total expenses of \$100,128,256 have been spent by program category.

The BOCES largest program expenditure is for instruction for students with disabilities; 25.6% of total expenses. The special education programs are designed for students with disabilities whose instructional needs cannot be appropriately served by their local school districts. The program expenditures are not BOCES aidable but do generate public excess cost aid and possibly high cost aid for the applicable school districts.

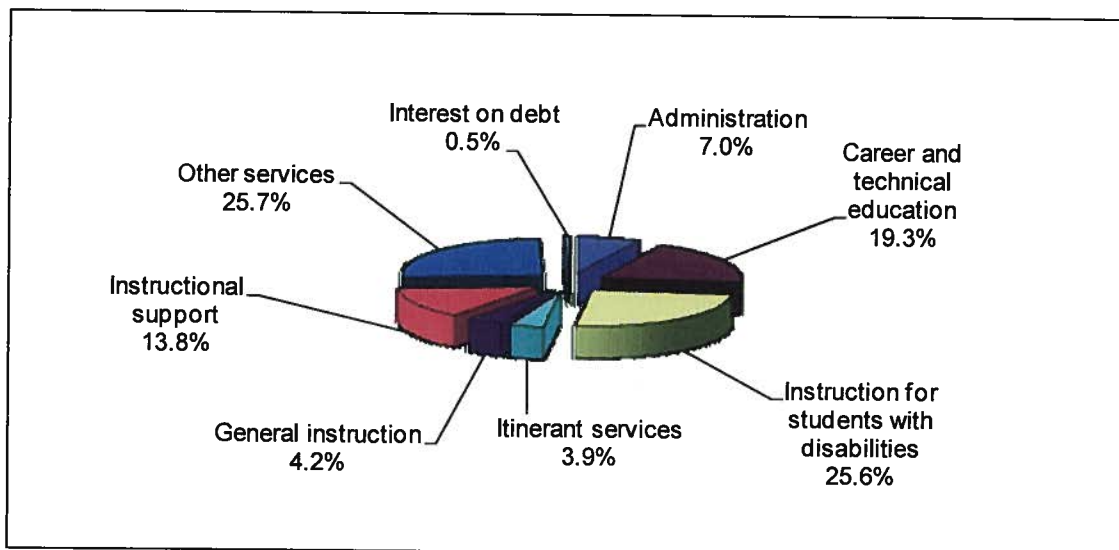
The second largest program expense is for other services, which comprise 25.7% of expenses. These programs provide school districts with planning services, administrative computer support, employee benefit coordination, health and safety risk services, central business office services, labor relations and other various services.

The next largest program expense is for career and technical education, 19.3%. These programs operate in cooperation with new graduation requirements, approved by the Board of Regents. All courses, except the New Visions courses, are offered with "Technical Endorsement" on a student's Regents Diploma. Additionally, several courses are offered with National Certification or State Licensure. The career and technical education program expenditures are BOCES aidable.

Other substantial program costs are for instructional support, which comprises 13.8% of expenses. Typically these programs provide school districts with professional and curriculum development services, library and media services, and instructional computer services.

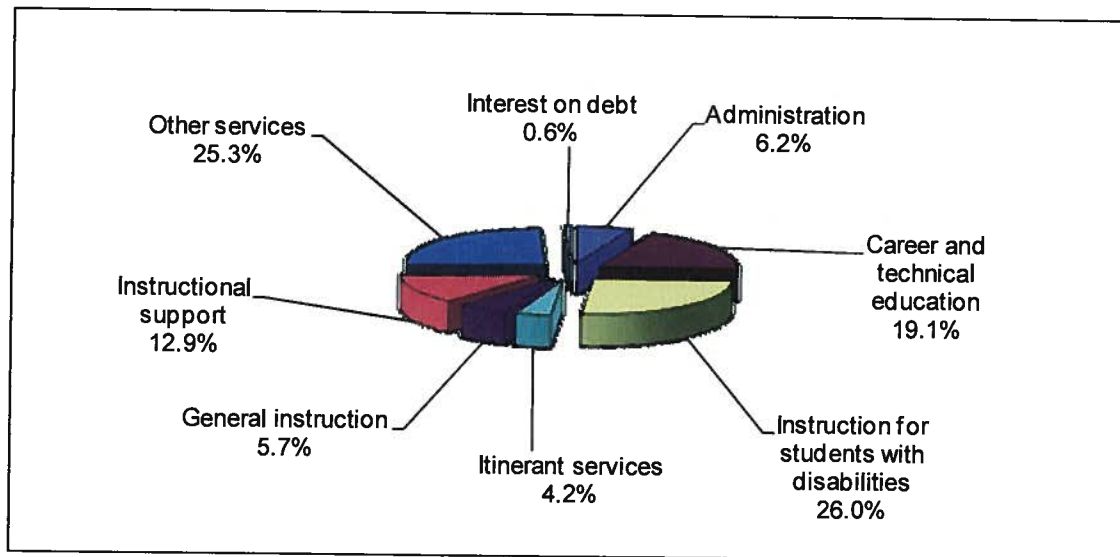
The remaining expenses cover various services such as itinerant services, general instruction, administration and interest expense.

*Figure 5
Cost of Programs for 2012*



GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Figure 6
Cost of Programs for 2011



FINANCIAL ANALYSIS OF THE BOCES' FUNDS

Governmental Funds

As noted earlier, the BOCES uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

The General Fund is the chief operating fund of the BOCES. As a BOCES, no unassigned fund balances can be retained in the General Fund.

Figure 7 shows the changes in fund balances for the year ended June 30, 2012. As the BOCES completed the year, its Governmental Funds, as presented in the Balance Sheet, reported a combined fund balance of \$4,400,298, which is above last year's total of \$3,956,320; reflecting the change in the BOCES reserves in the General Fund and funds remaining for ongoing capital projects in the Capital Projects Fund.

Figure 7

Governmental Fund Balances	2011	2012	Total Dollar Change 2011 - 2012
General Fund Restricted Reserves	\$ 3,252,665	\$ 3,454,471	\$ 201,806
Special Aid Fund	-0-	-0-	-0-
Capital Projects Fund	703,655	945,827	242,172
Total Governmental Fund Balances	\$ 3,956,320	\$ 4,400,298	443,978

GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

GENERAL FUND BUDGETARY HIGHLIGHTS

By May 1 of each year, school districts are required to complete a final BOCES services request form for the forth coming year. After that date, the Greater Southern Tier BOCES permits school districts to add additional services to meet the school districts' needs. To ensure revenue and budgetary appropriations stay in balance, and to prevent overspending, the BOCES adjusts budgets throughout the course of the year, by Board action, as necessary.

The BOCES also approves a large number of budgetary transfers annually. Transfers are allowed in any budget line within a program, but budget line transfers are not permitted from one program to another. It is anticipated that while the BOCES will continue to control the number of budget transfers necessary to operate its programs, there will always be the need to transfer funds within instructional programs. Board policy requires any budget fund transfer in the amount of \$10,000 or more be approved by Board action.

Figure 8 summarizes the original and final budgets, the actual expenditures (including encumbrances), and variances for the year ending June 30, 2012.

Figure 8

Condensed Budgetary Comparison General Fund - 2012	Original Budget	Revised Budget	Actual w/ Encumbrances	Total Dollar Variance
REVENUES				
Charges to components - Administrative	\$ 7,263,319	\$ 7,263,319	\$ 7,263,319	\$ -0-
Charges to components - Services	73,986,930	76,635,418	74,481,097	(2,154,321)
Charges to other BOCES and non-components	986,336	1,433,611	1,433,610	(1)
Charges to components - Capital	1,400,000	1,400,000	1,400,000	-0-
Interest and earnings	200,000	200,000	42,845	(157,155)
Other revenues	267,314	693,642	1,883,309	1,189,667
Other financing sources	-0-	-0-	290,838	290,838
Total Revenues and Other Financing Sources	\$ 84,103,899	\$ 87,625,990	\$ 86,795,018	\$ (830,972)
EXPENDITURES				
Administration	\$ 7,463,319	\$ 7,463,319	\$ 7,112,645	\$ 350,674
Career and technical education	14,713,098	14,739,984	13,979,806	760,178
Instruction for students with disabilities	21,199,716	20,880,171	19,772,622	1,107,549
Itinerant services	3,972,370	3,691,055	3,516,517	174,538
General instruction	4,315,670	4,497,834	3,999,381	498,453
Instructional support	10,269,841	12,775,725	11,577,776	1,197,949
Other services	20,769,885	22,177,902	21,064,145	1,113,757
Other financing (uses)	1,400,000	1,400,000	5,570,320	(4,170,320)
Total Expenditures and Other Financing (Uses)	\$ 84,103,899	\$ 87,625,990	\$ 86,593,212	\$ 1,032,778

The significant variances in revenue are primarily other types of revenue, such as e-rate reimbursement, refunds from other BOCES for prior year fund balances, as well as reduced charges to component districts.

GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Often, the receipt and amount of these revenues fluctuates from year to year and are, therefore, difficult to predict with any level of certainty and accordingly are not incorporated into the budget. Other financing sources, which are not budgeted, primarily consist of the change in restricted reserves, and premiums on Revenue Anticipation Notes.

Variances from the revised budget to actual expenditures are typical every year. Revised budgets are projected for the current year when developing the forthcoming year's budget. This process assumes all budgets will spend down to a zero balance, which seldom happens. As mentioned in our opening remarks, any fund balance remaining at year-end is returned to the participating districts. This refund is reported in other financing uses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2012, the BOCES had invested in a broad range of capital assets. This amount represents a net increase (including additions, disposals and depreciation) of \$81,487 over last year. Component school districts contributed \$1,400,000 in the current year as part of an ongoing capital revitalization program.

Figure 9

Changes in Capital Assets, net	Governmental Activities		Total Dollar Change
	2011	2012	2011 – 2012
<i>Land</i>	\$ 505,577	\$ 505,577	\$ -0-
<i>Construction in progress</i>	96,228	126,671	30,443
<i>Land improvements</i>	24,545	22,483	(2,062)
<i>Buildings</i>	18,337,145	18,814,934	477,789
<i>Equipment</i>	4,861,045	4,436,362	(424,683)
Totals	\$ 23,824,540	\$ 23,906,027	\$ 81,487

Capital asset activity during 2012 consisted of the following:

Capital projects	\$ 1,158,444
Other equipment	781,571
Total additions	<u>1,940,015</u>
Less:	
Book value of disposals	(6,865)
Depreciation	<u>(1,851,663)</u>
Change in Capital Assets, Net	<u>\$ 81,487</u>

GREATER SOUTHERN TIER BOCES
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Debt Administration

Debt and other obligations, both short-term and long-term, considered a liability of Governmental Activities, increased 27.4% in 2012, as shown in *Figure 10*. This increase is the result of additional expenses related to other postemployment benefits liabilities offset by decreases in the value of compensated absences and installment purchase debt. More detailed information about the BOCES long-term liabilities and obligations is presented in the notes to the financial statements.

Figure 10

Outstanding Debt and Obligations	Governmental Activities and Total BOCES		Total Dollar Change
	2011	2012	2011 - 2012
<i>Compensated absences</i>	\$ 8,740,639	\$ 7,856,207	\$ (884,432)
<i>Other postemployment benefit liabilities</i>	20,084,760	30,008,756	9,923,996
<i>Installment purchase debt</i>	1,534,179	819,508	(714,671)
Totals	\$ 30,359,578	\$ 38,684,471	\$ 8,324,893

FACTORS BEARING ON THE BOCES FUTURE

The Greater Southern Tier BOCES serves 21 component school districts with a total enrollment of 33,000 students in a geographic area that exceeds 2,000 square miles. BOCES has three campuses and also uses sixty classrooms in various component districts. BOCES provides shared programs and services to component school districts that they individually could not provide as efficiently or cost-effectively.

New York State's fiscal situation, uncertainty about state aid to schools, increases in retirement systems costs, and the property tax cap will continue to make development of budgets difficult for school districts. These factors may lead to increases in some BOCES services as districts look to share more services and to decreases in other BOCES services as districts are forced to reduce expenditures.

BOCES must maintain high quality services while containing costs or districts will not choose to participate in BOCES services. BOCES is researching options to control the increasing cost of health insurance, which is a major factor contributing to cost increases in BOCES services.

CONTACTING THE BOCES FINANCIAL MANAGEMENT

The financial report is designed to provide a general overview of the BOCES finances for all those with an interest in the BOCES finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Greater Southern Tier BOCES
Attn: Margaret Munson
Assistant Superintendent for Finance and Administrative Services
459 Philo Road
Elmira, NY 14903

GREATER SOUTHERN TIER BOCES
STATEMENT OF NET ASSETS
JUNE 30, 2012

ASSETS

Current assets

Cash and cash equivalents

Unrestricted

\$ 9,067,919

Restricted

945,827

Receivables

State and Federal aid

17,332,616

Due from school districts

476,325

Due from Fiduciary Funds

1,077,622

Other

1,226,037

Total current assets

30,126,346

Noncurrent assets

Restricted cash

3,454,471

Capital assets, net

Land and construction in progress

632,248

Depreciable capital assets, net

23,273,779

Total noncurrent assets

27,360,498

Total Assets

57,486,844

LIABILITIES

Current liabilities

Payables

Due to school districts

4,110,651

State aid due to school districts

15,768,216

Accounts payable

880,391

Accrued liabilities

2,673,091

Due to other governments

281,371

Overpayments and collections in advance

48,407

Deferred revenues - other

1,647,170

Due to teachers' retirement system

2,920,244

Due to employees' retirement system

850,978

Current portion of long-term liabilities

Capital leases payable

395,068

Total current liabilities

29,575,587

Noncurrent liabilities and obligations

Capital leases payable

424,440

Compensated absences payable

7,856,207

Other postemployment benefit liabilities

30,008,756

Total noncurrent liabilities

38,289,403

Total Liabilities

67,864,990

NET ASSETS

Invested in capital assets, net of related debt

23,086,519

Restricted net assets

4,400,298

Unrestricted net assets (deficit)

(37,864,963)

Total Net Assets (Deficit)

\$ (10,378,146)

See Independent Auditor's Report and Notes to Basic Financial Statements

GREATER SOUTHERN TIER BOCES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants	
Administration	\$ 6,981,060	\$ 6,966,666	\$	\$ (14,394)
Career and technical education	19,286,375	16,518,490	243,451	(2,524,434)
Instruction for students with disabilities	25,593,824	21,222,863	1,054,835	(3,316,126)
Itinerant services	3,889,849	3,504,796		(385,053)
General instruction	4,178,512	3,878,398		(300,114)
Instructional support	13,846,973	11,733,440	1,230,559	(882,974)
Other services	25,762,658	20,239,925	2,431,592	(3,091,141)
Interest on debt	589,005			(589,005)
Total Functions and Programs	<u>\$ 100,128,256</u>	<u>\$ 84,064,578</u>	<u>\$ 4,960,437</u>	<u>(11,103,241)</u>
GENERAL REVENUES				
Charges to components - Capital				1,400,000
Use of money and property				50,240
Other grants and contributions				52
Refund of prior years' expenses				251,181
Net change in reserves				201,806
Other unclassified revenue				1,400,534
Total General Revenues				3,303,813
Change in Net Assets				(7,799,428)
Total Net Assets (Deficit) - Beginning of Year				(2,578,718)
Total Net Assets (Deficit) - End of Year				<u>\$ (10,378,146)</u>

See Independent Auditor's Report and Notes to Basic Financial Statements

GREATER SOUTHERN TIER BOCES
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2012

	Major Funds			Total Governmental Funds
	General Fund	Special Aid Fund	Capital Projects Fund	
ASSETS				
Cash and cash equivalents				
Unrestricted	\$ 8,785,313	\$ 251,343	\$ 31,263	\$ 9,067,919
Restricted	3,454,471		945,827	4,400,298
Receivables				
Due from other funds	1,155,971			1,155,971
Due from Fiduciary Funds	1,077,622			1,077,622
Due from State and Federal	15,768,216	1,564,400		17,332,616
Due from school districts		476,325		476,325
Other	465,024	761,013		1,226,037
Total Assets	\$ 30,706,617	\$ 3,053,081	\$ 977,090	\$ 34,736,788
LIABILITIES				
Payables				
Due to school districts	\$ 4,110,651	\$	\$	\$ 4,110,651
State aid due to school districts	15,768,216			15,768,216
Accounts payable	653,652	225,048	1,691	880,391
Accrued liabilities	2,618,627	24,892	29,572	2,673,091
Due to other funds		1,155,971		1,155,971
Due to other governments	281,371			281,371
Overpayments and collections in advance	48,407			48,407
Deferred revenues		1,647,170		1,647,170
Due to teachers' retirement system	2,920,244			2,920,244
Due to employees' retirement system	850,978			850,978
Total Liabilities	27,252,146	3,053,081	31,263	30,336,490
FUND BALANCES				
Restricted	3,454,471		945,827	4,400,298
Assigned				-0-
Unassigned				-0-
Total Fund Balances	3,454,471	-0-	945,827	4,400,298
Total Liabilities and Fund Balances	\$ 30,706,617	\$ 3,053,081	\$ 977,090	\$ 34,736,788

See Independent Auditor's Report and Notes to Basic Financial Statements

GREATER SOUTHERN TIER BOCES
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012

Fund Balances - Total Governmental Funds	\$	4,400,298
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Amounts reported for Governmental Activities in the Statement of Net Assets are different because:

Capital assets, net of accumulated depreciation, used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.

Total historical cost	\$	48,035,291	
Less accumulated depreciation		<u>(24,129,264)</u>	23,906,027

Long-term obligations are not due and payable in the current period and, therefore, are not reported in the funds. These are the amounts reported in the Statement of Net Assets that are not reported in the Governmental Fund financial statements.

Other postemployment benefit liabilities	\$	(30,008,756)	
Compensated absences		(7,856,207)	
Capital leases payable		<u>(819,508)</u>	<u>(38,684,471)</u>

Net Assets (Deficit) of Governmental Activities	\$	<u><u>(10,378,146)</u></u>
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See Independent Auditor's Report and Notes to Basic Financial Statements

GREATER SOUTHERN TIER BOCES
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Major Funds			Total Governmental Funds
	General Fund	Special Aid Fund	Capital Projects Fund	
REVENUES				
Local sources				
Charges to components - Administrative	\$ 7,263,319	\$	\$	\$ 7,263,319
Charges to components - Services	74,481,097	1,437,432		75,918,529
Charges to non-components - Services	37,512	8,554		46,066
Charges to other BOCES	1,396,098			1,396,098
Interest and earnings	42,845		616	43,461
Miscellaneous	1,584,295	2,847,344		4,431,639
Refund of prior year's expenses	251,181	1,840		253,021
Sales	47,833			47,833
State sources		2,058,258		2,058,258
Federal sources		3,445,983		3,445,983
Total Revenues	85,104,180	9,799,411	616	94,904,207
EXPENDITURES				
Administration	7,112,645			7,112,645
Career and technical education	13,979,806	2,849,281		16,829,087
Instruction for students with disabilities	19,772,622	2,565,046		22,337,668
Itinerant services	3,516,517			3,516,517
Special Aid instruction	3,999,381			3,999,381
Instructional support	11,577,776	1,782,057		13,359,833
Other services	21,064,145	2,603,027		23,667,172
Capital outlay			1,158,444	1,158,444
Total Expenditures	81,022,892	9,799,411	1,158,444	91,980,747
Excess (Deficiency) of Revenues Over Expenditures	4,081,288	-0-	(1,157,828)	2,923,460
CHARGES TO COMPONENTS - ADMINISTRATIVE/CAPITAL	1,400,000	-0-	-0-	1,400,000
OTHER FINANCING SOURCES AND (USES)				
Operating transfers in			1,400,000	1,400,000
Operating transfers (out)	(1,400,000)			(1,400,000)
Premium on obligations	89,032			89,032
Refunds of surplus to districts	(4,170,320)			(4,170,320)
Net change in reserves	201,806			201,806
Total Other Financing (Uses) Sources	(5,279,482)	-0-	1,400,000	(3,879,482)
Net Change in Fund Balances	201,806	-0-	242,172	443,978
Fund Balances - Beginning of Year	3,252,665	-0-	703,655	3,956,320
Fund Balances - End of Year	\$ 3,454,471	\$ -0-	\$ 945,827	\$ 4,400,298

See Independent Auditor's Report and Notes to Basic Financial Statements

GREATER SOUTHERN TIER BOCES
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Net Change in Fund Balances - Total Governmental Funds \$ 443,978

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental Funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and change in inventory value of capital assets exceeded depreciation expense in the current period.

Capital asset purchases	\$ 1,940,015	
Net book value of disposed capital assets	(6,865)	
Depreciation expense	<u>(1,851,663)</u>	81,487

Long-term obligations are reported in the Statement of Net Assets. Therefore, changes which result in an (increase) or decrease in these long-term obligations are not reflected in the Governmental Fund financial statements. This is the amount that the following long-term obligations changed during the year.

Capital leases	\$ 714,671	
Compensated absences	884,432	
Other postemployment benefit liabilities	<u>(9,923,996)</u>	<u>(8,324,893)</u>
Net Change in Net Assets of Governmental Activities		<u>\$ (7,799,428)</u>

See Independent Auditor's Report and Notes to Basic Financial Statements

GREATER SOUTHERN TIER BOCES
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2012

	Private Purpose Trust Fund	Agency Fund
ASSETS		
Cash and cash equivalents		
Unrestricted	\$	\$ 15,464,160
Restricted	49,105	
Accounts receivable		127,669
		<u>127,669</u>
Total Assets	<u>49,105</u>	<u>\$ 15,591,829</u>
LIABILITIES		
Extraclassroom activity funds		\$ 126,992
Due to governmental funds		1,077,622
Other liabilities		14,387,215
		<u>14,387,215</u>
Total Liabilities	<u>-0-</u>	<u>\$ 15,591,829</u>
NET ASSETS		
Restricted for scholarships	<u>\$ 49,105</u>	

See Independent Auditor's Report and Notes to Basic Financial Statements

GREATER SOUTHERN TIER BOCES
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2012

	Private Purpose Trust Fund
ADDITIONS	
Gifts and contributions	\$ 34,326
Investment earnings	<u>140</u>
Total Additions	<u>34,466</u>
 DEDUCTIONS	
Scholarships and awards	<u>32,550</u>
Change in Net Assets	1,916
Net Assets - Beginning of Year	<u>47,189</u>
Net Assets - End of Year	<u><u>\$ 49,105</u></u>

See Independent Auditor's Report and Notes to Basic Financial Statements

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2012

Note 1 - Summary of Significant Accounting Policies

The accompanying financial statements of Greater Southern Tier BOCES (the BOCES) have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) for governments, as prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

Greater Southern Tier BOCES is governed by the Education Law and other laws of the State of New York. The governing body is the Board of Cooperative Educational Services. The scope of activities included within the accompanying basic financial statements are those transactions which comprise operations, are governed by, or significantly influenced by the Board of Cooperative Educational Services.

Essentially, the primary function of the BOCES is to provide education for pupils. Services which are managerial and administrative in nature, along with plant operation and management, support the primary function.

Boards of Cooperative Educational Services (BOCES) were established by New York State Legislation in 1948 to enable smaller school districts to offer more breadth in their educational programs by sharing teachers. In 1955, Legislation was passed allowing BOCES to provide vocational and special education. A BOCES is a voluntary, cooperative association of school districts in a geographic area that share planning, services and programs to provide educational and support activities more economically, efficiently and equitably than could be provided locally. Greater Southern Tier BOCES provides instructional and support programs and services to the following 21 school districts in New York's Steuben, Schuyler, Chemung, Tioga, and Allegany Counties: Addison, Alfred-Almond, Arkport, Avoca, Bath, Bradford, Campbell-Savona, Canaseraga, Canisteo-Greenwood, Corning-Painted Post, Elmira, Elmira Heights, Hammondsport, Hornell, Horseheads, Jasper-Troupsburg, Odessa-Montour, Prattsburg, Spencer-VanEtten, Watkins Glen, and Waverly.

The BOCES programs and services include special education, career and technical education, academic and alternative programs, summer schools, staff development, computer services (management and instructional), employee benefits coordination, work environment health and safety, educational communication, and central business office.

The financial reporting entity consists of the following, as defined by Governmental Accounting Standards Board (GASB) Statement Number 14, "The Financial Reporting Entity," as amended by GASB Standard Number 39, "Determining Whether Certain Organizations Are Component Units."

1. The primary government, which is Greater Southern Tier BOCES;
2. Organizations for which the primary government is financially accountable, and;
3. Other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

The accompanying financial statements present the activities of the BOCES. The BOCES is not a component unit of another reporting entity.

The decision to include a potential component unit in the BOCES reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the Extraclassroom Activity Funds are included in the BOCES reporting entity.

- **The Extraclassroom Activity Funds**

The Extraclassroom Activity Funds of Greater Southern Tier BOCES represent funds of the students of BOCES. The Board of Cooperative Educational Services exercises general oversight of these funds. The Extraclassroom Activity Funds are independent of the BOCES with respect to its financial transactions and designation of student management. The cash and investment balances are reported in the Agency Fund of the BOCES. Separate audited financial statements (cash basis) of the Extraclassroom Activity Funds can be obtained from Greater Southern Tier BOCES business office, located at 459 Philo Road, Elmira, New York 14903.

B. Basis of Presentation

1. Government-wide Financial Statements

The Statement of Net Assets and the Statement of Activities present financial information about the BOCES Governmental Activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental Activities generally are financed primarily through exchange transactions with component school districts and other BOCES, as well as non-exchange transactions in the form of federal and state grants. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the BOCES Governmental Activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

2. Governmental Fund Financial Statements

The Governmental Fund financial statements provide information about the BOCES funds, including Fiduciary Funds. Separate statements for each fund category (Governmental and Fiduciary) are presented. The emphasis of Governmental Fund financial statements is on major Governmental Funds, each displayed in a separate column.

The BOCES reports the following Major Governmental Funds:

- **General Fund:** This is the BOCES primary operating fund. It accounts for all financial transactions not required to be accounted for in another fund.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

- **Special Aid Fund:** Accounts for the proceeds of specific revenue sources, such as Federal, State and local grants that are legally restricted to expenditures for specified purposes, and other activities whose funds are restricted as to use. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.
- **Capital Projects Fund:** Accounts for the financial resources used for the renovation and construction of the BOCES capital assets.

The BOCES reports the following Fiduciary Funds:

- **Private-Purpose Trust Fund:** Accounts for Scholarship Funds awarded to individual students. These activities, and those of the Agency Funds described below, are not included in the Government-wide financial statements because their resources do not belong to the BOCES and are not available to be used.
- **Agency Fund:** Strictly custodial in nature and does not involve measurement of results of operations. Assets are held by the BOCES as agent for various student groups or Extraclassroom Activity Funds and for payroll or employee withholding.

C. Measurement Focus and Basis of Accounting

The Government-wide and Fiduciary Fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the BOCES gives or receives value without directly receiving or giving equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The BOCES considers all revenues reported in the Governmental Funds to be available if the revenues are collected within six months after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in the Governmental Funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

D. Cash and Investments

The BOCES cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. New York State law governs the BOCES investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and districts. Investments are stated at fair value.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

E. Accounts Receivable

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. All receivables are expected to be collected within the subsequent fiscal year.

F. Due To/From Other Funds

Eliminations have been made for amounts due to and due from within the same fund type. A detailed description of the individual fund balances at year end is provided subsequently in these notes.

G. Capital Assets

Capital assets are reported at actual cost for acquisitions subsequent to June 30, 2002. For assets acquired prior to June 30, 2002, capital assets are reported at estimated historical costs, based on appraisals conducted by independent third-party professionals. Donated assets are reported at estimated fair market value at the time received.

The BOCES depreciates its capital assets using the straight-line method. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), and estimated useful lives of capital assets reported in the statements, are as follows:

	Capitalization Threshold	Estimated Useful Life
Buildings	\$ 5,000	50 years
Land improvements	5,000	20 years
Furniture and equipment	5,000	5 - 20 years

H. Vested Employee Benefits

Compensated Absences

Compensated absences consist of unpaid accumulated annual sick leave and vacation time:

Sick leave eligibility and accumulation is specified in negotiated labor contracts, and in individual employment contracts. Upon retirement or death, employees may contractually receive a payment based on unused accumulated sick leave.

The BOCES employees are granted vacation time in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

Consistent with GASB Statement Number 16, "Accounting for Compensated Absences," the liability is included in the Government-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year end.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

I. Postemployment Benefits

The BOCES employees participate in the New York State Employees' Retirement System and the New York State Teachers' Retirement System.

In addition to providing pension benefits, the BOCES provides health insurance coverage for retired employees. Substantially all of the BOCES employees may become eligible for these benefits if they reach normal retirement age while working for the BOCES. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits is shared between the BOCES and the retired employee. The BOCES recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure or operating transfer to other funds in the General Fund, in the year paid.

During 2009, the BOCES adopted GASB Statement Number 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions." The liability for other postemployment benefits has been recorded in the Statements of Net Assets, in accordance with the statement. See Note 11 for additional information.

J. Deferred Revenue

Deferred revenues arise when resources are received by the BOCES before it has legal claim to them, as when grant monies are received prior to the incidence of qualifying expenditures. In subsequent periods, when the BOCES has legal claim to the resources, the liability for deferred revenues is removed and revenues are recorded.

The Governmental Fund financial statements also report deferred revenues when potential revenues do not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both recognition criteria are met, the liability for deferred revenues is removed and revenues are recorded.

K. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, it is the BOCES policy to apply restricted funds before unrestricted funds, unless otherwise prohibited by legal requirements.

L. Equity Classifications

1. Government-wide Financial Statements

Equity is classified as net assets and displayed in three components:

- **Invested in Capital Assets, Net of Related Debt**
Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

- **Restricted Net Assets**
Consists of net assets with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted Net Assets**
Consists of all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

2. Governmental Fund Financial Statements

In the year ended June 30, 2011, the BOCES implemented Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." Statement No. 54 changes the terminology and classification of fund balance to reflect spending constraints on resources, rather than availability for appropriation. This approach is intended to provide users more consistent and understandable information about a fund's net resources.

Constraints are broken into five classifications: nonspendable, restricted, committed, assigned, and unassigned. These classifications serve to inform readers of the financial statements of the extent to which the government is bound to honor any constraints on specific purposes for which resources in a fund can be spent.

- **Nonspendable**
Consists of assets inherently nonspendable in the current period either because of their form or because they must be maintained intact; including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and endowments principal.
- **Restricted**
Consists of amounts subject to legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and enforced externally; or through constitutional provisions or enabling legislation. Most of the BOCES' legally adopted reserves are reported here.
- **Committed**
Consists of amounts subject to a purpose constraint imposed by formal action of the government's highest level of decision-making authority prior to the end of the fiscal year, which requires the same level of formal action to remove said constraint.
- **Assigned**
Consists of amounts subject to a purpose constraint representing an intended use established by the government's highest level of decision-making authority, or their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund. In funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.
- **Unassigned**
Represents the residual classification of the government's General Fund, and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should only be used to report a deficit balance resulting from overspending amounts restricted, committed, or assigned for specific purposes.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

The Board of Education of the BOCES has not adopted any resolutions to commit fund balance. The BOCES' policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and then unassigned fund balance.

3. Legally Adopted Reserves

Fund balance reserves are created to satisfy legal restrictions, plan for future expenditures or relate to resources not available for general use or appropriation. The following reserve funds are available to school districts within the State of New York. These reserve funds are established through Board action or voter approval and a separate identity must be maintained for each reserve. Earnings on the invested resources become part of the respective reserve funds; however, separate bank accounts are not necessary for each reserve fund. These reserves are reported in the fund financial statements as Restricted Fund Balance. Reserves currently in use by the BOCES include the following:

- **Unemployment Insurance Reserve**
This reserve is used to accumulate funds to pay the cost of reimbursement to the New York State Unemployment Insurance Fund for payments made to claimants. Excess reserve amounts may be either transferred to another reserve or applied to the appropriations of the next succeeding fiscal year's budget. This reserve is accounted for in the General Fund.
- **Employee's Retirement System Reserve**
The Retirement Contribution Reserve Fund (GML §6-r) is used to reserve funds for the purpose of financing retirement contributions. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. This reserve is accounted for in the General Fund.
- **Employee Benefit Accrued Liability Reserve**
This reserve is used to reserve funds for the payment of accrued employee benefits due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. This reserve is accounted for in the General Fund.

M. Interfund Transfers

The operations of the BOCES give rise to certain transactions between funds, including transfers to provide services and construct assets. The amounts reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds for interfund transfers have been eliminated from the Statement of Activities. A detailed description of the individual fund transfers that occurred during the year is provided subsequently in these notes.

N. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Note 2 - Cash and Cash Equivalents - Custodial Credit, Concentration of Credit, Interest Rate and Foreign Currency Risks

Custodial credit risk is the risk that in the event of a bank failure, the BOCES' deposits may not be returned to it. While the BOCES does not have a specific policy for custodial credit risk, New York State statutes govern the BOCES' investment policies, as discussed previously in these notes. Governmental Accounting Standards Board Statement Number 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance, and the deposits are either uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent, but not in the BOCES' name.

The BOCES aggregate bank balances of \$27,730,376 are either insured or collateralized with securities held by the pledging financial institution in the BOCES name.

The BOCES does not typically purchase investments for a long enough duration to cause it to believe that it is exposed to any material interest rate risk.

The BOCES does not typically purchase investments denominated in a foreign currency, and is not exposed to foreign currency risk.

Restricted cash consists of \$3,454,471 in the General Fund for restricted reserves and \$945,827 of cash restricted for capital projects in the Capital Fund.

Note 3 - Other Receivables

Other receivables consist primarily of billed non-contract services and amount to \$465,024 in the General Fund and \$761,013 in the Special Aid Fund.

Note 4 - Interfund Balances and Activity

Interfund balances at June 30, 2012, are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Interfund Revenues</u>	<u>Interfund Expenditures</u>
General Fund	\$ 1,155,971		\$	\$ 1,400,000
Special Aid Fund		1,155,971		
Capital Fund			1,400,000	
Totals	<u>\$ 1,155,971</u>	<u>\$ 1,155,971</u>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>

Interfund receivables and payables are eliminated on the Statement of Net Assets.

The BOCES transfers funds from the General Fund to Capital Projects Funds, as needed, to fund capital projects. The BOCES typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are expected to be repaid within one year.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Note 5 - Capital Assets

Capital asset balances and activity for the year ended June 30, 2012, were as follows:

	Beginning Balance	Additions	Retirements & Reclass- ifications	Ending Balance
<u>Governmental Activities:</u>				
Capital assets that are not depreciated				
Land	\$ 505,577	\$	\$	\$ 505,577
Construction in progress	96,228	1,158,444	(1,128,001)	126,671
Total Nondepreciable Historical Cost	601,805	1,158,444	(1,128,001)	632,248
Capital assets that are depreciated				
Land improvements	820,577			820,577
Buildings and building improvements	30,618,046		1,128,001	31,746,047
Furniture and equipment	14,234,192	781,571	(179,344)	14,836,419
Total Depreciable Historical Cost	45,672,815	781,571	948,657	47,403,043
Total Historical Cost	46,274,620	1,940,015	(179,344)	48,035,291
Less accumulated depreciation				
Land improvements	(796,032)	(2,062)		(798,094)
Buildings and building improvements	(12,280,901)	(650,212)		(12,931,113)
Furniture and equipment	(9,373,147)	(1,199,389)	172,479	(10,400,057)
Total Accumulated Depreciation	(22,450,080)	(1,851,663)	172,479	(24,129,264)
Total Historical Cost, Net	\$ 23,824,540	\$ 88,352	\$ (6,865)	\$ 23,906,027

Depreciation expense was charged to governmental functions as follows:

Administration	\$ 176,997
Occupational instruction	712,079
Instruction for the handicapped	469,038
Itinerant services	8,112
General instruction	48,058
Instructional support	202,614
Other services	234,765
Total Depreciation Expense	\$ 1,851,663

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Note 6 - Short-term Debt

The BOCES may issue Revenue Anticipation Notes (RANs) in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RANs represent a liability that will be extinguished by the use of expendable, available resources of the fund. The BOCES issued RANs with interest rates ranging from 1.05% to 2.00% to provide working capital, as described below.

Transactions in short-term debt for the year are summarized below:

	Beginning Balance	Issued	Redeemed	Ending Balance
RANs	\$ <u>-0-</u>	\$ <u>61,000,000</u>	\$ <u>(61,000,000)</u>	\$ <u>-0-</u>

Interest on short-term debt for the year was composed of:

Interest paid	\$ 641,269
Less premium on RANs	<u>(89,032)</u>
Total Expense	\$ <u>552,237</u>

Note 7 - Long-term Obligations

At June 30, 2012, the BOCES had the following noncurrent obligations:

- **Compensated Absences:** Represents the value of the earned and unused portion of the liability for compensated absences. This liability is liquidated from the General Fund.
- **Capital Leases:** Amounts due under certain leases for capital assets recorded as reconciling items between the BOCES-wide and Governmental Fund financial statements.
- **Other Postemployment Benefit Liabilities:** Represents the actuarially determined value of the BOCES annual required contribution of postemployment benefits, other than pensions and termination incentive benefits. More detailed information regarding other postemployment benefits liabilities is presented in Note 11.

Long-term liability balances and activity for the year are summarized below:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Capital leases	\$ 1,534,179	\$	\$ (714,671)	\$ 819,508	\$ 395,068
Compensated absences	8,740,639		(884,432)	7,856,207	-0-
Other postemployment benefit liabilities	<u>20,084,760</u>	<u>13,823,996</u>	<u>(3,900,000)</u>	<u>30,008,756</u>	<u>-0-</u>
Total Long-term Liabilities	\$ <u>30,359,578</u>	\$ <u>13,823,996</u>	\$ <u>(5,499,103)</u>	\$ <u>38,684,471</u>	\$ <u>395,068</u>

Additions and deletions to compensated absences are shown net, as it is impractical to determine these amounts separately.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Note 8 - Capital Lease Commitments

The following is a schedule of future minimum lease payments under capital leases, together with the net present value of the minimum lease payments as of June 30, 2012:

	Year Ending June 30,	Amount
	2013	\$ 417,206
	2014	272,505
	2015	84,731
	2016	84,731
Minimum Lease Payments - Capital Leases		<u>859,173</u>
Less: Amount representing interest at the BOCES' incremental borrowing rate		<u>(39,665)</u>
Present Value - Minimum Lease Payments		<u>\$ 819,508</u>

Interest paid during the year on capital leases was \$36,768.

Note 9 - Operating Leases

The BOCES leases property and equipment under operating leases. Total rental expenditures on such leases for the fiscal year ended June 30, 2012 were \$1,855,606 as follows:

Description/Address	Term of Lease	Rental Expense
Real Property Leases:		
Campbell-Savona Central School District	09/01/09-08/31/14	\$ 46,285
Corning City School District	09/01/07-08/31/14	113,299
Hornell City School District	09/01/09-08/31/14	145,550
Bath Central School District	09/01/09-08/31/14	127,100
Horseheads Central School District	09/01/09-08/31/14	99,446
Dorman Library	07/01/09-06/30/14	25,500
Elmira City School District	09/01/09-08/31/14	77,900
Elmira Heights Central School District	09/01/09-08/31/14	108,650
Hilliard Corporation	07/01/04-10/01/11	30,462
3153 Lake Road, LLC	10/01/11-09/30/21	<u>71,285</u>
Total Real Property Rental Expenditures		<u>845,477</u>
Equipment Leases:		
Various equipment leases	06/01/07-02/01/16	<u>1,010,129</u>
Total Real Property and Equipment Rental Expenditures		<u>\$ 1,855,606</u>

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

The maximum future non-cancelable operating lease payments are as follows:

Fiscal Year Ending June 30,	Amount
2013	\$ 723,427
2014	158,220
2015	130,020
2016	130,020
2017	130,020
2018-2022	552,585
	<u>\$ 1,824,292</u>

Note 10 - Pension Plans

The BOCES participates in the New York State Employees' Retirement System (NYSERS) and the New York State Teachers' Retirement System (NYSTRS). These are cost-sharing multiple employer public defined benefit employee retirement systems. The Systems offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

The New York State Teachers' Retirement Board administers NYSTRS. The System provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information for the System. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

NYSERS provides retirement benefits as well as death and disability benefits. New York State Retirement and Social Security Law govern obligations of employers and employees to contribute, and benefits to employees. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to NYSERS, 110 State Street, Albany, New York 12244.

The Systems are noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 and have fewer than ten years of credited service. These members contribute 3% of their salary. Prior to October 2000, all employees who joined after July 27, 1976 were required to contribute 3%, but the laws were modified to forgive the 3% contribution for those with ten or more years of service time. Under the authority of the New York State Retirement Social Security Law, the Comptroller shall certify annually the rates expressed as proportions of payroll of members which shall be used in computing the contributions required to be made by the employer to the Pension Accumulation Fund.

The BOCES is required to contribute at an actuarially determined rate. The BOCES contributions made to the Systems were equal to 100% of the contributions required for each year. The required contributions for the current year and two preceding years were:

Year	ERS	TRS
2012	\$ 2,862,469	\$ 2,091,815
2011	1,766,034	1,738,679
2010	1,212,462	1,813,073

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Note 11 - Postemployment Benefits Other than Pensions

In 2009, the BOCES adopted Government Accounting Standards Board (GASB) Statement Number 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions." In the past, the BOCES reported the cost of its retiree health care postretirement benefits on a "pay-as-you-go" basis. Based on GASB Statement Number 45 guidelines, an employer with more than 200 participants must complete a full actuarial valuation at least biennially. However, a new valuation is required if significant changes have occurred since the previous actuarial valuation.

As no significant changes have occurred, the interim valuation for the fiscal year 2012 is based on plan data submitted for the actuarial valuation of the of the BOCES' Postretirement Health Care Plan (Plan) performed as of July 1, 2010 for the fiscal year ended June 30, 2011.

Plan Description - The Plan is a single-employer, defined benefit other postemployment benefit plan administered by Greater Southern Tier BOCES. The Plan provides for continuation of medical insurance benefits to eligible retirees and their spouses and can be amended by action of the BOCES subject to applicable collective bargaining and employment agreements. The Plan does not issue a stand-alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.

The obligations of the plan members, employers and other entities are established by action of the BOCES pursuant to applicable collective bargaining and employment agreements. The required contribution rates of the employer and the members vary depending on the applicable agreement. Greater Southern Tier BOCES currently contributes enough money to the plan to satisfy current obligations on a pay-as-you-go basis. For the year ended June 30, 2012, the BOCES contributed \$2,563,759 on behalf of 400 retirees. The expected employer contribution of \$3,900,000 represents an actuarially determined estimate of premiums and claims paid on behalf of retirees. Plan members receiving benefits may be required to contribute to the Plan depending on their collective bargaining unit.

The BOCES' annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement Number 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and accumulate sufficient total accruals for all postretirement benefits when due.

The following table shows the components of the changes in the BOCES' net OPEB obligation to the Plan:

Normal cost	\$ 5,858,091
Amortization of Unfunded Actuarial Accrued Liability (UAAL)	7,778,555
Interest	545,466
Total Annual Required Contribution	14,182,112
Adjustment to annual required contribution	(1,161,506)
Interest on OPEB obligation	803,390
Annual OPEB Cost (Expense)	13,823,996
Expected employer contribution	(3,900,000)
Increase in Net OPEB Obligation	9,923,996
Net OPEB Obligation - July 1, 2011	20,084,760
Net OPEB Obligation - June 30, 2012	<u>\$ 30,008,756</u>

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

The BOCES' annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the current year and the two preceding years is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
06/30/12	\$ 13,823,996	28.2%	\$ 30,008,756
06/30/11	\$ 13,320,175	25.1%	\$ 20,084,760
06/30/10	\$ 7,096,117	26.5%	\$ 10,104,615

Funded Status and Funding Progress: As of June 30, 2012, the Plan was not funded. The actuarial accrued liability for benefits was \$139,887,199; there are no assets legally segregated for the Plan. The covered payroll (annual payroll of active employees covered by the Plan) was \$44,066,243 and the ratio of the Unfunded Actuarial Accrued Liability (UAAL) to the covered payroll was 317.4%.

Actuarial valuations of an ongoing Plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trends. Amounts determined regarding funded status of the Plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive Plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation report, the projected unit credit actuarial cost method was used. Under this method, each Participant's projected benefit is calculated at all possible ages based on the Plan provisions as well as the initial data and actuarial assumptions. For active participants, the actuarial accrued liability is determined by pro-rating the projected benefit based upon service accrued to the valuation date divided by service projected to be accrued at the first age of benefit eligibility. The normal cost is determined by dividing the projected benefit service projected to be accrued at the first age of eligibility.

In general, the UAAL is amortized as a level dollar amount over a 30 year period. Actuarial assumptions included an annual discount rate of 4%. This is the rate used to discount future benefit liabilities into today's dollars. Additional actuarial assumptions included a medical cost trend rate of 10% reduced by decrements to an ultimate rate of 5% after three years.

Note 12 - Commitments and Contingencies

A. Risk Financing and Related Insurance

1. General Information

Greater Southern Tier BOCES is exposed to various risks of loss related to, but not limited to, torts; theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

2. Environmental Remediation Liability

As of June 30, 2005, there was a possible claim from the New York State Department of Environmental Conservation for costs associated with environmental remediation. An estimated liability of \$250,000 has been accrued in the General Fund and is reported with amounts due to other governments in the Governmental Fund and Government-wide financial statements.

3. Health Insurance

Greater Southern Tier BOCES incurs costs related to participation in the cooperative health insurance plan (Plan). The Plan's objectives are to formulate, develop, and administer a program of insurance to obtain lower costs for that coverage, and to develop a comprehensive loss control program. Plan members include five districts and one BOCES, with Greater Southern Tier BOCES bearing a proportionate share of the Plan's assets and claims liabilities. Plan members are subject to a supplemental assessment in the event of deficiencies. If the Plan's assets were to be exhausted, members would be responsible for the Plan's liabilities.

The Plan uses a reinsurance agreement to reduce its exposure to large losses on insured events. Reinsurance permits recovery of a portion of losses from the reinsurer, although it does not discharge the liability of the Plan as direct insurer of the risks reinsured.

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made. The BOCES costs for premiums, net of employee contributions was \$10,549,817 for the year ended June 30, 2012. Financial statements for the Plan can be obtained by contacting Greater Southern Tier BOCES Business Office.

4. Workers' Compensation Insurance

Greater Southern Tier BOCES incurs costs related to a workers' compensation insurance plan (Plan) sponsored by BOCES and its component districts. The Plan's objectives are to formulate, develop, and administer a program of insurance to obtain lower costs for that coverage, and to develop a comprehensive loss control program.

School districts joining the Plan must remain members for a minimum of one year; a member District may withdraw from the Plan after that time by forwarding a resolution passed by its Board of Education prior to the end of the fiscal year. Plan members include 15 school districts and one BOCES, with Greater Southern Tier BOCES bearing a proportionate share of the Plan's assets and claims liabilities. Plan members are subject to a supplemental assessment in the event of deficiencies. If the Plan's assets were to be exhausted, members would be responsible for the Plan's liabilities.

The Plan uses a reinsurance agreement to reduce its exposure to large losses on insured events. Reinsurance permits recovery of a portion of losses from the reinsurer, although it does not discharge the liability of the Plan as direct insurer of the risks reinsured.

GREATER SOUTHERN TIER BOCES
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made. The BOCES' premium was \$465,650 for the year ended June 30, 2012. Financial statements for the Plan can be obtained by contacting the Greater Southern Tier BOCES Business Office.

B. Other Items

The BOCES has received grants which are subject to audit by agencies of the State and Federal governments. Such audits may result in disallowances and a request for a return of funds. Based on prior audits, the BOCES' administration believes disallowances, if any, will be immaterial.

Note 13 - Fund Balance Detail

At June 30, 2012 restricted fund balance in the governmental funds was as follows:

	General Fund	Special Aid Fund	Capital Fund
<u>Restricted:</u>			
Employees' retirement system reserve	\$ 196,325	\$	\$
Unemployment insurance reserve	650,266		
Employee benefit accrued liability reserve	2,607,880		
Capital construction			945,827
	<u> </u>	<u> </u>	<u> </u>
Total Restricted Fund Balance	<u>\$ 3,454,471</u>	<u>\$ -0-</u>	<u>\$ 945,827</u>

Note 14 - Restricted Fund Balances

Portions of fund balance are restricted and not available for current expenditures as reported in the Governmental Funds Balance Sheet. The balances and activity for the year ended June 30, 2012 of the General Fund restricted reserves were as follows:

General Fund Restricted Fund Balance	Beginning Balance	Interest Earned	Additions	Released/ Appropriated	Ending Balance
Unemployment insurance reserve	\$ 604,443	\$ 1,826	\$ 43,997	\$	\$ 650,266
Employees' retirement system reserve	195,705	620			196,325
Employee benefit accrued liability reserve	2,452,517	6,239	946,539	(797,415)	2,607,880
Total Restricted Fund Balance	<u>\$ 3,252,665</u>	<u>\$ 8,685</u>	<u>\$ 990,536</u>	<u>\$ (797,415)</u>	<u>\$ 3,454,471</u>

GREATER SOUTHERN TIER BOCES
SCHEDULE OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET (NON-GAAP) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Final Budget
REVENUES		
Local Sources		
Charges to components - Administrative	\$ 7,263,319	\$ 7,263,319
Charges to components - Services	73,986,930	76,635,418
Charges to non-components - Services	47,125	37,512
Charges to other BOCES	939,211	1,396,099
Interest and earnings	200,000	200,000
Miscellaneous	267,314	693,642
Refund of prior years expenses		
Sales		
Total Local Sources	82,703,899	86,225,990
 Total Revenues	 82,703,899	 86,225,990
EXPENDITURES		
Administration	7,463,319	7,463,319
Career and technical education	14,713,098	14,739,984
Instruction for students with disabilities	21,199,716	20,880,171
Itinerant services	3,972,370	3,691,055
General instruction	4,315,670	4,497,834
Instructional support	10,269,841	12,775,725
Other services	20,769,885	22,177,902
 Total Expenditures	 82,703,899	 86,225,990
 Excess of Revenues over Expenditures	 -0-	 -0-
CHARGES TO COMPONENTS - ADMINISTRATIVE/CAPITAL	1,400,000	1,400,000
OTHER FINANCING SOURCES (USES)		
Operating transfers out	(1,400,000)	(1,400,000)
Premium on obligations		
Refunds of surplus to districts		
Net change in reserves		
 Total Other Financing Sources (Uses)	 (1,400,000)	 (1,400,000)
 Excess of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	 -0-	 -0-
 Net Change in Fund Balance	 \$ -0-	 \$ -0-

See Independent Auditor's Report and Notes to Required Supplementary Information

<u>Actual</u>	<u>Encumbrances</u>	<u>Favorable (Unfavorable)</u>
\$ 7,263,319	\$ _____	\$ -0-
74,481,097	_____	(2,154,321)
37,512	_____	-0-
1,396,098	_____	(1)
42,845	_____	(157,155)
1,584,295	_____	890,653
251,181	_____	251,181
47,833	_____	47,833
85,104,180	-0-	(1,121,810)
85,104,180	-0-	(1,121,810)
7,112,645	_____	350,674
13,979,806	_____	760,178
19,772,622	_____	1,107,549
3,516,517	_____	174,538
3,999,381	_____	498,453
11,577,776	_____	1,197,949
21,064,145	_____	1,113,757
81,022,892	-0-	5,203,098
4,081,288	-0-	4,081,288
1,400,000	-0-	-0-
(1,400,000)	_____	-0-
89,032	_____	89,032
(4,170,320)	_____	(4,170,320)
201,806	_____	201,806
(5,279,482)	-0-	(3,879,482)
201,806	\$ -0-	\$ 201,806
\$ 201,806		

GREATER SOUTHERN TIER BOCES
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED JUNE 30, 2012

<u>Year Ended</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
6/30/2012	7/1/2010	\$ <u>-0-</u>	\$ <u>139,887,199</u>	\$ <u>139,887,199</u>	0%	\$ <u>44,066,243</u>	317.4%
6/30/2011	7/1/2010	\$ <u>-0-</u>	\$ <u>132,149,941</u>	\$ <u>132,149,941</u>	0%	\$ <u>44,182,105</u>	299.1%
6/30/2010	7/1/2008	\$ <u>-0-</u>	\$ <u>69,635,914</u>	\$ <u>69,635,914</u>	0%	\$ <u>43,536,396</u>	159.9%

See Independent Auditor's Report and Notes to Required Supplementary Information

GREATER SOUTHERN TIER BOCES
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2012

Note 1 - Budgetary Procedures and Budgetary Accounting

The BOCES administration prepares a proposed budget for approval by the Board of Education for the General Fund for which a legal (appropriated) budget is adopted.

Appropriations are adopted at the program line level. Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances), which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted.

The following supplemental appropriations occurred during the year:

Original Adopted Budget	\$ 84,103,899
Board Authorized Increases:	
Charges to component school districts and other BOCES	3,095,563
Other revenue	<u>426,528</u>
Final Budget	\$ <u>87,625,990</u>

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year. No encumbrances were carried forward from the prior year.

Annual legal budgets are not adopted for the Special Aid Fund or the Capital Fund. Budgetary controls for the Special Aid Fund are established in accordance with applicable grant agreements. Budgetary controls for the Capital Fund are developed internally.

Note 2 - Reconciliation of the Budget Basis to GAAP

No adjustment is necessary to convert the General Funds excess of revenues and other sources over expenditures and other uses on the GAAP basis to the budget basis. Encumbrances, if present, are shown in a separate column and are not included in the actual results at June 30, 2012.

Note 3 - Schedule of Funding Progress

The Schedule of Funding Progress, presented as required supplementary information presents multi-year trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

GREATER SOUTHERN TIER BOCES
ANALYSIS OF ACCOUNT A431 SCHOOL DISTRICTS
FOR THE YEAR ENDED JUNE 30, 2012

July 1, - (Credit) Balance	\$ <u>(6,127,946)</u>
Debits:	
Billings to School Districts	<u>84,578,026</u>
Refund of Balances Due School Districts	<u>6,217,811</u>
Other Adjustments:	
Refund of 2009-2010 credit balances	<u>740,303</u>
2010-2011 E-Rate refunds in advance	<u>66,032</u>
Total Debits	<u>91,602,172</u>
Credits:	
Collection from School Districts	<u>85,204,409</u>
Adjustment - Credits to School Districts - Revenues in Excess of Expenditures	<u>4,170,320</u>
Other Adjustments:	
Prior year billing payments recouped	148
2009-2010 E-Rate refunds in advance	<u>210,000</u>
Total Credits	<u>89,584,877</u>
June 30, - (Credit) Balance	\$ <u><u>(4,110,651)</u></u>

See Independent Auditor's Report

GREATER SOUTHERN TIER BOCES
SCHEDULE OF PROJECT EXPENDITURES
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2012

CODE	PROJECT TITLE CODE		Original Budget	Revised Budget	Expenditures to Date Prior Years
<u>2003 - 2009 Projects</u>					
	Completed 2003 - 2009 Projects	Various	\$ 7,787,796	\$ 7,857,700	\$ 7,556,176
<u>2010 Projects</u>					
018	Bldg. #2 Bush	#559000-0002-009	80,000	80,000	61,025
019	Bldg. #3 Bush	#559000-0003-007	100,000	100,000	53,255
103	Bldg. #1 Coopers	#559000-0037-002	200,000	200,000	137,551
104	Bldg. #9 Coopers	#559000-0062-002	420,000	420,000	195,914
313	Bldg. #5 Wildwood	#559000-0043-003	250,000	350,000	362,108
315	Bldg. #7 Wildwood	#559000-0030-002	250,000	250,000	71,426
316	Campus Wide Wildwood	#559000-7999-010	100,000	-0-	-0-
<u>2011 Projects</u>					
020	Bldg. #12 Bush Architect	#559000-8022-003	422,500	369,352	16,913
105	Bldg. #4 Coopers Architect	#559000-0046-002	135,000	135,000	10,572
106	Bldg. #5 Coopers Architect	#559000-0047-002	220,000	220,000	18,764
107	Bldg. #6 Coopers Architect	#559000-0048-002	200,000	200,000	16,854
108	Bldg. #13 Coopers Architect	#559000-7034-002	15,000	15,000	581
109	Bldg. #16 Coopers Architect	#559000-0061-002	30,000	30,000	2,204
317	Bldg. #1 Wildwood Architect	#559000-0038-003	370,000	423,148	30,340
<u>2012 Projects</u>					
021	Bldg. #5 Bush Architect	#559000-0005-013	223,000	223,000	
022	Bldg. #6 Bush Architect	#559000-0006-013	611,270	611,270	
110	Bldg. #5 Coopers Architect	#559000-0047-003	270,000	347,900	
111	Bldg. #6 Coopers Architect	#559000-0048-003	295,730	362,430	
<u>2013 Projects</u>					
	To be determined				
Total			\$ 11,980,296	\$ 12,194,800	\$ 8,533,683

See Independent Auditor's Report

Expenditures to Date		Unexpended Balance	Proceeds of Obligations	State Aid	Methods of Financing		Total	Fund Balance June 30, 2012
Current Year	Total				Transfers from Other Projects	Local Sources		
\$	\$ 7,556,176	\$ 301,524	\$	\$	\$ (280,803)	\$ 7,836,979	\$ 7,556,176	\$ -0-
	61,025	18,975			(18,996)	80,021	61,025	-0-
	53,255	46,745			(46,771)	100,026	53,255	-0-
	137,551	62,449			(62,500)	200,051	137,551	-0-
1,983	197,897	222,103			(222,210)	420,107	197,897	-0-
(1,983)	360,125	(10,125)			10,035	350,090	360,125	-0-
	71,426	178,574			(178,638)	250,064	71,426	-0-
		-0-					-0-	-0-
203,927	220,840	148,512				369,352	369,352	148,512
60,024	70,596	64,404				135,000	135,000	64,404
179,213	197,977	22,023				227,500	227,500	29,523
174,050	190,904	9,096				200,000	200,000	9,096
11,035	11,616	3,384				15,000	15,000	3,384
11,730	13,934	16,066				30,000	30,000	16,066
391,794	422,134	1,014				423,764	423,764	1,630
17,251	17,251	205,749					-0-	(17,251)
41,511	41,511	569,759					-0-	(41,511)
33,418	33,418	314,482					-0-	(33,418)
34,491	34,491	327,939					-0-	(34,491)
		-0-			799,883		799,883	799,883
\$ 1,158,444	\$ 9,692,127	\$ 2,502,673	\$ -0-	\$ -0-	\$ -0-	\$ 10,637,954	\$ 10,637,954	\$ 945,827

GREATER SOUTHERN TIER BOCES
SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES
COMPARED TO BUDGET
FOR THE YEAR ENDED JUNE 30, 2012

	REVENUES			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Current Year's Revenues</u>	<u>Over (Under) Final Budget</u>
Administration 001	\$ 7,463,319	\$ 7,463,319	\$ 7,409,298	\$ (54,021)
Capital 002	1,400,000	1,400,000	1,400,000	-0-
Career and Technical Education 100-199	14,713,098	14,739,984	14,999,521	259,537
Instruction for Students with Disabilities 200-299	21,199,716	20,880,171	20,507,735	(372,436)
Itinerant 300-399	3,972,370	3,691,055	3,662,179	(28,876)
General Instruction 400-499	4,315,670	4,497,834	4,230,679	(267,155)
Instruction Support 500-599	10,269,841	12,775,725	12,103,034	(672,691)
Other Services 600-699	20,769,885	22,177,902	22,280,766	102,864
Totals	\$ <u>84,103,899</u>	\$ <u>87,625,990</u>	\$ <u>86,593,212</u>	\$ <u>(1,032,778)</u>

Revenues in Excess of (Expenditures)

See Independent Auditor's Report

EXPENDITURES

<u>Original Budget</u>	<u>Final Budget</u>	<u>Current Year's Expenditures</u>	<u>Unencumbered Balances</u>
\$ <u>7,463,319</u>	\$ <u>7,463,319</u>	\$ <u>7,112,645</u>	\$ <u>350,674</u>
<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>-0-</u>
<u>14,713,098</u>	<u>14,739,984</u>	<u>13,979,806</u>	<u>760,178</u>
<u>21,199,716</u>	<u>20,880,171</u>	<u>19,772,622</u>	<u>1,107,549</u>
<u>3,972,370</u>	<u>3,691,055</u>	<u>3,516,517</u>	<u>174,538</u>
<u>4,315,670</u>	<u>4,497,834</u>	<u>3,999,381</u>	<u>498,453</u>
<u>10,269,841</u>	<u>12,775,725</u>	<u>11,577,776</u>	<u>1,197,949</u>
<u>20,769,885</u>	<u>22,177,902</u>	<u>21,064,145</u>	<u>1,113,757</u>
<u>84,103,899</u>	<u>87,625,990</u>	<u>82,422,892</u>	\$ <u><u>5,203,098</u></u>
\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>	\$ <u><u>4,170,320</u></u>	

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
Greater Southern Tier BOCES
Elmira, New York

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greater Southern Tier BOCES (the BOCES), as of and for the year ended June 30, 2012, which collectively comprise the BOCES' basic financial statements and have issued our report thereon dated September 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the BOCES, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered BOCES' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of BOCES' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the BOCES' internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the BOCES' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of the BOCES, in a separate letter dated September 26, 2012.

This report is intended solely for the information and use of Audit Committee, the Board of Cooperative Educational Services, management, federal awarding agencies, and pass-through entities including the New York State Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Liachi, Dieterichsen, Little, Minkler & Company, LLP

September 26, 2012
Ithaca, New York

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Education
Greater Southern Tier BOCES
Elmira, New York

Compliance

We have audited Greater Southern Tier BOCES' (the BOCES) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the BOCES' major federal programs for the year ended June 30, 2012. The BOCES' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the BOCES' management. Our responsibility is to express an opinion on the BOCES' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the BOCES' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of BOCES' compliance with those requirements.

In our opinion, Greater Southern Tier BOCES, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of the BOCES, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the BOCES' internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the BOCES' internal control over compliance.

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A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Audit Committee, the Board of Cooperative Educational Services, management, federal awarding agencies, and pass-through entities including the New York State Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Linadi, Dieterhagen, Little, Minkler & Company, LLP

September 26, 2012
Ithaca, New York

GREATER SOUTHERN TIER BOCES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

<u>Federal Grantor/Pass - Through Grantor Program Title</u>	<u>Federal CFDA #</u>	<u>Pass - Through Grantor #</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through NYS Office of Temporary & Disability Assistance:			
State Administrative Matching Grants for SNAP	10.561	C020850	\$ 4,891
State Administrative Matching Grants for SNAP	10.561	C021209	21,716
Total U.S. Department of Agriculture			<u>26,607</u>
<u>U.S. Department of Labor</u>			
Passed through Chemung Schuyler Steuben Workforce Development:			
WIA Youth Activities	17.259	(1)	<u>104,484</u>
Total U. S. Department of Labor			<u>104,484</u>
<u>Institute of Museum and Library Services</u>			
Passed through NYS Department of Education:			
Grants to States - LSTA	45.310	0070120047	<u>1,380</u>
Total Institute of Museum and Library Services			<u>1,380</u>
<u>U.S. Department of Education</u>			
Passed through NYS Department of Education:			
Career and Technical Education - Basic Grants to States	84.048	8000120020	192,844
Career and Technical Education - Basic Grants to States	84.048	8030120009	36,000
Adult Education - State Grant Program	84.002	2338121082	142,524
Adult Education - State Grant Program	84.002	0138120036	86,301
Adult Education - State Grant Program	84.002	0040121107	4,995
Adult Education - State Grant Program	84.002	2338129101	250,000
Twenty First Century Learning Centers	84.287	0187124049	865,501
Twenty First Century Learning Centers	84.287	0187125044	825,483
Enhancing Education Through Technology - ARRA	84.386	5291110028	238,378
Total Passed Through NYS Department of Education			<u>2,642,026</u>
Student Financial Assistance Cluster:			
Student Financial Assistance Programs:			
Federal Family Education Loans	84.032	N/A	721,749
Federal Pell Grant Program	84.063	N/A	<u>323,611</u>
Total Direct Assistance - Student Financial Assistance Programs			<u>1,045,360</u>
Total U. S. Department of Education			<u>3,687,386</u>
Total Expenditures of Federal Awards			<u>\$ 3,819,857</u>

(1) Denotes - Unable to obtain from pass-through entity

See Independent Auditor's Report and Notes to Schedule of Expenditures of Federal Awards

GREATER SOUTHERN TIER BOCES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2012

<u>Program Title Subrecipient</u>	<u>Federal CFDA #</u>	<u>Pass - Through Grantor #</u>	<u>Expenditures</u>
Twenty First Century Learning Centers:			
Bradford Central School District	84.287	0187124049	\$ 52,114
Odessa-Montour Central School District	84.287	0187124049	48,510
Spencer-VanEtten Central School District	84.287	0187124049	128,414
Watkins Glen Central School District	84.287	0187124049	75,801
Cornell Cooperative Extension of Schuyler County	84.287	0187124049	52,850
Schuyler County Catholic Charities	84.287	0187124049	214,096
Elmira City School District	84.287	0187125044	95,998
Addison Central School District	84.287	0187125044	79,435
Campbell-Savona Central School District	84.287	0187125044	63,055
Wings of Eagles Discovery Center	84.287	0187125044	10,170
Total Twenty First Century Learning Centers			<u>820,443</u>
Total Expenditures of Federal Awards to Subrecipients			<u>\$ 820,443</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures of Federal Awards

GREATER SOUTHERN TIER BOCES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal awards programs administered by Greater Southern Tier BOCES (the BOCES), an entity as defined in Note 1 to the BOCES' basic financial statements. Federal awards received directly from Federal agencies, as well as Federal awards passed through from other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2 - Basis of Accounting

The basis of accounting varies by Federal program consistent with the underlying regulations pertaining to each program. The information is presented in accordance with the requirements of OMB Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations*. Therefore some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the financial statements.

Note 3 - Indirect Costs

Indirect costs are included in the reported expenditures to the extent they are included in the Federal financial reports used as the source for the data presented.

Note 4 - Matching Costs

Matching costs, i.e., the BOCES share of certain program costs, are not included in the reported expenditures.

Note 5 - Other Disclosures

No insurance is carried specifically to cover equipment purchased with Federal Funds. Any equipment purchased with Federal Funds has only a nominal value, and is covered by the BOCES casualty insurance policies.

GREATER SOUTHERN TIER BOCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified that
are not considered to be material weakness(es)? yes X none reported

Noncompliance material to financial
statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified that are
not considered to be material weakness(es)? yes X none reported

Type of auditor's report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with Section 510(a)
of Circular A-133? yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.287</u>	<u>Twenty First Century Learning Centers</u>
<u>84.002</u>	<u>Adult Education - State Grant Program</u>
<u>84.386</u>	<u>Enhancing Education Through Technology, ARRA</u>

Dollar threshold used to distinguish between
type A and type B programs \$300,000

Auditee qualified as low-risk auditee: X yes no

Section II - Financial Statement Findings: None

Section III - Federal Award Findings and Questioned Costs: None

GST BOCES FUND TRANSFERS 04/01/12-06/30/12

BUDGET CODE	DESCRIPTION	TRANSFERRED FROM	TRANSFERRED TO
A001-1250-160-0-02 R	AS-JOHNSON SALARY		11,919.45
A001-1250-801-0-00 R	AS-POST EMPLY		22,158.59
A001-1250-813-0-00 R	AS-NYS ERS		3,775.99
A001-1250-816-0-00 R	AS-HEALTH INS		26,693.58
A001-1310-150-0-00 R	CA-INSTR SAL		45,977.01
A001-1310-160-0-00 R	CA-NI SALARIES		30,341.78
A001-1310-300-0-00 R	CA-SUPPLIES		50.00
A001-1310-801-0-00 R	CA-POST EMPLY		22,133.71
A001-1310-811-0-00 R	CA-TRS		5,108.05
A001-1310-813-0-00 R	CA-NYS ERS	-13,378.87	
A001-1310-815-0-00 R	CA-SOCIAL SECURITY		4,052.94
A001-1310-816-0-00 R	CA-HEALTH INS		441.89
A001-1490-816-0-00 R	CA-RETIREE HLTH INS		187,630.12
A001-1490-816-0-00 R	CA-RETIREE HLTH INS		202,313.00
A001-1900-700-0-00 R	CA-INT/INDEBT	-346,854.24	
A001-1900-700-0-00 R	CA-INT/INDEBT	-202,313.00	
A001-9500-960-6-18 R	CA TR CHG GASB 45	-50.00	
A002-1900-470-0-00 R	RENT OF FACILITIES		9,477.00
A002-1900-470-0-05 R	RNT FACL ELMIRA HEIGHTS		16,400.00
A002-1900-470-0-09 R	RNT FACL HORSEHEADS	-25,877.00	
A101-3010-150-0-78 R	PRN CPRS INST SAL	-32,035.00	
A101-3010-150-0-78 R	PRN CPRS INST SAL	-1,500.00	
A101-3010-200-0-75 R	DIR CPRS EQUIPMENT	-5,714.00	
A101-3010-206-0-75 R	DIR CPRS VEHICLE PURCHASE		44,950.00
A101-3010-300-0-00 R	PLAN SVCS SUPP POOL		171.00
A101-3010-300-0-78 R	PRN CPRS- SUP & MAT	-3,120.00	
A101-3010-347-0-00 R	PLAN SVCS AUTO EXPENSES		493.00
A101-3010-347-0-75 R	DIR CPRS AUTO EXPENSES		256.00
A101-3010-347-0-87 R	STAFF VEHICLE AUTO EXPENS	-2,833.00	
A101-3010-400-0-00 R	PLAN SVCS OTHER EXP		629.00
A101-3010-400-0-01 R	PLAN SVCS SITE TEAM OTH E		15.00
A101-3010-400-0-75 R	DIR CPRS OTH EXP	-9,059.00	
A101-3010-400-0-78 R	PRN CPRS OTH EXP	-2,500.00	
A101-3010-400-0-87 R	STAFF VEHICLE AAA	-1,010.00	
A101-3010-407-0-00 R	PLAN SVCS POSTAGE		20.00
A101-3010-422-0-00 R	PLAN SVCS LIABILITY INS	-2,288.00	
A101-3010-443-0-00 R	PLAN SVCS RECRUITING EXP	-1,230.00	
A101-3010-444-0-00 R	PLAN SVCS ADVERTIS/PROMO	-2,000.00	
A101-3010-451-0-00 R	PLAN SVCS FIELD TRIP		1,228.00
A101-3010-454-0-00 R	PLAN SVCS COPIER LEASES	-1,880.00	
A101-3010-455-0-00 R	PLAN SVCS VICA EXPENSE	-1,659.00	
A101-3010-458-0-75 R	DIR CPRS CONFERENCE		72.00
A101-3010-458-0-91 R	PLAN SVCS N/I CONFERENCES		210.00
A101-3010-801-0-02 R	ASSISTANT SUPT POST EMPL		220.00
A101-3010-801-0-75 R	DIR CPRS POST EMPLY		715.00
A101-3010-801-0-78 R	PRN CPRS POST EMPLY		1,362.00
A101-3010-816-0-02 R	ASSISTANT SUPT HEALTH INS		16.00
A101-3010-816-0-75 R	DIR CPRS HEALTH INS		258.00
A101-3010-816-0-78 R	PRN CPRS HLTH INS		297.00
A101-3020-150-0-09 R	ELA CPRS INS SAL	-7,355.00	
A101-3020-150-0-73 R	CURICLM INST SAL	-9,900.00	
A101-3020-150-0-74 R	INSTR I/SAL POOL	-9,900.00	
A101-3020-150-0-75 R	MATH/SCIENCE INS SAL	-24,242.00	
A101-3020-151-0-74 R	INSTR I/SAL SUBST POOL		12,792.00
A101-3020-152-0-74 R	INSTR I/SAL T-ASIST POOL		37,878.00
A101-3020-152-0-74 R	INSTR I/SAL T-ASIST POOL		776.00
A101-3020-153-1-74 R	INSTR HI STIPEND		1,689.00
A101-3020-155-0-74 R	SUMMER CAMP INST SAL		1,850.00
A101-3020-160-0-79 R	CLER CNTR N/I SAL	-8,204.00	
A101-3020-167-0-74 R	TEACHER AIDE SUBS		1,078.00

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GST BOCES FUND TRANSFERS 04/01/12-06/30/12

A101-3020-200-0-79 R	CLER CNTR EQUIP	-7,875.00	
A101-3020-204-0-75 R	MATH/SCIENCE SMALL EQUIP		278.00
A101-3020-205-0-09 R	ELA CPRS SOFTWARE		940.00
A101-3020-205-0-72 R	CAREER COACH-SOFTWARE		550.00
A101-3020-300-0-09 R	ELA CPRS SUPPLY	-1,206.00	
A101-3020-300-0-74 R	INSTR SUPPLY MAT		60.00
A101-3020-300-0-79 R	CLER CNTR SUPPLY MAT		3,523.00
A101-3020-400-0-05 R	NATIONAL ASSESSMENTS		694.00
A101-3020-407-0-79 R	CLER CNTR POSTAGE	-2,954.00	
A101-3020-801-0-09 R	ELA CPRS POST EMPL		1,172.00
A101-3020-801-0-72 R	CAREER COACH POST EMPLY		1,427.00
A101-3020-801-0-74 R	INSTR POST EMPLY		7,911.00
A101-3020-801-0-75 R	MATH/SCIENCE POST EMP		902.00
A101-3020-801-0-79 R	CLER CNTR POST EMPLY		2,016.00
A101-3020-801-2-74 R	INSTR PE POST EMPLY		201.00
A101-3020-811-0-74 R	INSTR TRS	-9,900.00	
A101-3020-813-0-74 R	INSTR ERS		31.00
A101-3020-813-0-79 R	CLER CNTR ERS		734.00
A101-3020-815-0-74 R	INSTR SOC SEC		23,743.00
A101-3020-815-0-74 R	INSTR SOC SEC	-6,325.00	
A101-3020-816-0-09 R	ELA CPRS HEALTH INS		400.00
A101-3020-816-0-72 R	CAREER COACH HLTH INS		860.00
A101-3020-816-0-74 R	INSTR HLTH INS		23,743.00
A101-3020-816-0-75 R	MATH/SCIENCE HEALTH		173.00
A101-3020-816-0-79 R	CLER CNTR HLTH INS	-8,858.00	
A101-3020-816-2-74 R	INSTR PE HLTH INS		211.00
A101-3130-153-0-00 R	HEAVY EQUIP INST HI STIP		1,650.00
A101-3130-204-0-00 R	HEAVY EQUIP SMALL EQUIP		2,175.00
A101-3130-300-0-00 R	HEAVY EQUIP SUPPLIES		775.00
A101-3130-303-0-00 R	HEAVY EQUIP TEXTBOOKS	-1,288.00	
A101-3130-347-0-00 R	HEAVY EQUIP AUTO EXPENSES		1,959.00
A101-3130-400-0-00 R	HEAVY EQUIP OTH EXP		3,719.00
A101-3130-801-0-00 R	HEAVY EQUIP POST EMPLY		2,950.00
A101-3130-812-0-00 R	HEAVY EQUIP COMP INS		14.00
A101-3130-816-0-00 R	HEAVY EQUIP HLTH INS		1,056.00
A101-3130-818-0-00 R	HEAVY EQUIP UNEMP INS		7.00
A101-3174-200-0-00 R	COMPUTER INFO TECH EQUIP		715.00
A101-3174-204-0-00 R	COMPUTER INFO TECH SM EQP		1,177.00
A101-3174-205-0-00 R	COMPUTER INFO TECH SOFTWA		1,339.00
A101-3174-801-0-00 R	COMPUTER INFO TECH POST E		1,493.00
A101-3174-816-0-00 R	COMPUTER INFO TECH HEALTH		860.00
A101-3341-200-0-00 R	AUTO BDY EQUIP		2,925.00
A101-3341-204-0-00 R	AUTO BDY SMALL EQUIP		1,915.00
A101-3341-300-0-00 R	AUTO BDY SUP & MAT	-1,430.00	
A101-3341-801-0-00 R	AUTO BDY POST EMPLY		1,442.00
A101-3342-200-0-00 R	AUTO TECH EQUIP		5,563.00
A101-3342-300-0-00 R	AUTO TECH SUP & MAT		611.00
A101-3342-400-0-00 R	AUTO TECH OTHER		1,286.00
A101-3342-408-0-00 R	AUTO TECH PUBLICATIONS		328.00
A101-3342-801-0-00 R	AUTO TECH POST EMPLY		1,154.00
A101-3342-816-0-00 R	AUTO TECH HLTH INS		860.00
A101-3342-824-0-00 R	AUTO TECH DNTL INS		52.00
A101-3413-200-0-00 R	DIGITAL MEDIA ARTS EQUIP		8,024.00
A101-3413-205-0-00 R	DIGITAL MEDIA ARTS SOFTWA	-5,448.00	
A101-3413-400-0-00 R	DIGITAL MEDIA ARTS OTH EX		4,097.00
A101-3413-801-0-00 R	DIGITAL MEDIA ARTS POST E		1,418.00
A101-3413-816-0-00 R	DIGITAL MEDIA ARTS HLTH I		860.00
A101-3444-300-0-00 R	BLDG CON SUP & MAT		495.00
A101-3444-400-0-00 R	BLDG CON OTH EXP	-1,100.00	
A101-3444-801-0-00 R	BLDG CON POST EMPLY		1,310.00
A101-3444-816-0-00 R	BLDG CON HLTH INS		860.00

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A101-3611-150-0-00 R	MACH TRD INST SAL	-14,220.00	
A101-3611-150-0-00 R	MACH TRD INST SAL	-5,399.00	
A101-3611-204-0-00 R	MACH TRD SMALL EQUIP		288.00
A101-3611-300-0-00 R	MACH TRD SUPPLIES	-4,394.00	
A101-3611-400-0-00 R	MACH TRD OTH EXP		690.00
A101-3611-801-0-00 R	MACH TRD POST EMPLY		708.00
A101-3611-816-0-00 R	MACH TRD HLTH INS	-9,900.00	
A101-3641-150-0-00 R	COSMTLGY INST SAL	-4,000.00	
A101-3641-801-0-00 R	COSMTLGY POST EMPLY		1,125.00
A101-3641-816-0-00 R	COSMTLGY HLTH INS		860.00
A101-3675-150-0-00 R	CULNRY ARTS INS SAL		600.00
A101-3675-200-0-00 R	CULNRY ARTS EQUIP		800.00
A101-3675-300-0-00 R	CULNRY ARTS SUPPLY		974.00
A101-3675-400-0-00 R	CULNRY ARTS OTH EXP		3,801.00
A101-3675-801-0-00 R	CULNRY ARTS POST EMPLY		1,175.00
A101-3675-812-0-00 R	CULNRY ARTS COMP INS		5.00
A101-3675-816-0-00 R	CULNRY ARTS HLTH INS		860.00
A101-3675-818-0-00 R	CULNRY ARTS UNEMP INS		2.00
A101-3763-204-0-00 R	CRIM JUST SMALL EQUIP		718.00
A101-3763-400-0-00 R	CRIM JUST OTHER		756.00
A101-3763-801-0-00 R	CRIM JUST POST EMPLY		1,326.00
A101-3763-816-0-00 R	CRIM JUST HEALTH INS		860.00
A101-3768-204-0-00 R	B&E SMALL EQUIP		270.00
A101-3768-300-0-00 R	B&E SUPPLY	-4,558.00	
A101-3768-400-0-00 R	B&E OTH EXP		420.00
A101-3768-801-0-00 R	B&E POST EMPLY		1,739.00
A101-3768-816-0-00 R	B&E HLTH INS		199.00
A101-3869-204-0-00 R	NEW VIS ENGNRG SMALL EQPT		86.00
A101-3869-300-0-00 R	NEW VIS ENGNRG SUPPLIES		1,768.00
A101-3869-303-0-00 R	NEW VIS ENGNRG TEXTBOOKS	-1,698.00	
A101-3869-801-0-00 R	NEW VIS ENGNRG POST EMPL		784.00
A101-3869-816-0-00 R	NEW VIS ENGNRG HLTH		602.00
A101-3974-150-0-00 R	NURSE ASSIST INS SAL	-5,175.00	
A101-3974-153-0-00 R	NURSE ASSIST INS HI STIPE	-4,000.00	
A101-3974-400-0-00 R	NURSE ASSIST OTHER EXP		85.00
A101-3974-801-0-00 R	NURSE ASSIST POST EMPLY		1,583.00
A101-3974-816-0-00 R	NURSE ASSIST HEALTH INS		400.00
A101-3980-400-0-00 R	NEW VIS HLTH OTHER	-1,145.00	
A101-3980-801-0-00 R	NEW VIS HLTH POST EMPLOY		658.00
A101-3980-816-0-00 R	NEW VIS HLTH HEALTH INS		211.00
A102-3010-200-0-04 R	CTE-EQUIPMENT	-1,600.00	
A102-3010-200-0-04 R	CTE-EQUIPMENT	-680.00	
A102-3010-200-0-04 R	CTE-EQUIPMENT	-2,473.00	
A102-3010-200-0-75 R	DIR BUSH EQUIPMENT	-7,290.00	
A102-3010-200-0-75 R	DIR BUSH EQUIPMENT	-2,519.00	
A102-3010-201-0-04 R	CTE-AV EQUIP	-2,000.00	
A102-3010-201-0-04 R	CTE-AV EQUIP	-1,000.00	
A102-3010-202-0-04 R	CTE-CLASSRM FURN	-2,017.00	
A102-3010-202-0-04 R	CTE-CLASSRM FURN	-550.00	
A102-3010-204-0-04 R	CTE-SMALL EQUIP		2,350.00
A102-3010-204-0-04 R	CTE-SMALL EQUIP		525.00
A102-3010-204-0-04 R	CTE-SMALL EQUIP	-100.00	
A102-3010-205-0-04 R	CTE-SOFTWARE POOL		100.00
A102-3010-300-0-75 R	DIR BUSH SUPPLY	-1,774.00	
A102-3010-308-0-04 R	CTE-OFFICE SUPPLIES		1,350.00
A102-3010-308-0-04 R	CTE-OFFICE SUPPLIES		1,000.00
A102-3010-309-0-04 R	CTE-SUPPLIES		235.00
A102-3010-309-0-04 R	CTE-SUPPLIES		155.00
A102-3010-309-0-04 R	CTE-SUPPLIES		900.00
A102-3010-400-0-04 R	CTE-CONTRACTUAL		4,500.00
A102-3010-400-0-04 R	CTE-CONTRACTUAL	-1,850.00	

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A102-3010-400-0-04 R	CTE-CONTRACTUAL	-1,339.00	
A102-3010-400-0-05 R	CTE-HALL OF FAME	-1,036.00	
A102-3010-400-0-75 R	CTE-DIR BUSH OTHER EXP	-4,500.00	
A102-3010-400-0-75 R	CTE-DIR BUSH OTHER EXP	-7,450.00	
A102-3010-402-0-04 R	CTE-EQUIP REPAIRS	-900.00	
A102-3010-403-0-04 R	CTE-OFFICE EQP REPAIR	-1,000.00	
A102-3010-404-0-04 R	CTE-PRINT EXPENSE		350.00
A102-3010-407-0-04 R	CTE-POSTAGE	-5,451.00	
A102-3010-408-0-04 R	CTE-PUBLICATIONS	-290.00	
A102-3010-422-0-04 R	CTE-LIABIL INS	-3,138.00	
A102-3010-443-0-00 R	CTE-RECRUITING EXP	-1,050.00	
A102-3010-444-0-04 R	CTE-ADV/PROM	-2,280.00	
A102-3010-445-0-04 R	CTE-MEETING EXPENSES		500.00
A102-3010-451-0-04 R	CTE-FIELD TRIPS	-5,300.00	
A102-3010-451-0-04 R	CTE-FIELD TRIPS		1,500.00
A102-3010-451-0-04 R	CTE-FIELD TRIPS		116.00
A102-3010-454-0-04 R	CTE-PHOTO COPYING	-5,000.00	
A102-3010-455-0-04 R	CTE-ADVISOR EXP		50.00
A102-3010-455-0-04 R	CTE-ADVISOR EXP		100.00
A102-3010-455-0-04 R	CTE-ADVISOR EXP		5,300.00
A102-3010-455-0-04 R	CTE-ADVISOR EXP		5,630.00
A102-3010-455-0-04 R	CTE-ADVISOR EXP		1,814.00
A102-3010-456-0-04 R	CTE-MILEAGE		20.00
A102-3010-456-0-04 R	CTE-MILEAGE	-116.00	
A102-3010-458-0-04 R	CTE-STF DEV/CONF		1,660.00
A102-3010-458-0-04 R	CTE-STF DEV/CONF	-2,071.00	
A102-3010-801-0-02 R	ASST SUPT POST EMPLOY		247.00
A102-3010-801-0-75 R	DIR BUSH POST EMPLOY		715.00
A102-3010-801-0-78 R	PRIN BUSH POST EMPL		2,002.00
A102-3010-816-0-02 R	ASST SUPT HEALTH INS		18.00
A102-3010-816-0-75 R	DIR BUSH HEALTH INS		258.00
A102-3010-816-0-78 R	PRIN BUSH HEALTH INS		860.00
A102-3020-150-0-09 R	ELA TCHR SAL	-7,596.00	
A102-3020-150-0-73 R	CURRIC WR SAL	-9,900.00	
A102-3020-150-0-74 R	INSTR SUPP SAL	-9,900.00	
A102-3020-150-0-74 R	INSTR SUPP SAL		32,771.00
A102-3020-150-0-75 R	MATH/SCIENCE INS SAL	-23,253.00	
A102-3020-152-0-74 R	INSTR SAL/ T ASST POOL		543.00
A102-3020-153-0-72 R	CAREER COACH HI STIPEND	-4,000.00	
A102-3020-153-0-74 R	ADVISOR STIPENDS		3,798.00
A102-3020-153-0-75 R	MATH/SCIENCE INS STIPEND		3,300.00
A102-3020-155-0-74 R	SUMMER CAMP INST SAL		294.00
A102-3020-160-0-02 R	NURSE-MRAW		2,146.00
A102-3020-160-0-79 R	CLER CNTR N/I SALARY	-5,997.00	
A102-3020-161-0-02 R	NURSE-SUB NURSE SAL		2,816.00
A102-3020-161-0-79 R	CLER CNT N/I CLERICAL SUB		140.00
A102-3020-163-0-74 R	T AIDE HLTH INS STIPEND		140.00
A102-3020-164-0-79 R	CLER CNT N/I CLERICAL O/T	-1,000.00	
A102-3020-168-0-74 R	T AIDE SAL	-33,163.00	
A102-3020-205-0-10 R	COMP LAB SOFTWARE	-1,060.00	
A102-3020-205-0-75 R	MATH/SCIENCE SOFTWARE	-75.00	
A102-3020-300-0-04 R	INTERNSHIPS SUPPLIES		12.00
A102-3020-300-0-75 R	MATH/SCIENCE SUPPLY		75.00
A102-3020-300-0-75 R	MATH/SCIENCE SUPPLY		14.00
A102-3020-801-0-02 R	NURSE-POST EMP		772.00
A102-3020-801-0-09 R	ELA POST EMPLOYMENT		1,951.00
A102-3020-801-0-10 R	COMP LAB POST EMPL		1,256.00
A102-3020-801-0-74 R	INSTR SUPP POST EMPLOY		22,020.00
A102-3020-801-0-74 R	INSTR SUPP POST EMPLOY		285.00
A102-3020-801-0-75 R	MATH/SCIENCE POST EMPL		2,084.00
A102-3020-801-0-79 R	CLERICAL POST EMP		2,387.00

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A102-3020-811-0-74 R	INSTR SUPP TRS	87.00
A102-3020-812-0-02 R	NURSE-COMP INS	26.00
A102-3020-812-0-74 R	INSTR SUPP COMP INS	159.00
A102-3020-813-0-02 R	NURSE-NYS ERS	293.00
A102-3020-813-0-74 R	INSTR SUPP ERS	789.00
A102-3020-813-0-79 R	CLERICAL ERS	866.00
A102-3020-814-0-10 R	COMP LAB DBL INS	257.00
A102-3020-815-0-02 R	NURSE-SOC SEC	152.00
A102-3020-815-0-10 R	COMP LAB SOC SEC	-4,637.00
A102-3020-815-0-73 R	CURRIC WR FICA	-918.00
A102-3020-815-0-74 R	INSTR SUPP FICA	727.00
A102-3020-815-0-75 R	MATH/SCIENCE FICA	-1,843.00
A102-3020-816-0-02 R	NURSE-HLTH INS	15,469.00
A102-3020-816-0-09 R	ELA TCHR HLTH INS	-1,251.00
A102-3020-816-0-10 R	COMP LAB HEALTH IN	860.00
A102-3020-816-0-74 R	INSTR SUPP HEALTH INS	-26,826.00
A102-3020-816-0-75 R	MATH/SCIENCE HEALTH	1,742.00
A102-3020-816-0-79 R	CLERICAL HEALTH INS	2,145.00
A102-3020-818-0-02 R	NURSE-UNEMP INS	12.00
A102-3020-818-0-74 R	INSTR SUPP UNEMPLOY	76.00
A102-3020-819-0-74 R	INSTR SUPP HRA	591.00
A102-3020-821-0-74 R	INSTR SUPP VISION INS	23.00
A102-3020-822-0-74 R	INSTR SUPP ATTEND HRA ADM	40.00
A102-3020-824-0-74 R	INSTR SUPP DENTAL INS	345.00
A102-3129-150-0-00 R	CONSERV SAL	126.00
A102-3129-200-0-09 R	CONSERV-EQUIPMENT	1,875.00
A102-3129-204-0-09 R	CONSERV-SMALL EQUIP	-400.00
A102-3129-300-0-09 R	CONSERV-SUPPLY	400.00
A102-3129-303-0-09 R	CONSERV-TEXTBOOKS	-1,875.00
A102-3129-400-0-09 R	CONSERV-CONTRACTUAL	-1,955.00
A102-3129-801-0-09 R	CONSERV POST EMPLOY	4,132.00
A102-3129-816-0-09 R	CONSERV-HEALTH INS	1,720.00
A102-3174-153-0-00 R	COMP ENG BUS SYS HI STIPE	-2,436.00
A102-3174-200-0-01 R	COMP ENG BUS SYS EQUIPMEN	-1,000.00
A102-3174-200-0-01 R	COMP ENG BUS SYS EQUIPMEN	-200.00
A102-3174-204-0-01 R	COMP ENG BUS SYS-SMALL EQ	1,000.00
A102-3174-205-0-01 R	COMP ENG BUS SYS-SOFTWARE	-2,700.00
A102-3174-300-0-01 R	COMP ENG BUS SYS-SUPPLY	200.00
A102-3174-801-0-09 R	COMP ENG BUS SYS-POST EMP	2,381.00
A102-3174-816-0-09 R	COMP ENG BUS SYS-HEALTH I	9,211.00
A102-3213-200-0-00 R	CHILD CARE-EQUIP	6,650.00
A102-3213-204-0-00 R	CHILD CARE-SMALL EQUIP	2,600.00
A102-3213-300-0-00 R	CHILD CARE-SUP	-2,500.00
A102-3213-303-0-00 R	CHILD CARE-TEXTBKS	-100.00
A102-3213-400-0-00 R	CHILD CARE-CONTRACT	1,375.00
A102-3213-801-0-00 R	CHILD CARE-POST EMPLOY	1,166.00
A102-3213-816-0-00 R	CHILD CARE-HEALTH INS	860.00
A102-3341-204-0-00 R	AUTO BODY SMALL EQUIP	-275.00
A102-3341-204-0-00 R	AUTO BODY SMALL EQUIP	-1,000.00
A102-3341-300-0-00 R	AUTO BODY SUPPLY	275.00
A102-3341-300-0-00 R	AUTO BODY SUPPLY	1,000.00
A102-3341-300-0-00 R	AUTO BODY SUPPLY	-1,820.00
A102-3341-300-0-00 R	AUTO BODY SUPPLY	3.00
A102-3341-303-0-00 R	AUTO BODY TEXTS	-110.00
A102-3341-400-0-00 R	AUTO BODY OTHER EXP	-1,970.00
A102-3341-801-0-00 R	AUTO B-POST EMPLOY	1,453.00
A102-3341-816-0-00 R	AUTO B-HEALTH INS	860.00
A102-3342-200-0-00 R	AUTO SERVICE-S EQUIP	2,500.00
A102-3342-200-0-00 R	AUTO SERVICE-S EQUIP	3,900.00
A102-3342-200-0-01 R	AUTO SERVICE-T EQUIP	9,800.00
A102-3342-200-0-01 R	AUTO SERVICE-T EQUIP	8,000.00

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A102-3342-204-0-00 R	AUTO SERVICE-S SMALL EQ	450.00
A102-3342-204-0-00 R	AUTO SERVICE-S SMALL EQ	90.00
A102-3342-204-0-01 R	AUTO SERVICE-T SM EQUIP	-2,000.00
A102-3342-205-0-01 R	AUTO SERVICE-T SOFTWARE	-2,500.00
A102-3342-300-0-01 R	AUTO SERVICE-T SUPPLY	-1,300.00
A102-3342-302-0-01 R	AUTO SERVICE-T MEDIA	-550.00
A102-3342-303-0-01 R	AUTO SERVICE-T TXTB	-4,000.00
A102-3342-400-0-00 R	AUTO SERVICE-S OTHER	800.00
A102-3342-400-0-00 R	AUTO SERVICE-S OTHER	810.00
A102-3342-400-0-01 R	AUTO SERVICE-T OTHER EXP	100.00
A102-3342-801-0-09 R	AUTO SERVICE-POST EMPLOY	2,754.00
A102-3342-816-0-09 R	AUTO SERVICE-HLTH INS	1,720.00
A102-3343-200-0-00 R	DIESEL-EQUIP	-1,900.00
A102-3343-200-0-00 R	DIESEL-EQUIP	-800.00
A102-3343-200-0-00 R	DIESEL-EQUIP	-1,500.00
A102-3343-204-0-00 R	DIESEL-SMALL EQUIP	425.00
A102-3343-204-0-00 R	DIESEL-SMALL EQUIP	1,900.00
A102-3343-204-0-00 R	DIESEL-SMALL EQUIP	1,500.00
A102-3343-300-0-00 R	DIESEL-SUP	-1,358.00
A102-3343-303-0-00 R	DIESEL-TEXTBKS	-425.00
A102-3343-303-0-00 R	DIESEL-TEXTBKS	-2,400.00
A102-3343-400-0-00 R	DIESEL-OTHER EXPENSE	-2,500.00
A102-3343-801-0-00 R	DIESEL POST EMPLOY	1,142.00
A102-3343-816-0-00 R	DIESEL-HEALTH INS	199.00
A102-3372-150-0-00 R	AVIATION INS SAL	468.00
A102-3372-200-0-00 R	AVIATION EQUIPMENT	-1,375.00
A102-3372-300-0-00 R	AVIATION SUPPLY	-2,237.00
A102-3372-302-0-00 R	AVIATION MEDIA/FILMS	-1,100.00
A102-3372-400-0-00 R	AVIATION OTHER EXP	30.00
A102-3372-408-0-00 R	AVIATION PUBL	-30.00
A102-3372-801-0-00 R	AVIATION POST EMPLOY	1,220.00
A102-3372-816-0-00 R	AVIATION HEALTH	860.00
A102-3413-200-0-00 R	DIGITAL MEDIA ARTS-EQUIP	458.00
A102-3413-200-0-00 R	DIGITAL MEDIA ARTS-EQUIP	85.00
A102-3413-205-0-00 R	DIGITAL MEDIA ARTS SOFTWA	-458.00
A102-3413-300-0-00 R	DIGITAL MEDIA ARTS SUPPLI	-270.00
A102-3413-300-0-00 R	DIGITAL MEDIA ARTS SUPPLI	-510.00
A102-3413-400-0-00 R	DIGITAL MEDIA ARTS CONTRA	185.00
A102-3413-400-0-00 R	DIGITAL MEDIA ARTS CONTRA	10.00
A102-3413-801-0-00 R	DIGITAL MEDIA ARTS POST E	1,376.00
A102-3413-816-0-00 R	DIGITAL MEDIA ARTS HEALTH	860.00
A102-3441-150-0-00 R	BLDG TR SAL	1,550.00
A102-3441-153-0-00 R	BLDG TR HI STIPEN	-4,700.00
A102-3441-200-0-01 R	BLDG TR-S EQUIP	-2,826.00
A102-3441-204-0-00 R	BLDG TR-T SM EQUIP	-900.00
A102-3441-300-0-01 R	BLDG TR-S SUPPLY	-3,725.00
A102-3441-300-0-01 R	BLDG TR-S SUPPLY	-2,693.00
A102-3441-801-0-02 R	BLDG TR POST EMPLOY	2,731.00
A102-3441-811-0-02 R	BLDG TR-NYS TRS	-1,930.00
A102-3441-812-0-02 R	BLDG TR-COMP INS	1,905.00
A102-3441-816-0-02 R	BLDG TR-HEALTH INS	13,725.00
A102-3513-150-0-00 R	AUDIO MEDIA- SAL	8,920.00
A102-3513-153-0-00 R	AUDIO MEDIA-HI STIPEND	-1,261.00
A102-3513-200-0-00 R	AUDIO MEDIA-EQUIP	1,300.00
A102-3513-200-0-00 R	AUDIO MEDIA-EQUIP	2,400.00
A102-3513-302-0-00 R	AUDIO MEDIA-MEDIA/FILMS	-200.00
A102-3513-400-0-00 R	AUDIO MEDIA-OTHER EXP	-1,100.00
A102-3513-801-0-00 R	AUDIO MEDIA-POST EMPLOY	1,130.00
A102-3513-812-0-00 R	AUDIA MEDIA-COMP INS	22.00
A102-3513-815-0-00 R	AUDIO MEDIA SOC SEC	164.00
A102-3513-818-0-00 R	AUDIO MEDIA-UNEMP INS	11.00

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A102-3613-200-0-00 R	WELD-EQUIPMENT	3,200.00
A102-3613-204-0-00 R	WELD-SMALL EQUIP	440.00
A102-3613-300-0-00 R	WELD-SUPPLIES	85.00
A102-3613-300-0-00 R	WELD-SUPPLIES	500.00
A102-3613-400-0-00 R	WELD-OTHER EXP	645.00
A102-3613-801-0-00 R	WELD-POST EMPLOY	1,154.00
A102-3613-816-0-00 R	WELD-HEALTH INS	860.00
A102-3641-150-0-00 R	COSMETOLOGY INS SAL	8,363.00
A102-3641-200-0-03 R	COSMET-EQUIPMENT	-1,350.00
A102-3641-200-0-03 R	COSMET-EQUIPMENT	-1,000.00
A102-3641-200-0-03 R	COSMET-EQUIPMENT	-3,700.00
A102-3641-300-0-03 R	COSMET-SUPPLIES	1,350.00
A102-3641-300-0-03 R	COSMET-SUPPLIES	800.00
A102-3641-300-0-03 R	COSMET-SUPPLIES	140.00
A102-3641-303-0-03 R	COSMET-TEXTBOOKS	-2,600.00
A102-3641-303-0-03 R	COSMET-TEXTBOOKS	-1,150.00
A102-3641-400-0-03 R	COSMET-CONTRACTUAL	200.00
A102-3641-801-0-03 R	COSMET-POST EMPLOY	2,387.00
A102-3641-811-0-03 R	COSMET-NYS TRS	172.00
A102-3641-812-0-03 R	COSMET-COMP INS	13.00
A102-3641-816-0-03 R	COSMET-HEALTH INS	1,720.00
A102-3641-818-0-03 R	COSMET-UNEMP INS	6.00
A102-3674-150-0-00 R	CULNRY ARTS-MECUM SAL	157.00
A102-3674-200-0-02 R	CULNRY ARTS-EQUIP	-1,100.00
A102-3674-204-0-02 R	CULNRY ARTS-SMALL EQUIP	800.00
A102-3674-204-0-02 R	CULNRY ARTS-SMALL EQUIP	1,300.00
A102-3674-300-0-02 R	CULNRY ARTS-SUPPLY	-950.00
A102-3674-300-0-02 R	CULNRY ARTS-SUPPLY	570.00
A102-3674-302-0-02 R	CULNRY ARTS-MEDIA/FILMS	-260.00
A102-3674-303-0-02 R	CULNRY ARTS-TEXTBKS	1,210.00
A102-3674-303-0-02 R	CULNRY ARTS-TEXTBKS	-140.00
A102-3674-400-0-02 R	CULNRY ARTS-OTHER EXP	300.00
A102-3674-408-0-02 R	CULNRY ARTS-PUBL	-570.00
A102-3674-801-0-02 R	CULNRY ARTS-POST EMPLOY	1,369.00
A102-3674-811-0-02 R	CULNRY ARTS-NYS TRS	51.00
A102-3763-150-0-00 R	CRMNL JUST-LOTOCKY SAL	775.00
A102-3763-200-0-00 R	CRMNL JUST-EQUIP	-5,000.00
A102-3763-204-0-00 R	CRMNL JUST-SMALL EQUIP	-1,077.00
A102-3763-205-0-00 R	CRMNL JUST-SOFTWARE	-400.00
A102-3763-205-0-00 R	CRMNL JUST-SOFTWARE	-1,301.00
A102-3763-300-0-00 R	CRMNL JUST-SUP	400.00
A102-3763-302-0-00 R	CRMNL JUST-MEDIA/FILMS	-1,249.00
A102-3763-801-0-00 R	CRMNL JUST-POST EMPLOY	1,490.00
A102-3763-812-0-00 R	CRMNL JUST-COMP INS	1.00
A102-3763-815-0-00 R	CRMNL JUST-SOC SEC	6.00
A102-3763-818-0-00 R	CRMNL JUST-UNEMP INS	1.00
A102-3767-200-0-00 R	B&E WOODWRKG EQUIP	4,500.00
A102-3767-200-0-02 R	B&E VEH MAINT -EQUIP	5,900.00
A102-3767-204-0-00 R	B&E WOODWRKG SM EQ	150.00
A102-3767-204-0-00 R	B&E WOODWRKG SM EQ	100.00
A102-3767-204-0-02 R	B&E VEH MAINT SM EQUIP	360.00
A102-3767-204-0-02 R	B&E VEH MAINT SM EQUIP	350.00
A102-3767-300-0-00 R	B&E WOODWRKG SUPPLY	-5,400.00
A102-3767-300-0-02 R	B&E VEH MAINT -SUPPLY	30.00
A102-3767-300-0-02 R	B&E VEH MAINT -SUPPLY	100.00
A102-3767-400-0-00 R	B&E WOODWKG -OTH EXP	750.00
A102-3767-400-0-02 R	B&E VEH MAINT OTHER EXP	70.00
A102-3767-400-0-03 R	B&E HUMN SVC -OTHER	-460.00
A102-3768-150-0-00 R	B&E INSTR SAL	52.00
A102-3768-153-0-00 R	B&E HI STIPEND	475.00
A102-3768-801-0-09 R	B&E POST EMPLOY	2,378.00

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A102-3768-811-0-09 R	B&E NYS TRS	-1,007.00	
A102-3768-812-0-09 R	B&E COMP INS		21.00
A102-3768-816-0-09 R	B&E HLTH INS		1,055.00
A102-3768-818-0-09 R	B&E UNEMP INS		10.00
A102-3817-150-0-00 R	NV-ENG-INSTR SAL	-9,900.00	
A102-3817-150-0-00 R	NV-ENG-INSTR SAL	-13,500.00	
A102-3817-150-0-02 R	NV HLTH-WOODARD SAL		775.00
A102-3817-150-0-03 R	NV ED- SAL		23,429.00
A102-3817-200-0-00 R	NV-ENG-EQUIP	-550.00	
A102-3817-200-0-00 R	NV-ENG-EQUIP		11,720.00
A102-3817-200-0-01 R	NV-COMMUNICATIONS EQUIP		1,720.00
A102-3817-200-0-01 R	NV-COMMUNICATIONS EQUIP		2,100.00
A102-3817-200-0-03 R	NV ED-EQUIPMENT		7,000.00
A102-3817-200-0-03 R	NV ED-EQUIPMENT		7,570.00
A102-3817-204-0-00 R	NV-ENG-SMALL EQUIP	-265.00	
A102-3817-204-0-01 R	NV-COMMUNICATIONS SM EQUI		15.00
A102-3817-205-0-00 R	NV-ENG-SOFTWARE	-3,500.00	
A102-3817-300-0-00 R	NV-ENG SUPPLY	-2,200.00	
A102-3817-300-0-01 R	NV-COMMUNICATIONS SUPPLY	-650.00	
A102-3817-300-0-02 R	NV HLTH-SUPPLY	-380.00	
A102-3817-300-0-03 R	NV ED-SUPPLY		50.00
A102-3817-300-0-03 R	NV ED-SUPPLY	-15.00	
A102-3817-302-0-00 R	NV-ENG MEDIA/FILMS	-400.00	
A102-3817-302-0-00 R	NV-ENG MEDIA/FILMS	-100.00	
A102-3817-302-0-01 R	NV-COMMUNICATIONS MEDIA/F	-200.00	
A102-3817-303-0-01 R	NV-COMMUNICATIONS TXTBKS	-1,535.00	
A102-3817-400-0-00 R	NV-ENG OTHER EXP		850.00
A102-3817-400-0-03 R	NV- ED OTHER EXP		600.00
A102-3817-400-0-03 R	NV- ED OTHER EXP		15.00
A102-3817-801-0-01 R	NV-COMMUNICATIONS POST EM		670.00
A102-3817-801-0-02 R	NV HLTH POST EMPLOY		1,270.00
A102-3817-801-0-03 R	NV ED POST EMPLOY		1,090.00
A102-3817-816-0-00 R	NV-ENG HLTH INS	-8,877.00	
A102-3817-816-0-01 R	NV-COMMUNICATIONS HEALTH	-2,869.00	
A102-3817-816-0-02 R	NV-HLTH HLTH INS		860.00
A102-3817-816-0-03 R	NV-ED HLTH INS		860.00
A102-3911-150-0-00 R	FASH DSN-COHEN SAL		1,096.00
A102-3911-200-0-00 R	FASH DSN-EQUIP		530.00
A102-3911-204-0-00 R	FASH DSN-SMALL EQUIP	-150.00	
A102-3911-300-0-00 R	FASH DSN-SUP	-530.00	
A102-3911-300-0-00 R	FASH DSN-SUP		150.00
A102-3911-801-0-00 R	FASH DSN POST EMPLOY		1,057.00
A102-3911-816-0-00 R	FASH DSN-HLTH INS		860.00
A102-3963-200-0-00 R	DNT ASST-EQUIP	-270.00	
A102-3963-200-0-00 R	DNT ASST-EQUIP	-7,000.00	
A102-3963-200-0-00 R	DNT ASST-EQUIP	-2,100.00	
A102-3963-200-0-00 R	DNT ASST-EQUIP	-4,071.00	
A102-3963-204-0-00 R	DNT ASST-SMALL EQUIP		270.00
A102-3963-204-0-00 R	DNT ASST-SMALL EQUIP		3.00
A102-3963-300-0-00 R	DNT ASST-SUPPLIES	-2,829.00	
A102-3963-303-0-00 R	DNT ASST-TEXTBKS	-2,254.00	
A102-3963-400-0-00 R	DNT ASST OTHER EXP	-1,299.00	
A102-3963-801-0-00 R	DNT ASST POST EMPLOY		1,198.00
A102-3974-150-0-00 R	NURSE ASSIST SAL		7,425.00
A102-3974-200-0-00 R	NURSE ASSIST-EQUIP		1,500.00
A102-3974-204-0-00 R	NURSE ASSIST-SMALL EQUIP	-1,466.00	
A102-3974-300-0-00 R	NURSE ASSIST-SUP	-1,500.00	
A102-3974-300-0-00 R	NURSE ASSIST-SUP	-2,975.00	
A102-3974-400-0-09 R	NURSE ASSIST-OTHER EXP	-1,660.00	
A102-3974-801-0-09 R	NURSE ASSIST POST EMPLOY		2,992.00
A102-3974-812-0-09 R	NURSE ASSIST-COMP INS		65.00

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A102-3974-815-0-09 R	NURSE ASSIST-SOC SEC	539.00
A102-3974-816-0-09 R	NURSE ASSIST-HEALTH INS	860.00
A102-3974-818-0-09 R	NURSE ASSIST-UNEMP INS	31.00
A103-3010-200-0-00 R	PLAN SVCS EQUIP POOL	5,763.00
A103-3010-204-0-00 R	PLAN SVS SMALL EQUIP POOL	9,347.00
A103-3010-206-0-75 R	DIR WW VEHICLE PURCHASE	43,705.00
A103-3010-300-0-00 R	PLAN SVCS SUPPLY POOL	-5,205.00
A103-3010-300-0-75 R	DIR WW SUPPLY	-1,577.00
A103-3010-300-0-78 R	PRIN HRNL SUP & MAT	-2,928.00
A103-3010-300-1-75 R	EXPOS CONT SUPPLY	-1,071.00
A103-3010-347-0-87 R	STAFF VEHICLE AUTO EXPENS	2,336.00
A103-3010-400-0-00 R	PLAN SVCS OTHER/REPAIR	1,569.00
A103-3010-408-0-00 R	PLAN SVCS PUBLICATIONS	98.00
A103-3010-440-0-75 R	DIR WW CONSULTANT	-8,750.00
A103-3010-445-0-00 R	PLAN SVCS MEETING EXPENSE	-1,156.00
A103-3010-451-0-00 R	PLAN SVCS FIELD TRIP	-3,578.00
A103-3010-454-0-00 R	PLAN SVCS COPIER LEASES	163.00
A103-3010-801-0-02 R	ASST SUPT POST EMPLOY	247.00
A103-3010-801-0-75 R	DIR WW POST EMPLY	787.00
A103-3010-801-0-78 R	PRIN HRNL POST EMPLY	2,002.00
A103-3010-816-0-02 R	ASST SUPT HEALTH INS	18.00
A103-3010-816-0-75 R	DIR WW HLTH INS	349.00
A103-3010-816-0-78 R	PRIN HRNL HLTH INS	199.00
A103-3020-150-0-74 R	INSTR I/SAL POOL	-19,500.00
A103-3020-150-0-75 R	MATH/SCIENCE INS SAL	-20,000.00
A103-3020-151-0-74 R	INSTR I/SAL SUBST POOL	11,248.00
A103-3020-152-0-74 R	INSTR I/SAL T-ASST POOL	-31,375.00
A103-3020-152-0-74 R	INSTR I/SAL T-ASST POOL	949.00
A103-3020-153-1-74 R	T ASST HI STIPEND	5,775.00
A103-3020-155-0-74 R	SUMMER CAMP INST. SALARY	100.00
A103-3020-160-0-79 R	CLER CNTR N/I SAL	1,200.00
A103-3020-161-0-79 R	CLERICAL SUBS	-1,230.00
A103-3020-168-0-74 R	TEACHER AIDE SAL	1,403.00
A103-3020-200-0-79 R	CLER CNTR EQUIP	618.00
A103-3020-204-0-72 R	CAREER COACH SMALL EQUIP	238.00
A103-3020-204-0-79 R	CLER CNTR SMALL EQUIP	574.00
A103-3020-205-0-72 R	CAREER COACH SOFTWARE	550.00
A103-3020-300-0-09 R	ELA WW SUPPLY	277.00
A103-3020-300-0-72 R	CAREER COACH SUP&MAT	-1,053.00
A103-3020-300-0-74 R	INSTR SUPLY MAT	86.00
A103-3020-300-0-79 R	CLER CNTR SUPLY MAT	-4,800.00
A103-3020-400-0-72 R	CAREER COACH OTHER	-1,280.00
A103-3020-407-0-79 R	CLER CNTR POSTAGE	2,122.00
A103-3020-456-0-72 R	CAREER COACH MILEAGE	39.00
A103-3020-801-0-09 R	ELA WW POST EMPL	1,272.00
A103-3020-801-0-72 R	CAREER COACH POST EMPLOY	1,737.00
A103-3020-801-0-74 R	INSTR POST EMPLOY	10,121.00
A103-3020-801-0-75 R	MATH/SCIENCE POST EMPLOY	743.00
A103-3020-801-0-79 R	CLER CNTR POST EMPLOY	1,647.00
A103-3020-801-2-74 R	INSTR PE POST EMPLOY	421.00
A103-3020-811-0-74 R	INSTR TRS	-9,058.00
A103-3020-812-0-79 R	CLER CNTR COMP INS	73.00
A103-3020-813-0-79 R	CLER CNTR ERS	648.00
A103-3020-815-0-74 R	INSTR SOC SEC	1,312.00
A103-3020-816-0-09 R	ELA WW HEALTH INS	1,056.00
A103-3020-816-0-72 R	CAREER COACH HLTH INS	860.00
A103-3020-816-0-74 R	INSTR HLTH INS	-35,394.00
A103-3020-816-0-75 R	MATH/SCIENCE HEALTH	2,164.00
A103-3020-816-0-79 R	CLER CNTR HLTH INS	2,501.00
A103-3020-816-2-74 R	INSTR PE HLTH INS	211.00
A103-3020-818-0-79 R	CLER CNTR UNEMP INS	4.00

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A103-3020-819-2-74 R	INSTR PE HRA	18.00
A103-3174-204-0-00 R	COMP INFO TECH SM EQPT	591.00
A103-3174-205-0-00 R	COMP INFO TECH SOFTWARE	-4,278.00
A103-3174-300-0-00 R	COMP INFO TECH SUPPLY & M	4,960.00
A103-3174-408-0-00 R	COMP INFO TECH PUBLICATIO	69.00
A103-3174-801-0-00 R	COMP INFO TECH POST EMPLO	1,501.00
A103-3174-816-0-00 R	COMP INFO TECH HEALTH INS	860.00
A103-3341-204-0-00 R	AUTO BDY SMALL EQUIP	3,153.00
A103-3341-300-0-00 R	AUTO BDY SUPPLIES	593.00
A103-3341-400-0-00 R	AUTO BDY OTHER	-3,203.00
A103-3341-801-0-00 R	AUTO BDY POST EMPLY	1,538.00
A103-3341-816-0-00 R	AUTO BDY HLTH INS	860.00
A103-3342-200-0-00 R	AUTO TECH EQUIP	-2,578.00
A103-3342-204-0-00 R	AUTO TECH SMALL EQUIP	3,412.00
A103-3342-300-0-00 R	AUTO TECH SUPPLIES	1,366.00
A103-3342-400-0-00 R	AUTO TECH OTHER	476.00
A103-3342-408-0-00 R	AUTO TECH PUBL	233.00
A103-3342-801-0-00 R	AUTO TECH POST EMPLY	1,524.00
A103-3342-816-0-00 R	AUTO TECH HLTH INS	860.00
A103-3414-150-0-00 R	DIGITAL MEDIA ARTS SAL	578.00
A103-3414-200-0-00 R	DIGITAL MEDIA ARTS EQUIP	-1,792.00
A103-3414-204-0-00 R	DIGITAL MEDIA ARTS SM EQU	112.00
A103-3414-205-0-00 R	DIGITAL MEDIA ARTS SOFTWA	-6,067.00
A103-3414-300-0-00 R	DIGITAL MEDIA ARTS SUPLY	2,485.00
A103-3414-302-0-00 R	DIGITAL MEDIA ARTS MEDIA	29.00
A103-3414-400-0-00 R	DIGITAL MEDIA ARTS OTH EX	5,592.00
A103-3414-407-0-00 R	DIGITAL MEDIA ARTS POSTAG	40.00
A103-3414-801-0-00 R	DIGITAL MEDIA ARTS POST E	1,490.00
A103-3414-816-0-00 R	DIGITAL MEDIA ARTS HLTH I	860.00
A103-3444-150-0-00 R	BLDG CON INST SAL	825.00
A103-3444-200-0-00 R	BLDG CON EQUIP	3.00
A103-3444-204-0-00 R	BLDG CON SMALL EQUIP	1,445.00
A103-3444-205-0-00 R	BLDG CON SOFTWARE	-1,000.00
A103-3444-302-0-00 R	BLDG CON MEDIA	180.00
A103-3444-400-0-00 R	BLDG CON OTH EXP	1,437.00
A103-3444-408-0-00 R	BLDG CON PUBL	113.00
A103-3444-801-0-00 R	BDLG CON POST EMPLY	1,317.00
A103-3444-816-0-00 R	BLDG CON HLTH INS	860.00
A103-3448-204-0-00 R	HVY EQUIP SMALL EQUIP	3,275.00
A103-3448-300-0-00 R	HVY EQUIP SUPPLY	-2,738.00
A103-3448-302-0-00 R	HVY EQUIP-MEDIA	-1,100.00
A103-3448-400-0-00 R	HVY EQUIP OTH EXP	566.00
A103-3448-801-0-00 R	HVY EQUIP POST EMPLY	944.00
A103-3448-811-0-00 R	HVY EQUIP TRS	-1,000.00
A103-3448-816-0-00 R	HVY EQUIP HLTH INS	1,056.00
A103-3613-150-0-00 R	WELDING-INS SAL	18,855.00
A103-3613-150-0-00 R	WELDING-INS SAL	1.00
A103-3613-204-0-00 R	WELDING-SM EQUIP	2,947.00
A103-3613-300-0-00 R	WELDING-SUPPLY	-1,803.00
A103-3613-303-0-00 R	WELDING-TEXTS	-1,227.00
A103-3613-400-0-00 R	WELDING-OTHER EXP	653.00
A103-3613-801-0-00 R	WELDING- POST EMPL	1,921.00
A103-3613-811-0-00 R	WELDING-TRS	1,606.00
A103-3613-812-0-00 R	WELDING-COMP INS	156.00
A103-3613-815-0-00 R	WELDING-SOC SEC	1,253.00
A103-3613-816-0-00 R	WELDING-HEALTH	2,657.00
A103-3613-818-0-00 R	WELDING-UNEMP	76.00
A103-3613-821-0-00 R	WELDING-VISN INS	6.00
A103-3613-822-0-00 R	WELDING- HRA ADMIN	4.00
A103-3613-824-0-00 R	WELDING-DNTL INS	69.00
A103-3641-200-0-00 R	COSMTLGY EQUIP	397.00

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A103-3641-204-0-00 R	COSMTLGY SMALL EQUIP		2,819.00
A103-3641-300-0-00 R	COSMTLGY SUPPLY	-2,309.00	
A103-3641-303-0-00 R	COSMTLGY TEXT	-1,646.00	
A103-3641-801-0-00 R	COSMTLGY POST EMPLY		1,508.00
A103-3641-816-0-00 R	COSMTLGY HLTH INS		199.00
A103-3675-150-0-00 R	CULNRY ARTS-INST SAL		501.00
A103-3675-204-0-00 R	CULNRY ARTS-SMALL EQUIP		94.00
A103-3675-400-0-00 R	CULNRY ARTS-OTH EXP		540.00
A103-3675-801-0-00 R	CULNRY ARTS POST EMPLY		1,216.00
A103-3675-812-0-00 R	CULNRY ARTS-COMP INS		4.00
A103-3675-816-0-00 R	CULNRY ARTS-HLTH INS		860.00
A103-3675-818-0-00 R	CULNRY ARTS-UNEMP INS		2.00
A103-3763-400-0-00 R	CRMNL JUSTCE-OTH EXP		656.00
A103-3763-408-0-00 R	CRMNL JUSTCE PUBL		932.00
A103-3763-801-0-00 R	CRMNL JUSTCE POST EMPLY		1,521.00
A103-3768-303-0-00 R	B&E TEXTBOOKS		631.00
A103-3768-801-0-00 R	B&E POST EMPLY		1,498.00
A103-3768-816-0-00 R	B&E HLTH INS		860.00
A103-3869-150-0-00 R	NEW VIS ENG I/SAL	-31,350.00	
A103-3869-816-0-00 R	NEW VIS ENG HLTH INS	-2,965.00	
A103-3974-150-0-00 R	HEALTH OCC INST SAL	-34,986.00	
A103-3974-150-0-00 R	HEALTH OCC INST SAL		950.00
A103-3974-200-0-00 R	HEALTH OCC EQUIPMENT		605.00
A103-3974-205-0-00 R	HEALTH OCC-SOFTWARE		136.00
A103-3974-300-0-00 R	HEALTH OCC SUPPLY		988.00
A103-3974-303-0-00 R	HEALTH OCC TEXT	-1,097.00	
A103-3974-801-0-00 R	HEALTH OCC POST EMPLY		1,429.00
A103-3974-811-0-00 R	HEALTH OCC TRS		132.00
A103-3974-815-0-00 R	HEALTH OCC SOC SEC		424.00
A103-3974-816-0-00 R	HEALTH OCC HLTH INS		431.00
A103-3980-150-0-00 R	NEW VIS HLTH I/SAL		116.00
A103-3980-200-0-00 R	NEW VIS HLTH EQUIP		328.00
A103-3980-204-0-00 R	NEW VIS HLTH SMALL EQUIP		172.00
A103-3980-302-0-00 R	NEW VIS HLTH MEDIA		300.00
A103-3980-303-0-00 R	NEW VIS HLTH TEXTBOOKS	-1,120.00	
A103-3980-400-0-00 R	NEW VIS HLTH OTH EXP		259.00
A103-3980-801-0-00 R	NEW VIS HLTH POST EMPLY		1,033.00
A103-3980-812-0-00 R	NEW VIS HLTH COMP INS		1.00
A103-3980-816-0-00 R	NEW VIS HLTH INS		430.00
A103-3980-818-0-00 R	NEW VIS HLTH UNEMP INS		1.00
A205-4210-150-0-00 R	1:15 ELSMERE INSTR SALS	-4,915.00	
A205-4210-153-0-00 R	1:15 ELSMERE HI STIPEND		6,039.00
A205-4210-300-0-00 R	1:15 ELSMERE OJT SUPPLY	-212.00	
A205-4210-300-5-00 R	1:15 ELSMERE NICHOLS SPLY	-110.00	
A205-4210-300-5-00 R	1:15 ELSMERE NICHOLS SPLY		212.00
A205-4210-347-0-00 R	1:15 ELSMERE AUTO EXPENSE		10.00
A205-4210-458-0-00 R	1:15 ELSMERE STF DEV/CONF	-365.00	
A205-4210-801-0-00 R	1:15 ELSMRE POST EMPLOY		9,500.00
A205-4210-801-0-00 R	1:15 ELSMRE POST EMPLOY		365.00
A205-4210-816-0-00 R	1:15 ELSMERE HLTH INS	-9,500.00	
A205-4210-816-0-00 R	1:15 ELSMERE HLTH INS	-6,039.00	
A205-4210-816-0-00 R	1:15 ELSMERE HLTH INS		4,915.00
A205-4210-819-0-00 R	1:15 ELSMERE HRA	-86.00	
A205-4210-821-0-00 R	1:15 ELSMERE VISN INS		100.00
A205-4210-821-0-00 R	1:15 ELSMERE VISN INS		1.00
A205-4210-824-0-00 R	1:15 ELSMERE DNTL INS		85.00
A206-4210-150-0-00 R	1:15 CJC INSTR SALARIES	-2,079.00	
A206-4210-160-0-00 R	1:15 CJC N-I SALARIES		2,079.00
A206-4210-160-0-00 R	1:15 CJC N-I SALARIES		1,620.00
A206-4210-300-0-00 R	1:15 CJC SUPPLIES	-1,620.00	
A206-4210-811-0-00 R	1:15 CJC NYS TRS	-1.00	

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A206-4210-812-0-00 R	1:15 CJC COMP INSURANCE	1.00
A206-4210-812-0-00 R	1:15 CJC COMP INSURANCE	1.00
A206-4210-813-0-00 R	1:15 CJC NYS ERS	384.00
A206-4210-813-0-00 R	1:15 CJC NYS ERS	303.00
A206-4210-816-0-00 R	1:15 CJC HLTH INSURANCE	-681.00
A206-4210-819-0-00 R	1:15 CJC HRA	-702.00
A206-4210-819-0-00 R	1:15 CJC HRA	377.00
A206-4210-821-0-00 R	1:15 CJC VISION INSURANCE	5.00
A206-4210-822-0-00 R	1:15 CJC HRA ADMIN	14.00
A206-4210-824-0-00 R	1:15 CJC DENTAL INSURANCE	299.00
A209-4235-150-0-00 R	1:8:1 INSTR SALARIES	-3,000.00
A209-4235-150-0-00 R	1:8:1 INSTR SALARIES	-30,059.00
A209-4235-151-0-00 R	1:8:1 INSTR SUB SALARIES	2,000.00
A209-4235-151-0-00 R	1:8:1 INSTR SUB SALARIES	3,000.00
A209-4235-151-0-00 R	1:8:1 INSTR SUB SALARIES	1,130.00
A209-4235-151-0-00 R	1:8:1 INSTR SUB SALARIES	480.00
A209-4235-153-0-00 R	1:8:1 INSTR HI STIPEND	5,861.00
A209-4235-160-0-00 R	1:8:1 NI SAL	-50.00
A209-4235-160-0-00 R	1:8:1 NI SAL	-16,838.00
A209-4235-161-0-00 R	1:8:1 NI SUB SALARY	869.00
A209-4235-161-0-00 R	1:8:1 NI SUB SALARY	503.00
A209-4235-163-0-00 R	1:8:1 NI HI STIPEND	750.00
A209-4235-168-0-00 R	1:8:1 TCHR AIDE SAL	-3,356.00
A209-4235-169-0-00 R	1:8:1 NI WORKSHOP SAL	50.00
A209-4235-200-4-00 R	1:8:1 EQUIPMENT BATH	-25.00
A209-4235-200-4-00 R	1:8:1 EQUIPMENT BATH	1,040.00
A209-4235-200-6-00 R	1:8:1 EQUIPMENT KILEY	2,000.00
A209-4235-200-6-00 R	1:8:1 EQUIPMENT KILEY	1,516.00
A209-4235-200-6-00 R	1:8:1 EQUIPMENT KILEY	2,500.00
A209-4235-204-4-00 R	1:8:1 SMALL EQUIP BATH	-1,354.00
A209-4235-204-4-03 R	1:8:1 SMALL EQUIP ROHRBAC	25.00
A209-4235-204-6-00 R	1:8:1 SMALL EQUIP KILEY	-2,000.00
A209-4235-204-6-00 R	1:8:1 SMALL EQUIP KILEY	-1,516.00
A209-4235-300-3-00 R	1:8:1 SUPPLY CORNING	-51.00
A209-4235-300-3-01 R	1:8:1 SUPPLY LEPKOWSKI	51.00
A209-4235-300-8-00 R	1:8:1 SUPPLY MAYWALT	-90.00
A209-4235-300-8-01 R	1:8:1 SUPPLY CLAUSS	90.00
A209-4235-303-6-00 R	1:8:1 TEXTBOOKS KILEY	-362.00
A209-4235-304-6-00 R	1:8:1 KILEY CURRIC MATERL	362.00
A209-4235-400-0-00 R	1:8:1 CONTRACT	-263.00
A209-4235-400-1-00 R	1:8:1 CONTRACT DRAKE	-100.00
A209-4235-400-1-00 R	1:8:1 CONTRACT DRAKE	-2,939.00
A209-4235-400-1-00 R	1:8:1 CONTRACT DRAKE	1,040.00
A209-4235-400-4-00 R	1:8:1 CONTRACT BATH	1,354.00
A209-4235-400-6-00 R	1:8:1 KILEY CONTRACT/OTH	163.00
A209-4235-400-6-00 R	1:8:1 KILEY CONTRACT/OTH	600.00
A209-4235-404-0-00 R	1:8:1 PRINTING	100.00
A209-4235-404-0-00 R	1:8:1 PRINTING	100.00
A209-4235-411-0-00 R	1:8:1 TELEPHONE	-984.00
A209-4235-440-0-00 R	1:8:1 CONSLT LNG RNG PLNG	984.00
A209-4235-456-0-00 R	1:8:1 MILEAGE	3,935.00
A209-4235-456-0-00 R	1:8:1 MILEAGE	340.00
A209-4235-458-0-00 R	1:8:1 STAFF DEV/CONFERENC	-3,935.00
A209-4235-458-0-00 R	1:8:1 STAFF DEV/CONFERENC	-7,825.00
A209-4235-490-0-00 R	1:8:1 SCHOOL DISTRICT	-10,000.00
A209-4235-801-0-00 R	1:8:1 POST EMPLOYMENT	70,000.00
A209-4235-801-0-00 R	1:8:1 POST EMPLOYMENT	8,800.00
A209-4235-801-0-00 R	1:8:1 POST EMPLOYMENT	940.00
A209-4235-811-0-00 R	1:8:1 NYS TRS	-50,000.00
A209-4235-813-0-00 R	1:8:1 NYS ERS	-8,800.00
A209-4235-815-0-00 R	1:8:1 SOC SEC	-10,000.00

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A209-4235-816-0-00 R	1:8:1 HEALTH INS	-6,611.00	
A209-4235-816-0-00 R	1:8:1 HEALTH INS		1,121.00
A209-4235-816-0-00 R	1:8:1 HEALTH INS		54,722.00
A209-4235-819-0-00 R	1:8:1 HRA	-6,480.00	
A209-4235-821-0-00 R	1:8:1 VISION INS		28.00
A209-4235-824-0-00 R	1:8:1 DENTAL INS		184.00
A214-4230-150-0-00 R	1:6:1 ED INSTR SALARIES	-7,547.00	
A214-4230-150-0-00 R	1:6:1 ED INSTR SALARIES	-1,170.00	
A214-4230-150-0-00 R	1:6:1 ED INSTR SALARIES	-1,000.00	
A214-4230-150-0-00 R	1:6:1 ED INSTR SALARIES		4,535.00
A214-4230-150-0-00 R	1:6:1 ED INSTR SALARIES		7,367.00
A214-4230-151-0-00 R	1:6:1 ED INSTR SUB SALARY		5,037.00
A214-4230-151-0-00 R	1:6:1 ED INSTR SUB SALARY		1,000.00
A214-4230-151-0-00 R	1:6:1 ED INSTR SUB SALARY		1,000.00
A214-4230-151-0-00 R	1:6:1 ED INSTR SUB SALARY		1,000.00
A214-4230-151-0-00 R	1:6:1 ED INSTR SUB SALARY		10.00
A214-4230-151-0-00 R	1:6:1 ED INSTR SUB SALARY		256.00
A214-4230-153-0-00 R	1:6:1 ED INSTR STIPEND		825.00
A214-4230-160-0-00 R	1:6:1 ED NI SALARIES	-1,000.00	
A214-4230-161-0-00 R	1:6:1 ED NI SUB SALARIES	-2,600.00	
A214-4230-163-0-00 R	1:6:1 ED N-I STIPEND		3,500.00
A214-4230-168-0-00 R	1:6:1 ED AIDE SALARIES		2,510.00
A214-4230-200-2-00 R	1:6:1 ED EQUIP DOUD	-1,000.00	
A214-4230-200-2-00 R	1:6:1 ED EQUIP DOUD	-2,000.00	
A214-4230-200-8-00 R	1:6:1 ED EQUIP MAYWALT	-1,300.00	
A214-4230-204-2-00 R	1:6:1 ED SM EQUIP DOUD	-1,000.00	
A214-4230-204-8-00 R	1:6:1 ED SM EQUIP MAYWALT	-18.00	
A214-4230-300-2-00 R	1:6:1 ED SUPPLY DOUD	-121.00	
A214-4230-300-2-07 R	1:6:1ED SUPPLY NEWMAN SSW		121.00
A214-4230-347-0-00 R	1:6:1 ED AUTO SUPPLIES		150.00
A214-4230-400-0-00 R	1:6:1 ED CONTRACT/OTHER	-235.00	
A214-4230-454-0-00 R	1:6:1 ED PHOTO COPYING		235.00
A214-4230-454-0-00 R	1:6:1 ED PHOTO COPYING		40.00
A214-4230-456-0-00 R	1:6:1 ED MILEAGE	-300.00	
A214-4230-456-0-00 R	1:6:1 ED MILEAGE	-11,641.00	
A214-4230-801-0-00 R	1:6:1 ED POST EMPLOY		17,000.00
A214-4230-801-0-00 R	1:6:1 ED POST EMPLOY		100.00
A214-4230-801-0-00 R	1:6:1 ED POST EMPLOY		245.00
A214-4230-801-0-00 R	1:6:1 ED POST EMPLOY		186.00
A214-4230-811-0-00 R	1:6:1 ED NYS TRS	-909.00	
A214-4230-812-0-00 R	1:6:1 ED COMP INS		100.00
A214-4230-812-0-00 R	1:6:1 ED COMP INS		10.00
A214-4230-812-0-00 R	1:6:1 ED COMP INS		69.00
A214-4230-813-0-00 R	1:6:1 ED NYS ERS		909.00
A214-4230-816-0-00 R	1:6:1 ED HLTH INS	-17,000.00	
A214-4230-816-0-00 R	1:6:1 ED HLTH INS	-9,125.00	
A214-4230-816-0-00 R	1:6:1 ED HLTH INS		11,641.00
A214-4230-818-0-00 R	1:6:1 ED UNEMP INS		100.00
A214-4230-822-0-00 R	1:6:1 ED HRA ADMIN		20.00
A216-4230-150-0-00 R	1:6:1 INSTR SAL BH	-8,879.00	
A216-4230-160-0-00 R	1:6:1 NI SALARIES BH	-6,646.00	
A216-4230-163-0-00 R	1:6:1 NI HI STIPEND BH		7,000.00
A216-4230-200-0-00 R	1:6:1 EQUIPMENT BH		1,326.00
A216-4230-300-0-00 R	1:6:1 SUPPLIES BH		16.00
A216-4230-300-0-00 R	1:6:1 SUPPLIES BH		55.00
A216-4230-300-6-00 R	1:6:1 SUPPLY KILEY BH	-16.00	
A216-4230-303-0-00 R	1:6:1 BH TEXTBOOKS	-41.00	
A216-4230-303-0-00 R	1:6:1 BH TEXTBOOKS	-165.00	
A216-4230-303-0-00 R	1:6:1 BH TEXTBOOKS	-1,326.00	
A216-4230-304-0-00 R	1:6:1 BH CURRIC MATERIALS		41.00
A216-4230-400-0-00 R	1:6:1 CONTRACTUAL BH		165.00

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A216-4230-400-0-00 R	1:6:1 CONTRACTUAL BH	315.00
A216-4230-440-0-00 R	1:6:1 CONSULTANT BH	1,805.00
A216-4230-456-0-00 R	1:6:1 MILEAGE BH	395.00
A216-4230-458-0-00 R	1:6:1 STF DEV/CONF BH	-1,805.00
A216-4230-458-0-00 R	1:6:1 STF DEV/CONF BH	-765.00
A216-4230-801-0-00 R	1:6:1 BH POST EMPLOY	3.00
A216-4230-801-0-00 R	1:6:1 BH POST EMPLOY	15,000.00
A216-4230-801-0-00 R	1:6:1 BH POST EMPLOY	373.00
A216-4230-811-0-00 R	1:6:1 NYS TRS BH	-317.00
A216-4230-814-0-00 R	1:6:1 ESSA DBL INS BH	314.00
A216-4230-816-0-00 R	1:6:1 HEALTH INS BH	-15,000.00
A216-4230-816-0-00 R	1:6:1 HEALTH INS BH	-7,373.00
A216-4230-816-0-00 R	1:6:1 HEALTH INS BH	15,525.00
A217-4230-150-0-00 R	1:6:1 INSTR SALARIES AUT	4,400.00
A217-4230-150-0-00 R	1:6:1 INSTR SALARIES AUT	218.00
A217-4230-151-0-00 R	1:6:1 INSTR SUB SAL AUT	5,000.00
A217-4230-151-0-00 R	1:6:1 INSTR SUB SAL AUT	500.00
A217-4230-151-0-00 R	1:6:1 INSTR SUB SAL AUT	2,000.00
A217-4230-151-0-00 R	1:6:1 INSTR SUB SAL AUT	181.00
A217-4230-151-0-00 R	1:6:1 INSTR SUB SAL AUT	689.00
A217-4230-153-0-00 R	1:6:1 INSTR HI STIPEND AU	1,200.00
A217-4230-160-0-00 R	1:6:1 NI SALARY AUT	7,881.00
A217-4230-161-0-00 R	1:6:1 NI SUB SAL AUT	1,300.00
A217-4230-161-0-00 R	1:6:1 NI SUB SAL AUT	2,000.00
A217-4230-161-0-00 R	1:6:1 NI SUB SAL AUT	854.00
A217-4230-161-0-00 R	1:6:1 NI SUB SAL AUT	829.00
A217-4230-163-0-00 R	1:6:1 NI HI STIPEND AUT	-1,750.00
A217-4230-168-0-00 R	1:6:1 AIDES SAL AUT	-500.00
A217-4230-168-0-00 R	1:6:1 AIDES SAL AUT	-9,090.00
A217-4230-168-0-00 R	1:6:1 AIDES SAL AUT	-3,800.00
A217-4230-200-0-00 R	1:6:1 EQUIPMENT AUT	4,015.00
A217-4230-204-0-00 R	1:6:1 SMALL EQUIP AUT	302.00
A217-4230-204-0-00 R	1:6:1 SMALL EQUIP AUT	40.00
A217-4230-300-2-01 R	1:6:1 SPLY AUT-ARCH CONKL	-200.00
A217-4230-300-3-01 R	1:6:1 SPLY AUT-HITCHCOCK	-100.00
A217-4230-300-3-02 R	1:6:1 SPLY AUT-MOTHERSHED	-150.00
A217-4230-300-3-03 R	1:6:1 SPLY AUT-RIGAS	6.00
A217-4230-300-7-00 R	1:6:1 SUPPLY AUT-BERDINE	16.00
A217-4230-300-7-02 R	1:6:1 SUPPLY BOHOMEY AUT	14.00
A217-4230-300-7-03 R	1:6:1 SUPPLY KELLEY AUT	-300.00
A217-4230-300-7-04 R	1:6:1 SUPPLY BLAUVELT AUT	-120.00
A217-4230-300-7-05 R	1:6:1 SUPPLY SMITH AUT	-36.00
A217-4230-300-7-05 R	1:6:1 SUPPLY SMITH AUT	-300.00
A217-4230-300-7-08 R	1:6:1 SUPPLY HUGHES AUT	-100.00
A217-4230-300-7-10 R	1:6:1 SUPPLY AUT MUNLEY	-180.00
A217-4230-300-9-02 R	1:6:1 SUPPLY MARSHALL AUT	-100.00
A217-4230-300-9-03 R	1:6:1 SPLY AUT MUS ROONEY	-600.00
A217-4230-300-9-04 R	1:6:1 SUPPLY WILLETT AUT	-170.00
A217-4230-347-0-00 R	1:6:1 AUTO EXPENSES AUT	142.00
A217-4230-347-0-00 R	1:6:1 AUTO EXPENSES AUT	-150.00
A217-4230-347-0-00 R	1:6:1 AUTO EXPENSES AUT	-2,029.00
A217-4230-400-0-00 R	1:6:1 CONTRACT AUT	668.00
A217-4230-400-0-00 R	1:6:1 CONTRACT AUT	-115.00
A217-4230-400-0-00 R	1:6:1 CONTRACT AUT	-4,518.00
A217-4230-411-0-00 R	1:6:1 PHONE AUT	-837.00
A217-4230-440-0-00 R	1:6:1 CONSULTANT AUT	-3,286.00
A217-4230-440-0-00 R	1:6:1 CONSULTANT AUT	-4,634.00
A217-4230-440-0-00 R	1:6:1 CONSULTANT AUT	-7,668.00
A217-4230-440-0-00 R	1:6:1 CONSULTANT AUT	-1,105.00
A217-4230-440-0-00 R	1:6:1 CONSULTANT AUT	-570.00
A217-4230-451-0-00 R	1:6:1 FIELD TRIPS AUT	-372.00

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A217-4230-456-0-00 R	1:6:1 MILEAGE AUT	4,688.00
A217-4230-456-0-00 R	1:6:1 MILEAGE AUT	540.00
A217-4230-456-0-00 R	1:6:1 MILEAGE AUT	-1,200.00
A217-4230-456-0-00 R	1:6:1 MILEAGE AUT	-9,837.00
A217-4230-458-0-00 R	1:6:1 STF DEV/CONF AUT	-5,000.00
A217-4230-458-0-00 R	1:6:1 STF DEV/CONF AUT	2,153.00
A217-4230-458-0-00 R	1:6:1 STF DEV/CONF AUT	-1,286.00
A217-4230-490-0-00 R	1:6:1 SCHOOL DIST AUT	-3,800.00
A217-4230-801-0-00 R	1:6:1 AUT POST EMPLOY	20,500.00
A217-4230-801-0-00 R	1:6:1 AUT POST EMPLOY	400.00
A217-4230-811-0-00 R	1:6:1 NYS TRS AUT	-642.00
A217-4230-811-0-00 R	1:6:1 NYS TRS AUT	-1,000.00
A217-4230-812-0-00 R	1:6:1 COMP INS AUT	43.00
A217-4230-812-0-00 R	1:6:1 COMP INS AUT	202.00
A217-4230-812-0-00 R	1:6:1 COMP INS AUT	31.00
A217-4230-812-0-00 R	1:6:1 COMP INS AUT	152.00
A217-4230-812-0-00 R	1:6:1 COMP INS AUT	14.00
A217-4230-813-0-00 R	1:6:1 NYS ERS AUT	385.00
A217-4230-813-0-00 R	1:6:1 NYS ERS AUT	27.00
A217-4230-813-0-00 R	1:6:1 NYS ERS AUT	123.00
A217-4230-813-0-00 R	1:6:1 NYS ERS AUT	56.00
A217-4230-813-0-00 R	1:6:1 NYS ERS AUT	28.00
A217-4230-815-0-00 R	1:6:1 SOC SEC AUT	539.00
A217-4230-815-0-00 R	1:6:1 SOC SEC AUT	133.00
A217-4230-816-0-00 R	1:6:1 HEALTH INS AUT	-19,000.00
A217-4230-816-0-00 R	1:6:1 HEALTH INS AUT	642.00
A217-4230-816-0-00 R	1:6:1 HEALTH INS AUT	1,237.00
A217-4230-816-0-00 R	1:6:1 HEALTH INS AUT	19,274.00
A217-4230-818-0-00 R	1:6:1 UNEMP INS AUT	21.00
A217-4230-818-0-00 R	1:6:1 UNEMP INS AUT	97.00
A217-4230-818-0-00 R	1:6:1 UNEMP INS AUT	15.00
A217-4230-818-0-00 R	1:6:1 UNEMP INS AUT	73.00
A217-4230-818-0-00 R	1:6:1 UNEMP INS AUT	7.00
A217-4230-819-0-00 R	1:6:1 HRA AUT	205.00
A217-4230-819-0-00 R	1:6:1 HRA AUT	985.00
A217-4230-819-0-00 R	1:6:1 HRA AUT	20.00
A217-4230-819-0-00 R	1:6:1 HRA AUT	-287.00
A217-4230-821-0-00 R	1:6:1 VISION AUT	-20.00
A217-4230-821-0-00 R	1:6:1 VISION AUT	-108.00
A217-4230-824-0-00 R	1:6:1 DENTAL INS AUT	115.00
A219-4230-151-0-00 R	1:6:1 INSTR SUB SAL MD	2,910.00
A219-4230-151-0-00 R	1:6:1 INSTR SUB SAL MD	2,000.00
A219-4230-151-0-00 R	1:6:1 INSTR SUB SAL MD	2,000.00
A219-4230-151-0-00 R	1:6:1 INSTR SUB SAL MD	775.00
A219-4230-160-0-00 R	1:6:1 NI SALARIES MD	1,440.00
A219-4230-160-0-00 R	1:6:1 NI SALARIES MD	6,441.00
A219-4230-161-0-00 R	1:6:1 NI SUB SAL MD	5,941.00
A219-4230-161-0-00 R	1:6:1 NI SUB SAL MD	915.00
A219-4230-161-0-00 R	1:6:1 NI SUB SAL MD	500.00
A219-4230-161-0-00 R	1:6:1 NI SUB SAL MD	1,500.00
A219-4230-161-0-00 R	1:6:1 NI SUB SAL MD	-135.00
A219-4230-163-0-00 R	1:6:1 NI HI STIPEND MD	9,870.00
A219-4230-168-0-00 R	1:6:1 AIDES MD	-5,941.00
A219-4230-168-0-00 R	1:6:1 AIDES MD	-1,940.00
A219-4230-168-0-00 R	1:6:1 AIDES MD	-6,441.00
A219-4230-168-0-00 R	1:6:1 AIDES MD	-31,787.00
A219-4230-204-0-00 R	1:6:1 SMALL EQUIP MD	20.00
A219-4230-204-8-00 R	1:6:1 SMALL EQP MAYWALT	1,094.00
A219-4230-300-2-00 R	1:6:1 SUPPLY HORNELL MD	-992.00
A219-4230-300-2-01 R	1:6:1 SPLY ARCHER-CONKLIN	4.00
A219-4230-300-2-05 R	1:6:1 SUPPLY QUINLAN MD	49.00

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A219-4230-300-6-01 R	1:6:1 SUPPLY BROWN MD	61.00
A219-4230-300-8-00 R	1:6:1 SUPPLY MAYWALT MD	-1,094.00
A219-4230-300-8-09 R	1:6:1 SUPPLY KELLOGG MD	4.00
A219-4230-347-0-00 R	1:6:1 AUTO EXPENSES MD	142.00
A219-4230-347-0-00 R	1:6:1 AUTO EXPENSES MD	70.00
A219-4230-347-0-00 R	1:6:1 AUTO EXPENSES MD	5.00
A219-4230-400-0-00 R	1:6:1 CONTRACT MD	1,000.00
A219-4230-400-0-00 R	1:6:1 CONTRACT MD	343.00
A219-4230-407-0-00 R	1:6:1 POSTAGE MD	8.00
A219-4230-440-0-00 R	1:6:1 CONSULTANT MD	-3,721.00
A219-4230-440-0-00 R	1:6:1 CONSULTANT MD	-650.00
A219-4230-440-0-00 R	1:6:1 CONSULTANT MD	645.00
A219-4230-440-0-00 R	1:6:1 CONSULTANT MD	-8,900.00
A219-4230-454-0-00 R	1:6:1 PHOTO COPYING MD	112.00
A219-4230-454-0-00 R	1:6:1 PHOTO COPYING MD	160.00
A219-4230-456-0-00 R	1:6:1 MILEAGE MD	-974.00
A219-4230-458-0-00 R	1:6:1 STF DEV/CONF MD	-343.00
A219-4230-801-0-00 R	1:6:1 MD POST EMPLOY	649.00
A219-4230-801-0-00 R	1:6:1 MD POST EMPLOY	21,000.00
A219-4230-811-0-00 R	1:6:1 NYS TRS MD	-2,000.00
A219-4230-813-0-00 R	1:6:1 NYS ERS MD	-1,162.00
A219-4230-815-0-00 R	1:6:1 SOC SEC MD	-4,500.00
A219-4230-816-0-00 R	1:6:1 HLTH INS MD	-21,000.00
A219-4230-816-0-00 R	1:6:1 HLTH INS MD	31,922.00
A220-4220-150-0-00 R	1:12:1 INSTR SAL	4,048.00
A220-4220-150-0-00 R	1:12:1 INSTR SAL	677.00
A220-4220-151-0-00 R	1:12:1 INSTR SUBS SAL	1,165.00
A220-4220-151-0-00 R	1:12:1 INSTR SUBS SAL	1,000.00
A220-4220-151-0-00 R	1:12:1 INSTR SUBS SAL	1,000.00
A220-4220-151-0-00 R	1:12:1 INSTR SUBS SAL	1,500.00
A220-4220-151-0-00 R	1:12:1 INSTR SUBS SAL	410.00
A220-4220-153-0-00 R	1:12:1 INSTR HI STIPEND	3,300.00
A220-4220-160-0-00 R	1:12:1 NI SALARY	-1,165.00
A220-4220-160-0-00 R	1:12:1 NI SALARY	-1,000.00
A220-4220-161-0-00 R	1:12:1 NI SUBS SAL	45.00
A220-4220-161-0-00 R	1:12:1 NI SUBS SAL	145.00
A220-4220-168-0-00 R	1:12:1 TCHR AIDES SAL	-5,100.00
A220-4220-168-0-00 R	1:12:1 TCHR AIDES SAL	-1,719.00
A220-4220-168-0-00 R	1:12:1 TCHR AIDES SAL	-22,389.00
A220-4220-200-1-00 R	1:12:1 EQUIP DRAKE	-1,693.00
A220-4220-200-1-00 R	1:12:1 EQUIP DRAKE	-1,500.00
A220-4220-200-1-00 R	1:12:1 EQUIP DRAKE	-1,016.00
A220-4220-200-3-00 R	1:12:1 EQUIP CORNING	-139.00
A220-4220-200-3-00 R	1:12:1 EQUIP CORNING	-1,300.00
A220-4220-204-3-00 R	1:12:1 SMALL EQUIP CORNIN	139.00
A220-4220-204-3-00 R	1:12:1 SMALL EQUIP CORNIN	408.00
A220-4220-300-0-00 R	1:12:1 SUPPLY	-9.00
A220-4220-300-2-08 R	1:12:1 SUPPLY RIGAS	9.00
A220-4220-303-3-00 R	1:12:1 TEXTBOOKS-CORNING	-5,000.00
A220-4220-347-0-00 R	1:12:1 AUTO EXPENSES	381.00
A220-4220-404-0-00 R	1:12:1 PRINTING	2.00
A220-4220-407-0-00 R	1:12:1 POSTAGE	-2.00
A220-4220-440-0-00 R	1:12:1 CONSULT	-3,500.00
A220-4220-454-0-00 R	1:12:1 PHOTO COPYING	116.00
A220-4220-454-0-00 R	1:12:1 PHOTO COPYING	8.00
A220-4220-456-0-00 R	1:12:1 MILEAGE	-10,000.00
A220-4220-456-0-00 R	1:12:1 MILEAGE	-2,000.00
A220-4220-458-0-00 R	1:12:1 STAFF DEV/CONF	-1,441.00
A220-4220-801-0-00 R	1:12:1 POST EMPLY	14,100.00
A220-4220-801-0-00 R	1:12:1 POST EMPLY	158.00
A220-4220-811-0-00 R	1:12:1 NYS TRS	22,000.00

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A220-4220-812-0-00 R	1:12:1 COMP INS	71.00
A220-4220-813-0-00 R	1:12:1 NYS ERS	1,349.00
A220-4220-813-0-00 R	1:12:1 NYS ERS	46.00
A220-4220-815-0-00 R	1:12:1 SOCIAL SECURITY	21.00
A220-4220-815-0-00 R	1:12:1 SOCIAL SECURITY	265.00
A220-4220-815-0-00 R	1:12:1 SOCIAL SECURITY	98.00
A220-4220-816-0-00 R	1:12:1 HLTH INS	-5,000.00
A220-4220-816-0-00 R	1:12:1 HLTH INS	22,389.00
A220-4220-819-0-00 R	1:12:1 HRA	-11,000.00
A220-4220-824-0-00 R	1:12:1 DNTL INS	123.00
A224-4230-150-0-00 R	1:6:1 DT INSTR SALARIES	-1,200.00
A224-4230-150-0-00 R	1:6:1 DT INSTR SALARIES	-1,000.00
A224-4230-151-0-00 R	1:6:1 DT INSTR SUB SALARY	1,200.00
A224-4230-151-0-00 R	1:6:1 DT INSTR SUB SALARY	100.00
A224-4230-151-0-00 R	1:6:1 DT INSTR SUB SALARY	1,000.00
A224-4230-160-0-00 R	1:6:1 DT NI SALARIES	-14,112.00
A224-4230-200-3-00 R	1:6:1 DT EQUIP CORNING	6,000.00
A224-4230-200-3-00 R	1:6:1 DT EQUIP CORNING	-70.00
A224-4230-204-0-00 R	1:6:1 DT SMALL EQUIP	70.00
A224-4230-303-3-00 R	1:6:1 DT TXTBKS CORNING	-5,000.00
A224-4230-347-0-00 R	1:6:1 DT AUTO EXPENSES	155.00
A224-4230-400-3-00 R	1:6:1 DT OTHER CORNING	750.00
A224-4230-440-0-00 R	1:6:1 DT CONSULTANT	-1,000.00
A224-4230-440-0-00 R	1:6:1 DT CONSULTANT	-13,500.00
A224-4230-454-0-00 R	1:6:1 DT PHOTO COPYING	114.00
A224-4230-454-0-00 R	1:6:1 DT PHOTO COPYING	8.00
A224-4230-456-0-00 R	1:6:1 DT MILEAGE	470.00
A224-4230-456-0-00 R	1:6:1 DT MILEAGE	-8.00
A224-4230-458-0-00 R	1:6:1 DT STF DEV/CONF	-750.00
A224-4230-801-0-00 R	1:6:1 DT POST EMPLOY	13,500.00
A224-4230-811-0-00 R	1:6:1 DT NYS TRS	-839.00
A224-4230-816-0-00 R	1:6:1 DT HLTH INS	14,112.00
A301-5510-151-0-00 R	ITIN MUS INST SUB	-384.00
A301-5510-400-0-00 R	ITIN MUS OTH EXP	384.00
A301-5510-400-0-00 R	ITIN MUS OTH EXP	1,000.00
A301-5510-440-0-00 R	ITIN MUS CONSULTANT	-1,540.00
A301-5510-456-0-00 R	ITIN MUS MILEAGE	-1,418.00
A301-5510-801-0-00 R	ITIN MUSIC POST EMPLOY	1,261.00
A301-5510-816-0-00 R	ITIN MUS HLTH INS	279.00
A301-5510-816-0-00 R	ITIN MUS HLTH INS	1,418.00
A301-5510-819-0-00 R	ITIN MUS HRA	-1,004.00
A301-5510-822-0-00 R	ITIN MUSIC HRA ADMIN	1.00
A301-5510-824-0-00 R	ITIN MUS DNTL INS	3.00
A303-5320-150-0-00 R	ITIN ART INST SAL	-546.00
A303-5320-151-0-00 R	ITIN ART INST SUB	-144.00
A303-5320-458-0-00 R	ITIN ART CONF	-1,000.00
A303-5320-801-0-00 R	ITIN ART POST EMPLOY	566.00
A303-5320-815-0-00 R	ITIN ART SOC SEC	10.00
A303-5320-815-0-00 R	ITIN ART SOC SEC	29.00
A303-5320-815-0-00 R	ITIN ART SOC SEC	9.00
A303-5320-816-0-00 R	ITIN ART HLTH INS	549.00
A303-5320-816-0-00 R	ITIN ART HLTH INS	-3.00
A303-5320-816-0-00 R	ITIN ART HLTH INS	546.00
A303-5320-819-0-00 R	ITIN ART HRA	-10.00
A303-5320-819-0-00 R	ITIN ART HRA	-9.00
A303-5320-824-0-00 R	ITIN ART DNTL INS	3.00
A304-4620-150-0-00 R	VIS-INSTR SALARY	-903.00
A304-4620-163-0-00 R	VIS-N/I HI STIPEND	-3,750.00
A304-4620-163-1-00 R	VIS MATERIAL PREP-HI STIP	3,500.00
A304-4620-300-0-00 R	VIS-SUPPLIES	-574.00
A304-4620-300-0-00 R	VIS-SUPPLIES	-256.00

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A304-4620-300-0-00 R	VIS-SUPPLIES	-191.00	
A304-4620-347-0-00 R	VIS-AUTO EXPENSES		404.00
A304-4620-347-0-00 R	VIS-AUTO EXPENSES	-1,089.00	
A304-4620-400-0-00 R	VIS-CONTRACT		170.00
A304-4620-456-0-00 R	VIS-MILEAGE		500.00
A304-4620-801-0-00 R	VIS-POST EMPLY		1,197.00
A304-4620-801-1-00 R	VIS MATERIAL PREP-PST EMP		256.00
A304-4620-801-1-00 R	VIS MATERIAL PREP-PST EMP		140.00
A304-4620-812-1-00 R	VIS MATERIAL PREP-COMP IN		29.00
A304-4620-815-0-00 R	VIS-SOC SEC	-800.00	
A304-4620-815-1-00 R	VIS MATERIAL PREP-SOC SEC		264.00
A304-4620-816-0-00 R	VIS-HLTH INS		1,089.00
A304-4620-818-1-00 R	VIS MATERIAL PREP-UNEMP I		8.00
A304-4620-824-0-00 R	VIS- DNTL INS		6.00
A305-6716-150-0-00 R	ITIN PHY THER INSTSAL	-2,186.00	
A305-6716-163-0-00 R	PT-N/I HI STIPEND		562.00
A305-6716-204-1-10 R	P/T Small Equip WARD		308.00
A305-6716-204-1-10 R	P/T Small Equip WARD		47.00
A305-6716-300-1-00 R	P/T-S&M-DRAKE	-1.00	
A305-6716-300-1-10 R	P/T S&M WARD	-308.00	
A305-6716-300-1-10 R	P/T S&M WARD		1.00
A305-6716-456-0-00 R	PT-MILEAGE	-584.00	
A305-6716-801-0-00 R	PT-POST EMPLOY		5,102.00
A305-6716-801-0-00 R	PT-POST EMPLOY		22.00
A305-6716-813-0-00 R	PT-NYS ERS	-3,500.00	
A305-6716-814-0-00 R	ITIN PHY THER DISAB INS		17.00
A305-6716-816-0-00 R	PT-HLTH INS	-1,701.00	
A305-6716-816-0-00 R	PT-HLTH INS		2,186.00
A305-6716-821-0-00 R	ITIN PHY THER VIS CARE		10.00
A305-6716-823-0-00 R	ITIN PHY THER FLEX PLAN		1.00
A305-6716-824-0-00 R	ITIN PHY THER DNTL INS		24.00
A307-5200-150-0-00 R	ESL-INSTR SALARY	-3,000.00	
A307-5200-300-0-00 R	ESL-SUPPLIES	-32.00	
A307-5200-300-0-00 R	ESL-SUPPLIES	-2,000.00	
A307-5200-404-0-00 R	ESL-PRINTING		32.00
A307-5200-456-0-00 R	ESL-MILEAGE	-267.00	
A307-5200-456-0-00 R	ESL-MILEAGE	-2,186.00	
A307-5200-801-0-00 R	ESL-POST EMPLOYMENT		100.00
A307-5200-801-0-00 R	ESL-POST EMPLOYMENT		2,823.00
A307-5200-811-0-00 R	ESL-NYS TRS	-100.00	
A307-5200-816-0-00 R	ESL-HEALTH INSURANCE		2,435.00
A307-5200-816-0-00 R	ESL-HEALTH INSURANCE		2,186.00
A307-5200-824-0-00 R	ESL-DENTAL INS		9.00
A309-5130-150-0-00 R	ITIN SPCH IMP INST SAL		182.00
A309-5130-150-0-00 R	ITIN SPCH IMP INST SAL		180.00
A309-5130-150-0-00 R	ITIN SPCH IMP INST SAL		332.00
A309-5130-300-1-00 R	SPCH-S&M-DRAKE	-383.00	
A309-5130-456-0-00 R	ITIN SPCH IMP MILEAGE	-5,084.00	
A309-5130-456-0-00 R	ITIN SPCH IMP MILEAGE	-18.00	
A309-5130-801-0-00 R	ITIN SPCH POST EMPLY		4,902.00
A309-5130-801-0-00 R	ITIN SPCH POST EMPLY		7.00
A309-5130-801-0-00 R	ITIN SPCH POST EMPLY		13.00
A309-5130-811-0-00 R	ITIN SPCH IMP TRS		18.00
A309-5130-811-0-00 R	ITIN SPCH IMP TRS		20.00
A309-5130-811-0-00 R	ITIN SPCH IMP TRS		36.00
A309-5130-812-0-00 R	ITIN SPCH IMP COMP INS		1.00
A309-5130-815-0-00 R	ITIN SPCH IMP SOC SEC	-207.00	
A309-5130-818-0-00 R	ITIN SPCH IMP UNEMP INS		1.00
A310-4650-801-0-00 R	SPCH-POST EMPLOY		2,222.00
A310-4650-816-0-00 R	SPCH-HEALTH INS	-2,230.00	
A310-4650-824-0-00 R	SPCH IMP DNTL		8.00

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A312-6810-151-0-00 R	ITIN SCH PSY INS SUB	-1,355.00	
A312-6810-456-0-00 R	ITIN SCH PSY MILEAGE	-2,648.00	
A312-6810-456-0-00 R	ITIN SCH PSY MILEAGE	-3.00	
A312-6810-801-0-00 R	ITIN SCH PSY POST EMPLY		1,711.00
A312-6810-816-0-00 R	ITIN SCH PSY HLTH INS		937.00
A312-6810-816-0-00 R	ITIN SCH PSY HLTH INS		1,355.00
A312-6810-822-0-00 R	ITIN SCH PSY HRA ADMIN		1.00
A312-6810-824-0-00 R	ITIN SCH PSY DNTL INS		2.00
A313-6718-150-0-00 R	1:1 AST/INT INST SAL	-3,916.00	
A313-6718-153-0-00 R	1:1 AST/INT-HI STIPEND		3,300.00
A313-6718-300-0-00 R	1:1 AST/INT SUPPLY MAT	-1,200.00	
A313-6718-432-0-00 R	1:1 AST/INT MEMBRSHIP FEES		75.00
A313-6718-440-0-00 R	1:1 AST/INT CONTRACT		2,963.00
A313-6718-456-0-00 R	1:1 AST/INT MILEAGE	-7,967.00	
A313-6718-456-0-00 R	1:1 AST/INT MILEAGE	-1,750.00	
A313-6718-458-0-00 R	1:1 AST/INT CONFS	-482.00	
A313-6718-801-0-00 R	1:1 AST/INT POST EMPLY		4,929.00
A313-6718-801-0-00 R	1:1 AST/INT POST EMPLY		132.00
A313-6718-816-0-00 R	1:1 AST/INT HLTH INS		3,916.00
A316-3210-300-0-00 R	HOME/CAREER-SUPPLIES	-144.00	
A316-3210-400-0-00 R	HOME/CAREER-CONTRACT/OTH	-400.00	
A316-3210-456-0-00 R	HOME/CAREER-MILEAGE	-400.00	
A316-3210-456-0-00 R	HOME/CAREER-MILEAGE	-3.00	
A316-3210-458-0-00 R	HOME/CAREER-STAFF DV/CONF	-300.00	
A316-3210-801-0-00 R	HOME/CAREERS-POST EMPLOY		1,344.00
A316-3210-815-0-00 R	HOME/CAREER-SOC SEC	-100.00	
A316-3210-824-0-00 R	HOME/CAREERS-DNTL INS		3.00
A324-6717-160-0-00 R	OT-N/I SALARIES	-1,883.00	
A324-6717-163-0-00 R	OT-N/I HI STIPEND		3,960.00
A324-6717-200-0-00 R	OT-EQUIPMENT	-2,500.00	
A324-6717-458-0-00 R	OT-STF DEV/CONF	-79.00	
A324-6717-801-0-00 R	OT-POST EMPLOY		7,384.00
A324-6717-801-0-00 R	OT-POST EMPLOY		118.00
A324-6717-801-0-00 R	OT-POST EMPLOY		79.00
A324-6717-813-0-00 R	OT-NYS ERS		3,727.00
A324-6717-816-0-00 R	OT-HEALTH INS	-1,227.00	
A324-6717-816-0-00 R	OT-HEALTH INS	-7,384.00	
A324-6717-816-0-00 R	OT-HEALTH INS	-4,078.00	
A324-6717-816-0-00 R	OT-HEALTH INS		1,883.00
A326-4640-150-0-00 R	HRNG IMPAIR I/S	-1,675.00	
A326-4640-150-0-00 R	HRNG IMPAIR I/S	-900.00	
A326-4640-153-0-00 R	HRNG IMPAIR HI STIPEND		1,650.00
A326-4640-205-0-00 R	HRNG IMPAIR SOFTWARE		100.00
A326-4640-300-0-00 R	HRNG IMPAIR S & M	-400.00	
A326-4640-347-0-00 R	HRNG IMPAIR AUTO EXPENSES		108.00
A326-4640-347-0-00 R	HRNG IMPAIR AUTO EXPENSES	-1,127.00	
A326-4640-400-0-00 R	HRNG IMPAIR OTHER	-440.00	
A326-4640-432-0-00 R	HRNG IMPAIR MEMBERSHIPS		75.00
A326-4640-801-0-00 R	HRNG IMPAIR POST EMPLY		66.00
A326-4640-811-0-00 R	HRNG IMPAIR TRS		24.00
A326-4640-816-0-00 R	HRNG IMPAIR HLTH		1,372.00
A326-4640-816-0-00 R	HRNG IMPAIR HLTH		1,127.00
A326-4640-819-0-00 R	HRNG IMPAIR HRA		13.00
A326-4640-824-0-00 R	HRNG IMPAIR DNTL		7.00
A330-6711-150-0-00 R	NURSE INST SAL	-433.00	
A330-6711-160-0-00 R	NURSE-SAL	-1,186.00	
A330-6711-161-0-00 R	NURSE-NI SUB SAL		2,460.00
A330-6711-163-0-00 R	NURSE-NI HI STIPEND		570.00
A330-6711-456-0-00 R	NURSE-MILEAGE	-1,100.00	
A330-6711-801-0-00 R	NURSE-POST EMPLOY		621.00
A330-6711-813-0-00 R	NURSE-NYS ERS		232.00

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A330-6711-816-0-00 R	NURSE-HEALTH INS	-1,600.00	
A330-6711-816-0-00 R	NURSE-HEALTH INS		433.00
A330-6711-824-0-00 R	NURSE DNTL INS		3.00
A331-4670-151-0-00 R	ITIN CONSLT TCHR-SUB SAL		961.00
A331-4670-153-0-00 R	ITIN CONSLT TCHR-INST STP		3,300.00
A331-4670-200-0-00 R	ITIN CONSLT TCHR-EQUIP		673.00
A331-4670-204-0-00 R	ITIN CONSLT TCHR-SML EQPT		239.00
A331-4670-300-0-00 R	ITIN CONSLT TCHR-SUPPLIES	-3,000.00	
A331-4670-400-0-00 R	ITIN CONSLT TCHR-OTHER EX	-4,000.00	
A331-4670-456-0-00 R	ITIN CONSLT TCHR-MILEAGE	-4,284.00	
A331-4670-801-0-00 R	ITIN CONSLT TCHR-POST EMP		130.00
A331-4670-811-0-00 R	ITIN CONSLT TCHR-NYS TRS		4,289.00
A331-4670-812-0-00 R	ITIN CONSLT TCHR-COMP INS		408.00
A331-4670-812-0-00 R	ITIN CONSLT TCHR-COMP INS		27.00
A331-4670-814-0-00 R	ITIN CONSLT TCHR-DBL INS		89.00
A331-4670-815-0-00 R	ITIN CONSLT TCHR-SOC SEC		3,187.00
A331-4670-815-0-00 R	ITIN CONSLT TCHR-SOC SEC		160.00
A331-4670-816-0-00 R	ITIN CONSLT TCHR-HLTH INS	-3,630.00	
A331-4670-818-0-00 R	ITIN CONSLT TCHR-UNEMP IN		200.00
A331-4670-818-0-00 R	ITIN CONSLT TCHR-UNEMP IN		13.00
A331-4670-821-0-00 R	ITIN CONSLT TCHR-VISION I		70.00
A331-4670-822-0-00 R	ITIN CONSLT TCHR-HRA ADM I		27.00
A331-4670-824-0-00 R	ITIN CONSLT TCHR-DENTAL I		1,141.00
A332-6910-300-1-01 R	SOCIAL WORK SUPPLY-MILLER	-420.00	
A332-6910-300-1-02 R	SOCIAL WORK SUPPLY-EMERSON	-520.00	
A332-6910-300-1-03 R	SOCIAL WORK SUPPLY-WEAVER	-291.00	
A332-6910-300-1-04 R	SOCIAL WORK SUPPLY-SPENCIN	-389.00	
A332-6910-406-0-00 R	SOCIAL WORK MISC RESERVE	-568.00	
A332-6910-456-0-00 R	SOCIAL WORK MILEAGE	-398.00	
A332-6910-458-0-00 R	SOCIAL WORK CONFS	-908.00	
A332-6910-801-0-00 R	SOCIAL WORK POST EMPLOY		3,471.00
A332-6910-801-0-00 R	SOCIAL WORK POST EMPLOY		79.00
A332-6910-812-0-00 R	SOCIAL WORK COMP INS		17.00
A332-6910-815-0-00 R	SOCIAL WORK SOC SEC	-104.00	
A332-6910-818-0-00 R	SOCIAL WORK UNEMP INS		8.00
A332-6910-819-0-00 R	SOCIAL WORK HRA		14.00
A332-6910-822-0-00 R	SOCIAL WORK HRA ADMIN		1.00
A332-6910-824-0-00 R	SOCIAL WORK DNTL INS		8.00
A401-5842-150-0-00 R	ARTS/ED-INSTR SALARY	-1,349.00	
A401-5842-150-0-00 R	ARTS/ED-INSTR SALARY		901.00
A401-5842-404-0-09 R	ARTS/ED PRINTING	-38.00	
A401-5842-801-0-09 R	ARTS/ED-POST EMPLOY		1,266.00
A401-5842-811-0-09 R	ARTS/ED-NYS TRS	-346.00	
A401-5842-812-0-09 R	ARTS/ED-COMP INS	-3.00	
A401-5842-813-0-09 R	ARTS/ED-NYS ERS		83.00
A401-5842-814-0-09 R	ARTS/ED-ESSA DBL INS	-7.00	
A401-5842-815-0-09 R	ARTS/ED-SOC SEC	-73.00	
A401-5842-816-0-09 R	ARTS/ED-HEALTH INS	-129.00	
A401-5842-818-0-09 R	ARTS/ED-UNEMP INS	-2.00	
A401-5842-819-0-09 R	ARTS/ED-HRA	-179.00	
A401-5842-821-0-09 R	ARTS/ED-VISION	-1.00	
A401-5842-822-0-09 R	ARTS/ED-HRA ADMIN	-12.00	
A401-5842-823-0-09 R	ARTS/ED-FLEX EXP	-25.00	
A401-5842-824-0-09 R	ARTS/ED-DENTAL	-86.00	
A402-5916-150-0-00 R	GED C/W INST SAL	-581.00	
A402-5916-300-0-09 R	GED-BUSH SUPPLIES	-2,000.00	
A402-5916-454-0-09 R	GED-BUSH COPIER CONTRACT	-750.00	
A402-5916-811-0-09 R	GED BUSH NYS TRS	-695.00	
A402-5916-816-0-00 R	GED C/W-HLTH INS		581.00
A402-5916-816-0-09 R	GED BUSH-HEALTH INS		3,445.00
A403-5873-150-0-00 R	ALT ED WW INST SAL	-4,812.00	

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A403-5873-151-0-00 R	ALT ED WW INST SAL-SUBS	-4,358.00	
A403-5873-151-4-00 R	ALT ED CPRS INST SUB SAL	-862.00	
A403-5873-159-B-00 R	ABL-INSTR WORKSHOP SAL		783.00
A403-5873-204-0-00 R	ALT ED WW SMALL EQUIP	-306.00	
A403-5873-204-B-00 R	ABL-SMALL EQUIPMENT		936.00
A403-5873-300-B-00 R	ABL-SUPPLIES		197.00
A403-5873-300-B-00 R	ABL-SUPPLIES		991.00
A403-5873-400-B-00 R	ABL-CONTRACT	-1,010.00	
A403-5873-400-B-00 R	ABL-CONTRACT	-1,133.00	
A403-5873-400-B-00 R	ABL-CONTRACT	-991.00	
A403-5873-451-0-00 R	ALT ED WW-FIELD TRIPS		306.00
A403-5873-456-1-00 R	ALT ED MS HORNEILL MILEAGE	-4,317.00	
A403-5873-801-B-00 R	ABL-POST EMPLOY		81.00
A403-5873-801-B-00 R	ABL-POST EMPLOY		27.00
A403-5873-811-B-00 R	ABL-NYS TRS	-147.00	
A403-5873-811-B-00 R	ABL-NYS TRS		137.00
A403-5873-812-B-00 R	ABL-COMP INS		5.00
A403-5873-812-B-00 R	ABL-COMP INS		6.00
A403-5873-813-B-00 R	ABL-NYS ERS	-9.00	
A403-5873-815-B-00 R	ABL-SOC SEC		58.00
A403-5873-815-B-00 R	ABL-SOC SEC		54.00
A403-5873-815-B-00 R	ABL-SOC SEC		9.00
A403-5873-816-0-00 R	ALT ED WW HEALTH INS		10,032.00
A403-5873-816-1-00 R	ALT ED MS HORNEILL HLTH IN		4,317.00
A403-5873-818-B-00 R	ABL-UNEMP INS		3.00
A403-5873-818-B-00 R	ABL-UNEMP INS		3.00
A409-5874-151-0-00 R	DETENTION CTR INSTR SUB	-450.00	
A409-5874-151-0-00 R	DETENTION CTR INSTR SUB		954.00
A409-5874-151-0-01 R	ST JAMES ED INS SUBS	-470.00	
A409-5874-151-0-02 R	ST JAMES SP INS SUBS	-470.00	
A409-5874-160-0-00 R	DETENTION CTR NI SALARIES	-12,210.00	
A409-5874-161-0-00 R	DETENTION CTR NI SUB SAL	-1,000.00	
A409-5874-161-0-00 R	DETENTION CTR NI SUB SAL	-161.00	
A409-5874-168-0-00 R	DETENTION CTR NI SAL T A		12,210.00
A409-5874-200-0-00 R	DETENTION CENTER EQUIP	-500.00	
A409-5874-300-0-00 R	DETENTION CENTER S & M	-800.00	
A409-5874-400-0-00 R	DETENTION CENTER OTH EXP	-300.00	
A409-5874-400-0-01 R	ST JAMES ED OTH ROBIN	-150.00	
A409-5874-400-0-01 R	ST JAMES ED OTH ROBIN		148.00
A409-5874-400-0-01 R	ST JAMES ED OTH ROBIN		148.00
A409-5874-400-0-01 R	ST JAMES ED OTH ROBIN	-148.00	
A409-5874-400-0-02 R	ST JAMES SP OTH ROBIN	-89.00	
A409-5874-456-0-00 R	DETENTION CENTER MILEAGE	-690.00	
A409-5874-458-0-00 R	DETENTION CONF	-350.00	
A409-5874-458-0-01 R	ST JAMES ED CONF	-180.00	
A409-5874-458-0-02 R	ST JAMES SP CONF	-187.00	
A409-5874-801-0-00 R	DETENTION POST EMPLOY		1,723.00
A409-5874-801-0-01 R	ST JAMES ED POST EMPLOY		818.00
A409-5874-801-0-02 R	ST JAMES SP POST EMPLOY		655.00
A409-5874-811-0-00 R	DETENTION CENTER TRS	-90.00	
A409-5874-812-0-00 R	DETENTION CENTER COMP		8.00
A409-5874-812-0-02 R	ST JAMES SP COMP		1.00
A409-5874-813-0-00 R	DETENTION CENTER ERS		97.00
A409-5874-813-0-01 R	ST JAMES ED ERS		73.00
A409-5874-813-0-02 R	ST JAMES SP ERS		90.00
A409-5874-814-0-00 R	DETENTION CENTER DISAB	-29.00	
A409-5874-815-0-00 R	DETENTION CENTER FICA	-400.00	
A409-5874-815-0-00 R	DETENTION CENTER FICA		26.00
A409-5874-815-0-00 R	DETENTION CENTER FICA	-148.00	
A409-5874-815-0-00 R	DETENTION CENTER FICA		148.00
A409-5874-815-0-01 R	ST JAMES ED FICA	-148.00	

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A409-5874-815-0-02 R	ST JAMES SP FICA	-91.00	
A409-5874-816-0-00 R	DETENTION CENTER HLTH		1,980.00
A409-5874-818-0-00 R	DETENTION CENTER UNEMP		5.00
A409-5874-823-0-00 R	DETENTION CENTER FLEX	-23.00	
A409-5874-823-0-01 R	ST JAMES ED FLEX	-852.00	
A409-5874-824-0-01 R	ST JAMES ED DNTL		852.00
A412-5876-150-0-00 R	ACE-INSTR SAL	-314.00	
A412-5876-160-0-00 R	ACE-NI SALARY		9,247.00
A412-5876-200-0-00 R	ACE-EQUIPMENT	-788.00	
A412-5876-200-0-00 R	ACE-EQUIPMENT	-809.00	
A412-5876-300-1-00 R	ACE-INSTR SUPPLIES	-171.00	
A412-5876-400-1-00 R	ACE-INSTR CONTRACT	-8,963.00	
A412-5876-408-1-00 R	ACE-INSTR PUBLICATIONS		171.00
A412-5876-801-0-00 R	ACE-POST EMPLOY		788.00
A412-5876-813-0-00 R	ACE ERS	-197.00	
A412-5876-815-0-00 R	ACE SOC SEC	-27.00	
A412-5876-815-0-00 R	ACE SOC SEC		525.00
A412-5876-816-0-00 R	ACE HLTH INS		224.00
A412-5876-816-0-00 R	ACE HLTH INS		314.00
A426-5840-150-0-00 R	EXPL ENRICH INSTR SAL	-1,035.00	
A426-5840-150-0-00 R	EXPL ENRICH INSTR SAL	-206.00	
A426-5840-801-0-00 R	EXPL ENRICH POST EMPLOY		487.00
A426-5840-813-0-00 R	EXPL ENRICH NYS ERS		28.00
A426-5840-816-0-00 R	EXPL ENRICH HLTH INS		515.00
A426-5840-816-0-00 R	EXPL ENRICH HLTH INS		206.00
A426-5840-822-0-00 R	EXPL ENRICH HRA ADMIN		5.00
A430-5877-150-0-01 R	DIST LRN-INSTR SALARIES		1,159.00
A430-5877-150-2-01 R	DIST LRN-ELM SCI FAIR INS		1,569.00
A430-5877-150-2-03 R	DIST LRN-HH SCI FAIR INST		2,216.80
A430-5877-150-2-09 R	DIST LRN-ADD SCI FR INSTR		5,440.00
A430-5877-150-2-14 R	DIST LRN-C/S SCI FAIR INS		3,536.80
A430-5877-150-B-00 R	VIRT WRLD-INSTR SAL		1,159.00
A430-5877-153-0-09 R	DIST LRN-HI STIPEND SAL	-200.00	
A430-5877-160-B-00 R	VIRT WRLD-NI SALARY	-2,627.00	
A430-5877-200-0-09 R	DIST LRN-EQUIPMENT	-1,500.00	
A430-5877-200-0-09 R	DIST LRN-EQUIPMENT	-650.00	
A430-5877-200-A-00 R	DL-AA BASE EQUIPMENT	-1,634.64	
A430-5877-204-0-09 R	DIST LRN-SMALL EQUIP		458.00
A430-5877-204-1-10 R	DIST LRN-ALFRED-ALM SM EQ		264.00
A430-5877-204-1-24 R	DIST LRN-BRADFORD SM EQPT		264.00
A430-5877-300-0-09 R	DIST LRN-SUPPLIES	-53.00	
A430-5877-300-B-00 R	VIRT WRLD-SUPPLIES		109.00
A430-5877-400-0-09 R	DIST LRN-CONTRACTUAL	-575.00	
A430-5877-400-1-01 R	DIST LRN-ELMIRA CONTR	-1,882.74	
A430-5877-400-1-03 R	DIST LRN-HHDS CONTR	-2,000.00	
A430-5877-400-1-09 R	DIST LRN-ADDISON CONTR	-6,080.78	
A430-5877-400-1-10 R	DIST LRN-ALFRED-ALM CONTR	-264.00	
A430-5877-400-1-24 R	DIST LRN-BRADFORD CONTR	-264.00	
A430-5877-400-A-03 R	DL-AA CONTRACT-HORSEHEADS	-1,002.44	
A430-5877-400-A-09 R	DL-AA CONTRACT-ADDISON	-440.21	
A430-5877-400-A-14 R	DL-AA CONTRACT-C/S	-3,961.03	
A430-5877-411-0-09 R	DIST LRN-PHONE CHARGES	-320.00	
A430-5877-411-0-09 R	DIST LRN-PHONE CHARGES		1,197.00
A430-5877-432-0-09 R	DIST LRN-MEMBERSHIP FEES	-100.00	
A430-5877-458-0-09 R	DIST LRN-STF DEV/CONF	-286.00	
A430-5877-458-A-00 R	DL-AA BASE STF DEV/CONF	-2,229.91	
A430-5877-458-B-00 R	VIRT WRLD-STF DEV/CONF		208.00
A430-5877-801-0-09 R	DIST LRN-POST EMPLOY		3,417.85
A430-5877-801-A-00 R	DL-AA BASE POST EMPLOY		1,481.04
A430-5877-801-B-00 R	VIRT WRLD-POST EMPLOY		1,072.93
A430-5877-811-0-09 R	DIST LRN-NYS TRS	-279.00	

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A430-5877-811-0-09 R	DIST LRN-NYS TRS	129.00
A430-5877-811-2-01 R	DIST LRN-ELM SCI FAIR TRS	174.38
A430-5877-811-2-03 R	DIST LRN-HH SCI FAIR TRS	431.37
A430-5877-811-2-09 R	DIST LRN-ADD SCI FR TRS	597.38
A430-5877-811-2-14 R	DIST LRN-C/S SCI FAIR TRS	110.28
A430-5877-811-B-00 R	VIRT WRLD-NYS TRS	67.00
A430-5877-812-2-01 R	DIST LRN-ELM SCI FAIR CMP	13.03
A430-5877-812-2-03 R	DIST LRN-HH SCI FAIR CMP	33.34
A430-5877-812-2-09 R	DIST LRN-ADD SCI FR COMP	45.02
A430-5877-812-2-14 R	DIST LRN-C/S SCI FAIR CMP	30.09
A430-5877-813-0-09 R	DIST LRN-NYS ERS	500.08
A430-5877-813-A-00 R	DL-AA BASE NYS ERS	84.60
A430-5877-813-B-00 R	VIRT WRLD-NYS ERS	-753.76
A430-5877-815-0-09 R	DIST LNR-SOC SEC	-211.00
A430-5877-815-0-09 R	DIST LNR-SOC SEC	61.00
A430-5877-815-2-01 R	DIST LRN-ELM SCI FAIR SS	120.05
A430-5877-815-2-03 R	DIST LRN-HH SCI FAIR SS	304.56
A430-5877-815-2-09 R	DIST LRN-ADD SCI FR SS	416.52
A430-5877-815-2-14 R	DIST LRN-C/S SCI FAIR SS	270.09
A430-5877-815-B-00 R	VIRT WRLD-SOC SEC	-527.17
A430-5877-816-0-09 R	DIST LRN-HEALTH INS	938.98
A430-5877-818-2-01 R	DIST LRN-ELM SCI FAIR UNM	6.28
A430-5877-818-2-03 R	DIST LRN-HH SCI FAIR UNEM	16.37
A430-5877-818-2-09 R	DIST LRN-ADD SCI FR UNEMP	22.07
A430-5877-818-2-14 R	DIST LRN-C/S SCI FAIR UNE	13.77
A430-5877-819-0-09 R	DIST LRN-HRA	-130.00
A430-5877-822-0-09 R	DIST LRN-HRA ADMIN	-4.00
A430-5877-823-0-09 R	DIST LRN-FLEX	-31.00
A430-5877-824-A-00 R	DL-AA BASE DENTAL INS	69.00
A501-6310-163-0-09 R	COUR SRV- HI WAIVER SAL	-1,500.00
A501-6310-166-0-09 R	COUR SRV-TMP DRIV	2,000.00
A501-6310-166-0-09 R	COUR SRV-TMP DRIV	-1,413.00
A501-6310-300-1-09 R	MEDIA-SUP	-303.00
A501-6310-300-1-09 R	MEDIA-SUP	-916.00
A501-6310-801-0-09 R	COUR SRV-POST EMPLOY	2,896.00
A501-6310-801-1-09 R	MEDIA-POST EMPLOY	916.00
A501-6310-813-0-09 R	COUR SRV-NYS ERS	-4,896.00
A501-6310-813-0-09 R	COUR SRV-NYS ERS	-1,683.00
A501-6310-813-0-09 R	COUR SRV-NYS ERS	-448.00
A501-6310-813-1-09 R	MEDIA-NYS ERS	303.00
A501-6310-816-0-09 R	COUR SRV-HLTH INS	1,683.00
A501-6310-816-0-09 R	COUR SRV-HLTH INS	3,361.00
A502-6330-150-0-00 R	ETV-PRESTON SALARY	-2,085.98
A502-6330-204-0-09 R	ETV-SMALL EQUIP	53.49
A502-6330-400-0-09 R	ETV-CONTRACT	1,100.00
A502-6330-801-0-09 R	ETV-POST EMPLOY	932.49
A506-6210-150-0-00 R	CURR DEV-INSTR SALARIES	-7,643.00
A506-6210-153-0-00 R	CURR DEV-INS STIPEND	7,296.00
A506-6210-204-0-00 R	CURR DEV-SMALL EQUIP	458.00
A506-6210-300-0-00 R	CURR DEV-SUPPLIES	-2,000.00
A506-6210-300-0-00 R	CURR DEV-SUPPLIES	894.00
A506-6210-300-0-00 R	CURR DEV-SUPPLIES	128.00
A506-6210-347-0-87 R	CURR DEV AUTO EXPENSES	1,925.00
A506-6210-400-0-00 R	CURR DEV-CONTRACT & OTHR	-1,542.00
A506-6210-400-0-00 R	CURR DEV-CONTRACT & OTHR	1,542.00
A506-6210-411-0-00 R	CURR DEV-PHONE	-458.00
A506-6210-432-0-00 R	CURR DEV-MEMBERSHIP DUES	75.00
A506-6210-456-0-00 R	CURR DEV-MILEAGE	-6,000.00
A506-6210-458-0-00 R	CURR DEV-STAFF DEV/CONF	-1,542.00
A506-6210-801-0-00 R	CURR DEV-POST EMPLOYMENT	8,104.00
A506-6210-801-0-00 R	CURR DEV-POST EMPLOYMENT	219.00

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A508-6210-815-0-00 R	CURR DEV-SOCIAL SECURITY	-1,456.00	
A508-6316-205-0-12 R	LIB SVS-AVOCA SOFTWARE		16.00
A508-6316-205-0-14 R	LIB SVS-CAMP/SAV SOFTWARE	-638.00	
A508-6316-300-0-12 R	LIB SVS-AVOCA CCD	-16.00	
A508-6316-300-0-14 R	LIB SVS-CAMP/SAV CCD		638.00
A508-6316-300-1-00 R	LIB SVS-CORD COLLECT SPLY	-153.00	
A508-6316-300-1-00 R	LIB SVS-CORD COLLECT SPLY		153.00
A508-6316-300-1-00 R	LIB SVS-CORD COLLECT SPLY	-136.00	
A508-6316-300-A-02 R	LIB SVS-EH COHEN ELEM CCD	-17.00	
A508-6316-300-B-02 R	LIB SVS-EH COHEN MS CCD		17.00
A508-6316-300-C-03 R	LIB SVS-HH GARDNER RD CCD	-13.00	
A508-6316-300-D-03 R	LIB SVS-HH RIDGE RD CCD		13.00
A508-6316-458-0-00 R	LIB SVS-STF DEV/CONF	-148.00	
A508-6316-458-0-00 R	LIB SVS-STF DEV/CONF	-870.00	
A508-6316-458-0-00 R	LIB SVS-STF DEV/CONF		870.00
A508-6316-458-0-00 R	LIB SVS-STF DEV/CONF	-870.00	
A508-6316-801-0-00 R	LIB SVS-POST EMPLOY		1,056.00
A508-6316-801-0-00 R	LIB SVS-POST EMPLOY	-1,056.00	
A508-6316-801-0-00 R	LIB SVS-POST EMPLOY		1,039.00
A508-6316-813-0-00 R	LIB SVS-NYS ERS		148.00
A508-6316-815-0-00 R	LIB SVS-SOC SECURITY	-33.00	
A508-6316-815-0-00 R	LIB SVS-SOC SECURITY		33.00
A508-6316-815-0-00 R	LIB SVS-SOC SECURITY	-33.00	
A511-6313-200-0-09 R	PRINT-EQUIPMENT	-9,500.00	
A511-6313-300-0-09 R	PRINT-PRINT SHOP SUPPLIES	-3,985.00	
A511-6313-400-0-09 R	PRINT-CONTRACTUAL		9,500.00
A511-6313-816-0-09 R	PRINT-HEALTH INS		3,985.00
A512-6360-150-0-03 R	CAI/LAN-12.5 SPEC SAL	-2,310.49	
A512-6360-200-0-09 R	CAI/LAN-EQUIPMENT	-806.86	
A512-6360-200-0-09 R	CAI/LAN-EQUIPMENT	-4,053.27	
A512-6360-204-0-09 R	CAI/LAN-SMALL EQUIP		350.53
A512-6360-205-0-09 R	CAI/LAN-SOFTWARE	-2,256.55	
A512-6360-205-N-09 R	CAI/LAN-SOFTWARE/ROBOTICS		14,815.00
A512-6360-205-Q-14 R	GAGGLE-SOFTWARE-C/S	-1,925.00	
A512-6360-300-0-09 R	CAI/LAN SUPPLIES	-698.97	
A512-6360-400-Q-14 R	GAGGLE-CONT/OTHR-C/S		1,925.00
A512-6360-404-0-09 R	CAI/LAN PRINTING EXPENSE	-87.60	
A512-6360-408-0-09 R	CAI/LAN PUBLICATIONS		99.00
A512-6360-443-0-09 R	CAI/LAN RECRUITING ADS	-200.00	
A512-6360-445-0-09 R	CAI/LAN WORKSHOP/MTG EXP	-133.00	
A512-6360-456-0-09 R	CAI/LAN MILEAGE	-100.00	
A512-6360-458-0-09 R	CAI/LAN STAFF DEV/CON	-8,299.73	
A512-6360-801-0-09 R	CAI/LAN POST EMPLOY		27,321.29
A512-6360-811-0-09 R	CAI/LAN NYS TRS	-8,216.60	
A512-6360-812-0-09 R	CAI/LAN COMP INS	-106.02	
A512-6360-813-0-09 R	CAI/LAN NYS ERS		250.73
A512-6360-814-0-09 R	CAI/LAN-ESSA DBL INS	-34.56	
A512-6360-815-0-09 R	CAI/LAN SOC SECURITY	-859.06	
A512-6360-815-0-09 R	CAI/LAN SOC SECURITY	-1,451.46	
A512-6360-816-0-09 R	CAI/LAN HEALTH INS	-7,713.75	
A512-6360-818-0-09 R	CAI/LAN UNEMPLOY INS	-27.99	
A512-6360-819-0-09 R	CAI/LAN-HRA	-5,232.24	
A512-6360-821-0-09 R	CAI/LAN VISN INS		79.00
A512-6360-823-0-09 R	CAI/LAN FLEX	-355.00	
A512-6360-824-0-09 R	CAI/LAN DNTL INS		27.60
A513-6320-300-0-00 R	LIB AUTO SUPPLIES	-23.00	
A513-6320-300-0-00 R	LIB AUTO SUPPLIES	-28.00	
A513-6320-300-0-00 R	LIB AUTO SUPPLIES	-19.00	
A513-6320-407-0-00 R	LIB AUTO POSTAGE		28.00
A513-6320-801-0-09 R	LIB AUTO-POST EMPLOY		19.00
A513-6320-813-0-09 R	LIB AUTO-NYS ERS		444.00

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A513-6320-814-0-09 R	LIB AUTO-ESSA DBL INS	-47.00	
A513-6320-815-0-09 R	LIB AUTO-SOC SECURITY	-201.00	
A513-6320-816-0-09 R	LIB AUTO-HEALTH INS	-173.00	
A514-6111-300-0-00 R	ACADEMIC ALL STARS-SPLY	-200.00	
A514-6111-456-0-00 R	ACADEMIC ALL STARS-MILEAG		200.00
A516-6212-160-0-00 R	GRANTS-NI SALARIES	-646.00	
A516-6212-160-0-00 R	GRANTS-NI SALARIES	-717.00	
A516-6212-163-0-09 R	GRANTS-NI HI STIPEND SAL		646.00
A516-6212-204-0-09 R	GRANTS-SMALL EQUIP		425.00
A516-6212-300-0-09 R	GRANTS-OFFICE SUPPLIE	-425.00	
A516-6212-300-0-09 R	GRANTS-OFFICE SUPPLIE	-240.00	
A516-6212-400-0-09 R	GRANTS-CONTRACTUAL	-10.60	
A516-6212-407-0-09 R	GRANTS-POSTAGE		10.60
A516-6212-454-0-09 R	GRANTS-COPIER EXPENSES		240.00
A516-6212-801-0-09 R	GRANTS-POST EMPLOY		7,722.00
A516-6212-813-0-09 R	GRANTS-NYS ERS		1,937.00
A516-6212-815-0-09 R	GRANTS-SOCIAL SECUR	-4,000.00	
A516-6212-816-0-09 R	GRANTS-HEALTH INS	-5,659.00	
A516-6212-816-0-09 R	GRANTS-HEALTH INS		717.00
A517-6160-150-9-06 R	STATEWIDE SDP-ADM I/SAL	-1,002.00	
A517-6160-444-9-06 R	STATEWIDE SDP-ADVERTISING		48.00
A517-6160-801-9-06 R	STATEWIDE SDP-POST EMP		1,042.00
A517-6160-812-9-06 R	STATEWIDE SDP-COMP INS	-8.00	
A517-6160-815-9-06 R	STATEWIDE SDP-SOC SEC	-76.00	
A517-6160-818-9-06 R	STATEWIDE SDP-UNEMP INS	-4.00	
A518-6161-154-0-00 R	COORD-HOME INSTR-INST EX	-309.00	
A518-6161-300-0-00 R	COORD-HOME INSTR-SUPPLIES	-48.00	
A518-6161-801-0-00 R	COORD-HOME INSTR-POST EMP		309.00
A518-6161-813-0-00 R	COORD-HOME INSTR-NYS ERS		48.00
A520-6817-205-0-00 R	SUPPORT SVS-SOFTWARE		500.00
A520-6817-300-0-00 R	SUPPORT SVS-SUPPLIES	-503.00	
A520-6817-404-0-00 R	SUPPORT SVS-PRINTING		3.00
A520-6817-801-0-00 R	SUPPORT SVS-POST EMP		752.00
A520-6817-811-0-00 R	SUPPORT SVS-NYS TRS	-192.00	
A520-6817-811-0-00 R	SUPPORT SVS-NYS TRS		192.00
A520-6817-816-0-00 R	SUPPORT SVS-HLTH INS	-944.00	
A520-6817-824-0-00 R	SUPPORT SVS-DENTL INS		192.00
A522-6312-160-0-00 R	AV/ELECT-BEACH 1.0 SAL	-294.00	
A522-6312-160-1-00 R	MICRO REP-NI SALARY	-200.00	
A522-6312-164-1-00 R	MICRO REP-EXT WORK/OT	-2,200.00	
A522-6312-200-0-00 R	AV/ELECT-EQUIPMENT	-1,360.00	
A522-6312-200-1-00 R	MICRO REP-EQUIPMENT	-440.00	
A522-6312-204-0-00 R	AV/ELECT-SMALL EQUIP		214.00
A522-6312-300-0-00 R	AV/ELECT-SUPPLIES	-1,257.00	
A522-6312-402-0-00 R	AV/ELECT-EQUIP REPAIR	-500.00	
A522-6312-411-1-00 R	MICRO REP-PHONE		360.00
A522-6312-456-0-00 R	AV/ELECT-MILEAGE	-100.00	
A522-6312-456-1-08 R	MICRO REP-CORNING MIL	-200.00	
A522-6312-801-0-00 R	AV/ELECT-POST EMPLOY		1,752.00
A522-6312-801-1-00 R	MICRO REP-POST EMPLOY		922.00
A522-6312-812-1-00 R	MICRO REP-COMP INS		4.00
A522-6312-813-0-00 R	AV/ELECT-NYS ERS		322.00
A522-6312-813-1-00 R	MICRO REP-NYS ERS		1,051.00
A522-6312-814-0-00 R	AV/ELECT-ESSA DBL INS	-31.00	
A522-6312-814-0-00 R	AV/ELECT-ESSA DBL INS	-3.00	
A522-6312-814-1-00 R	MICRO REP-DISABILITY INS	-103.00	
A522-6312-815-0-00 R	AV/ELECT-SOCIAL SEC	-154.00	
A522-6312-815-1-00 R	MICRO REP-SOCIAL SEC	-202.00	
A522-6312-816-0-00 R	AV/ELECT-HEALTH INS		1,126.00
A522-6312-816-1-00 R	MICRO REP-HEALTH INS		1,997.00
A522-6312-818-1-00 R	MICRO REP-UNEMP INS		3.00

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A522-6312-819-0-00 R	AV/ELECT-HRA	-143.00	
A522-6312-819-1-00 R	MICRO REP-HRA	-657.00	
A522-6312-821-1-00 R	MICRO REP VISN INS		24.00
A522-6312-824-1-00 R	MICRO REP DNTL INS		69.00
A525-6261-150-0-00 R	TCHR RESD INS SAL	-22,170.00	
A525-6261-153-0-00 R	TCHR RESD HI STIPEND		8,778.00
A525-6261-206-0-00 R	TCHR RESD VEHICLE PURCHAS		10,000.00
A525-6261-206-0-00 R	TCHR RESD VEHICLE PURCHAS		25,553.00
A525-6261-206-0-00 R	TCHR RESD VEHICLE PURCHAS	-1,856.00	
A525-6261-206-0-00 R	TCHR RESD VEHICLE PURCHAS	-1,745.00	
A525-6261-300-0-00 R	TCHR RESD SUPP & MAT	-1,553.00	
A525-6261-300-0-00 R	TCHR RESD SUPP & MAT	-3,801.00	
A525-6261-300-0-00 R	TCHR RESD SUPP & MAT	-1,619.00	
A525-6261-300-0-00 R	TCHR RESD SUPP & MAT	-1,672.00	
A525-6261-300-2-00 R	TCHR RESD CURR MAP SUPPLY	-307.00	
A525-6261-347-0-87 R	TCHR RESD AUTO EXPENSES	-5,000.00	
A525-6261-347-0-87 R	TCHR RESD AUTO EXPENSES	-5,588.00	
A525-6261-411-0-00 R	TCHR RESD TELEPHONE	-75.00	
A525-6261-432-0-00 R	TCHR RESD MEMBERSHIP DUES		75.00
A525-6261-432-0-00 R	TCHR RESD MEMBERSHIP DUES		89.00
A525-6261-440-0-00 R	STEM EVALS		35,053.00
A525-6261-454-0-00 R	TCHR RESD PHOTO COPYING	-520.00	
A525-6261-456-0-00 R	TCHR RESD MILEAGE	-430.00	
A525-6261-456-0-00 R	TCHR RESD MILEAGE	-6,315.00	
A525-6261-458-0-00 R	TCHR RESD CONFERENCE	-10,000.00	
A525-6261-458-0-00 R	TCHR RESD CONFERENCE	-24,000.00	
A525-6261-801-0-00 R	TCHR RESD POST EMP		30.00
A525-6261-801-0-00 R	TCHR RESD POST EMP		9,973.00
A525-6261-801-2-00 R	TCHR RESD CURR MAP POST E		238.00
A525-6261-811-0-00 R	TCHR RESD TRS		100.00
A525-6261-811-0-00 R	TCHR RESD TRS		318.00
A525-6261-812-0-00 R	TCHR RESD COMP INS		50.00
A525-6261-812-0-00 R	TCHR RESD COMP INS		13.00
A525-6261-813-0-00 R	TCHR RESD ERS		100.00
A525-6261-815-0-00 R	TCHR RESD SOC SEC		150.00
A525-6261-815-0-00 R	TCHR RESD SOC SEC		264.00
A525-6261-816-0-00 R	TCHR RESD HLTH INS	-449.00	
A525-6261-816-0-00 R	TCHR RESD HLTH INS		1,672.00
A525-6261-816-2-00 R	TCHR RESD CURR MAP HEALTH		69.00
A525-6261-818-0-00 R	TCHR RESD UNEMP INS	-51.00	
A525-6261-819-0-00 R	TCHR RESD HRA	-4,755.00	
A525-6261-821-0-00 R	TCHR RESD VISN INS	-78.00	
A525-6261-822-0-00 R	TCHR RESD HRA ADMIN	-12.00	
A525-6261-822-0-00 R	TCHR RESD HRA ADMIN	-116.00	
A525-6261-823-0-00 R	TCHR RESD FLEX PLAN	-276.00	
A525-6261-824-0-00 R	TCHR RESD DNTL INS	-137.00	
A527-6318-160-0-01 R	ELEM SC PROG-STRATTON		708.00
A527-6318-160-1-00 R	ELEM SC PROG-SDC-ADM NI S	-0.51	
A527-6318-164-0-05 R	ELEM SC PROG-OT/EXT WORK		528.00
A527-6318-164-0-05 R	ELEM SC PROG-OT/EXT WORK	-155.00	
A527-6318-300-0-05 R	ELEM SC PROG-SUPPLIES	-5,285.00	
A527-6318-300-0-05 R	ELEM SC PROG-SUPPLIES	-1,959.00	
A527-6318-300-0-05 R	ELEM SC PROG-SUPPLIES		884.00
A527-6318-300-0-05 R	ELEM SC PROG-SUPPLIES		186.00
A527-6318-300-0-05 R	ELEM SC PROG-SUPPLIES	-66.00	
A527-6318-301-0-05 R	ELEM SC KIT REFILLS	-423.00	
A527-6318-308-0-05 R	ELEM SC OFFICE SUPPL	-116.00	
A527-6318-400-0-05 R	ELEM SC PROG-CONTRACT		13.00
A527-6318-400-0-05 R	ELEM SC PROG-CONTRACT	-240.00	
A527-6318-400-1-00 R	ELEM SC PROG-SDC-ADM CONT		117.01
A527-6318-400-1-00 R	ELEM SC PROG-SDC-ADM CONT	-206.63	

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A527-6318-407-0-05 R	ELEM SC PROG-POSTAGE		10.00
A527-6318-456-0-05 R	ELEM SC PROG-MILEAGE	-125.00	
A527-6318-801-0-05 R	ELEM SC PROG-POST EMPLOY		3,145.00
A527-6318-801-0-05 R	ELEM SC PROG-POST EMPLOY		116.00
A527-6318-801-0-05 R	ELEM SC PROG-POST EMPLOY		6.00
A527-6318-801-1-00 R	ELEM SC PROG-SDC-ADM PE	-0.66	
A527-6318-801-1-00 R	ELEM SC PROG-SDC-ADM PE		95.35
A527-6318-812-0-05 R	ELEM SC PROG-COMP INS		6.00
A527-6318-812-0-05 R	ELEM SC PROG-COMP INS		20.00
A527-6318-812-0-05 R	ELEM SC PROG-COMP INS		5.00
A527-6318-812-1-00 R	ELEM SC PROG-SDC-ADM WC	-0.43	
A527-6318-813-0-05 R	ELEM SC PROG-NYS ERS		159.00
A527-6318-813-0-05 R	ELEM SC PROG-NYS ERS		402.00
A527-6318-813-0-05 R	ELEM SC PROG-NYS ERS		168.00
A527-6318-813-1-00 R	ELEM SC PROG-SDC-ADM ERS	-99.10	
A527-6318-813-1-00 R	ELEM SC PROG-SDC-ADM ERS		0.01
A527-6318-814-1-00 R	ELEM SC PROG-SDC-ADM DBL	-3.46	
A527-6318-815-0-05 R	ELEM SC PROG-SOC SEC		39.00
A527-6318-815-1-00 R	ELEM SC PROG-SDC-ADM SS	-10.18	
A527-6318-815-1-00 R	ELEM SC PROG-SDC-ADM SS	-0.96	
A527-6318-816-0-05 R	ELEM SC PROG-HLTH INS		1,959.00
A527-6318-816-1-00 R	ELEM SC PROG-SDC-ADM HI	-0.24	
A527-6318-816-1-00 R	ELEM SC PROG-SDC-ADM HI		112.23
A527-6318-818-0-05 R	ELEM SC PROG-UNEMP IN		3.00
A527-6318-818-0-05 R	ELEM SC PROG-UNEMP IN		1,959.00
A527-6318-818-0-05 R	ELEM SC PROG-UNEMP IN	-1,950.00	
A527-6318-818-0-05 R	ELEM SC PROG-UNEMP IN		3.00
A527-6318-818-1-00 R	ELEM SC PROG-SDC-ADM UI	-0.93	
A527-6318-819-1-00 R	ELEM SC PROG-SDC-ADM HRA	-0.50	
A527-6318-822-1-00 R	ELEM SC PROG-SDC-HRA ADMI	-0.20	
A527-6318-824-1-00 R	ELEM SC PROG-SDC-ADM DNTL	-0.80	
A536-6368-153-0-09 R	MODEL SCH-HI STIPEND SAL	-411.00	
A536-6368-458-0-09 R	MODEL SCH-STAFF DEV/CO	-1,185.70	
A536-6368-801-0-09 R	MODEL SCH-POST EMPLOY		820.52
A536-6368-813-0-09 R	MODEL SCH-NYS ERS		84.60
A536-6368-816-0-09 R	MODEL SCH-HEALTH INS		280.58
A536-6368-816-0-09 R	MODEL SCH-HEALTH INS		411.00
A537-6211-150-0-00 R	SIP-BASE INSTR SALARY	-1,118.00	
A537-6211-150-0-00 R	SIP-BASE INSTR SALARY		2,586.00
A537-6211-150-0-00 R	SIP-BASE INSTR SALARY		3,500.00
A537-6211-150-0-00 R	SIP-BASE INSTR SALARY		22.00
A537-6211-150-0-00 R	SIP-BASE INSTR SALARY	-5.00	
A537-6211-150-0-12 R	SIP-REG SCORING- INST SAL	-11,469.00	
A537-6211-150-1-00 R	SIP- WKSP INST SAL		1,057.00
A537-6211-150-1-00 R	SIP- WKSP INST SAL		10,000.00
A537-6211-150-1-00 R	SIP- WKSP INST SAL	-2,217.00	
A537-6211-150-1-00 R	SIP- WKSP INST SAL	-1,829.00	
A537-6211-150-O-00 R	SIP ORG DEV INSTR SALARY	-6,358.00	
A537-6211-160-0-12 R	SIP-REG SCORING- N-I SAL		2,822.00
A537-6211-160-1-00 R	SIP-WKSP N/I SAL		266.00
A537-6211-160-1-00 R	SIP-WKSP N/I SAL		266.00
A537-6211-160-1-00 R	SIP-WKSP N/I SAL		1,372.00
A537-6211-205-0-00 R	SIP BASE SOFTWARE		360.00
A537-6211-205-N-00 R	SIP NETWK TEAMS SOFTWARE		100.00
A537-6211-300-0-00 R	SIP BASE SUPPLIES	-862.00	
A537-6211-300-N-00 R	SIP NETWK TEAMS SUPPLIES	-530.00	
A537-6211-347-0-87 R	SIP-BASE AUTO EXPENSES	-1,212.00	
A537-6211-347-0-87 R	SIP-BASE AUTO EXPENSES	-5,013.00	
A537-6211-347-0-87 R	SIP-BASE AUTO EXPENSES	-17,003.00	
A537-6211-347-1-87 R	SIP-WKSP AUTO EXPENSES		6,000.00
A537-6211-404-1-00 R	SIP- WKSP PRINTING		129.00

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A537-6211-404-N-00 R	SIP NETWK TEAMS PRINTING	-1,000.00	
A537-6211-411-0-00 R	SIP- BASE TELEPHONE	-245.00	
A537-6211-432-0-00 R	SIP- BASE MBSHP DUES	-221.00	
A537-6211-440-1-00 R	SIP- WKSP CONSULTANT	-10,000.00	
A537-6211-440-1-00 R	SIP- WKSP CONSULTANT	-10,000.00	
A537-6211-440-1-00 R	SIP- WKSP CONSULTANT	-51.00	
A537-6211-440-1-01 R	SIP- WKSP-CCR-ELMIRA	-30,000.00	
A537-6211-440-4-01 R	SIP-CCR ELMIRA ADMIN PD		30,000.00
A537-6211-440-N-00 R	SIP NETWK TEAMS CONSULTNT	-1,155.00	
A537-6211-440-N-00 R	SIP NETWK TEAMS CONSULTNT	-3,260.00	
A537-6211-440-O-00 R	SIP ORG DEV CONSULTNT		6,358.00
A537-6211-445-0-00 R	SIP- BASE MEETING EXPENSE	-714.00	
A537-6211-445-1-00 R	SIP- WKSP-WKSP/MEETNG EXP		1,773.00
A537-6211-445-1-00 R	SIP- WKSP-WKSP/MEETNG EXP		98.00
A537-6211-445-1-00 R	SIP- WKSP-WKSP/MEETNG EXP		50.00
A537-6211-456-0-00 R	SIP-BASE MILEAGE	-300.00	
A537-6211-456-N-00 R	SIP NETWK TEAMS MILEAGE		1,736.00
A537-6211-456-N-00 R	SIP NETWK TEAMS MILEAGE		6,774.00
A537-6211-458-0-00 R	SIP-STF DEV/CONFERENC		666.00
A537-6211-458-N-00 R	SIP NETWK TEAMS STF DEV/C	-429.00	
A537-6211-458-N-00 R	SIP NETWK TEAMS STF DEV/C	-6,774.00	
A537-6211-801-0-00 R	SIP-BASE POST EMPLOY		1,513.00
A537-6211-801-0-00 R	SIP-BASE POST EMPLOY		17,003.00
A537-6211-801-1-00 R	SIP -WKSP POST EMPLOY		15.00
A537-6211-801-1-00 R	SIP -WKSP POST EMPLOY		2,197.00
A537-6211-801-1-00 R	SIP -WKSP POST EMPLOY		37.00
A537-6211-801-2-00 R	SIP-DATA ANAL POST EMPLOY		2,997.00
A537-6211-801-N-00 R	SIP NETWK TEAMS POST EMP		1,155.00
A537-6211-801-N-00 R	SIP NETWK TEAMS POST EMP		1,540.00
A537-6211-811-0-12 R	SIP-REG SCORING- TRS		3,507.00
A537-6211-811-2-00 R	SIP- DATA ANAL TRS	-1,400.00	
A537-6211-812-0-12 R	SIP-REG SCORING- W COMP		247.00
A537-6211-812-1-00 R	SIP- WKSP COMP INS		20.00
A537-6211-812-1-00 R	SIP- WKSP COMP INS		1.00
A537-6211-812-1-00 R	SIP- WKSP COMP INS		3.00
A537-6211-813-0-00 R	SIP BASE ERS		198.00
A537-6211-813-1-00 R	SIP- WKSP ERS		445.00
A537-6211-813-1-00 R	SIP- WKSP ERS		272.00
A537-6211-815-0-12 R	SIP-REG SCORING- SOC SEC		4,776.00
A537-6211-815-1-00 R	SIP--WKSP SOC SEC		143.00
A537-6211-815-1-00 R	SIP--WKSP SOC SEC		3.00
A537-6211-815-1-00 R	SIP--WKSP SOC SEC		15.00
A537-6211-815-1-10 R	SIP-WKSH-ALFRED ALM SOC		1.00
A537-6211-815-2-00 R	SIP- DATA ANAL SOC SEC	-235.00	
A537-6211-816-0-00 R	SIP BASE HEALTH INS		5.00
A537-6211-816-1-00 R	SIP- WKSP HLTH INS	-18.00	
A537-6211-816-1-00 R	SIP- WKSP HLTH INS		758.00
A537-6211-816-2-00 R	SIP- DATA ANAL HEALTH IN	-1,063.00	
A537-6211-816-N-00 R	SIP NETWK TEAMS HLTH INS		860.00
A537-6211-818-0-12 R	SIP-REG SCORING- UNEMPLOY		117.00
A537-6211-818-1-00 R	SIP- WKSP UNEMP INS		15.00
A537-6211-818-1-00 R	SIP- WKSP UNEMP INS		1.00
A537-6211-819-2-00 R	SIP DATA ANAL HRA	-230.00	
A537-6211-819-N-00 R	SIP NETWK TEAMS HRA		35.00
A537-6211-821-N-00 R	SIP NETWK TEAMS VIS INS		60.00
A537-6211-822-N-00 R	SIP NETWK TEAMS HRA ADM		36.00
A537-6211-823-2-00 R	SIP- DATA ANAL FLEX	-69.00	
A537-6211-824-1-00 R	SIP- WKSP DNTL INS		18.00
A537-6211-824-N-00 R	SIP NETWK TEAMS DENT INS		852.00
A602-7810-200-0-09 R	SLF FND HL-EQUIP	-100.00	
A602-7810-300-0-09 R	SLF FND HL-SUPPLIES	-200.00	

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A602-7810-400-0-09 R	SLF FND HL-CONTRACT		239.60
A602-7810-400-1-00 R	WK COMP-CONTRACTUAL	-478.00	
A602-7810-404-0-09 R	SLF FND HL-PRINTING	-239.60	
A602-7810-404-0-09 R	SLF FND HL-PRINTING	-120.00	
A602-7810-407-0-09 R	SLF FND HL-POSTAGE	-500.00	
A602-7810-407-0-09 R	SLF FND HL-POSTAGE	-274.00	
A602-7810-411-0-09 R	SLF FND HL-PHONE	-1,000.00	
A602-7810-440-0-09 R	SLF FND HL-CONSULTANT		1,800.00
A602-7810-441-0-09 R	SLF FND HL-LEGAL SRV	-1,100.00	
A602-7810-456-0-09 R	SLF FND HL-MILEAGE	-96.00	
A602-7810-801-0-09 R	SLF FND HL-POST EMPLOY		1,100.00
A602-7810-813-0-09 R	SLF FND HL-NYS ERS	-148.00	
A602-7810-816-0-09 R	SLF FND HL-HLTH INS		638.00
A602-7810-816-1-00 R	WK COMP-HLTH INS		478.00
A605-7710-150-C-14 R	DSRS-BACCILE CAMPBELL .50		2,758.00
A605-7710-150-C-18 R	DSRS-BACCILE SALARY		2.00
A605-7710-150-F-00 R	IDEAS-GILLETTE SALARY	-272.00	
A605-7710-150-L-18 R	CIO-INSTR SALARY	-551.00	
A605-7710-150-L-18 R	CIO-INSTR SALARY	-13,271.00	
A605-7710-153-C-14 R	DSRS-BACCILE STIPEND-CS		551.00
A605-7710-153-C-18 R	DSRS-BACCILE STIPEND		551.00
A605-7710-160-2-00 R	TELECOM-NI SALARIES		270.00
A605-7710-160-3-00 R	DESKTOP-NI SALARIES		10,496.00
A605-7710-160-3-00 R	DESKTOP-NI SALARIES		1,274.00
A605-7710-160-4-00 R	E-MAIL-NI SALARIES		67.00
A605-7710-160-6-00 R	INST TECH-NI SALARIES	-562.00	
A605-7710-160-6-00 R	INST TECH-NI SALARIES	-674.00	
A605-7710-160-7-00 R	SERVER-NI SALARIES		406.00
A605-7710-160-9-00 R	DOC IMAG-NI SALARY	-297.00	
A605-7710-160-9-09 R	DOC IMAG-KOHBERGER SAL	-32,083.00	
A605-7710-160-A-00 R	SMS-NI SALARIES	-1,048.00	
A605-7710-160-A-00 R	SMS-NI SALARIES	-51.00	
A605-7710-160-A-00 R	SMS-NI SALARIES	-7,992.00	
A605-7710-160-A-00 R	SMS-NI SALARIES	-201.00	
A605-7710-160-B-00 R	FIN-NI SALARIES		15,000.00
A605-7710-160-B-00 R	FIN-NI SALARIES		283.00
A605-7710-160-B-00 R	FIN-NI SALARIES		1.00
A605-7710-160-C-08 R	DSRS-NEW .5 SALARY	-200.00	
A605-7710-160-C-24 R	DSRS-.5 BRADFORD NEW		1,454.00
A605-7710-160-E-00 R	TEST SCOR-NI SALARIES		646.00
A605-7710-160-E-00 R	TEST SCOR-NI SALARIES	-631.00	
A605-7710-160-E-00 R	TEST SCOR-NI SALARIES	-200.00	
A605-7710-160-H-00 R	CLEARTRACK 200-NI SALARIE	-2,023.00	
A605-7710-160-H-00 R	CLEARTRACK 200-NI SALARIE	-2,549.00	
A605-7710-160-H-00 R	CLEARTRACK 200-NI SALARIE	-801.00	
A605-7710-160-H-00 R	CLEARTRACK 200-NI SALARIE	-1,526.00	
A605-7710-160-H-00 R	CLEARTRACK 200-NI SALARIE	-7.00	
A605-7710-160-H-00 R	CLEARTRACK 200-NI SALARIE	-12,163.00	
A605-7710-160-I-00 R	CAFE MGMT-NI SALARIES	-1,981.00	
A605-7710-160-K-00 R	MEDICAID-SALARY	-275.00	
A605-7710-160-U-09 R	BACKUP-NI SALARY		306.00
A605-7710-163-3-00 R	DESKTOP-HI STIPEND	-635.00	
A605-7710-163-5-09 R	HELP DESK-HI STIPEND	-200.00	
A605-7710-163-7-00 R	SERVER-TL STIPEND-MARSHAL	-810.00	
A605-7710-163-B-00 R	FIN-HI STIPEND		950.00
A605-7710-163-E-00 R	TEST SCOR-HI STIPEND	-500.00	
A605-7710-163-H-00 R	CLEARTRACK 200-N/I STIPEN		106.00
A605-7710-163-H-00 R	CLEARTRACK 200-N/I STIPEN		1,245.00
A605-7710-163-L-00 R	CIO-NI STIPEND		3,800.00
A605-7710-164-K-00 R	MEDICAID-OVERTIME	-144.00	
A605-7710-166-2-09 R	TELECOM-NI TEMP SALAR	-325.00	

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A605-7710-166-3-00 R	DESKTOP-TEMP SALARY	754.00
A605-7710-166-3-09 R	DESKTOP-NI TEMP SALAR	-5,410.00
A605-7710-166-3-09 R	DESKTOP-NI TEMP SALAR	-765.00
A605-7710-166-3-09 R	DESKTOP-NI TEMP SALAR	-1,274.00
A605-7710-166-5-09 R	HELP DESK-NI TEMP SAL	-625.00
A605-7710-200-2-09 R	TELECOM-EQUIPMENT	-120.00
A605-7710-200-2-09 R	TELECOM-EQUIPMENT	-468.00
A605-7710-200-2-09 R	TELECOM-EQUIPMENT	-2,059.00
A605-7710-200-2-09 R	TELECOM-EQUIPMENT	9,828.00
A605-7710-200-2-09 R	TELECOM-EQUIPMENT	9,950.00
A605-7710-200-2-09 R	TELECOM-EQUIPMENT	20,871.00
A605-7710-200-3-09 R	DESKTOP-EQUIPMENT	-49.00
A605-7710-200-3-09 R	DESKTOP-EQUIPMENT	-1,337.00
A605-7710-200-3-09 R	DESKTOP-EQUIPMENT	-2,228.00
A605-7710-200-5-09 R	HELP DESK-EQUIPMENT	-2,794.00
A605-7710-200-6-09 R	INST TECH-EQUIPMENT	-478.00
A605-7710-200-8-00 R	ONLINE-BOCES EQUIPMENT	-7,728.00
A605-7710-200-8-00 R	ONLINE-BOCES EQUIPMENT	-55,905.00
A605-7710-200-8-00 R	ONLINE-BOCES EQUIPMENT	-496.00
A605-7710-200-8-01 R	ONLINE-ELMIRA EQUIP	-48,946.00
A605-7710-200-8-01 R	ONLINE-ELMIRA EQUIP	32,215.00
A605-7710-200-8-01 R	ONLINE-ELMIRA EQUIP	-58.00
A605-7710-200-8-01 R	ONLINE-ELMIRA EQUIP	-31,162.00
A605-7710-200-8-01 R	ONLINE-ELMIRA EQUIP	-1,500.00
A605-7710-200-8-01 R	ONLINE-ELMIRA EQUIP	-5.00
A605-7710-200-8-02 R	ONLINE-EH EQUIP	6,000.00
A605-7710-200-8-02 R	ONLINE-EH EQUIP	-1,500.00
A605-7710-200-8-02 R	ONLINE-EH EQUIP	-1,664.00
A605-7710-200-8-02 R	ONLINE-EH EQUIP	-15,994.00
A605-7710-200-8-04 R	ONLINE-OM EQUIP	-1,035.00
A605-7710-200-8-05 R	ONLINE-SPVE EQUIP	2,213.00
A605-7710-200-8-05 R	ONLINE-SPVE EQUIP	-2,879.00
A605-7710-200-8-05 R	ONLINE-SPVE EQUIP	2,408.00
A605-7710-200-8-06 R	ONLINE-WG EQUIP	-2,711.00
A605-7710-200-8-07 R	ONLINE-WAV EQUIP	-8,698.00
A605-7710-200-8-07 R	ONLINE-WAV EQUIP	-499.00
A605-7710-200-8-08 R	ONLINE-CORNING EQP	-210.00
A605-7710-200-8-08 R	ONLINE-CORNING EQP	10,982.00
A605-7710-200-8-08 R	ONLINE-CORNING EQP	-6,069.00
A605-7710-200-8-08 R	ONLINE-CORNING EQP	-77.00
A605-7710-200-8-14 R	ONLINE-C/S EQUIP	-3,309.00
A605-7710-200-8-14 R	ONLINE-C/S EQUIP	-4,475.00
A605-7710-200-8-14 R	ONLINE-C/S EQUIP	-160.00
A605-7710-200-8-14 R	ONLINE-C/S EQUIP	-419.00
A605-7710-200-8-18 R	ONLINE-HORNELL EQUIP	-10,141.00
A605-7710-200-8-20 R	ONLINE-PRATTSBG EQUIP	-225.00
A605-7710-200-8-24 R	ONLINE-BRADFORD EQUIP	3,624.00
A605-7710-200-8-48 R	OL-BOCES ERATE EQUIPMENT	-833.00
A605-7710-200-8-99 R	ONLINE-ADDISON EQUIP	-1,198.00
A605-7710-200-8-99 R	ONLINE-ADDISON EQUIP	-1,215.00
A605-7710-200-A-00 R	SMS-EQUIPMENT	-2,000.00
A605-7710-200-A-00 R	SMS-EQUIPMENT	-133.00
A605-7710-200-B-09 R	FIN-EQUIPMENT	-1,112.00
A605-7710-200-B-09 R	FIN-EQUIPMENT	-1,090.00
A605-7710-200-B-09 R	FIN-EQUIPMENT	-6,876.00
A605-7710-200-B-09 R	FIN-EQUIPMENT	-3,600.00
A605-7710-200-F-09 R	IDEAS-EQUIPMENT	-3,000.00
A605-7710-200-G-09 R	INTERNET-EQUIPMENT	1,227.00
A605-7710-200-G-09 R	INTERNET-EQUIPMENT	779.00
A605-7710-200-I-00 R	CAFE MGMT-EQUIPMENT	2,014.00
A605-7710-200-I-09 R	CAFE MGMT-EQUP ADDISON	731.00

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A605-7710-200-K-00 R	MEDICAID-EQUIPMENT	-48.00	
A605-7710-200-K-00 R	MEDICAID-EQUIPMENT	-452.00	
A605-7710-200-O-00 R	LEVEL 0-EQUIPMENT	-6,350.00	
A605-7710-200-U-09 R	BACKUP-EQUIPMENT	-2,000.00	
A605-7710-204-2-03 R	TELECOM- SM EQUIP-HORSEHE		1.00
A605-7710-204-2-09 R	TELECOM-SMALL EQUIPMENT		468.00
A605-7710-204-2-09 R	TELECOM-SMALL EQUIPMENT		490.00
A605-7710-204-3-09 R	DESKTOP-SMALL EQUIP		769.00
A605-7710-204-3-09 R	DESKTOP-SMALL EQUIP		360.00
A605-7710-204-3-09 R	DESKTOP-SMALL EQUIP		40.00
A605-7710-204-5-09 R	HELP DESK-SMALL EQUIPMENT		2,539.00
A605-7710-204-5-09 R	HELP DESK-SMALL EQUIPMENT	-17.00	
A605-7710-204-6-09 R	INST TECH-SMALL EQUIPMENT		199.00
A605-7710-204-8-00 R	ONLINE-BOCES SMALL EQUIP		27,350.00
A605-7710-204-8-00 R	ONLINE-BOCES SMALL EQUIP		496.00
A605-7710-204-8-01 R	ONLINE-ELMIRA SMALL EQUIP		10,016.00
A605-7710-204-8-01 R	ONLINE-ELMIRA SMALL EQUIP	-32,215.00	
A605-7710-204-8-02 R	ONLINE-EH SMALL EQUIP	-6,000.00	
A605-7710-204-8-02 R	ONLINE-EH SMALL EQUIP		15,994.00
A605-7710-204-8-03 R	ONLINE-HH SMALL EQUIP	-957.00	
A605-7710-204-8-05 R	ONLINE-SPVE SMALL EQUIP	-2,213.00	
A605-7710-204-8-05 R	ONLINE-SPVE SMALL EQUIP		2,137.00
A605-7710-204-8-07 R	ONLINE-WAV SMALL EQUIP		4,098.00
A605-7710-204-8-08 R	ONLINE-CORNING SMALL EQP		1,919.00
A605-7710-204-8-09 R	ONLINE-SMALL EQUIPMENT		1,047.00
A605-7710-204-8-09 R	ONLINE-SMALL EQUIPMENT		2,333.00
A605-7710-204-8-18 R	ONLINE-HORNELL SMALL EQPT		45,778.00
A605-7710-204-8-24 R	ONLINE-BRADFORD SMALL EQU	-3,624.00	
A605-7710-204-A-00 R	SMS-SMALL EQUIP		45.00
A605-7710-204-B-09 R	FIN-SMALL EQUIP		1,090.00
A605-7710-204-G-09 R	INTERNET-SMALL EQUIPMENT		29.00
A605-7710-204-I-00 R	CAFE MGMT-SMALL EQUIP		149.00
A605-7710-204-I-00 R	CAFE MGMT-SMALL EQUIP		148.00
A605-7710-204-I-00 R	CAFE MGMT-SMALL EQUIP		57.00
A605-7710-204-I-09 R	CAFE MGMT-SM EQPT ADDISON		467.00
A605-7710-204-K-00 R	MEDICAID-SMALL EQUIP		48.00
A605-7710-205-2-09 R	TELECOM-SOFTWARE		9,900.00
A605-7710-205-2-09 R	TELECOM-SOFTWARE		4,011.00
A605-7710-205-8-00 R	ONLINE-BOCES SOFTWARE		19,085.00
A605-7710-205-A-00 R	SMS-SOFTWARE		1,955.00
A605-7710-205-G-09 R	INTERNET-SOFTWARE		49.00
A605-7710-205-G-09 R	INTERNET-SOFTWARE		1,398.00
A605-7710-210-3-09 R	DESKTOP-LARGE EQUIPMENT		6,838.00
A605-7710-210-8-08 R	ONLINE-CORNING EQUIP	-10,982.00	
A605-7710-210-8-08 R	ONLINE-CORNING EQUIP		6,069.00
A605-7710-210-8-09 R	ONLINE-LARGE EQUIPMENT		9,500.00
A605-7710-210-8-09 R	ONLINE-LARGE EQUIPMENT		17,531.00
A605-7710-210-8-09 R	ONLINE-LARGE EQUIPMENT		2,000.00
A605-7710-210-U-09 R	BACKUP-LARGE EQUIP		16,290.00
A605-7710-300-2-09 R	TELECOM-SUPPLIES		120.00
A605-7710-300-2-09 R	TELECOM-SUPPLIES		36.00
A605-7710-300-3-09 R	DESKTOP-SUPPLIES		568.00
A605-7710-300-3-09 R	DESKTOP-SUPPLIES		89.00
A605-7710-300-5-09 R	HELP DESK-SUPPLIES		355.00
A605-7710-300-5-09 R	HELP DESK-SUPPLIES		49.00
A605-7710-300-7-09 R	SERVER-SUPPLIES		553.00
A605-7710-300-8-00 R	ONLINE-BOCES SUPPLIES		9,470.00
A605-7710-300-8-01 R	ONLINE-ELMIRA SUPPLIES		58.00
A605-7710-300-8-02 R	ONLINE-EH-SUPPLIES		180.00
A605-7710-300-8-05 R	ONLINE-SPVE SUPPLIES		689.00
A605-7710-300-8-06 R	ONLINE-WG SUPPLIES		152.00

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A605-7710-300-8-09 R	ONLINE-SUPPLIES	-5,000.00	
A605-7710-300-8-09 R	ONLINE-SUPPLIES	-275.00	
A605-7710-300-8-09 R	ONLINE-SUPPLIES	-7,003.00	
A605-7710-300-8-09 R	ONLINE-SUPPLIES	-7,096.00	
A605-7710-300-8-19 R	ONLINE-J/T SUPPLIES		180.00
A605-7710-300-8-20 R	ONLINE-PRATTSBG SUPPLIES		225.00
A605-7710-300-A-00 R	SMS-SUPPLIES		5,000.00
A605-7710-300-A-00 R	SMS-SUPPLIES	-303.00	
A605-7710-300-B-09 R	FIN-SUPPLIES	-7,785.00	
A605-7710-300-B-09 R	FIN-SUPPLIES	-999.00	
A605-7710-300-B-09 R	FIN-SUPPLIES	-1,467.00	
A605-7710-300-E-00 R	TEST SCOR-SUPPLIES		347.00
A605-7710-300-E-00 R	TEST SCOR-SUPPLIES		2,606.00
A605-7710-300-E-07 R	TEST SCOR-BKLT-WAV	-772.00	
A605-7710-300-E-07 R	TEST SCOR-BKLT-WAV	-941.00	
A605-7710-300-G-09 R	INTERNET-SUPPLIES	-1,276.00	
A605-7710-300-G-09 R	INTERNET-SUPPLIES	-799.00	
A605-7710-300-I-00 R	CAFE MGMT-SUPPLIES	-2,163.00	
A605-7710-300-I-00 R	CAFE MGMT-SUPPLIES	-148.00	
A605-7710-300-I-00 R	CAFE MGMT-SUPPLIES	-57.00	
A605-7710-300-J-09 R	ID CARDS-SUPPLIES		275.00
A605-7710-300-K-00 R	MEDICAID-SUPPLIES	-1,364.00	
A605-7710-300-U-09 R	BACKUP-SUPPLIES		5,516.00
A605-7710-301-8-02 R	ONLINE-ELM HGTS SPLY SRV		1,664.00
A605-7710-301-8-07 R	ONLIN-WAV OTHR SUPP & MAT		4,600.00
A605-7710-301-8-07 R	ONLIN-WAV OTHR SUPP & MAT		1,196.00
A605-7710-301-8-19 R	ONLINE-JT SUPPLY SERVICE	-180.00	
A605-7710-400-2-09 R	TELECOM-CONTRACTUAL	-3,051.00	
A605-7710-400-2-24 R	TELECOM-CONTRACT-BRADFOR	-500.00	
A605-7710-400-3-09 R	DESKTOP-CONTRACTUAL	-3,000.00	
A605-7710-400-4-09 R	E-MAIL-CONTRACTUAL	-1,120.00	
A605-7710-400-4-09 R	E-MAIL-CONTRACTUAL	-5,580.00	
A605-7710-400-6-09 R	INST TECH-CONTRACTUAL	-5,621.00	
A605-7710-400-7-09 R	SERVER-CONTRACTUAL	-4,758.00	
A605-7710-400-7-09 R	SERVER-CONTRACTUAL	-190.00	
A605-7710-400-7-09 R	SERVER-CONTRACTUAL	-2,316.00	
A605-7710-400-7-09 R	SERVER-CONTRACTUAL	-36,891.00	
A605-7710-400-8-00 R	ONLINE-BOCES-CONTRACTUAL		8,833.00
A605-7710-400-8-01 R	ONLINE-ELMIRA CONTRACTUAL		3,930.00
A605-7710-400-8-01 R	ONLINE-ELMIRA CONTRACTUAL		31,162.00
A605-7710-400-8-02 R	ONLINE-EH-COPIER CONTRACT		1,320.00
A605-7710-400-8-03 R	ONLINE-HHDS CONTRACTUAL		957.00
A605-7710-400-8-05 R	ONLINE-SPVE-CONTRACTUA		58.00
A605-7710-400-8-06 R	ONLINE-COPIER-WG CONTRACT		7,117.00
A605-7710-400-8-08 R	ONLINE-CORNING-CONTRACTUA	-1,000.00	
A605-7710-400-8-09 R	ONLINE-CONTRACTUAL	-2,028.00	
A605-7710-400-8-09 R	ONLINE-CONTRACTUAL	-1,160.00	
A605-7710-400-8-09 R	ONLINE-CONTRACTUAL	-2,951.00	
A605-7710-400-8-09 R	ONLINE-CONTRACTUAL		2,872.00
A605-7710-400-8-09 R	ONLINE-CONTRACTUAL	-2,000.00	
A605-7710-400-8-14 R	ONLINE-C/S CONTRACTUAL	-500.00	
A605-7710-400-8-14 R	ONLINE-C/S CONTRACTUAL	-8,533.00	
A605-7710-400-8-18 R	ONLINE-HORNELL CONTRACT	-82.00	
A605-7710-400-8-19 R	ONLINE-JASPER-TRPSBRG CON	-500.00	
A605-7710-400-8-20 R	ONLINE-PRATTSBURGH CONTR	-500.00	
A605-7710-400-8-24 R	ONLINE-BRADFORD CONTRACT	-105.00	
A605-7710-400-8-24 R	ONLINE-BRADFORD CONTRACT	-0.29	
A605-7710-400-9-09 R	DOC IMAG-ANNUAL MAINT	-4,953.00	
A605-7710-400-A-05 R	SMS-SPENCER VE CONTRACT	-547.00	
A605-7710-400-A-05 R	SMS-SPENCER VE CONTRACT	-335.00	
A605-7710-400-A-13 R	SMS-SYNREVOICE-BATH	-500.00	

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A605-7710-400-A-14 R	SMS-CAMPBELL-SAV CONTRACT	-2,500.00	
A605-7710-400-A-14 R	SMS-CAMPBELL-SAV CONTRACT	-500.00	
A605-7710-400-A-16 R	SMS-CANISTEO-GRN CONTRACT	-500.00	
A605-7710-400-A-16 R	SMS-CANISTEO-GRN CONTRACT	-2,000.00	
A605-7710-400-A-19 R	SMS-JASPER-TRPSBG-CONTRCT	-500.00	
A605-7710-400-A-24 R	SMS-BRADFORD SCHOOL TOOLS	-1,500.00	
A605-7710-400-B-03 R	FIN-CONTRACT HHDS		940.00
A605-7710-400-B-04 R	FIN-CONTRACT-ODESSA-MONTO		1,035.00
A605-7710-400-B-05 R	FIN-CONTRACT-SPENCER VE		378.00
A605-7710-400-B-09 R	FIN-CONTRACTUAL		1,112.00
A605-7710-400-B-09 R	FIN-CONTRACTUAL	-1,592.00	
A605-7710-400-B-19 R	FIN-CONTRACT-JT	-15,000.00	
A605-7710-400-B-99 R	FIN-CONTRACT-ADDISON		1,215.00
A605-7710-400-D-00 R	SAS-PV CONTRACT	-1,953.00	
A605-7710-400-D-00 R	SAS-PV CONTRACT	-6,648.00	
A605-7710-400-E-00 R	TEST SCOR-CONTRACTUAL	-2,074.00	
A605-7710-400-E-00 R	TEST SCOR-CONTRACTUAL		3,000.00
A605-7710-400-E-03 R	TEST SCOR-CONTRACT-HHDS	-900.00	
A605-7710-400-F-09 R	IDEAS-CONTRACTUAL	-6,267.00	
A605-7710-400-F-09 R	IDEAS-CONTRACTUAL	-1,708.00	
A605-7710-400-F-09 R	IDEAS-CONTRACTUAL	-24,567.00	
A605-7710-400-F-14 R	IDEAS-CONTR C/S	-1,500.00	
A605-7710-400-F-31 R	IDEAS-CONTR ITHACA	-540.00	
A605-7710-400-G-09 R	INTERNET-CONTRACTUAL	-808.00	
A605-7710-400-G-09 R	INTERNET-CONTRACTUAL	-936.00	
A605-7710-400-G-09 R	INTERNET-CONTRACTUAL	-4,983.00	
A605-7710-400-G-09 R	INTERNET-CONTRACTUAL	-7,364.00	
A605-7710-400-G-24 R	INTERNET-CONTR BRADFORD	-964.00	
A605-7710-400-G-24 R	INTERNET-CONTR BRADFORD	-936.00	
A605-7710-400-G-99 R	INTERNET-CONTR ADDISON	-6,000.00	
A605-7710-400-I-00 R	CAFE MGMT-CONTRACTUAL	-2,300.00	
A605-7710-400-K-00 R	MEDICAID-CONTRACTUAL	-23,721.00	
A605-7710-400-K-00 R	MEDICAID-CONTRACTUAL	-279.00	
A605-7710-400-K-04 R	MEDICAID-CONTRACT ODESSA	-3,738.00	
A605-7710-400-L-07 R	CIO-CONTRACT WAVERLY	-3,029.00	
A605-7710-400-L-07 R	CIO-CONTRACT WAVERLY	-1,971.00	
A605-7710-400-M-18 R	MTR MGT-CONTRACT-HORNELL	-2,492.00	
A605-7710-400-O-00 R	LEVEL 0-CONTRACTUAL	-832.00	
A605-7710-400-O-00 R	LEVEL 0-CONTRACTUAL	-11,906.00	
A605-7710-400-U-09 R	BACKUP-CONTRACTUAL	-4,207.00	
A605-7710-400-U-09 R	BACKUP-CONTRACTUAL	-1,060.00	
A605-7710-400-U-09 R	BACKUP-CONTRACTUAL	-20,871.00	
A605-7710-400-V-01 R	VOIP-CONTRACT-ELMIRA		1,500.00
A605-7710-400-V-09 R	VOIP-CONTRACTUAL	-9,391.00	
A605-7710-400-V-09 R	VOIP-CONTRACTUAL		175.00
A605-7710-400-V-14 R	VOIP-CONTRACT-C/S		160.00
A605-7710-400-V-18 R	VOIP-CONTRACT-HORNELL	-22,000.00	
A605-7710-402-3-09 R	DESKTOP-CONT-ADDISON	-61,872.00	
A605-7710-402-3-14 R	DESKTOP-C/S CONTRACT		4,475.00
A605-7710-402-A-00 R	SMS-SOFTWARE MAINT CONTR	-33,821.00	
A605-7710-402-A-00 R	SMS-SOFTWARE MAINT CONTR	-3,118.00	
A605-7710-402-A-00 R	SMS-SOFTWARE MAINT CONTR		9,664.00
A605-7710-402-A-00 R	SMS-SOFTWARE MAINT CONTR		9,953.00
A605-7710-402-A-00 R	SMS-SOFTWARE MAINT CONTR		85,060.00
A605-7710-405-A-00 R	SMS-MISC CONTR	-5,000.00	
A605-7710-407-8-00 R	ONLINE-BOCES-POSTAGE		21.00
A605-7710-411-3-09 R	DESKTOP-PHONE		2,872.00
A605-7710-411-6-09 R	INST TECH-PHONE		540.00
A605-7710-411-7-09 R	SERVER-PHONE		984.00
A605-7710-411-8-00 R	ONLINE-TELECOM ECC	-293.00	
A605-7710-411-8-01 R	ONLINE-TELEPHONE-ELMIRA		5.00

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A605-7710-411-8-07 R	ONLINE-TELEPHONE-WAVERLY	61.00
A605-7710-411-8-08 R	ONLINE-TELEPHONE-CORNING	-709.00
A605-7710-411-8-08 R	ONLINE-TELEPHONE-CORNING	-10,991.00
A605-7710-411-8-09 R	ONLINE-O&M PHONE CHG	-1,801.00
A605-7710-411-8-09 R	ONLINE-O&M PHONE CHG	-6,116.00
A605-7710-411-B-09 R	FIN-PHONE	360.00
A605-7710-411-C-09 R	DSRS-PHONE	1,980.00
A605-7710-411-F-09 R	IDEAS-PHONE	300.00
A605-7710-411-V-18 R	VOIP-PRI HORNELL	-13,637.00
A605-7710-450-C-09 R	DSRS-OFFICE CONTRACT	-1,500.00
A605-7710-454-8-01 R	ONLINE-ELMIRA COPIER CONT	35,000.00
A605-7710-454-8-01 R	ONLINE-ELMIRA COPIER CONT	681.00
A605-7710-454-8-03 R	ONLINE-HHDS COPIER CONTR	-941.00
A605-7710-454-8-03 R	ONLINE-HHDS COPIER CONTR	900.00
A605-7710-454-8-03 R	ONLINE-HHDS COPIER CONTR	586.00
A605-7710-454-8-05 R	ONLINE-SPVE-COPIER CONTR	-5.00
A605-7710-454-8-05 R	ONLINE-SPVE-COPIER CONTR	-378.00
A605-7710-454-8-05 R	ONLINE-SPVE-COPIER CONTR	-2,408.00
A605-7710-454-8-06 R	ONLINE-WG COPIER CONTRACT	-4,406.00
A605-7710-454-8-06 R	ONLINE-WG COPIER CONTRACT	74.00
A605-7710-454-8-06 R	ONLINE-WG COPIER CONTRACT	-152.00
A605-7710-454-8-07 R	ONLINE-WAV COPIER CONTRAC	75.00
A605-7710-454-8-07 R	ONLINE-WAV COPIER CONTRAC	190.00
A605-7710-454-8-07 R	ONLINE-WAV COPIER CONTRAC	190.00
A605-7710-454-8-07 R	ONLINE-WAV COPIER CONTRAC	-61.00
A605-7710-454-8-07 R	ONLINE-WAV COPIER CONTRAC	941.00
A605-7710-454-8-08 R	ONLINE-CORNING-COPIER CON	10,991.00
A605-7710-454-8-08 R	ONLINE-CORNING-COPIER CON	77.00
A605-7710-454-8-14 R	ONLINE-C/S COPIER CONTRAC	8,533.00
A605-7710-454-8-14 R	ONLINE-C/S COPIER CONTRAC	227.00
A605-7710-454-8-14 R	ONLINE-C/S COPIER CONTRAC	419.00
A605-7710-454-8-18 R	ONLINE-HORNELL COPIER CNT	2,492.00
A605-7710-454-8-18 R	ONLINE-HORNELL COPIER CNT	82.00
A605-7710-454-8-19 R	ONLINE-J/T COPIER CONTRAC	558.00
A605-7710-454-8-24 R	ONLINE-BRADFORD COPIER CN	105.00
A605-7710-454-8-24 R	ONLINE-BRADFORD COPIER CN	0.29
A605-7710-456-2-09 R	TELECOM-MILEAGE	-1,750.00
A605-7710-456-3-09 R	DESKTOP-MILEAGE	3,088.00
A605-7710-456-3-09 R	DESKTOP-MILEAGE	104.00
A605-7710-456-5-09 R	HELP DESK-MILEAGE	-100.00
A605-7710-456-5-09 R	HELP DESK-MILEAGE	-100.00
A605-7710-456-C-09 R	DSRS-MILEAGE	-1,609.00
A605-7710-456-C-09 R	DSRS-MILEAGE	60.00
A605-7710-458-A-00 R	SMS-STF DEV/CONF	-2,113.00
A605-7710-458-E-00 R	TEST SCOR-STF DEV/CNF	-1,700.00
A605-7710-458-E-00 R	TEST SCOR-STF DEV/CNF	-300.00
A605-7710-458-G-09 R	INTERNET-STF DEV/CONF	-599.00
A605-7710-458-L-00 R	CIO-STAFF DEV/CONF	-1,500.00
A605-7710-458-O-00 R	LEVEL 0-STF DEV/CONF	-1,402.00
A605-7710-458-O-00 R	LEVEL 0-STF DEV/CONF	-3,598.00
A605-7710-458-U-09 R	BACKUP-STF DEV/CONF	-2,000.00
A605-7710-591-8-09 R	ONLINE-CONTR-ERIE BOCES	981.00
A605-7710-591-E-00 R	TEST SCOR-ERIE 1 DATA WRH	500.00
A605-7710-599-H-09 R	PART 200-SFTWR MNT-BROOME	23,721.00
A605-7710-801-2-09 R	TELECOM-POST EMPLOY	3,366.00
A605-7710-801-2-09 R	TELECOM-POST EMPLOY	4,486.00
A605-7710-801-3-09 R	DESKTOP-POST EMPLOY	41,611.00
A605-7710-801-3-09 R	DESKTOP-POST EMPLOY	216.00
A605-7710-801-4-09 R	E-MAIL-POST EMPLOY	517.00
A605-7710-801-4-09 R	E-MAIL-POST EMPLOY	690.00
A605-7710-801-5-09 R	HELP DESK-POST EMPLOY	1,695.00

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A605-7710-801-5-09 R	HELP DESK-POST EMPLOY	2,286.00
A605-7710-801-5-09 R	HELP DESK-POST EMPLOY	152.00
A605-7710-801-6-09 R	INST TECH-POST EMPLOY	1,142.00
A605-7710-801-6-09 R	INST TECH-POST EMPLOY	1,500.00
A605-7710-801-7-09 R	SERVER-POST EMPLOY	1,930.00
A605-7710-801-7-09 R	SERVER-POST EMPLOY	2,577.00
A605-7710-801-8-09 R	ONLINE-POST EMPLOY	944.00
A605-7710-801-8-09 R	ONLINE-POST EMPLOY	1,258.00
A605-7710-801-9-09 R	DOC IMAG-POST EMPLOY	319.00
A605-7710-801-9-09 R	DOC IMAG-POST EMPLOY	602.00
A605-7710-801-9-09 R	DOC IMAG-POST EMPLOY	49.00
A605-7710-801-A-00 R	SMS-POST EMPLOY	6,067.00
A605-7710-801-A-00 R	SMS-POST EMPLOY	7,992.00
A605-7710-801-A-00 R	SMS-POST EMPLOY	23.00
A605-7710-801-A-00 R	SMS-POST EMPLOY	94.00
A605-7710-801-A-00 R	SMS-POST EMPLOY	27.00
A605-7710-801-B-09 R	FIN-POST EMPLOY	6,611.00
A605-7710-801-B-09 R	FIN-POST EMPLOY	38.00
A605-7710-801-C-09 R	DSRS-POST EMPLOY	8,526.00
A605-7710-801-C-09 R	DSRS-POST EMPLOY	14,809.00
A605-7710-801-C-09 R	DSRS-POST EMPLOY	152.00
A605-7710-801-D-00 R	SAS-POST EMPLOY	673.00
A605-7710-801-D-00 R	SAS-POST EMPLOY	897.00
A605-7710-801-E-00 R	TEST SCOR-POST EMPLOY	1,846.00
A605-7710-801-E-00 R	TEST SCOR-POST EMPLOY	103.00
A605-7710-801-E-00 R	TEST SCOR-POST EMPLOY	2,572.00
A605-7710-801-E-00 R	TEST SCOR-POST EMPLOY	60.00
A605-7710-801-F-09 R	IDEAS-POST EMPLOY	867.00
A605-7710-801-F-09 R	IDEAS-POST EMPLOY	1,158.00
A605-7710-801-G-09 R	INTERNET-POST EMPLOY	2,153.00
A605-7710-801-G-09 R	INTERNET-POST EMPLOY	2,871.00
A605-7710-801-H-09 R	CLEARTRACK 200-POST EMP	1,033.00
A605-7710-801-H-09 R	CLEARTRACK 200-POST EMP	1,517.00
A605-7710-801-H-09 R	CLEARTRACK 200-POST EMP	110.00
A605-7710-801-I-00 R	CAFE MGMT-POST EMPLOY	1,018.00
A605-7710-801-I-00 R	CAFE MGMT-POST EMPLOY	1,380.00
A605-7710-801-K-00 R	MEDICAID-POST EMPLOY	887.00
A605-7710-801-K-00 R	MEDICAID-POST EMPLOY	1,178.00
A605-7710-801-L-00 R	CIO-POST EMPLOYMENT	1,227.00
A605-7710-801-L-00 R	CIO-POST EMPLOYMENT	1,636.00
A605-7710-801-L-00 R	CIO-POST EMPLOYMENT	152.00
A605-7710-801-O-00 R	LEVEL 0-POST EMPLOYMENT	1,786.00
A605-7710-801-O-00 R	LEVEL 0-POST EMPLOYMENT	2,382.00
A605-7710-801-U-09 R	BACKUP-POST EMPLOY	1,087.00
A605-7710-801-U-09 R	BACKUP-POST EMPLOY	1,448.00
A605-7710-801-V-09 R	VOIP-POST EMPLOY	1,508.00
A605-7710-801-V-09 R	VOIP-POST EMPLOY	2,010.00
A605-7710-811-C-09 R	DSRS-NYS TRS	1,489.00
A605-7710-811-G-09 R	INTERNET-NYS TRS	-643.00
A605-7710-811-L-18 R	CIO-NYS TRS	-4,081.00
A605-7710-812-2-09 R	TELECOM-COMP INSURANC	2.00
A605-7710-812-3-09 R	DESKTOP-COMP INSURANC	129.00
A605-7710-812-3-09 R	DESKTOP-COMP INSURANC	49.00
A605-7710-812-3-09 R	DESKTOP-COMP INSURANC	7.00
A605-7710-812-4-09 R	E-MAIL-COMP INSURANCE	1.00
A605-7710-812-5-09 R	HELP DESK-COMP INSUR	-34.00
A605-7710-812-5-09 R	HELP DESK-COMP INSUR	32.00
A605-7710-812-6-09 R	INST TECH-COMP INS	-5.00
A605-7710-812-6-09 R	INST TECH-COMP INS	-5.00
A605-7710-812-7-09 R	SERVER-COMP INSURANCE	-3.00
A605-7710-812-9-09 R	DOC IMAG-COMP INS	-302.00

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A605-7710-812-9-09 R	DOC IMAG-COMP INS	10.00
A605-7710-812-A-00 R	SMS-COMP INS	51.00
A605-7710-812-B-09 R	FIN-COMP INS	8.00
A605-7710-812-C-09 R	DSRS-COMP INS	-208.00
A605-7710-812-C-09 R	DSRS-COMP INS	18.00
A605-7710-812-E-00 R	TEST SCOR-COMP INS	32.00
A605-7710-812-E-00 R	TEST SCOR-COMP INS	12.00
A605-7710-812-F-09 R	IDEAS-COMP INSURANCE	-549.00
A605-7710-812-H-09 R	CLEARTRACK 200-COMP INS	-174.00
A605-7710-812-H-09 R	CLEARTRACK 200-COMP INS	23.00
A605-7710-812-L-00 R	CIO-WORKER'S COMP	31.00
A605-7710-812-U-09 R	BACKUP-COMP INS	2.00
A605-7710-813-2-09 R	TELECOM-NYS ERS	1,677.00
A605-7710-813-3-09 R	DESKTOP-NYS ERS	6,248.00
A605-7710-813-4-09 R	E-MAIL-NYS ERS	262.00
A605-7710-813-5-09 R	HELP DESK-NYS ERS	162.00
A605-7710-813-6-09 R	INST TECH-NYS ERS	475.00
A605-7710-813-6-09 R	INST TECH-NYS ERS	-126.00
A605-7710-813-7-09 R	SERVER-NYS ERS	865.00
A605-7710-813-8-09 R	ONLINE-NYS ERS	-690.00
A605-7710-813-8-09 R	ONLINE-NYS ERS	453.00
A605-7710-813-8-09 R	ONLINE-NYS ERS	690.00
A605-7710-813-9-09 R	DOC IMAG-NYS ERS	-1,242.00
A605-7710-813-9-09 R	DOC IMAG-NYS ERS	-640.00
A605-7710-813-9-09 R	DOC IMAG-NYS ERS	-401.00
A605-7710-813-9-09 R	DOC IMAG-NYS ERS	-1,595.00
A605-7710-813-9-09 R	DOC IMAG-NYS ERS	-420.00
A605-7710-813-9-09 R	DOC IMAG-NYS ERS	-690.00
A605-7710-813-9-09 R	DOC IMAG-NYS ERS	-637.00
A605-7710-813-9-09 R	DOC IMAG-NYS ERS	233.00
A605-7710-813-A-00 R	SMS-NYS ERS	1,333.00
A605-7710-813-A-00 R	SMS-NYS ERS	157.00
A605-7710-813-A-00 R	SMS-NYS ERS	108.00
A605-7710-813-A-00 R	SMS-NYS ERS	160.00
A605-7710-813-A-00 R	SMS-NYS ERS	125.00
A605-7710-813-C-09 R	DSRS-NYS ERS	-5,533.00
A605-7710-813-D-00 R	SAS-NYS ERS	326.00
A605-7710-813-E-00 R	TEST SCOR-NYS ERS	406.00
A605-7710-813-E-00 R	TEST SCOR-NYS ERS	391.00
A605-7710-813-G-09 R	INTERNET-NYS ERS	516.00
A605-7710-813-H-09 R	CLEARTRACK 200-NYS ERS	-3,978.00
A605-7710-813-K-00 R	MEDICAID-NYS ERS	829.00
A605-7710-813-L-00 R	CIO-NYS ERS	594.00
A605-7710-813-O-00 R	LEVEL 0-NYS ERS	826.00
A605-7710-813-U-09 R	BACKUP-NYS ERS	577.00
A605-7710-813-V-09 R	VOIP-NYS ERS	729.00
A605-7710-814-9-09 R	DOC IMAG-DISAB INS	-34.00
A605-7710-814-A-00 R	SMS-DBL INS	-322.00
A605-7710-814-E-00 R	TEST SCOR-DBL INS	-57.00
A605-7710-814-H-09 R	CLEARTRACK 200-DBL INS	-100.00
A605-7710-814-K-00 R	MEDICAID-DBL INS	17.00
A605-7710-814-K-00 R	MEDICAID-DBL INS	-43.00
A605-7710-815-2-09 R	TELECOM-SOCIAL SECURI	-431.00
A605-7710-815-2-09 R	TELECOM-SOCIAL SECURI	-68.00
A605-7710-815-2-09 R	TELECOM-SOCIAL SECURI	-24.00
A605-7710-815-3-09 R	DESKTOP-SOCIAL SECURI	-2,373.00
A605-7710-815-4-09 R	E-MAIL-SOCIAL SECURIT	-44.00
A605-7710-815-5-09 R	HELP DESK-SOCIAL SECU	-403.00
A605-7710-815-5-09 R	HELP DESK-SOCIAL SECU	-123.00
A605-7710-815-5-09 R	HELP DESK-SOCIAL SECU	244.00
A605-7710-815-6-09 R	INST TECH-SOCIAL SECURITY	-185.00

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A605-7710-815-6-09 R	INST TECH-SOCIAL SECURITY	-75.00	
A605-7710-815-7-09 R	SERVER-SOCIAL SECURIT	-87.00	
A605-7710-815-8-09 R	ONLINE-SOCIAL SECURIT	-67.00	
A605-7710-815-9-09 R	DOC IMAG-SOCIAL SECUR	-190.00	
A605-7710-815-A-00 R	SMS-SOC SEC	-1,325.00	
A605-7710-815-A-00 R	SMS-SOC SEC		49.00
A605-7710-815-A-00 R	SMS-SOC SEC		49.00
A605-7710-815-B-09 R	FIN-SOC SEC		2,477.00
A605-7710-815-C-09 R	DSRS-SOC SEC	-3,345.00	
A605-7710-815-C-09 R	DSRS-SOC SEC		13.00
A605-7710-815-D-00 R	SAS-SOC SEC	-135.00	
A605-7710-815-E-00 R	TEST SCOR-SOC SEC	-272.00	
A605-7710-815-E-00 R	TEST SCOR-SOC SEC		522.00
A605-7710-815-E-00 R	TEST SCOR-SOC SEC		53.00
A605-7710-815-F-09 R	IDEAS-SOCIAL SECURITY	-156.00	
A605-7710-815-G-09 R	INTERNET-SOC SEC	-270.00	
A605-7710-815-H-09 R	CLEARTRACK 200-SOC SEC	-1,586.00	
A605-7710-815-H-09 R	CLEARTRACK 200-SOC SEC		148.00
A605-7710-815-K-00 R	MEDICAID-SOCIAL SECURITY	-113.00	
A605-7710-815-K-00 R	MEDICAID-SOCIAL SECURITY	-20.00	
A605-7710-815-K-00 R	MEDICAID-SOCIAL SECURITY	-33.00	
A605-7710-815-L-00 R	CIO-SOCIAL SECURITY		291.00
A605-7710-815-O-00 R	LEVEL 0-SOCIAL SECURITY	-280.00	
A605-7710-815-U-09 R	BACKUP-SOCIAL SECURITY	-135.00	
A605-7710-815-U-09 R	BACKUP-SOCIAL SECURITY	-64.00	
A605-7710-815-V-09 R	VOIP-SOC SEC	-255.00	
A605-7710-815-V-09 R	VOIP-SOC SEC	-87.00	
A605-7710-816-2-09 R	TELECOM-HEALTH INS		3,531.00
A605-7710-816-2-09 R	TELECOM-HEALTH INS		82,890.00
A605-7710-816-3-09 R	DESKTOP-HEALTH INS	-4,427.00	
A605-7710-816-3-09 R	DESKTOP-HEALTH INS		20,261.00
A605-7710-816-4-09 R	E-MAIL-HLTH INSURANCE		473.00
A605-7710-816-5-09 R	HELP DESK-HEALTH INS	-319.00	
A605-7710-816-5-09 R	HELP DESK-HEALTH INS		1,100.00
A605-7710-816-6-09 R	INST TECH-HEALTH INS	-264.00	
A605-7710-816-6-09 R	INST TECH-HEALTH INS		1,207.00
A605-7710-816-7-09 R	SERVER-HEALTH INS	-350.00	
A605-7710-816-7-09 R	SERVER-HEALTH INS		1,628.00
A605-7710-816-8-09 R	ONLINE-HLTH INS		1,412.00
A605-7710-816-9-09 R	DOC IMAG-HLTH INS		588.00
A605-7710-816-A-00 R	SMS-HLTH INS	-4,105.00	
A605-7710-816-A-00 R	SMS-HLTH INS		5,574.00
A605-7710-816-B-09 R	FIN-HLTH INS		4,480.00
A605-7710-816-C-09 R	DSRS-HEALTH INS		4,595.00
A605-7710-816-D-00 R	SAS-HEALTH INS	-196.00	
A605-7710-816-D-00 R	SAS-HEALTH INS		1,056.00
A605-7710-816-E-00 R	TEST SCOR-HLTH INS	-1,920.00	
A605-7710-816-E-00 R	TEST SCOR-HLTH INS		527.00
A605-7710-816-E-00 R	TEST SCOR-HLTH INS		1,364.00
A605-7710-816-F-09 R	IDEAS-HLTH INS	-162.00	
A605-7710-816-F-09 R	IDEAS-HLTH INS		1,022.00
A605-7710-816-G-09 R	INTERNET-HLTH INS	-392.00	
A605-7710-816-G-09 R	INTERNET-HLTH INS		2,112.00
A605-7710-816-H-09 R	CLEARTRACK 200-HLTH INS	-1,833.00	
A605-7710-816-H-09 R	CLEARTRACK 200-HLTH INS	-1,139.00	
A605-7710-816-H-09 R	CLEARTRACK 200-HLTH INS	-3,088.00	
A605-7710-816-H-09 R	CLEARTRACK 200-HLTH INS	-10,831.00	
A605-7710-816-I-00 R	CAFE MGMT-HLTH INS	-1,018.00	
A605-7710-816-K-00 R	MEDICAID-HLTH INS		5,007.00
A605-7710-816-K-00 R	MEDICAID-HLTH INS	-786.00	
A605-7710-816-K-00 R	MEDICAID-HLTH INS		2,364.00

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A605-7710-816-L-00 R	CIO-HEALTH INS	-1,821.00	
A605-7710-816-L-00 R	CIO-HEALTH INS	-136.00	
A605-7710-816-L-00 R	CIO-HEALTH INS	-4,289.00	
A605-7710-816-L-00 R	CIO-HEALTH INS	-6,619.00	
A605-7710-816-L-18 R	CIO-HLTH INS	-6,433.00	
A605-7710-816-O-00 R	LEVEL 0-HEALTH INS	-444.00	
A605-7710-816-O-00 R	LEVEL 0-HEALTH INS		2,048.00
A605-7710-816-U-09 R	BACKUP-HEALTH INSURANCE	-256.00	
A605-7710-816-U-09 R	BACKUP-HEALTH INSURANCE		1,243.00
A605-7710-816-V-09 R	VOIP-HEALTH INS		9,182.00
A605-7710-818-2-09 R	TELECOM-UNEMP INSURAN		1.00
A605-7710-818-3-09 R	DESKTOP-UNEMP INSURAN		22.00
A605-7710-818-3-09 R	DESKTOP-UNEMP INSURAN		23.00
A605-7710-818-3-09 R	DESKTOP-UNEMP INSURAN		4.00
A605-7710-818-5-09 R	HELP DESK-UNEMP INSUR	-16.00	
A605-7710-818-5-09 R	HELP DESK-UNEMP INSUR		15.00
A605-7710-818-6-09 R	INST TECH-UNEMP INSUR	-2.00	
A605-7710-818-6-09 R	INST TECH-UNEMP INSUR	-3.00	
A605-7710-818-7-09 R	SERVER-UNEMP INSURANCE	-1.00	
A605-7710-818-9-09 R	DOC IMAG-UNEMP INS	-146.00	
A605-7710-818-9-09 R	DOC IMAG-UNEMP INS		5.00
A605-7710-818-B-09 R	FIN-UNEMP INS		3.00
A605-7710-818-C-09 R	DSRS-UNEMP INS	-107.00	
A605-7710-818-C-09 R	DSRS-UNEMP INS		15.00
A605-7710-818-E-00 R	TEST SCOR-UNEMP INS	-6.00	
A605-7710-818-E-00 R	TEST SCOR-UNEMP INS		21.00
A605-7710-818-E-00 R	TEST SCOR-UNEMP INS		6.00
A605-7710-818-K-00 R	MEDICAID-UNEMP INS		1.00
A605-7710-818-L-00 R	CIO-UNEMPLOYMENT INS		15.00
A605-7710-818-U-09 R	BACKUP-UNEMP INS		1.00
A605-7710-819-2-09 R	TELECOM-HRA	-2,107.00	
A605-7710-819-3-09 R	DESKTOP-HRA	-6,981.00	
A605-7710-819-3-09 R	DESKTOP-HRA	-5,086.00	
A605-7710-819-4-09 R	E-MAIL-HRA	-43.00	
A605-7710-819-5-09 R	HELP DESK-HRA	-518.00	
A605-7710-819-6-09 R	INST TECH-HRA	-119.00	
A605-7710-819-7-09 R	SERVER-HRA	-43.00	
A605-7710-819-7-09 R	SERVER-HRA	-355.00	
A605-7710-819-7-09 R	SERVER-HRA		43.00
A605-7710-819-8-09 R	ONLINE-HRA	-554.00	
A605-7710-819-9-09 R	DOC IMAG-HRA	-319.00	
A605-7710-819-9-09 R	DOC IMAG-HRA		177.00
A605-7710-819-A-00 R	SMS-HRA	-600.00	
A605-7710-819-B-09 R	FIN-DENTAL/HRA	-1,010.00	
A605-7710-819-C-09 R	DSRS-HRA	-5,417.00	
A605-7710-819-D-00 R	SAS-HRA	-200.00	
A605-7710-819-E-00 R	TEST SCOR-HRA	-643.00	
A605-7710-819-E-00 R	TEST SCOR-HRA	-137.00	
A605-7710-819-F-09 R	IDEAS-HRA	-200.00	
A605-7710-819-G-09 R	INTERNET-HRA	-400.00	
A605-7710-819-I-00 R	CAFE MGMT-HRA	-1,380.00	
A605-7710-819-K-00 R	MEDICAID-HRA	-762.00	
A605-7710-819-K-00 R	MEDICAID-HRA	-50.00	
A605-7710-819-K-00 R	MEDICAID-HRA	-5.00	
A605-7710-819-O-00 R	LEVEL 0-HRA	-1,302.00	
A605-7710-819-U-09 R	BACKUP-HRA	-320.00	
A605-7710-819-V-09 R	VOIP-HRA	-641.00	
A605-7710-821-3-09 R	DESKTOP-VISN INS		401.00
A605-7710-821-C-09 R	DSRS-VISN INS		224.00
A605-7710-821-E-00 R	TEST SCOR-VISN INS		2.00
A605-7710-821-H-09 R	CLEARTRACK 200-VISN INS		23.00

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A605-7710-821-K-00 R	MEDICAID-VISN INS	72.00
A605-7710-821-K-00 R	MEDICAID-VISN INS	-22.00
A605-7710-821-U-09 R	BACKUP-VISION INS	5.00
A605-7710-822-2-09 R	TELECOM-HRA ADMIN	-120.00
A605-7710-822-4-09 R	E-MAIL-HRA ADMIN	-120.00
A605-7710-822-5-09 R	HELP DESK-HRA ADMIN	-67.00
A605-7710-822-6-09 R	INST TECH-HRA ADMIN	-79.00
A605-7710-822-7-09 R	SERVER-HRA ADMIN	-43.00
A605-7710-822-8-09 R	ONLINE-HRA ADMIN	-86.00
A605-7710-822-9-09 R	DOC IMAG-HRA ADMIN	-58.00
A605-7710-822-C-09 R	DSRS-HRA ADMIN	-72.00
A605-7710-822-D-00 R	SAS-HRA ADMIN	-48.00
A605-7710-822-E-00 R	TEST SCOR-HRA ADMIN	-82.00
A605-7710-822-E-00 R	TEST SCOR-HRA ADMIN	1.00
A605-7710-822-K-00 R	MEDICAID-HRA ADMIN	30.00
A605-7710-822-K-00 R	MEDICAID-HRA ADMIN	-18.00
A605-7710-822-O-00 R	LEVEL 0-HRA ADMIN	-36.00
A605-7710-822-U-09 R	BACKUP-HRA ADMIN	-81.00
A605-7710-823-5-09 R	HELP DESK-FLEX	8.00
A605-7710-824-3-09 R	DESKTOP-DNTL INS	6,981.00
A605-7710-824-C-09 R	DSRS-DNTL INS	2,957.00
A605-7710-824-E-00 R	TEST SCOR-DNTL INS	36.00
A605-7710-824-H-09 R	CLEARTRACK 200-DNTL INS	320.00
A605-7710-824-K-00 R	MEDICAID-DNTL INS	1,133.00
A605-7710-824-K-00 R	MEDICAID-DNTL INS	-319.00
A605-7710-824-O-00 R	LEVEL 0-DENTAL INS	852.00
A605-7710-824-U-09 R	BACKUP-DENTAL INS	56.00
A605-7710-824-V-09 R	VOIP-DNTL INS	682.00
A606-7140-200-0-09 R	SUB TCHR REG-EQUIP	-713.00
A606-7140-816-0-09 R	SUB TCHR REG-HLTH	713.00
A608-7111-150-0-00 R	LABOR REL-INST SAL	1,200.00
A608-7111-160-0-00 R	LBR REL SPEC-WESTLING	-7,147.00
A608-7111-440-0-09 R	LABOR REL-CONSULTANT	-1,200.00
A608-7111-816-0-09 R	LABOR REL-HLTH INS	7,147.00
A609-7470-200-0-09 R	SFTY/RSK MGMT-EQUIP	-6,643.00
A609-7470-816-0-09 R	SFTY/RSK MGMT-HLTH IN	6,643.00
A610-7116-200-0-00 R	EAP-EQUIPMENT	-214.00
A610-7116-411-0-00 R	EAP-PHONE	-2,000.00
A610-7116-816-0-00 R	EAP-HEALTH INS	2,214.00
A612-7017-150-0-01 R	CBO-INSTR STAFF SALS	-7,800.00
A612-7017-156-0-01 R	CBO-INSTR STAFF TEMP SAL	7,800.00
A612-7017-156-0-99 R	CBO-INSTR TEMP-ADDISON	-683.70
A612-7017-160-0-01 R	CBO-NI STAFF SALS	-6,035.00
A612-7017-160-0-01 R	CBO-NI STAFF SALS	-62,602.00
A612-7017-160-0-01 R	CBO-NI STAFF SALS	-44,111.00
A612-7017-200-0-09 R	CBO-EQUIPMENT	5,620.00
A612-7017-204-0-09 R	CBO-SMALL EQUIPMENT	415.00
A612-7017-400-0-09 R	CBO-CONTRACTUAL	-303.00
A612-7017-443-0-09 R	CBO-RECRUITING	288.00
A612-7017-458-0-09 R	CBO-STAFF DEV/CONF	15.00
A612-7017-801-0-09 R	CBO-POST EMPLOY	71,202.00
A612-7017-812-0-99 R	CBO-COMP INS-ADDISON	78.88
A612-7017-815-0-99 R	CBO-SOC SEC -ADDISON	570.42
A612-7017-816-0-09 R	CBO-HLTH INSURANCE	-8,600.00
A612-7017-816-0-09 R	CBO-HLTH INSURANCE	44,111.00
A612-7017-818-0-99 R	CBO-UNEMP INS-ADDISON	34.40
A614-7511-163-0-99 R	PUBL INFO SRV-NI STIPEND	-581.00
A614-7511-432-0-99 R	PUBL INFO SRV-MEMBER DUES	-2,755.00
A614-7511-813-0-99 R	PUBL INFO SRV-NYS ERS	-3,174.00
A614-7511-816-0-99 R	PUBL INFO SRV-HLTH INS	6,510.00
A618-7211-300-0-00 R	GASB 45-SUPPLIES	-50.00

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A618-9500-970-0-01 R	GASB 45 TR CRED FR CA		50.00
A619-7471-160-0-00 R	FINGERPRINT-NI SALARY	-302.00	
A619-7471-816-0-00 R	FINGERPRINT-HLTH INS		302.00
A701-8010-200-0-99 R	O/M BUSH EQUIPMENT		6,437.78
A701-8010-200-1-01 R	CAMPUS DEV CPRS EQUIP	-1,781.11	
A701-8010-200-2-00 R	O/M WW EQUIP	-6,437.78	
A701-8010-200-2-00 R	O/M WW EQUIP	-432.25	
A701-8010-200-2-00 R	O/M WW EQUIP	-40.00	
A701-8010-200-2-02 R	CAMPUS DEV WW EQUIP	-350.00	
A701-8010-204-0-99 R	O/M BUSH SMALL EQUIPMENT		432.25
A701-8010-204-1-00 R	O/M CPRS SMALL EQUIP		471.31
A701-8010-204-1-01 R	CAMPUS DEV CPRS SMALL EQ		3.00
A701-8010-204-2-00 R	O/M WW SMALL EQUIP		350.00
A701-8010-204-2-00 R	O/M WW SMALL EQUIP		556.03
A701-8010-206-3-00 R	O/M VEHICLE PURCHASE		20,210.30
A701-8010-206-3-00 R	O/M VEHICLE PURCHASE		20,210.30
A701-8010-300-1-00 R	O/M CPRS SUPPLY	-471.31	
A701-8010-300-1-00 R	O/M CPRS SUPPLY	-3.00	
A701-8010-300-2-00 R	O/M WW SUPPLY	-2,500.00	
A701-8010-300-2-00 R	O/M WW SUPPLY	-556.03	
A701-8010-300-2-00 R	O/M WW SUPPLY	-5.70	
A701-8010-300-2-00 R	O/M WW SUPPLY	-210.00	
A701-8010-340-2-00 R	O/M WW CLEANING SUPPLY		5.70
A701-8010-343-1-00 R	O/M CPRS LAWN SUPPLIES		40.00
A701-8010-346-0-99 R	O/M BUSH HEAT SUPPLIES		6,000.00
A701-8010-346-2-00 R	O/M WW HEAT SUPPLIES		210.00
A701-8010-347-0-99 R	O/M BUSH AUTO EXPENSES		5,863.68
A701-8010-347-0-99 R	O/M BUSH AUTO EXPENSES		10,000.00
A701-8010-347-1-00 R	O/M CPRS AUTO EXPENSES		623.67
A701-8010-347-2-00 R	O/M WW AUTO EXPENSES		2,500.00
A701-8010-400-0-99 R	O/M BUSH CONTRACT/REPAIR	-10,000.00	
A701-8010-400-1-01 R	CAMPUS DEV CPRS OTH		1,600.00
A701-8010-400-1-01 R	CAMPUS DEV CPRS OTH		1,781.11
A701-8010-400-2-00 R	O/M WW CONTRACT/REPAIR	-6,000.00	
A701-8010-400-2-00 R	O/M WW CONTRACT/REPAIR	-5,863.68	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-2,025.00	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-1,600.00	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-2,290.00	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-684.34	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-623.67	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-200.52	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-200.52	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-105.86	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-60.00	
A701-8010-400-2-02 R	CAMPUS DEV WW OTH	-51.05	
A701-8010-406-0-99 R	O/M BUSH MISC RESERVE	-17,726.00	
A701-8010-411-2-00 R	O/M WW TELEPHONE		2,025.00
A701-8010-411-2-00 R	O/M WW TELEPHONE		51.05
A701-8010-412-0-99 R	O/M BUSH ELECTRIC	-20,210.30	
A701-8010-417-0-99 R	O/M BUSH GAS HEAT	-20,210.30	
A701-8010-422-0-99 R	O/M BUSH LIAB INS		684.34
A701-8010-422-1-00 R	O/M CPRS LIAB INS		200.52
A701-8010-422-2-00 R	O/M WW LIAB INS		200.52
A701-8010-424-1-87 R	CPRS/WW-VEHICLE INSURANCE		2,290.00
A701-8010-424-3-00 R	O/M VEHICLE INS-BUSH		60.00
A701-8010-454-0-99 R	O/M BUSH COPIER EXPENSES		105.86
A701-8010-460-C-99 R	CSC RENOVATION-BUSH	-4,444.76	
A701-8010-460-E-99 R	SP ED RENOVATION-BUSH	-440.88	
A701-8010-460-I-99 R	ISC RENOVATION-BUSH	-1,704.00	
A701-8010-460-I-99 R	ISC RENOVATION-BUSH	-1,349.00	
A701-8010-460-I-99 R	ISC RENOVATION-BUSH	-180.00	

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A701-8010-460-I-99 R	ISC RENOVATION-BUSH	-120.00	
A701-8010-460-I-99 R	ISC RENOVATION-BUSH	-48.00	
A701-8010-801-0-99 R	O/M BUSH POST EMPLOY		35,742.52
A701-8010-801-1-00 R	O/M CPRS POST EMPLOY		5,788.32
A701-8010-801-2-00 R	O/M WW POST EMPLOY		6,265.87
A701-8010-812-0-99 R	O/M BUSH COMP INS	-1,978.39	
A701-8010-812-1-00 R	O/M CPRS COMP INS	-1,821.34	
A701-8010-812-2-00 R	O/M WW COMP INS	-1,614.80	
A701-8010-813-0-99 R	O/M BUSH NYS ERS	-2,501.05	
A701-8010-813-0-99 R	O/M BUSH NYS ERS	-912.28	
A701-8010-813-0-99 R	O/M BUSH NYS ERS	-373.79	
A701-8010-813-1-00 R	O/M CPRS ERS	-7,519.05	
A701-8010-813-2-00 R	O/M WW ERS	-7,996.42	
A701-8010-814-0-99 R	O/M BUSH DBL INS	-908.83	
A701-8010-815-2-00 R	O/M WW SOC SEC		440.88
A701-8010-816-0-99 R	O/M BUSH HLTH INS		9,785.16
A701-8010-816-1-00 R	O/M CPRS HLTH INS		1,883.60
A701-8010-816-2-00 R	O/M WW HLTH INS	-9,785.16	
A701-8010-816-2-00 R	O/M WW HLTH INS	-1,883.60	
A701-8010-819-2-00 R	O/M WW HRA	-828.00	
A701-8010-821-0-99 R	O/M BUSH VISN INS		120.00
A701-8010-821-1-00 R	O/M CPRS VIS CARE		180.00
A701-8010-821-2-00 R	O/M WW VIS CARE		48.00
A701-8010-824-0-99 R	O/M BUSH DNTL INS		1,349.00
A701-8010-824-1-00 R	O/M CPRS DNTL INS		1,704.00
A701-8010-824-2-00 R	O/M WW DNTL INS		828.00
A702-4010-160-0-00 R	SP ED ADM NI SALARIES		3,260.00
A702-4010-163-0-00 R	SP ED ADM NI HI STIPEND		4,175.00
A702-4010-164-0-00 R	SP ED ADM NI OT/EXT WORK		927.00
A702-4010-200-0-00 R	SP ED ADM EQUIP HEHER		13,000.00
A702-4010-200-0-00 R	SP ED ADM EQUIP HEHER		4,783.00
A702-4010-204-1-00 R	SP ED ADM SM EQUIP DRAKE		1,433.00
A702-4010-205-0-00 R	SP ED ADM SOFTWARE		1,000.00
A702-4010-206-0-00 R	SP ED ADM VEHICLE PURCHAS		1,244.00
A702-4010-347-0-00 R	SP ED ADM AUTO EXPENSE		1,590.00
A702-4010-347-1-00 R	SP ED ADM AUTO EXP DRAKE		1,154.00
A702-4010-400-0-00 R	SP ED ADM CONTRACT/OTH		3,078.00
A702-4010-404-0-00 R	SP ED ADM PRINTING		700.00
A702-4010-408-0-00 R	SP ED ADM PUBLICATIONS		140.00
A702-4010-411-0-00 R	SP ED ADM PHONE		2,500.00
A702-4010-422-0-00 R	SP ED ADM LIABILITY INS	-5,500.00	
A702-4010-432-0-00 R	SP ED ADM MEMBER DUES		90.00
A702-4010-440-0-00 R	SP ED ADM CONSULTANT	-13,000.00	
A702-4010-440-0-00 R	SP ED ADM CONSULTANT	-9,000.00	
A702-4010-443-0-00 R	SP ED ADM RECRUITING ADS	-9,000.00	
A702-4010-454-0-00 R	SP ED ADM PHOTO COPYING	-3,000.00	
A702-4010-456-0-00 R	SP ED ADM MILEAGE	-2,000.00	
A702-4010-458-0-00 R	SP ED ADM STF DEV/CONF	-3,000.00	
A702-4010-801-0-00 R	SP ED ADM POST EMPLOY		9,631.00
A702-4010-815-0-00 R	SP ED ADM SOCIAL SECURITY		1,208.00
A702-4010-816-0-00 R	SP ED ADM HEALTH INS	-6,413.00	
A702-4010-819-0-00 R	SP ED ADM HRA		693.00
A702-4010-821-0-00 R	SP ED ADM VISION INS		5.00
A702-4010-822-0-00 R	SP ED ADM-HRA ADMIN		29.00
A702-4010-823-0-00 R	SP ED ADM FLEX		8.00
A702-4010-824-0-00 R	SP ED ADM DENTAL INS		265.00
A703-6110-150-0-00 R	HEHER .11 SALARY		1,303.00
A703-6110-160-0-02 R	PHILLIPS .1 SALARY		4,624.00
A703-6110-300-0-09 R	ISC ADM-SUPPLIES	-125.00	
A703-6110-300-0-09 R	ISC ADM-SUPPLIES	-573.00	
A703-6110-454-0-09 R	ISC ADM-PHOTO COPYING	-6,454.00	

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A703-6110-801-0-09 R	ISC ADM-POST EMPLOY	573.00
A703-6110-801-0-09 R	ISC ADM-POST EMPLOY	237.00
A703-6110-812-0-09 R	ISC ADM-COMP INS	40.00
A703-6110-813-0-09 R	ISC ADM-NYS ERS	125.00
A703-6110-815-0-09 R	ISC ADM-SOC SEC	226.00
A703-6110-818-0-09 R	ISC ADM-UNEMP INS	24.00
A705-7710-161-0-09 R	CSC ADM-SUB CLERICAL	-82.00
A705-7710-164-0-09 R	CSC ADM-EXT WK/OT	-1,500.00
A705-7710-166-0-09 R	CSC ADM-TEMP SALARY	-1,700.00
A705-7710-200-0-09 R	CSC ADM-EQUIPMENT	430.00
A705-7710-200-0-09 R	CSC ADM-EQUIPMENT	1,660.00
A705-7710-204-0-09 R	CSC ADM-SMALL EQUIP	4,945.00
A705-7710-300-0-09 R	CSC ADM-SUPPLIES	-9,199.00
A705-7710-300-0-09 R	CSC ADM-SUPPLIES	-1,941.00
A705-7710-400-0-09 R	CSC ADM-CONTRACTUAL	-9,578.00
A705-7710-400-0-09 R	CSC ADM-CONTRACTUAL	-3,182.00
A705-7710-407-0-09 R	CSC ADM-POSTAGE	69.00
A705-7710-411-0-09 R	CSC ADM-TELEPHONE	-2,000.00
A705-7710-443-0-09 R	CSC ADM-RECRUITING EXP	1,480.00
A705-7710-444-0-09 R	CSC ADM-LEGAL ADS	458.00
A705-7710-445-0-09 R	CSC ADM-MEETING/WKSHP EXP	650.00
A705-7710-458-0-09 R	CSC ADM-STAFF DEV/CONF	-1,950.00
A705-7710-596-0-09 R	CSC ADM-CAPITAL REG BOCES	1,236.00
A705-7710-597-0-09 R	CSC ADM-MADISON ONEIDA	7,232.00
A705-7710-597-0-09 R	CSC ADM-MADISON ONEIDA	1.00
A705-7710-801-0-09 R	CSC ADM-POST EMPLOY	9,578.00
A705-7710-801-0-09 R	CSC ADM-POST EMPLOY	152.00
A705-7710-813-0-09 R	CSC ADM-NYS ERS	1,355.00
A705-7710-815-0-09 R	CSC ADM-SOC SEC	-1,355.00
A705-7710-815-0-09 R	CSC ADM-SOC SEC	129.00
A705-7710-816-0-09 R	CSC ADM-HEALTH INS	3,112.00
A725-4020-161-0-00 R	R/S O/T N/I SUBS	-2,710.00
A725-4020-163-0-00 R	R/S O/T N/I HI STIPEND	2,640.00
A725-4020-300-0-00 R	R/S O/T SUPPLY	-780.00
A725-4020-400-0-00 R	R/S O/T OTHER	780.00
A725-4020-400-0-00 R	R/S O/T OTHER	70.00
A725-4020-407-0-00 R	R/S O/T POSTAGE	20.00
A725-4020-814-0-00 R	R/S O/T DISAB	281.00
A725-4020-815-0-00 R	R/S O/T FICA	-774.00
A725-4020-821-0-00 R	R/S O/T VISION	59.00
A725-4020-823-0-00 R	R/S O/T FLEX	30.00
A725-4020-824-0-00 R	R/S O/T DNTL	384.00
A726-4020-163-0-00 R	R/S P/T N/I HI STIPEND	3,036.00
A726-4020-205-0-00 R	R/S P/T-SOFTWARE	25.00
A726-4020-300-3-02 R	R/S P/T S&M CORNNG-HILTON	76.00
A726-4020-400-4-00 R	R/S P/T OTHER BATH	900.00
A726-4020-407-0-00 R	R/S P/T POSTAGE	20.00
A726-4020-801-0-00 R	R/S P/T POST EMPLOY	7,188.00
A726-4020-801-0-00 R	R/S P/T POST EMPLOY	253.00
A726-4020-813-0-00 R	R/S P/T ERS	-3,289.00
A726-4020-814-0-00 R	R/S P/T DISAB	122.00
A726-4020-816-0-00 R	R/S P/T HLTH	-9,049.00
A726-4020-821-0-00 R	R/S P/T VISION	11.00
A726-4020-823-0-00 R	R/S P/T FLEX	3.00
A726-4020-824-0-00 R	R/S P/T DNTL	704.00
A728-4020-801-0-00 R	VISION R/S POST EMPLOY	213.00
A728-4020-811-0-00 R	VISION R/S TRS	-309.00
A728-4020-821-0-00 R	VISION R/S VISION	7.00
A728-4020-823-0-00 R	VISION R/S FLEX	1.00
A728-4020-824-0-00 R	VISION R/S DNTL	88.00
A729-4020-151-0-00 R	SPEECH R/S INS SUB	268.00

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A729-4020-204-0-00 R	SPEECH R/S SMALL EQUIP	2,598.00
A729-4020-205-0-00 R	SPEECH R/S SOFTWARE	1,300.00
A729-4020-300-7-02 R	SPEECH R/S S&M-EDGERLY	-12.00
A729-4020-300-7-03 R	SPEECH R/S S&M-SAYERS-KOS	12.00
A729-4020-400-4-00 R	SPEECH R/S OTHER BATH	1,800.00
A729-4020-432-0-00 R	SPEECH R/S MEMBERSHIPS	680.00
A729-4020-801-0-00 R	SPEECH R/S POST EMPLOY	22,100.00
A729-4020-801-0-00 R	SPEECH R/S POST EMPLOY	93.00
A729-4020-811-0-00 R	SPEECH R/S TRS	-7,887.00
A729-4020-814-0-00 R	SPEECH R/S DISAB	840.00
A729-4020-815-0-00 R	SPEECH R/S FICA	-2,691.00
A729-4020-816-0-00 R	SPEECH R/S HLTH	-22,100.00
A729-4020-821-0-00 R	SPEECH R/S VISION	161.00
A729-4020-824-0-00 R	SPEECH R/S DNTL	2,838.00
A731-4020-300-2-00 R	ADPT PE R/S S&M HORNELL	-200.00
A731-4020-300-3-00 R	ADPT PE R/S S&M CORNING	-268.00
A731-4020-400-4-00 R	ADPT PE R/X OTH BATH	-600.00
A731-4020-456-0-00 R	ADPT PE R/S MLG	-1,300.00
A731-4020-801-0-00 R	ADPT PE R/S POST EMPLY	1,300.00
A731-4020-811-0-00 R	ADPT PE R/S TRS	-800.00
A731-4020-814-0-00 R	ADPT PE R/S DISAB	6.00
A731-4020-816-0-00 R	ADPT PE R/S HLTH	1,182.00
A731-4020-821-0-00 R	ADPT PE R/S VISION	44.00
A731-4020-822-0-00 R	ADPT PE R/S HRA ADMIN	11.00
A731-4020-824-0-00 R	ADPT PE R/S DNTL	625.00
A732-4220-168-0-00 R	1:1 AIDES TCHR AIDES SAL	33,845.00
A732-4220-801-0-00 R	1:1 AIDES POST EMPLOY	26,706.00
A732-4220-816-0-00 R	1:1 AIDES HLTH INS	-47,000.00
A732-4220-819-0-00 R	1:1 AIDES HRA	-13,551.00
A734-4020-150-0-00 R	COUNSELING-INST SALARY	-20,000.00
A734-4020-153-0-00 R	COUNSELING-INST HI STIPEN	3,961.00
A734-4020-160-0-00 R	COUNSELING-NON INST SAL	-253.00
A734-4020-161-0-00 R	COUNSELING-N-INST SUB SAL	2,663.00
A734-4020-161-0-00 R	COUNSELING-N-INST SUB SAL	253.00
A734-4020-204-0-00 R	COUNSELING-SMALL EQUIP	263.00
A734-4020-300-3-01 R	COUNSL--SPLY SPENCINER	4.00
A734-4020-300-6-01 R	COUNSL--SPLY BARLOW	35.00
A734-4020-300-6-07 R	COUNSL--SPLY LOUGHLIN	17.00
A734-4020-400-0-00 R	COUNSELING-OTHER EXP	1,950.00
A734-4020-456-0-00 R	COUNSELING-MILEAGE	-3,100.00
A734-4020-458-0-00 R	COUNSELING-WKSPS & CONF	-4,371.00
A734-4020-801-0-00 R	COUNSELING-POST EMPLOYMT	16,040.00
A734-4020-801-0-00 R	COUNSELING-POST EMPLOYMT	5.00
A734-4020-801-0-00 R	COUNSELING-POST EMPLOYMT	194.00
A734-4020-812-0-00 R	COUNSELING-COMP INS	709.00
A734-4020-812-0-00 R	COUNSELING-COMP INS	42.00
A734-4020-814-0-00 R	COUNSELING-DISABILITY INS	2,161.00
A734-4020-815-0-00 R	COUNSELING-SS	3,364.00
A734-4020-815-0-00 R	COUNSELING-SS	-4,217.00
A734-4020-816-0-00 R	COUNSELING-HLTH INS	4,687.00
A734-4020-816-0-00 R	COUNSELING-HLTH INS	913.00
A734-4020-818-0-00 R	COUNSELING-UNEMP INS	344.00
A734-4020-818-0-00 R	COUNSELING-UNEMP INS	20.00
A734-4020-819-0-00 R	COUNSELING HRA	-13,000.00
A734-4020-821-0-00 R	COUNSELING-VISION INS	405.00
A734-4020-822-0-00 R	COUNSELING-HRA ADMIN	77.00
A734-4020-823-0-00 R	COUNSELING-FLEX PLAN	86.00
A734-4020-824-0-00 R	COUNSELING-DENTAL INS	6,748.00
A737-4020-400-0-01 R	RS LPN CONTRACTUAL	-180.00
A737-4020-801-0-00 R	RS 1:1 NURSE POST EMPLOY	180.00
TOTAL GENERAL FUND	-4090574.18	4090574.18

GST BOCES FUND TRANSFERS 04/01/12-06/30/12

F811-6135-150-12-0-00 R WIA YOUTH INSTR SAL	9,498.00
F811-6135-150-12-2-00 R WIA YOUTH 2 INSTR SAL	9,271.00
F811-6135-150-12-2-00 R WIA YOUTH 2 INSTR SAL	2,670.00
F811-6135-160-12-0-00 R WIA YOUTH N/I SAL	-827.00
F811-6135-160-12-2-00 R WIA YOUTH 2 N/I SAL	-862.00
F811-6135-400-12-0-00 R WIA YOUTH OTHER EXP	-1,000.00
F811-6135-400-12-2-00 R WIA YOUTH 2 OTHER EXP	-1,068.00
F811-6135-404-12-0-00 R WIA YOUTH PRINTING	4.00
F811-6135-456-12-0-00 R WIA YOUTH MILEAGE	-1,000.00
F811-6135-456-12-2-00 R WIA YOUTH 2 MILEAGE	-1,000.00
F811-6135-458-12-0-00 R WIA YOUTH STAFF DEV/CONF	-1,000.00
F811-6135-458-12-2-00 R WIA YOUTH 2 STAFF DEV/CON	-1,000.00
F811-6135-801-12-0-00 R WIA YOUTH POST EMPLOY	33.00
F811-6135-801-12-2-00 R WIA YOUTH 2 POST EMPLOY	37.00
F811-6135-811-12-0-00 R WIA YOUTH NYS TRS	839.00
F811-6135-811-12-2-00 R WIA YOUTH 2 NYS TRS	-2,414.00
F811-6135-811-12-2-00 R WIA YOUTH 2 NYS TRS	524.00
F811-6135-812-12-0-00 R WIA YOUTH COMP INS	72.00
F811-6135-812-12-2-00 R WIA YOUTH 2 COMP INS	71.00
F811-6135-812-12-2-00 R WIA YOUTH 2 COMP INS	22.00
F811-6135-813-12-0-00 R WIA YOUTH NYS ERS	-127.00
F811-6135-813-12-2-00 R WIA YOUTH 2 NYS ERS	-133.00
F811-6135-814-12-0-00 R WIA YOUTH DISAB INS	-5.00
F811-6135-814-12-2-00 R WIA YOUTH 2 DISAB INS	-5.00
F811-6135-815-12-0-00 R WIA YOUTH SOC SEC	656.00
F811-6135-815-12-2-00 R WIA YOUTH 2 SOC SEC	635.00
F811-6135-815-12-2-00 R WIA YOUTH 2 SOC SEC	200.00
F811-6135-816-12-0-00 R WIA YOUTH HLTH INS	-6,578.00
F811-6135-816-12-2-00 R WIA YOUTH 2 HEALTH INS	-2,998.00
F811-6135-816-12-2-00 R WIA YOUTH 2 HEALTH INS	-3,416.00
F811-6135-818-12-0-00 R WIA YOUTH UNEMP INS	35.00
F811-6135-818-12-2-00 R WIA YOUTH 2 UNEMP INS	34.00
F811-6135-819-12-0-00 R WIA YOUTH HRA	-669.00
F811-6135-819-12-2-00 R WIA YOUTH 2 HRA	-621.00
F811-6135-821-12-0-00 R WIA YOUTH VISN INS	2.00
F811-6135-821-12-2-00 R WIA YOUTH 2 VISN INS	2.00
F811-6135-822-12-0-00 R WIA YOUTH HRA ADMIN	-24.00
F811-6135-822-12-2-00 R WIA YOUTH 2 HRA ADMIN	-23.00
F811-6135-823-12-0-00 R WIA YOUTH FLEX PLAN	1.00
F811-6135-823-12-2-00 R WIA YOUTH 2 FLEX PLAN	1.00
F811-6135-824-12-0-00 R WIA YOUTH DNTL INS	40.00
F811-6135-824-12-2-00 R WIA YOUTH 2 DNTL INS	23.00
F811-6135-827-12-0-00 R WIA YOUTH RTK-EAP-HC COOR	50.00
F811-6135-827-12-2-00 R WIA YOUTH 2 RTK-EAP-HC CO	50.00
F816-3510-150-12-0-00 R WFN Y AUX SVC INSTR SAL	-2,140.00
F816-3510-160-12-0-00 R WFN Y AUX SVC N/I SAL	-27.00
F816-3510-300-12-0-00 R WFN Y AUX SVC SUP & MAT	-54.00
F816-3510-801-12-0-00 R WFN Y AUX SVC POST EMPLOY	425.00
F816-3510-811-12-0-00 R WFN Y AUX SVC TRS	-1,211.00
F816-3510-812-12-0-00 R WFN Y AUX SVC COMP INS	-45.00
F816-3510-813-12-0-00 R WFN Y AUX SVC NYS ERS	1.00
F816-3510-815-12-0-00 R WFN Y AUX SVC SOC SEC	-454.00
F816-3510-816-12-0-00 R WFN Y AUX SVC HLTH INS	3,662.00
F816-3510-818-12-0-00 R WFN Y AUX SVC UNEMP INS	-22.00
F816-3510-819-12-0-00 R WFN Y AUX SVC HRA	-299.00
F816-3510-821-12-0-00 R WFN Y AUX SVC VISN INS	6.00
F816-3510-822-12-0-00 R WFN Y AUX SVC HRA ADMIN	13.00
F816-3510-824-12-0-00 R WFN Y AUX SVC DNTL INS	145.00
F830-6167-160-12-0-00 R SCH LIB N/I SAL	-10,947.00
F830-6167-160-12-0-00 R SCH LIB N/I SAL	-239.00

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F830-6167-160-12-0-00 R SCH LIB N/I SAL	-1,729.00	
F830-6167-300-12-0-00 R SCH LIB SUP & MAT		10,947.00
F830-6167-801-12-0-00 R SCH LIB POST EMPLOY		1,729.00
F830-6167-813-12-0-00 R SCH LIB ERS		239.00
F850-6261-160-12-0-00 R TEACHER CENTER N/I SAL		149.00
F850-6261-300-12-0-00 R TEACHER CENTER OFF SUPPLY	-3,533.00	
F850-6261-308-12-0-00 R TEACHER CENTER INSTR KITS	-300.00	
F850-6261-320-12-0-00 R TEACHER CENTER EQUIP>500	-558.00	
F850-6261-400-12-0-00 R TEACHER CENTER OTHER EXP		862.00
F850-6261-402-12-0-00 R TEACHER CENTER MAINT AGRE	-700.00	
F850-6261-407-12-0-00 R TEACHER CENTER POSTAGE	-150.00	
F850-6261-440-12-0-00 R TEACHER CENTER CONSULTNT		3,055.00
F850-6261-458-12-0-00 R TEACHER CENTER STF DV/CNF	-154.00	
F850-6261-801-12-0-00 R TEACHER CENTER POST EMPLY		946.00
F850-6261-811-12-0-00 R TEACHER CENTER TRS		154.00
F850-6261-812-12-0-00 R TEACHER CENTER COMP INS		38.00
F850-6261-815-12-0-00 R TEACHER CENTER SOC SEC		325.00
F850-6261-818-12-0-00 R TEACHER CENTER UNEMP INS	-50.00	
F850-6261-819-12-0-00 R TEACHER CENTER HRA		20.00
F850-6261-822-12-0-00 R TEACHER CENTER HRA ADMIN		1.00
F850-6261-827-12-0-00 R TEACHER CENTER RTK-EAP-HC	-105.00	
F858-6261-300-12-0-00 R TEACHER CTR NET SUP&MAT	-215.00	
F858-6261-300-12-0-01 R TEACH CTR NET ADDT SUP&MA		13,040.00
F858-6261-300-12-0-01 R TEACH CTR NET ADDT SUP&MA	-2,885.00	
F858-6261-400-12-0-00 R TEACHER CTR NET OTH EXP	-2,100.00	
F858-6261-400-12-0-01 R TEACH CTR NET ADDT OTH EX		2,351.00
F858-6261-400-12-0-01 R TEACH CTR NET ADDT OTH EX		3,100.00
F858-6261-440-12-0-01 R TEACH CTR NET ADDT CONSUL	-16,922.00	
F858-6261-456-12-0-00 R TEACHER CTR NET MILEAGE		930.00
F858-6261-456-12-0-01 R TEACH CTR NET ADDT MILEAG		100.00
F858-6261-458-12-0-00 R TEACHER CTR NET ST DEV/CO		84.00
F858-6261-458-12-0-01 R TEACH CTR NET ADDT CONF		1,127.00
F858-6261-900-12-0-00 R TEACHER CTR NET INDIRECT		1,390.00
F862-5840-400-12-0-00 R 21ST CENTURY 2 OTH EXP		10,000.00
F862-5840-816-12-0-00 R 21ST CENTURY 2 HLTH INS	-10,000.00	
F866-5840-300-12-1-00 R 21ST CENTURY SUP-BRADFORD		5,062.00
F866-5840-300-12-2-00 R 21ST CENTURY SUP-ODESSA		879.00
F866-5840-300-12-3-00 R 21ST CENTURY SUP-SPVE		1,059.00
F866-5840-300-12-4-00 R 21ST CENTURY SUP-WATKINS	-1,000.00	
F866-5840-300-12-4-00 R 21ST CENTURY SUP-WATKINS	-500.00	
F866-5840-305-12-3-00 R 21ST CENTURY SOFTWARE-SVE		85.00
F866-5840-320-12-2-00 R 21ST CENT EQUIP>500-ODESS		4,578.00
F866-5840-324-12-1-00 R 21ST CENT EQUIP<500 BRADF		938.00
F866-5840-324-12-2-00 R 21ST CENT EQUIP<500 ODESS		1,318.00
F866-5840-324-12-3-00 R 21ST CENT EQUIP<500 SPVE		856.00
F866-5840-324-12-4-00 R 21ST CENT EQUIP<500 WATKN		1,000.00
F866-5840-400-12-0-00 R 21ST CENTURY OTHER EXP		6,000.00
F866-5840-400-12-1-00 R 21ST CENT OTH EXP-BRADFOR	-9,000.00	
F866-5840-400-12-1-01 R 21ST CENT OTH STC-BRADFOR	-2,000.00	
F866-5840-400-12-2-00 R 21ST CENT OTH EXP-ODESSA	-15,225.00	
F866-5840-400-12-2-01 R 21ST CENT OTH STC-ODESSA		5,750.00
F866-5840-400-12-2-01 R 21ST CENT OTH STC-ODESSA	-2,000.00	
F866-5840-400-12-3-00 R 21ST CENT OTH EXP-SPVE	-4,000.00	
F866-5840-400-12-3-01 R 21ST CENT OTH STC-SPVE		2,000.00
F866-5840-400-12-3-01 R 21ST CENT OTH STC-SPVE	-2,000.00	
F866-5840-451-12-0-00 R 21ST CENTURY FIELD TRIPS		5,360.00
F866-5840-451-12-1-00 R 21ST CENT FLD TRP-BRADFOR		1,000.00
F866-5840-451-12-2-00 R 21ST CENT FLD TRP-ODESSA		700.00
F866-5840-451-12-4-00 R 21ST CENT FLD TRP-WATKINS		500.00
F866-5840-490-12-0-00 R 21ST CENTURY SCH DIST&OTH	-480.00	
F866-5840-816-12-0-00 R 21ST CENTURY HLTH INS	-880.00	

GST BOCES FUND TRANSFERS 04/01/12-06/30/12

F951-6117-000-00-0-00 R COMP H/W SUP & MAT		24.00
F951-6117-813-00-0-00 R COMP H/W ERS		18.00
F951-6117-819-00-0-00 R COMP H/W HRA	-42.00	
TOTAL FEDERAL FUND	-116,736.00	116,736.00
H780-8010-245-11-3-05 FWW BLDG 5 ARCHITECT	-7,000.00	
H780-8010-293-11-3-05 FWW BLDG 5 GENERAL CONSTRU		7,000.00
TOTAL CAPITAL FUND	-7,000.00	7,000.00
TOTAL ALL FUNDS	-4,214,310.18	4,214,310.18



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Tim Driscoll/Chris Weinman

Title of Grant: Workforce New York - Lead Intensive Services Counselor

Funding Source: CSS - Workforce New York

Amount: \$63,700

Time Period Covered by Grant: 7/01/2012 - 06/30/2013

Collaborating Partner Agencies/Entities:

Lead Agency: Greater Southern Tier BOCES

Target Population: Adults

Purpose(s) of Grant:

Work with clients to determine eligibility of training funds, conduct Career Counseling Workshops & make other services referrals to eliminate barriers to employment to become self-sufficient.

Staffing Needs (if any): 1 FTE Instructional

Anticipated Activities/Staff Main Duties/Responsibilities:

Provide the above services at WFNy One Stops (DOL).



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Tim Driscoll/Chris Weinman

Title of Grant: Workforce New York - Auxiliary Services

Funding Source: CSS - Workforce New York

Amount: \$33,455

Time Period Covered by Grant: 7/15/2012 - 06/30/2013

Collaborating Partner Agencies/Entities:

Lead Agency: Greater Southern Tier BOCES

Target Population: Adults

Purpose(s) of Grant:

Resume workshops, basic computer classes, TABE assessment and GED
preparation and basic review.

Staffing Needs (if any): .30 FTE, .02 Clerical & hourly staff

Anticipated Activities/Staff Main Duties/Responsibilities:

Provide the above services at WFNY One Stops (DOL).

Amendment To Contract

This Agreement made this 29th day of June 2012 by and between the Chemung, Schuyler and Steuben Counties Workforce New York Board having its principal office and place of business at 20 Denison Parkway West, Corning, New York (hereinafter "CSS WF NY"); and GST BOCES having its principal office and place of business at 459 Philo Road, Elmira, NY 14903 (hereinafter "Contractor").


W I T N E S S E T H:

WHEREAS, the parties entered into an agreement June 3, 2010 for the Contractor to provide certain services as stated more fully in said agreement, and WHEREAS, the parties now desire to amend said agreement, Now, THEREFORE, the CSS WF NY and the Contractor hereby mutually agree to amend said agreement as follows:

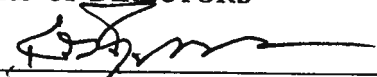
CSS WFNY will agree to pay GST BOCES the sum of \$1,500.00 for auxiliary expenditures with WIA funds for dates July 1, 2012 – July 14, 2012.

Except as modified by this amendment, all of the terms and conditions of the agreement date June 3, 2010 shall remain in full force and effect.


CONTRACTOR:

By 
Administrator of Adelf Co.
Title

CHEMUNG SCHUYLER STEUBEN
WORKFORCE NEW YORK, INC.
BOARD OF DIRECTORS

By 
Board Chairman
Title

CHEMUNG SCHUYLER STEUBEN
WORKFORCE NEW YORK, INC.
20 DENISON PARKWAY WEST
CORNING, NY 14830

By 
Executive Director



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Stephanie Wilson

Title of Grant: School Library System Aid - Operating

Funding Source: New York State Education Department School Library Systems

Amount: \$127,663.00

Time Period Covered by Grant: 7/1/2012 to 6/30/2013

Collaborating Partner Agencies/Entities: NYS Library-Division of Library
Development

Lead Agency: Greater Southern Tier BOCES Instructional Support Services

Target Population: Component Districts K-12

Purpose(s) of Grant: To support operation of School Library System and
School Library Media Centers.

Staffing Needs (if any): School Library System Director and support staff.

Anticipated Activities/Staff Main Duties/Responsibilities:

To support System staffing, Union Catalog and database development,
interlibrary loan, professional development and meet the goals of the Plan
of Service approved by the Division of Library Development.



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Stephanie Wilson

Title of Grant: School Library Systems Aid for Automation

Funding Source: New York State Education Department School Library Systems

Amount: \$12,766.00

Time Period Covered by Grant: 7/1/2012 to 6/30/2013

Collaborating Partner Agencies/Entities: NYS Library-Division of Library
Development

Lead Agency: Greater Southern Tier BOCES Instructional Support Services

Target Population: Component Districts K-12

Purpose(s) of Grant: To support the component districts School Library
Media Centers.

Staffing Needs (if any): School Library System Director and support staff.

Anticipated Activities/Staff Main Duties/Responsibilities:

Support of component districts school library media centers automation,
automation training, and support.



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Diane S. Vang

Title of Grant: 21st Century Community Learning Centers - BC II

Funding Source: State of New York

Amount: \$539,984.00

Time Period Covered by Grant: 7/1/12 to 6/30/13

Collaborating Partner Agencies/Entities: Elmira City School

District, Addison Central School District, Campbell-Savona Central

School District, Wings of Eagles Discovery Center, GST BOCES -

Career Development Council

Lead Agency: Greater Southern Tier BOCES

Target Population: 240 Middle School and High School Students
(grades 5-12) and their families from the three participating
school districts.

Purpose(s) of Grant:

The purpose of the grant is to propel students into the future
with the belief that they have the potential to reach high levels
of personal achievement that extend far beyond the borders of the
rural communities in which they live.

Staffing Needs (if any): GST BOCES will employ all project staff.

Anticipated Activities/Staff Main Duties/Responsibilities:

There will be daily after-school activities at each of the four district sites as well as regularly scheduled consolidated field trips for expanding educational and personal development opportunities for participating students in the rural Southern Tier region of NY. The program will deliver high-interest, out-of-school time activities including homework help, curriculum related enrichment programs and literacy and other supports to participants' families. The goals are that the students will increase exposure to college and career opportunities, increase academic achievement, increase protective assets and goal setting skills; and that the parents will increase their knowledge and skills for building a home environment that supports high achievement for all family members.



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Stephanie Wilson

Title of Grant: School Library System Aid - Supplementary Aid

Funding Source: New York State Education Department School Library Systems

Amount: \$45,073.00

Time Period Covered by Grant: 7/1/2012 to 6/30/2013

Collaborating Partner Agencies/Entities: NYS Library-Division of Library
Development

Lead Agency: Greater Southern Tier BOCES Instructional Support Services

Target Population: Component Districts K-12

Purpose(s) of Grant: To support operation of School Library System and
School Library Media Centers.

Staffing Needs (if any): School Library System Director and support staff.

Anticipated Activities/Staff Main Duties/Responsibilities:

To support System staffing, Union Catalog and database development,
interlibrary loan, professional development and meet the goals of the Plan
of Service approved by the Division of Library Development.



9-21-12

Dr. Horst Graefe, Superintendent of Schools
Greater Southern Tier BOCES
9579 Vocational Drive
Painted Post, NY 14870

RE: 2013 Annual Capital Project-Change of Scope

Dr. Graefe and members of the Board,

We are writing this letter to notify you of a change in the scope of work for the 2013 Annual Capital project. Upon architectural and engineering review of the proposed kitchen renovation work at Building # 3, Coopers Campus, we have advised Brian Bentley that the proposed scope of work at this building would be cost prohibitive to meet the current 2013 project budget. The reason is as follows:

1. Upon further investigation, it is apparent that construction of an Intermediate floor utilizing existing floor and ceiling structure, would create a low ceiling condition for both first and second floors. This condition will not be approved by the New York State Education Department as minimum ceiling height requirements will not be met. As such, there are the following options for correcting the low ceiling issue: remove the existing floor slab, excavate, relocate utilities, and pour a new floor slab at a depth of no less than minus three feet from the existing floor elevation; or remove the existing roof, roof components and structure, extend the existing wall up an additional three-four feet, and install new structure and new roof system.

In consultation with Mr. Bentley, we have moved forward with designing the new Culinary Arts Center at building # 7 (its current location). The work includes renovation and expansion of the existing kitchen area, the addition of an entrance lobby to the building, and an addition for the Culinary Arts Center classroom.

We respectfully request that you and the Board of Education approve this change in the scope of work. If you have any questions, comments or concerns regarding the aforementioned change in scope of work, please do not hesitate to contact me.

Sincerely,

Joe Magliocca
Project Manager

Cc: Brian Bentley, GST BOCES
Greg Barr, Hunt

File: U:\2365-016\II-CORRESPOND-CLIENT

PERSONNEL

Upon the recommendation of the Superintendent, and on the motion of ____, seconded by ____, it is resolved that the following personnel actions are hereby taken:

A. Retirement(s)

1. **John A. Fisher**
 Position: Courier
 Effective: November 25, 2012
 Date of Hire: January 16, 1978

2. **Beverly Jonas**
 Position: Occupational Therapist
 Effective: end of day September 7, 2012
 Date of Hire: September 4, 1990

3. **Bonnie Matacale**
 Position: Registered Professional Nurse
 Effective: September 1, 2012
 Date of Hire: September 5, 1988

4. **Paula Smith**
 Position: Teacher Aide
 Effective: end of day December 21, 2012
 Date of Hire: February 21, 1995

B. Resignation(s)

1. **Jeffrey Ahearn**
 Position: School Business Administrator
 Effective: end of day September 26, 2012
 Date of Hire: September 7, 2010
 Reason: other employment

2. **Kelley Batrowny**
 Position: Instructional Support Specialist
 Effective: September 14, 2012
 Date of Hire: August 18, 2008
 Reason: to accept the position of Curriculum Mentor with GST BOCES

3. **Jacqueline Cruttenden**
 Position: Teacher Aide
 Effective: September 3, 2012

Date of Hire: March 7, 2004
Reason: to accept the position of Teaching Assistant with GST BOCES

4. Steven Kiley

Position: Principal, CTE, Bush Education Center
Effective: end of day August 17, 2012
Date of Hire: January 3, 2006
Reason: other employment

5. Linda Loveland-Barnes

Position: Teacher Aide
Effective: August 28, 2012
Date of Hire: January 5, 2009
Reason: other employment

6. Mary Jo Manning

Position: GED Specialist
Effective: September 3, 2012
Date of Hire: September 8, 2009
Reason: to accept the position of Teacher, CISCO Networking Academy with GST BOCES

7. Zachery Morton

Position: Cleaner
Effective: September 18, 2012
Date of Hire: September 7, 2010
Reason: other employment

8. Elizabeth Mosher

Position: Teacher Aide
Effective: end of day September 13, 2012
Date of Hire: March 22, 1990
Reason: personal reasons

9. Theresa Schamel

Position: Teacher Aide
Effective: end of day September 28, 2012
Date of Hire: September 18, 2010
Reason: other employment

C. Elimination of Position(s)

1. **School Social Worker**, one full-time (1.0 FTE) position, effective June 30, 2012, due to the decrease in Districts' requests for services.
2. **Teacher, Science**, one part-time (.41 FTE) position, effective September 3,

2012, due to the reconfiguration of duties within the department.

D. Creation of Position(s)

1. **Teacher, Art**, one full-time position (1.0 FTE), Alfred-Almond CSD and Hornell Host Site, effective September 4, 2012, due to the increase in Districts' Services and pursuant to Education Law §3014-a.
2. **Teacher, Art**, one full-time position (1.0 FTE), GST region, effective September 18, 2012, due to the increase in Districts' requests for services.
3. **Teacher, Criminal Justice**, one part-time position (.5 FTE), Bush Education Center, effective September 4, 2012, due to the increase in Districts' requests for services and reconfiguration of duties in the program.
4. **Teaching Assistant**, one part-time position (.4286 FTE), Wildwood Education Center, effective September 4, 2012 through June 10, 2013, due to the increase in Districts' requests for services.

E. Lay Off

1. **Kerry Gush**
Position: School Social Worker (1.0 FTE)
Effective: June 30, 2012
Reason: due to the decrease in Districts' requests for services

F. Increase or Decrease to Position(s)

1. **Teacher, Aviation**, decrease one position, from 1.0 FTE to .5 FTE, Bush Education center, effective September 4, 2012, due to the decrease in Districts' requests for services.
2. **Teacher, Machine Trades**, increase one position, from .5 FTE to 1.0 FTE, Coopers Education center, effective September 4, 2012, due to the increase in Districts' requests for services.
3. **Teacher, Special Education**, increase one position, from .5 FTE to 1.0 FTE, Bush Education center, effective September 4, 2012, due to the increase in Districts' requests for services.
4. **Teaching Assistant, Building Trades**, increase one position, from .5 FTE to 1.0 FTE, Coopers Education center, effective September 25, 2012, due to the increase in Districts' requests for services.
5. **Teaching Assistant, Cosmetology**, increase one position, from .5 FTE to 1.0 FTE, Wildwood Education center, effective September 4, 2012, due to the increase in Districts' requests for services.

6. **Teacher Aide, Criminal Justice**, decrease one position, from 1.0 FTE to .5 FTE, Bush Education center, effective August 31, 2012, due to the reconfiguration of duties.

G. Increase or Decrease in Assignment(s)

1. **Jessica Guild, Teacher, Special Education**, part-time, 10 month, school calendar position; increased from .5 FTE to 1.0 FTE; Bush Education Center; effective September 4, 2012; Tenure area of Education of Children with Handicapping Conditions - General Special Education; Certification of Students with Disabilities – grades 5-9 – Generalist, Initial, February 1, 2010 through January 31, 2015; Probationary Period continues through September 5, 2014; salary of \$43,411.00 per year (step 3 + Special Education Stipend); due to the increase in Districts' requests for services.
2. **Karen Kinnerney-Bradley, Teaching Assistant, Cosmetology**, part-time, 10 month, school calendar position; increased from .5 FTE to 1.0 FTE; Wildwood Education Center; effective September 4, 2012; Tenure area of Teaching Assistant; Certification area of Teaching Assistant, Level I, Renewal, February 1, 2012 through January 31, 2015; Probationary Period of September 4, 2012 through September 3, 2015; due to the increase in Districts' requests for services.
3. **Heather Oles, Teacher Aide**, part-time, 10 month, school calendar position, decreased from .60 FTE to .3333 FTE, effective August 24, 2012, North Hornell Elementary School, due to the decrease in Districts' requests for services.
4. **Barbara Hozempa, Teacher Aide**, part-time, 10 month, school calendar position, decreased from 1.0 FTE to .5 FTE, effective August 31, 2012, due to the reconfiguration of duties within the program.

H. Changes in Appointment(s)

1. **Louis Smith**, from full-time (1.0 FTE) **Teacher, Aviation**, to **Teacher, Aviation** (.5 FTE) and **Teacher, Criminal Justice** (.5 FTE), Bush Education Center, effective September 4, 2012, Tenure area of Unique and Emerging Occupations – Security Operations, Certification of Security Operations 7-12, Professional, September 1, 2012, Probationary Period of September 4, 2012 through September 3, 2014 (previously tenured in Aviation), dual tenure areas, salary \$62,475.00 (step 16 + 10 credit hours), due to the decrease in Districts' requests for Aviation services and due to the increase in Districts' requests for Criminal Justice services.
2. **Scott Vang**, from full-time (1.0 FTE) **Network Technology Specialist** to **Network Technology Specialist** (.5 FTE), salary \$22,185.00 per year,

prorated and **Personal Computer Coordinator (.5 FTE)**, Provisional, Civil Service appointment, pending exam of Personal Computer Coordinator, salary \$28,000.00 per year, prorated, Bush Education Center, effective September 3, 2012, due to reconfiguration of duties within the department.

3. **John Craft, Network Technology Specialist**, full-time (1.0 FTE), 12 month position, from Provisional to **Probationary**, Competitive Civil Service appointment, Continuous Recruitment List, Bush Education Center, effective August 31, 2012, Probationary Period August 31, 2012 through August 30, 2013, no change in salary, due to successful completion of Civil Service exam.
4. **Christina Wilson, Computer Applications Specialist**, full-time (1.0 FTE), 12 month position, from Provisional to **Probationary**, Competitive Civil Service appointment, Civil Service Open Competitive List # 16003, Bush Education Center, effective September 11, 2012, Probationary Period September 11, 2012 through November 6, 2012, no change in salary, due to successful completion of Civil Service exam.
5. **Patrick Grabowski**, promoted from Custodian to **Assistant Automotive Mechanic**, full-time (1.0 FTE), 12 month position, Non-Competitive Civil Service, **Probationary** appointment, Bush Education Center, effective September 24, 2012, Probationary Period of September 24, 2012 through September 23, 2013, salary \$18.46 per hour (grade 9, step 8, 8.0 hours per day), due to a voluntary internal transfer.

I. **Recall(s)**, full-time (1.0 FTE) unless otherwise stated

1. **Katherine Watches**

Position:	Occupational Therapist, part-time (.8 FTE)
Effective:	September 4, 2012
Salary:	\$42,926.00 per year, prorated (step 3 + credit hours + degree stipend + certification stipend + special ed stipend)
Reason for Appt:	due to the increase in Districts' requests for services

2. **David Mayotte**

Position:	Instructional Support Specialist, full-time (1.0 FTE), 12 month position, Probationary appointment
Tenure Area:	Instructional Support Services in the Integration of Technology into Instructional Practices
Effective:	September 17, 2012
Certification Status:	Music, Permanent, September 1, 2004
Probationary Period:	continues through October 10, 2012
Location:	Watkins Glen CSD, Odessa-Montour CSD and Bush Education Center
Salary:	\$53,236.00 per year, prorated
Reason for Appt:	due to a resignation

- 3. Bernice Stone**
Position: Teacher Aide
Effective: September 4, 2012
Salary: \$9.37 per hour (6.0 hrs/day)
Reason for Appt: due to the increase in Districts' requests for services
- 4. Debra O'Brian-Cosselmon**
Position: Teacher Aide
Effective: September 4, 2012
Salary: \$9.23 per hour (6.0 hrs/day)
Reason for Appt: due to the increase in Districts' requests for services
- 5. Denise Winfield**
Position: Teacher Aide
Effective: September 4, 2012
Salary: \$9.37 per hour (6.0 hrs/day)
Reason for Appt: due to the increase in Districts' requests for services
- 6. Melissa (Marshall) Vincent**
Position: Teacher Aide
Effective: September 4, 2012
Salary: \$9.23 per hour (6.0 hrs/day)
Reason for Appt: due to the increase in Districts' requests for services
- 7. Kelly Hakes**
Position: Teacher Aide
Effective: September 4, 2012
Salary: \$9.23 per hour (6.0 hrs/day)
Reason for Appt: due to the increase in Districts' requests for services
- 8. Theresa Schamel**
Position: Teacher Aide
Effective: September 4, 2012 through September 28, 2012
(resigned)
Salary: \$9.23 per hour (6.0 hrs/day)
Reason for Appt: due to the increase in Districts' requests for services
- 9. Denise Knowles**
Position: Career Education Resource Specialist, part-time (.8 FTE), Temporary
Effective: September 17, 2012 through June 14, 2013
Salary: \$32,574.00 per year, prorated
Reason for Appt: due to the temporary increase in grants and requests for services

J. Appointment(s)

1. Kristina Earl

Position: **Principal of Special Education**, full-time (1.0 FTE), 12 month position, **Probationary** appointment
Effective: September 17, 2012
Location: Hornell Host Site
Education: Certificate of Advanced Study, School Administrator and Supervisor, SUNY Brockport
Tenure Area: Principal of Special Education
Certification: School District Leader, Professional, September 1, 2009
Probationary Period: September 17, 2012 through September 16, 2015
Experience: 2 years
Salary: \$77,000.00 per year, prorated
Reason for Appt: due to a resignation

2. Amy Powers

Position: **Teacher, Art**, full-time (1.0 FTE), 10 month, school calendar position, **Tenured** appointment
Effective: September 4, 2012
Location: Alfred-Almond CSD and Hornell Host Sited
Education: Master of Art, Education, Rhode Island School of Design
Tenure Area: Art
Certification: Visual Art, Professional, February 1, 2010
Probationary Period: fulfilled prior to transfer
Experience: 11 years
Salary: \$57,752.00 per year (step 11 + Credit Hours Stipend + Degree Stipend + Certification Stipend + Special Education Stipend)
Reason for Appt: due to a transfer from Alfred-Almond CSD, pursuant to Education Law §3014-a

3. Kurtis Mullen

Position: **Teacher, Art**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: September 18, 2012
Location: GST BOCES region
Education: Bachelor of Science, Art Education, SUNY Buffalo
Tenure Area: Art
Certification: Visual Art, Initial, September 1, 2010 through August 31, 2015
Probationary Period: September 18, 2012 through September 17, 2015
Experience: 1 year
Salary: \$42,067.00 per year, prorated (step 1)
Reason for Appt: due to the increase in Districts' requests for services

4. Michelle Rossman

Position: **Teacher, English to Speakers of Other Languages**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: September 10, 2012
Location: Elmira Heights CSD and Watkins Glen CSD
Education: Master of Art, Education, New Mexico State University
Tenure Area: English as a Second Language
Certification: English to Speakers of Other Languages, Initial, September 1, 2011 through August 31, 2016
Probationary Period: September 10, 2012 through September 9, 2015
Experience: 4 years
Salary: \$51,878.00 per year, prorated (step 5 + Credit Hours Stipend + dual Degree Stipend + Special Education Stipend)
Reason for Appt: due to a resignation

5. Kelley Batrowny

Position: **Curriculum Mentor**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: September 17, 2012
Location: Hornell CSD
Education: Master of Art, Spanish, Middlebury College
Tenure Area: Instructional Support Services in Curriculum and Differentiated Instruction Incorporating the Analysis of Student Performance Data
Certification: Spanish 7-12, Permanent, September 1, 2007
Probationary Period: September 17, 2012 through September 16, 2014, previously tenured
Experience: 10 years
Salary: \$54,083.00 per year, prorated (step 10 + Degree Stipend + Certification Stipend)
Reason for Appt: due to a voluntary internal transfer; previously held position of Instructional Support Specialist

6. Deidre Burchett

Position: **STEM Curriculum Mentor**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: September 4, 2012
Location: Bush Education Center
Education: Master of Science, General Education, Elmira College
Tenure Area: Instructional Support Services in Curriculum and Differentiated Instruction Incorporating the Analysis of Student Performance Data

Certification: Childhood Education (Grades 1-6), Professional, February 1, 2011
 Probationary Period: September 4, 2012 through September 3, 2014, previously tenured
 Experience: 6 years
 Salary: \$51,551.00 per year (step 7 + Credit Hours Stipend + Degree Stipend + Certification Stipend)
 Reason for Appt: due to a resignation

7. Mary Jo Manning

Position: **Teacher, CISCO Networking Academy**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
 Effective: September 4, 2012
 Location: Bush Education Center
 Education: Master of Science, Computer Science, Florida Institute of Technology
 Tenure Area: Computer Technology
 Certification: Computer Technology 7-12, Professional, February 1, 2011
 Probationary Period: September 4, 2012 through September 3, 2015
 Experience: 10+ years
 Salary: \$53,308.00 per year (step 10 + Certification Stipend)
 Reason for Appt: due to a resignation

8. Theodore Kellogg

Position: **Teacher, NV Innovation, Leadership and Business** (.57 FTE) and **Math** (.43 FTE), 10 month, school calendar position, **Probationary** appointment
 Effective: September 4, 2012
 Location: Bush Education Center
 Education: Master of Science, Mathematics, SUNY Potsdam
 Tenure Area: Technology Education and Mathematics
 Certification: Technology Education, Initial, February 1, 2011 through January 31, 2016 and Mathematics 7-12, Initial, September 1, 2008 through August 31, 2013
 Probationary Period: September 4, 2012 through September 3, 2015
 Experience: 17 years
 Salary: \$59,045.00 per year (step 10 + Credit Hours Stipend + Dual Degree Stipend)
 Reason for Appt: due to the increase in Districts' requests for services

9. Karen Hoose-Saukas

Position: **Teaching Assistant, Special Education**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
 Effective: September 4, 2012

Location: Bush Education Center
 Education: Bachelor of Science, Business Administration Management, Elmira College
 Tenure Area: Teaching Assistant
 Certification: Teaching Assistant, Level I, September 4, 2012 through August 31, 2015
 Probationary Period: September 4, 2012 through September 3, 2015
 Experience: Substitution
 Salary: \$31,782.00 per year (step 1 + Credit Hours Stipend)
 Reason for Appt: due to the reconfiguration of services within the BOCES to meet SED requirements

10. Valerie Cannon

Position: **Teaching Assistant, Special Education**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
 Effective: September 4, 2012
 Location: Bush Education Center
 Education: Bachelor of Science, Physical Education, SUNY Cortland
 Tenure Area: Teaching Assistant
 Certification: Initial, Physical Education, September 1, 2010 through August 31, 2015
 Probationary Period: September 4, 2012 through September 3, 2015
 Experience: Substitution
 Salary: \$31,730.00 per year (step 1 + Credit Hours Stipend)
 Reason for Appt: due to the reconfiguration of services within the BOCES to meet SED requirements

11. Michele Patykula

Position: **Teaching Assistant, Special Education**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
 Effective: September 4, 2012
 Location: Bush Education Center
 Education: Associate in Science, General Studies, CCC
 Tenure Area: Teaching Assistant
 Certification: Teaching Assistant, Level III, September 1, 2010
 Probationary Period: September 4, 2012 through September 3, 2015
 Experience: 4 years
 Salary: \$28,004.00 per year (step 1 + Credit Hours Stipend + Certification Stipend)
 Reason for Appt: due to the reconfiguration of services within the BOCES to meet SED requirements

12. Aimee Hansell

Position: **Teaching Assistant, Special Education**, full-time

(1.0 FTE), 10 month, school calendar position,
Probationary appointment
 Effective: September 4, 2012
 Location: Bush Education Center
 Education: High School Diploma, Troy CSD
 Tenure Area: Teaching Assistant
 Certification: Teaching Assistant, Level II, February 1, 2012
 through January 31, 2015
 Probationary Period: September 4, 2012 through September 3, 2015
 Experience: 2 years Teaching Assistant
 Salary: \$25,204.00 per year (step 1 + Credit Hours Stipend)
 Reason for Appt: due to the reconfiguration of services within the
 BOCES to meet SED requirements

13. Bryan Kurcoba

Position: **Teaching Assistant, Special Education**, full-time
 (1.0 FTE), 10 month, school calendar position,
Probationary appointment
 Effective: September 4, 2012
 Location: Bush Education Center
 Education: Bachelor of Science, Physical Education, SUNY
 Cortland
 Tenure Area: Teaching Assistant
 Certification: Permanent, Physical Education, February 1, 2002
 Probationary Period: September 4, 2012 through September 3, 2015
 Experience: 15 years Physical Education Teacher
 Salary: \$31,964.00 per year (step 1 + Credit Hours Stipend)
 Reason for Appt: due to the reconfiguration of services within the
 BOCES to meet SED requirements

14. Theresa Ruocco

Position: **Teaching Assistant, Special Education**, full-time
 (1.0 FTE), 10 month, school calendar position,
Probationary appointment
 Effective: September 4, 2012
 Location: Bush Education Center
 Education: Associate in Applied Science, Human Services, CCC
 Tenure Area: Teaching Assistant
 Certification: Teaching Assistant, Level I, September 1, 2011
 through August 31, 2014
 Probationary Period: September 4, 2012 through September 3, 2015
 Experience: 2 years
 Salary: \$29,286.00 per year (step 1 + Credit Hours Stipend)
 Reason for Appt: due to the reconfiguration of services within the
 BOCES to meet SED requirements

15. Jaclyn Bennett

Position: **Teaching Assistant, Special Education**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: September 4, 2012
Location: Bush Education Center
Education: Associate in Science, General Studies, CCC
Tenure Area: Teaching Assistant
Certification: Teaching Assistant, Level I, February 1, 2011 through January 31, 2014
Probationary Period: September 4, 2012 through September 3, 2015
Experience: 6 months Teaching Assistant
Salary: \$27,960.00 per year (step 1 + Credit Hours Stipend)
Reason for Appt: due to the reconfiguration of services within the BOCES to meet SED requirements

16. Kellie Bump

Position: **Teaching Assistant, Special Education**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: September 4, 2012
Location: Bush Education Center
Education: Bachelor of Science, Elementary Education, and Special Education
Tenure Area: Teaching Assistant
Certification: Teaching Assistant, Level I, February 1, 2010 through January 31, 2013
Probationary Period: September 4, 2012 through September 3, 2015
Experience: 8 years Teacher Aide
Salary: \$28,792.00 per year (step 1 + Credit Hours Stipend)
Reason for Appt: due to the reconfiguration of services within the BOCES to meet SED requirements

17. Melody Clearwater

Position: **Teaching Assistant, Special Education**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: September 4, 2012
Location: Bush Education Center
Education: Master of Education, General Education, SUNY Buffalo
Tenure Area: Teaching Assistant
Certification: Dance, Initial, September 1, 2010 through August 31, 2015
Probationary Period: September 4, 2012 through September 3, 2015
Experience: no related experience
Salary: \$24,736.00 per year (step 1), subject to change

- Reason for Appt: pending receipt of transcript
due to the reconfiguration of services within the
BOCES to meet SED requirements
- 18. Diane Costello**
Position: **Teaching Assistant, Special Education**, full-time
(1.0 FTE), 10 month, school calendar position,
Probationary appointment
Effective: September 4, 2012
Location: Bush Education Center
Education: Master of Science, Physical Handicapped, SUNY
Buffalo
Tenure Area: Teaching Assistant
Certification: Special Education, Permanent, September 1, 1996
Probationary Period: September 4, 2012 through September 3, 2015
Experience: 19 years
Salary: \$24,736.00 per year (step 1), subject to change
pending receipt of transcripts
Reason for Appt: due to the reconfiguration of services within the
BOCES to meet SED requirements
- 19. Philip Robinson**
Position: **Teaching Assistant, Intro to Career Majors**, full-
time (1.0 FTE), 10 month, school calendar position,
Probationary appointment
Effective: September 4, 2012
Location: Coopers Education Center
Education: Associate in Occupational Studies, Automotive
Trades, SUNY Alfred
Tenure Area: Teaching Assistant
Certification: Teaching Assistant, Level III, September 1, 2009
Probationary Period: September 4, 2012 through September 3, 2015
Experience: 11 years
Salary: \$28,576.00 per year (step 1 + Credit Hours Stipend +
Certification Stipend)
Reason for Appt: due to an internal transfer
- 20. Susan Yochum**
Position: **Adult Education LPN Instructor**, full-time (1.0 FTE),
12 month position, **Unclassified** appointment
Effective: September 1, 2012
Location: Bush Education Center and Coopers Education
Center
Education: Associate in Applied Science, Nursing, CCC
Certification: Job Skills Training Instructor, Adult Education
Certificate, September 1, 2009 through August 31,
2012

- | | |
|------------------|--------------------------------|
| Experience: | 7 years |
| Salary: | \$44,000.00 per year, prorated |
| Reason for Appt: | due to increased enrollment |
- 21. Holly Leszyk**
- | | |
|------------------|--|
| Position: | Adult Program Counselor , full-time (1.0 FTE), 12 month position, Unclassified appointment |
| Effective: | September 4, 2012 |
| Location: | Bush Education Center |
| Education: | Master of Science, Counseling, SUNY Canisius |
| Certification: | School Counselor, Provisional, September 1, 2011 through August 31, 2016 |
| Experience: | part-time Adult Education |
| Salary: | \$42,500.00 per year, prorated |
| Reason for Appt: | due to increased enrollment |
- 22. Kristin McNamara**
- | | |
|------------------|--|
| Position: | Adult Program Counselor , full-time (1.0 FTE), 12 month position, Unclassified appointment |
| Effective: | September 4, 2012 |
| Location: | Bush Education Center |
| Education: | Master of Science, Counselor Education, Marywood University |
| Certification: | School Counselor, Provisional, February 1, 2012 through January 31, 2017 |
| Experience: | part-time Adult Education |
| Salary: | \$42,500.00 per year, prorated |
| Reason for Appt: | due to increased enrollment |
- 23. Cory Tremaine**
- | | |
|------------------|--|
| Position: | Adult Program Counselor , full-time (1.0 FTE), 12 month position, Unclassified appointment |
| Effective: | September 4, 2012 |
| Location: | Bush Education Center |
| Education: | Master of Science, Education, Niagara University |
| Certification: | School Counselor, Provisional, February 1, 2009 through January 31, 2014 |
| Experience: | part-time Adult Education |
| Salary: | \$42,500.00 per year, prorated |
| Reason for Appt: | due to increased enrollment |
- 24. Christopher Caccia**
- | | |
|------------|---|
| Position: | Network Technology Specialist , part-time (.5 FTE), 12 month position, Competitive, Probationary Civil Service appointment, Continuous Recruitment List |
| Effective: | September 4, 2012 |
| Location: | Bush Education Center |

Education: High School Diploma, Horseheads CSD
Probationary Period: September 4, 2012 through September 3, 2013
Experience: 5 years
Salary: \$36,115.00 per year, prorated
Reason for Appt: due to a voluntary internal transfer

25. Lisa Mascherino

Position: **Registered Professional Nurse**, full-time (1.0 FTE), 10 month, school calendar position, Non-Competitive, **Probationary** Civil Service appointment
Effective: October 1, 2012
Location: Campbell-Savona CSD Host site
Education: Associate in Applied Science, Nursing, CCC
Probationary Period: October 1, 2012 through December 16, 2013
Experience: 4 years
Salary: \$18.93 per hour (grade 13, step 4, 7.5 hrs/day)
Reason for Appt: due to a retirement

26. Beverly Matern

Position: **Career Education Resource Specialist**, part-time (.475 FTE), 10 month, school calendar position, Non-Competitive Civil Service appointment
Effective: September 4, 2012
Location: Watkins Glen CSD
Education: Bachelor of Science, Syracuse University
Experience: 5 years
Salary: \$19,906.00 per year, prorated
Reason for Appt: due to the increase in grants and requests for services

K. Temporary Appointment(s)

1. Eugene Mastin

Position: **Chief Information Officer**, hourly, time-sheet, as needed basis, 12 month position
Effective: July 1, 2012 through June 30, 2013
Location: Canaseraga CSD
Salary: \$19.75 per hour, time-sheet, as needed basis
Reason for Appt: state reporting duties for Canaseraga CSD, as requested by the district **CORRECTING START DATE FROM 08/28/2012 BOE**

2. Paul Taylor

Position: **Teacher, Machine Trades**, full-time (1.0 FTE), 10 month, school calendar position, **Temporary** appointment
Effective: September 4, 2012 through June 21, 2013, pending

- | | |
|---|---|
| Location:
Education:
Certification:
Experience:
Salary:
Reason for Appt: | completion of certification requirements
Coopers Education Center
Bachelor of Art, Psychology, Elmira College
none; Precision Metal Work Occupations required
3 years
\$44,340.00 per year (step 4)
due to a retirement |
|---|---|
- 3. Bridget Sheehan**
- | | |
|--|--|
| Position:

Effective:

Location:
Education:
Certification:

Experience:
Salary:
Reason for Appt: | Adult Program Counselor , full-time (1.0 FTE), 12 month position, Unclassified appointment
September 4, 2012 through June 30, 2013, pending completion of certification requirements
Bush Education Center
Bachelor of Art, Art Therapy, Mercyhurst College
none; Assessment and Advisement Instructor, Adult Education required
part-time Adult Education
\$42,500.00 per year, prorated
due to increased enrollment |
|--|--|
- 4. Jacqueline Cruttenden**
- | | |
|--|--|
| Position:

Effective:
Location:
Education:
Certification:
Experience:
Salary:
Reason for Appt: | Teaching Assistant, Special Education , full-time (1.0 FTE), 10 month, school calendar position, Temporary appointment, pending completion of certification requirements
September 4, 2012 through June 21, 2013
Bush Education Center
High School Diploma, Elmira Heights CSD
none; Teaching Assistant, Level I required
7 years Teacher Aide
\$24,736.00 per year (step 1)
due to the reconfiguration of services within the BOCES to meet SED requirements |
|--|--|
- 5. Abigail Surosky**
- | | |
|--|---|
| Position:

Effective:
Location:
Education:

Certification:
Experience:
Salary: | Teaching Assistant, Special Education , full-time (1.0 FTE), 10 month, school calendar position, Temporary appointment, pending completion of certification requirements
September 4, 2012 through June 21, 2013
Bush Education Center
Bachelor of Science, Human Services, University of Delaware
none; Teaching Assistant, Level I required
no experience
\$24,736.00 per year (step 1) |
|--|---|

- | | |
|------------------|--|
| Reason for Appt: | due to the reconfiguration of services within the BOCES to meet SED requirements |
|------------------|--|
-
- 6. Amy Van Ness**

Position:

Effective:

Location:

Education:

Certification:

Experience:

Salary:

Reason for Appt:

Teaching Assistant, Special Education, full-time (1.0 FTE), 10 month, school calendar position, **Temporary** appointment, pending completion of certification requirements

September 4, 2012 through June 21, 2013

Bush Education Center

High School Diploma, Horseheads CSD

none; Teaching Assistant, Level I required

3 years Teacher Aide

\$24,736.00 per year (step 1)

due to the reconfiguration of services within the BOCES to meet SED requirements

 - 7. Tammy Wood**

Position:

Effective:

Location:

Education:

Certification:

Experience:

Salary:

Reason for Appt:

Teaching Assistant, Special Education, full-time (1.0 FTE), 10 month, school calendar position, **Temporary** appointment, pending completion of certification requirements

September 4, 2012 through June 21, 2013

Bush Education Center

Associate in Occupational Studies, Medical Coding, Elmira Business Institute

none; Teaching Assistant, Level I required

2 years Teacher Aide

\$24,736.00 per year (step 1)

due to the reconfiguration of services within the BOCES to meet SED requirements

 - 8. Amber Marks**

Position:

Effective:

Location:

Education:

Certification:

Experience:

Salary:

Reason for Appt:

Teaching Assistant, Cosmetology, full-time (1.0 FTE), 10 month, school calendar position, **Temporary** appointment, pending completion of certification requirements

September 4, 2012 through June 21, 2013

Bush Education Center

High School Diploma, Horseheads CSD

none; Teaching Assistant, Level I required

15 years

\$24,736.00 per year (step 1)

due to a retirement

 - 9. Richard Loucks**

Position:

Teaching Assistant, Heavy Equipment, full-time

Effective: (1.0 FTE), 10 month, school calendar position,
Temporary appointment, pending completion of
 certification requirements
 Location: September 4, 2012 through June 21, 2013
 Coopers Education Center
 Education: High School Diploma, Campbell-Savona CSD
 Certification: none; Teaching Assistant, Level I required
 Experience: 1 year
 Salary: \$24,736.00 per year (step 1)
 Reason for Appt: due to a retirement

10. Kirk Frost

Position: **Teaching Assistant, Building Trades, .5 FTE**
 September 4, 2012 through September 24, 2012 and
 increased to 1.0 FTE September 26, 2012 through
 June 21, 2013, 10 month, school calendar position,
Temporary appointment, pending completion of
 certification requirements
 Effective: September 4, 2012 through June 21, 2013
 Location: Coopers Education Center
 Education: High School Diploma, Corning Painted-Post CSD
 Certification: none; Teaching Assistant, Level I required
 Experience: 1 year
 Salary: \$24,736.00 per year, prorated (step 1)
 Reason for Appt: position previously held by a temporary

11. Kimberly Weaver

Position: **Teaching Assistant, New Visions Medical, part-**
 time (.4286 FTE), 10 month, school calendar position,
Temporary appointment, pending completion of
 certification requirements
 Effective: September 4, 2012 through June 10, 2013
 Location: Wildwood Education Center
 Education: Doctor of Chiropractic, NY Chiropractic College
 Certification: none; Teaching Assistant, Level I required
 Experience: 2 years
 Salary: \$23,004.48 per year
 Reason for Appt: due to the increase in Districts' requests for services

12. Jennifer Biggs

Position: **Career Education Resource Specialist, part-time**
 (.8 FTE), 12 month position, Competitive, Provisional
 Civil Service, **Temporary** appointment
 Effective: September 17, 2012 through June 14, 2013
 Location: Elmira CSD
 Education: Bachelor of Science, Childhood Education, Elmira
 College

Experience:	3 years
Salary:	\$30,600.00 per year, prorated
Reason for Appt:	due to the temporary increase in grants and requests for services

L. Mentoring Stipend(s), Stipend \$825 per year

1. **Brande Flaitz** mentoring William Giancoli, effective September 4, 2012 through June 21, 2013
2. **Brande Flaitz** mentoring Paul Spara, effective September 4, 2012 through June 21, 2013
3. **Brande Flaitz** mentoring Deidre Burchett, effective September 4, 2012 through June 21, 2013
4. **William Hansell** mentoring Thomas Wilkinson, effective September 4, 2012 through June 21, 2013
5. **Hildreth Rose** mentoring Julie Powell, effective September 4, 2012 through June 21, 2013
6. **Kelly Smith** mentoring Theodore Kellogg, effective September 4, 2012 through June 21, 2013
7. **Vicki Smith** mentoring Patricia Morgan, effective September 4, 2012 through June 21, 2013
8. **Elizabeth Woodard** mentoring Mary Jo Manning, effective September 4, 2012 through June 21, 2013

M. Annual Appointments

1. **Certified Lead Evaluators**, effective July 1, 2012 through June 30, 2013; no additional salary
 - a. **Jacqueline Spencer**
 - b. **Christopher Weinman**
 - c. **Cynthia Drake**
 - d. **Jeff Berdine**
 - e. **Sally Deane**
 - f. **Paula Oblamski**
 - g. **Stacy Saglibene**
 - h. **Geri Furterer**
 - i. **Judy Ingalls**
 - j. **Kelly Lynn White**
 - k. **Georgia Weed**
 - l. **Linda Perry**
 - m. **Michelle Fitzsimmons**
2. **Dignity Act Coordinators**, effective July 1, 2012 through June 30, 2013; no additional salary
 - a. **Jeff Berdine**

- b. **Sally Deane**
 - c. **Paula Oblamski**
 - d. **Stacy Saglibene**
 - e. **Kristina Earl**
 - f. **Katie McDonough**
 - g. **Samuel Gauss**
 - h. **Colleen Hurd**
 - i. **Ann Fuller-Sincock**

- 3. **Coordinating Stipend for Medicaid Oversight**, Stipend \$825 each, effective September 4, 2012 through June 21, 2013
 - a. **Jessica Edgerly**, Teacher, Speech and Hearing Handicapped
 - b. **Jessica Frisbie**, Teacher, Speech and Hearing Handicapped
 - c. **Jennifer Lazarou**, Teacher, Speech and Hearing Handicapped
 - d. **Charlene Oyer**, Teacher, Speech and Hearing Handicapped
 - e. **Suzanne Smith**, Teacher, Speech and Hearing Handicapped
 - f. **Kristie Haberstroh**, School Social Worker
 - g. **Scott Miller**, School Social Worker
 - h. **Judy Hambruch**, Occupational Therapist

- 4. **Instructional Leadership Team (ILT) Leader**, Stipend of \$825 each, effective September 4, 2012 through June 21, 2013
 - a. **Bush Education Center**
 - 1. **Matthew Bryant**
 - 2. **Cinda Dodge**
 - 3. **Amy Limoncelli**
 - 4. **Don Mac Naughton**
 - 5. **Elizabeth Woodard**

 - b. **Coopers Education Center**
 - 1. **Mark Kilmartin**
 - 2. **Emily Mehlenbacher**
 - 3. **William Paggio**

 - c. **Wildwood Education Center**
 - 1. **Gary Acker**
 - 2. **Mary Ellen Dropp**
 - 3. **Nancy Fagnan**
 - 4. **Robert Lemay**
 - 5. **Carol Vanderpool**

- 5. **Student Medication Disbursement Stipends**, Stipend of \$515.50 each, effective September 4, 2012 through June 21, 2013
 - a. **Wildwood Education Center**

1. **Theresa Bracken**
 2. **Mary Ellen Dropp**
6. **Health Occupations Students of America Advisor**, Stipend of \$618.50 each (co-advisors), effective September 4, 2012 through June 21, 2013
 - a. **Bush Education Center**
 1. **Cinda Dodge**
 2. **Julie Patros**
 - b. **Wildwood Education Center**
 1. **Theresa Bracken**
 2. **Mary Ellen Dropp**
7. **Future Farmers of America**, Stipend of \$1,237, effective September 4, 2012 through June 21, 2013
 - a. **Bush Education Center**
 1. **Don Mac Naughton**
8. **Newsletter Advisor**, Stipend of \$825, effective September 4, 2012 through June 21, 2013
 - a. **Wildwood Education Center**
 1. **Gary Acker**
9. **National Technical Honor Society**, effective September 4, 2012 through June 21, 2013
 - a. **Bush Education Center**
 1. **Elizabeth Woodard**, Stipend \$412
 - b. **Coopers Education Center**
 1. **Stephen Hoyt**, Co-Advisor Stipend \$206
 2. **Sandra Wallace**, Co-Advisor Stipend \$206
 - c. **Wildwood Education Center**
 1. **Kelly Flint**, Stipend \$412
10. **Yearbook Advisor**, Stipend of \$825 each, effective September 4, 2012 through June 21, 2013
 - a. **Coopers Education Center**
 1. **Dale Robie**
 - b. **Wildwood Education Center**
 1. **Gary Acker**

REPORT OF TEMPORARY AND SUBSTITUTE PERSONNEL

Substitute Appointments

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date***</u>
Burin, Anthony	Courier	\$8.50/hour	09/24/2012	
Haight, Kristen	Cleaner	\$8.50/hour	08/27/2012	
Kimball, Kassandra	Teacher	\$75.00/day	09/05/2012	
Saunders, Erica	Teacher	\$70.00/day	09/10/2012	

End Substitute Appointments

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date</u>
Hughes, Alex	Teacher Aide			09/06/2012
Schaller, Sheila	Teacher			09/12/2012
Stonier, Tara	Teacher Aide & Nurse			09/14/2012
Valentin, Stephanie	Teacher Aide			09/18/2012

Temporary Appointments

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date</u>
Morris, David	Lifeguard (ESY Program)	\$9.00/hour	07/23/2012	08/17/2012
Carozza, Laura	Adult Literacy Instructor	\$25.00/hour	09/01/2012	

Internships/Student Teachers/Field Experience

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date</u>
Coleman, Melanie	MSW Internship - Broad Horizons	N/A	09/04/2012	05/31/2013
Cruz, Nathaniel	Student Teacher - Special Educ	N/A	09/04/2012	12/31/2012

Curriculum/Staff Development Workshops, 7/1/2012 thru 6/30/2013, \$17.50/hour

Agostinho, Michael	Everett, Victoria	Millan, Mariann
Alexander, Karen	Fagan, Christian	Mitchell Jr., Thomas
Allen, Amy	Featherman, Joan	Murphy, James
Bennett, Maria	Gavich, Gregory	Nichols, Jennifer
Blitz, Megan	Gibson, Fiona	Packard, Lorraine
Bostwick, Elisabeth	Gleason, Debra	Palmer, Karol
Bower, Megan	Griffith-Schivner, Virginia	Palumbo, Andrea
Bowser, Calen	Hale, Megan	Rial, Amy
Briggs, Kristi	Hanessian, Alexandria	Rzeszutek, Kathryn
Brubaker, Jacquelin	Henby, Jill	Schaffner, Susan
Button, Rebecca	Hennessy, Elizabeth	Sempler, Kathryn
Carpenter, Davette	Herman, Patrick	Setzer, Melanie
Carpenter, Jessica	Howard, Jeffrey	Smith, Gretchen
Cocca, Sally	Howe, Patricia	Smith, Leonard
Collins, Katherine	Hughes, Tabitha	Sutryk, Tresfina
Comstock, Susan	Janeski, Megan	Telech, Dayna
Conklin, Christine	Keenan, Patricia	Tillinghast, Michaelle
DeDominick, Barbara	Kordela, Helen	Tremblay, Carly
Durr, John	Lewis, Stephanie	Turner, Molly
Eldridge, Benita	MacPherson, Shelley	Watson, Charlene
Elliott, Anita	McCallum, Sheila	Winderl, Jordan
	McKenna, Joseph	Wood, Tracy

*** No end date indicates position is ongoing.



REQUEST FOR FIELD TRIP APPROVAL

Date: 9/13/2012

This request should be filed in the Principal's/Supervisor's office at least four (4) weeks in advance of the date of the trip to provide time to make arrangements for transportation, lodging, chaperone(s), etc., and for Board of Education approval, if required. Parents must be notified of all field trips. Field trips are considered a part of the educational curriculum. Therefore, excluding a student from participating in a field trip requires prior approval from a Supervisor.

Teacher: Orshal
Work

Program: Audio Media

Location: Bush

Telephone #: 607-739-3581

Trip Dates: From: 10/26/2012

To: 10/26/2012

Destination: New York City

Specify Pick Up Bush-Building #7
Location:

Start
Time: 6 : 00 ☒ AM ☐ PM

Drop Off Location: New York

Return
Time: 3 : 00 ☐ PM ☒ AM

Number of
Students: 9

Number of Chaperones: 1

Educational Objectives: To show students the real world applications for the recording industry and network television.

List Activities: To visit two recording studios and NBC studios

Transportation Arrangements:

☒ Charter bus ☐ School bus ☐ Handicap bus
____ # of Wheelchair students

☒ Other, describe: Sharing with Fashion Design
(If traveling with another class, please list class(es) traveling together.)

Bus Driver's Name: _____

Lodging Arrangements: N/A

Request for Field Trip Form
(2nd page of 3 pages)

Column A – Estimated Cost
(Complete this column at time of request)

Admission Fee	<u>20</u>
Transportation (specify)	<u>2000</u>
Meals	<u>50</u>
Lodging	_____
Other (specify)	_____
TOTAL ESTIMATED COST:	<u>\$2,070.00</u>

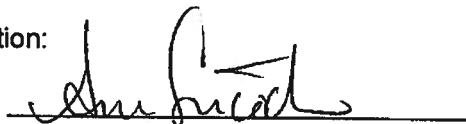
Funding Source: _____

Column B – Actual Cost
(Complete this column for reimbursement -
ATTACH ALL RECEIPTS)

Admission Fee	_____
Transportation (specify)	<u>1,845</u>
Meals	_____
Lodging	_____
Other (specify)	_____
TOTAL ACTUAL COST:	<u>\$0.00</u>

Administrative Authorization:

SIGNATURE:
Principal/Supervisor
(Director should also Initial)



DATE: 9/17/12

SIGNATURE:
Ass't Superintendent for
Instruction:



DATE: 9/20/12

Board of Education Approval Date: _____
(If out-of-state and/or use of chartered bus is
requested)

Request for Field Trip Form
(3rd page of 3 pages)

Person(s) Responsible: Mr. Orshal

Name of Participants:

- | | |
|---------------------------|-----------------------------|
| 1. <u>Brittany Baker</u> | 8. <u>Attila Defaulssey</u> |
| 2. <u>Jonathan Rowe</u> | 9. <u>Daron fulmer</u> |
| 3. <u>Jeremy Maher</u> | 10. _____ |
| 4. <u>Brandon Wilson</u> | 11. _____ |
| 5. <u>Stan Nichols</u> | 12. _____ |
| 6. <u>Tobias Quinn</u> | 13. _____ |
| 7. <u>Kaitlynn Covell</u> | 14. _____ |

List name(s) of person(s) who will remain at the program site:

Person(s) Responsible: _____

- | | |
|----------|-----------|
| 1. _____ | 7. _____ |
| 2. _____ | 8. _____ |
| 3. _____ | 9. _____ |
| 4. _____ | 10. _____ |
| 5. _____ | 11. _____ |
| 6. _____ | 12. _____ |



REQUEST FOR FIELD TRIP APPROVAL

Date: 09/14/2012

This request should be filed in the Principal's/Supervisor's office at least four (4) weeks in advance of the date of the trip to provide time to make arrangements for transportation, lodging, chaperone(s), etc., and for Board of Education approval, if required. Parents must be notified of all field trips. Field trips are considered a part of the educational curriculum. Therefore, excluding a student from participating in a field trip requires prior approval from a Supervisor.

* * * * *

Teacher: Cynthia Husband-Cohen
Work

Program: Fashion Design

Location: Bush Campus

Telephone #: x1227

Trip Dates: From: 10/26/2012

To: 10/26/2012

Destination: New York City Garment District

Specify Pick Up
Location:

Building 7, Bush Campus

Start

Time: 6 : 0

☒ AM ☐ PM

Drop Off Location:

Building 7, Bush Campus

Return
Time:

2 : 30

☐ PM ☒ AM

Number of
Students:

9

Number of Chaperones: 1

Educational Objectives: Students will visit several fabric and trimmings wholesalers and retailers to compare and contrast items necessary for producing their senior garment collection. They will establish contacts at each location for future use as designers.

List Activities: Compare and contrast fabrics and trimmings, order and purchase proper amounts: Mood Fabrics, Stretch House, M&J Trimmings, Super Textile, Rosen & Chaddick, B & J Fabrics, Pacific Trimmings, etc.

Transportation Arrangements:

☐ Charter bus ☐ School bus ☐ Handicap bus
_____ # of Wheelchair students

☒ Other, describe: 24 seat charter bus, to be shared with Allen Orshal's Audio & Media Class.

(If traveling with another class, please list class(es) traveling together.)

Bus Driver's Name: _____

Lodging Arrangements: n/a

Request for Field Trip Form
(2nd page of 3 pages)

Column A – Estimated Cost
(Complete this column at time of request)

Admission Fee _____
Transportation _____
(specify) 1825.00

Meals _____

Lodging _____

Other (specify) _____

**TOTAL ESTIMATED
COST:** \$0.00

Column B – Actual Cost
(Complete this column for reimbursement -
ATTACH ALL RECEIPTS)

Admission Fee _____
Transportation _____
(specify) _____

Meals _____

Lodging _____

Other (specify) _____

**TOTAL ACTUAL
COST:** \$0.00

Funding Source: _____

Administrative Authorization:

SIGNATURE:
Principal/Supervisor



DATE: 9/17/12

SIGNATURE:
Director



DATE: 9/20/12

Board of Education Approval Date:
(If out-of-state and/or use of chartered bus
is requested)

____/____/____

Request for Field Trip Form
(3rd page of 3 pages)

Person(s) Responsible: Cynthia Husband-Cohen

Name of Participants:

- | | |
|--------------------------|----------------------------|
| 1. <u>Anna Berbary</u> | 8. <u>Amanda Scotchmer</u> |
| 2. <u>Farrah Burch</u> | 9. <u>Megan Wood</u> |
| 3. <u>Kali Gonzalez</u> | 10. _____ |
| 4. <u>Kara Koski</u> | 11. _____ |
| 5. <u>Sarah Losito</u> | 12. _____ |
| 6. <u>Caitlyn Riegal</u> | 13. _____ |
| 7. <u>Nakita Stone</u> | 14. _____ |

List name(s) of person(s) who will remain at the program site:

Person(s) Responsible: _____

- | | |
|----------|-----------|
| 1. _____ | 7. _____ |
| 2. _____ | 8. _____ |
| 3. _____ | 9. _____ |
| 4. _____ | 10. _____ |
| 5. _____ | 11. _____ |
| 6. _____ | 12. _____ |



REQUEST FOR FIELD TRIP APPROVAL

Date: 9/14/12

This request should be filed in the Principal's/Supervisor's office at least four (4) weeks in advance of the date of the trip to provide time to make arrangements for transportation, lodging, chaperone(s), etc., and for Board of Education approval, if required. Parents must be notified of all field trips. Field trips are considered a part of the educational curriculum. Therefore, excluding a student from participating in a field trip requires prior approval from a Supervisor.

Teacher: Don MacNaughton
Work

Program: Conservation

Location: Bush Building #3

Telephone #: 739-3581 x 1282

Trip Dates: From: 10/22/2012

To: 10/27/2012

Destination: Indianapolis Indiana

Specify Pick Up GST Bush
Location:

Start
Time: 7 : 0 ☒ AM ☐ PM

Drop Off Location: GST Bush

Return 12 : 0 ☒ PM ☐ AM
Time:

Number of 12
Students:

Number of Chaperones: 1

Educational Objectives: National FFA Convention and Expo , participate in Forestry contest and other FFA events and activities on a national level

List Activities: 4 students are representing NY State as the NY Forestry Team, attend FFA conventions sessions and workshops, attend the FFA Career Expo, develop team and leadership skills that will enhance personal success.

Transportation Arrangements:

☒ Charter bus ☐ School bus ☐ Handicap bus
_____ # of Wheelchair students

☐ Other, describe: _____
(If traveling with another class, please list class(es) traveling together.)

Bus Driver's Name: Benedict's Bus Service

Lodging Arrangements: made by FFA42

Request for Field Trip Form
(2nd page of 3 pages)

Column A – Estimated Cost
(Complete this column at time of request)

Admission Fee	_____
Transportation (specify)	<u>425</u>
Meals	_____
Lodging	_____
Other (specify)	<u>425</u>
TOTAL ESTIMATED COST:	<u>\$425.00</u>

Column B – Actual Cost
(Complete this column for reimbursement -
ATTACH ALL RECEIPTS)

Admission Fee	_____
Transportation (specify)	_____
Meals	_____
Lodging	_____
Other (specify)	_____
TOTAL ACTUAL COST:	<u>\$0.00</u>

Funding Source: students

Andy Miller, Sam Roorda, John McCracken, and Kyle Evans expenses will be paid from State FFA in the amount \$300 per student. The school will pay the balance of \$125 per student for the cost of the trip. These 4 students are NYS competition winners.

The remaining eight students will pay for their own expenses.

Administrative Authorization:

SIGNATURE:
Principal/Supervisor



DATE: 9/14/12

SIGNATURE:
Director



DATE: 9/20/12

Board of Education Approval Date: _____
(If out-of-state and/or use of chartered bus
is requested)

Request for Field Trip Form
(3rd page of 3 pages)

Person(s) Responsible: Don MacNaughton

Name of Participants:

- | | |
|----------------------------|--------------------------|
| 1. <u>Andrew Miller</u> | 8. <u>Chris Crout</u> |
| 2. <u>Sam Roorda</u> | 9. <u>William Coon</u> |
| 3. <u>Kyle Evans</u> | 10. <u>Black Shields</u> |
| 4. <u>John McCracken</u> | 11. <u>Cory Glover</u> |
| 5. <u>Nick Cosi</u> | 12. <u>Harry Babcock</u> |
| 6. <u>Shannon Dieterle</u> | 13. _____ |
| 7. <u>Latty Collins</u> | 14. _____ |

List name(s) of person(s) who will remain at the program site:

Person(s) Responsible: Mr. Bryant and Mr. Kelly

- | | |
|----------|-----------|
| 1. _____ | 7. _____ |
| 2. _____ | 8. _____ |
| 3. _____ | 9. _____ |
| 4. _____ | 10. _____ |
| 5. _____ | 11. _____ |
| 6. _____ | 12. _____ |

**MEMO**

TO: Board of Education

FROM: Chris Weinman

RE: Textbook Approval Request

DATE: September 14, 2012

Please approve the following textbooks for purchase:

Teacher Name	Location/Program	Textbook	Qty.	Price
Mary Ellen Dropp	Health Occupations, Wildwood Campus	Intro to Health Science Technology	20	\$118.50 each

Thank you for your consideration of this matter.

CTW:tw

Dr. Horst Graefe
Greater Southern Tier BOCES
459 Philo Rd Bldg 1
Elmira, NY 14903



VOTING DELEGATE CERTIFICATE – 2012 NYSSBA ANNUAL MEETING

Voting Delegate must be registered at the Convention before exchanging this card for official credentials.

This is to certify that _____, a member of the above named school board has been designated as its VOTING DELEGATE for the Annual Business Meeting of the New York State School Boards Association to be held at the Rochester Riverside Convention Center at 1:00 p.m. on Saturday, October 27, 2012.

The Voting Delegate must be present from the opening of the meeting at 1:00 p.m. on Saturday until the termination of Association Business.

If the Voting Delegate, after arrival at the Convention, is unable to serve, it is his/her responsibility to transmit the "Voting Delegate" identification to an alternate designated by the board.

Our alternate, also a board member, is _____

Date _____, 2012

Superintendent or Board President

DO NOT MAIL THIS CARD TO NYSSBA – BRING OCT. 27TH TO ROCHESTER

VOTING DELEGATE CERTIFICATE

Annual Business Meeting
Rochester Riverside Convention Center
1:00 p.m., October 27, 2012

To the Superintendent or Board President:

- Please fill out and sign after your board has designated its Voting Delegate and Alternative

Instruct the Voting Delegate to:

- Bring the Voting Delegate card to Rochester on October 27th - DO NOT mail the card back to NYSSBA
- Present this card when registering. The Convention registrar will give him/her Voting Delegate materials for admission to the Annual Business Meeting.

New York State School Boards Association

24 Century Hill Drive
Latham, NY 12110-2125

Dorie Hughson

From: NYSSBA Advocacy Alert <NYSSBAAdvocacyAlert@nyssba.org>
Sent: Monday, August 27, 2012 1:03 PM
To: Dorie Hughson
Subject: 2012 PROPOSED RESOLUTIONS and VOTING DELEGATES GUIDE

Dear Member:

Below is a direct link to the *Proposed Resolutions and Voting Delegate's Guide for the Annual Business Meeting*. The Annual Business Meeting will be held Saturday, October 27, 2012 at 1:00 p.m. at the Rochester Convention Center, Lilac Ballroom.

PROPOSED RESOLUTIONS AND VOTING DELEGATE'S GUIDE

The guide is being emailed to school board members, member superintendents, district clerks and COLSBA executive directors and presidents. We ask that superintendents ensure their school attorneys get a copy of the guide. The guide is also posted on the homepage of the NYSSBA website at www.nyssba.org.

Voting delegates are urged to bring this report as well as the Amendments and Rebuttals brochure to the Annual Business Meeting to be used as a working document during the meeting. Both documents were electronically sent in mid-August and September respectively.

SOME THINGS TO KEEP IN MIND:

AMENDMENTS AND REBUTTAL STATEMENTS TO RESOLUTIONS

- Must be received in the office by 5 p.m. on Friday, September 21 in order to be included in NYSSBA's 2012 Amendments and Rebuttals brochure.
- The brochure will be electronically sent to districts no later than September 27.

VOTING DELEGATE CARD

- The Voting Delegate card will be mailed to your district on August 27.
- The voting delegate is to bring the card with them to Rochester on October 27 – **DO NOT** mail the card back to NYSSBA.

CONSENT AGENDA

- A consent agenda for existing NYSSBA positions is being offered in an effort to allow delegates sufficient time to fully debate all new resolutions.
 - These resolutions were previously approved by voting delegates and have been a part of NYSSBA's advocacy agenda for the past five years. If not renewed they will expire.
 - If a delegate wishes to remove a resolution from the consent agenda, they need only request it at the time the resolution is called.
 - If a resolution is removed it will then be considered under the "Resolutions Recommended for Adoption" portion of the meeting.

If you have any questions, please contact me at 518-783-0200 or david.little@nyssba.org, or Penny Martiniano, Governmental Relations Secretary penny.martiniano@nyssba.org.

David A. Little

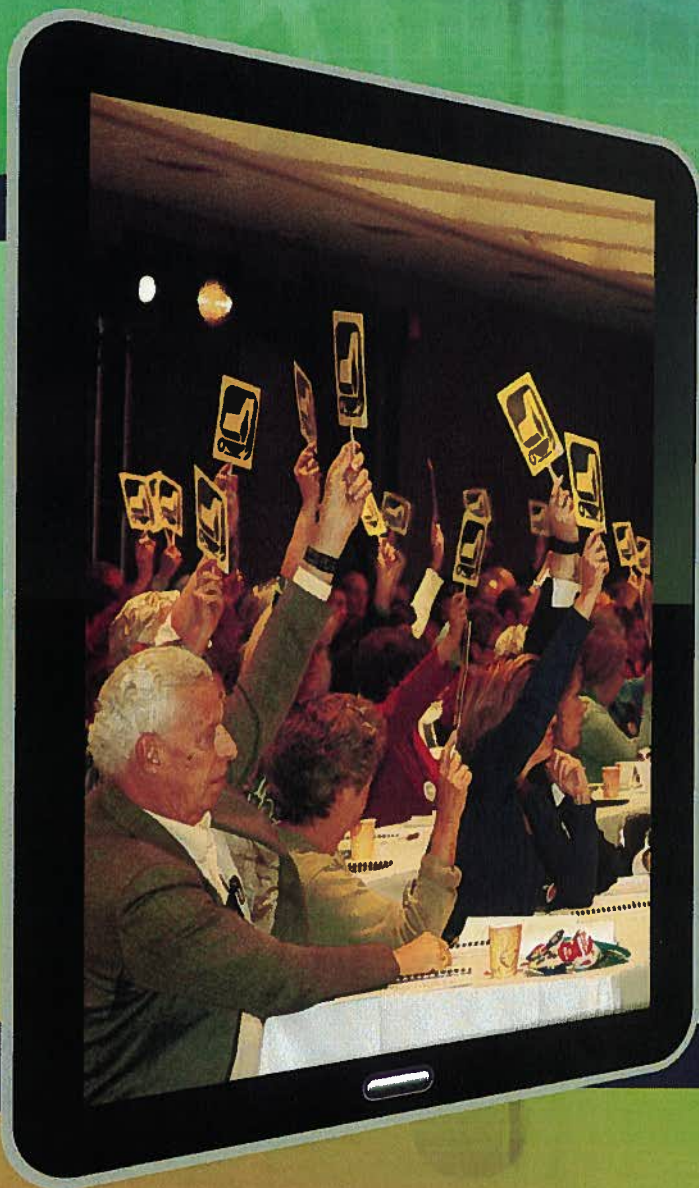
Director of Governmental Relations



New York State
School Boards
Association

2012

► **Proposed
Resolutions**
and
**Voting Delegates
Guide**
for the
**2012 Annual
Business Meeting**



October 27, 2012

NYSSBA

► 93rd Annual Convention & Education Expo
ROCHESTER • 2012

OCTOBER 25-27, 2012

NYSSBA BOARD OF DIRECTORS

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Area 9 ROSEANNE SULLIVAN, Chair, Pine Bush
Area 1 JANET MACGREGOR PLARR, Frontier
Area 2 SHERYL JOHNSON, Churchville-Chili
Area 4 RANDY KERR, Newark Valley
Area 5 HARRY REEDER, Herkimer
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Area 11 BARBARA KRIEGER, Jericho
Area 12 KATHERINE HEINLEIN, Bayport-Blue Point

ANNUAL BUSINESS MEETING

SATURDAY, OCTOBER 27, 1:00 P.M., CONVENTION CENTER, LILAC BALLROOM

DELEGATE ORIENTATION / ASK THE PARLIAMENTARIAN

SATURDAY, OCTOBER 27, 8:30 – 9:45 A.M., CONVENTION CENTER, HIGHLAND E

Join Jay Worona, NYSSBA's general counsel and parliamentarian for the Annual Business Meeting, and Resolutions Committee Chair Roseanne Sullivan, for an orientation to acquaint voting delegates with the business meeting process and answer any questions regarding conduct of the meeting.



New York State School Boards Association

Better School Boards Lead to Better Student Performance

24 Century Hill Drive, Suite 200
Latham, New York 12110-2125

Tel: 518.783.0200 | Fax: 518.783.0211
www.nyssba.org

TO: School Board Members and Chief School Administrators

FROM: Roseanne Sullivan, Resolutions Committee Chair

DATE: August 2012

This is your report of the recommendations of the Resolutions Committee on proposed resolutions, which will be acted upon by the delegates at the New York State School Boards Association's Annual Business Meeting on **Saturday, October 27, 2012 at 1 p.m. at the Rochester Riverside Convention Center.**

Within this report you will find the following:

▪ Proposed Order of Business	2
▪ Listing of Resolutions	3
▪ Existing NYSSBA Resolutions Recommended for Adoption on Consent (2007 Sunsetting Resolutions)	4
▪ Resolutions Recommended for Adoption	10
▪ Deadlines for Amendments and Rebuttals	33
▪ Precedence of Motions	34
▪ Proposed Rules of Conduct for the Business Meeting	35
▪ Voting Delegate's Guide to the Business Meeting	37

Voting delegates should bring this report and the *Amendments and Rebuttals* brochure, each electronically sent to districts in mid-August and September respectively, to the Annual Business Meeting. These will be the working documents used at the meeting.

Note that each resolution has a box in which your delegate can record the position taken by your board on the resolutions, as well as that taken by the delegates at the meeting.

In an effort to allow delegates to the Annual Business Meeting sufficient time to fully debate all new resolutions, a consent agenda for existing NYSSBA positions is being offered at this year's meeting. These resolutions were previously approved by voting delegates and have been a part of NYSSBA's advocacy agenda for the past five years. If they are not renewed, they will expire. These resolutions will be offered to the delegates on consent, allowing for these several resolutions to be considered in a single vote. If any delegate wishes to remove a resolution from the consent agenda, they need only request it at the time the resolution is called. It will then be considered under the "Resolutions Recommended for Adoption" portion of the meeting.

PROPOSED ORDER OF BUSINESS

ORDER OF BUSINESS

- President's Welcome and Comments
- Announcement of a Quorum
- Adoption of Order of Business
- Adoption of Rules of Conduct for the Business Meeting

THE BUSINESS MEETING

- Announcement of Election Results – Areas 2, 4, 6, 8,10 and 12
- Introduction of Officers and Directors

ELECTION OF OFFICERS

- President
- 1st Vice President
- 2nd Vice President
- Treasurer

PRESENTATIONS

- Report of the Executive Director
- Report of the Treasurer

ADOPTION OF RESOLUTIONS

- Report of the Resolutions Committee
- Consideration of Expiring NYSSBA Positions Recommended for Adoption on Consent
- Consideration of Proposed Resolutions Recommended for Adoption

OTHER BUSINESS

**EXPIRING NYSSBA POSITIONS RECOMMENDED FOR ADOPTION ON CONSENT
(2007 SUNSETTING RESOLUTIONS)**

1. Funding of Mandatory State Tests (NYSSBA Board of Directors)	4
2. Principles of Teacher Discipline Reform (Nassau BOCES Board)	5
3. Modified Testing Requirements for Students with Disabilities (NYSSBA Board of Directors)	8
4. Repeal Salary Increments Under Triborough (NYSSBA Board of Directors)	10

RESOLUTIONS RECOMMENDED FOR ADOPTION

5. Regional Uniform Scheduling (NYSSBA Board of Directors)	10
6. Creation of Regional High Schools (NYSSBA Board of Directors)	11
7. Eliminate State Aid Spending Cap (NYSSBA Board of Directors)	13
8. Growth in Local Tax Base Under Contingency Budgets (NYSSBA Board of Directors)	14
9. Teacher Licensing Reform (NYSSBA Board of Directors)	15
10. Parent Trigger Law for Charter School Conversion (NYSSBA Board of Directors)	16
11. Removal of Seat Time (Newark Valley School Board - Endorsed by Harpursville School Board)	17
12. Competitive Performance Grants (NYSSBA Board of Directors)	19
13. Digital Learning Opportunities (Newark Valley School Board - Endorsed by Harpursville School Board)	20
14. Accountability for Schools of Education (NYSSBA Board of Directors)	22
15. Charter Membership (Newark Valley School Board - Endorsed by Harpursville School Board)	23
16. Charter School Law Expansion for Virtual Charter Schools (NYSSBA Board of Directors)	25
17. State Aid for Transportation (Rochester School Board)	26
18. Referendum on Constitutional Convention (NYSSBA Board of Directors)	28
19. Data Privacy (Briarcliff Manor School Board)	30

EXPIRING NYSSBA POSITIONS RECOMMENDED FOR ADOPTION ON CONSENT (2007 SUNSETTING RESOLUTIONS)

1. FUNDING OF MANDATORY STATE TESTS

Submitted by the NYSSBA Board of Directors on June 9, 2012.

Originally submitted by the Pine Bush Board on June 15, 2007
and adopted at the NYSSBA Business Meeting in October 2007.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association seek to
- 2 require the State of New York to fully fund the writing and scoring of all
- 3 mandatory state tests for grades 3-8.

RATIONALE

It is the role of local communities to support public education. Our democratic form of government relies on that support for its continuation. Taxpayers in New York State are overburdened by state and local taxes. Because school districts are the only municipalities required to have community approval of their budgets, there develops an animosity over the costs of educating students and therefore, a reluctance to support public education. With more and more unfunded initiatives being required of schools, local taxpayers are being asked to cover costs that outpace inflation and local incomes. This resolution is asking New York State to reimburse school districts for the costs to score mandated state tests. This would be a small effort by the state to share some of the growing costs that are passed on to school districts through unfunded mandates. If society doesn't feel positively about its role in educating our youth, our democracy will be in peril. When the State Education Department failed in its attempts to have the legislature fully fund this program, it rationalized that public education is a shared state and local responsibility. However, simply put, these are state mandated tests and the state should pay for them. This cost is currently borne by the individual school districts and, therefore, the local taxpayer. New York State should reimburse the school districts for this cost and should the state deem it necessary to pass this cost back to the federal government, NYSSBA should commit to lobbying for this cost and service.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

2. PRINCIPLES OF TEACHER DISCIPLINE REFORM

Submitted by the Nassau BOCES on July 6, 2012.

Originally submitted by the Nassau BOCES on June 14, 2007
and adopted at the NYSSBA Business Meeting in October 2007.

LOCAL	NYSSBA

RESOLVED, that the governor and state Legislature should reform the system of teacher discipline in a manner that:

1. Establishes a state hearing panel to hear and decide 3020-a cases
2. Authorizes school districts to terminate a tenured teacher without a 3020-a hearing if
 - a) they have been convicted of child abuse in an educational setting, or
 - b) their teaching certificate has been revoked by the State Education Department, or
 - c) they have failed to obtain permanent certification in the requisite time period
3. Clarifies that teachers must cooperate in the school district investigation of 3020-a charges against them
4. Eliminates paid suspension for teachers awaiting 3020-a proceedings, or caps the length of time they are paid
5. Requires teachers facing 3020-a hearings to disclose the nature of their defense prior to the hearing

RATIONALE

Teacher quality is the most critical factor in improving student achievement. New York school districts have worked to attract the highest caliber teachers possible, offering salaries and fringe benefits that are among the best in the nation. But we hurt children – as well as damage the morale and stature of our many fine teachers – when unfit teachers remain on the payroll.

In 1994 the teacher disciplinary system in New York State was “reformed” to address the need for a more cost-efficient and timely process. Some 18 years later, the present system, commonly referred to as the 3020-a, process is more costly and time-consuming than before the 1994 “reforms.” To address the issue, NYSSBA surveyed members and maintains a database of information regarding the cost and length of time needed to bring a 3020-a case to its conclusion. NYSSBA also convened a task force of 3020-a attorneys to recommend needed changes to the system. The resulting recommendations were included in “Accountability for All,” a report issued to the Regents, state Legislature and the governor. As in 1994, all of the recommendations proposed are intended to “balance due process protection for tenured teachers against the need for school districts to have an expedient and cost effective mechanism for maintaining disciplinary standards” (Governor’s Approval Memo, Chapter 691 of the Laws of 1994).

Nothing is as important to increasing student achievement as good teaching. The five reforms to the process are aimed at reducing children's exposure to individuals whose behavior makes them unsuitable for teaching or who simply are incompetent teachers. These reforms still protect the rights of the accused but expedite the process for reaching a just resolution. According to NYSSBA surveys in 1997, 2005 and 2008, the average case outside of New York City now takes over 500 days from the time charges are levied to the time a hearing officer renders a decision, up from 319 days in 1997. The cost has also soared, from \$94,527 to \$216,558. The cost and the time discourage school districts from initiating formal proceedings except in the most urgent cases.

Most teachers do their job well, but every child deserves good instruction. Governor Cuomo has properly called for accountability for all those involved in education. This must include those who actually deliver education services. There is no accountability where there are no consequences.

The following is an explanation of each of the recommendations within the Principles of Teacher Discipline Reform:

- 1) ***Establish a state panel to hear and decide section 3020-a cases.*** Currently, section 3020-a hearings are generally conducted by a single hearing officer mutually selected by the teacher facing disciplinary charges and the employing district. A state panel would expedite assignment of hearing officers. These state officials would not be beholden to any interest other than resolution of 3020-a disciplinary charges. The proposed solution would also likely improve the consistency of decisions.
- 2) ***Authorize the dismissal of tenured personnel without a section 3020-a proceeding in certain limited circumstances.*** Currently, school districts must conduct costly section 3020-a proceedings even to terminate teachers who have been criminally convicted of child abuse in an educational setting, have had their certification revoked, or have failed to obtain permanent certification within requisite statutory time frames. Since school districts should not employ such individuals in a school setting, their dismissal should not require an elaborate separate proceeding.
- 3) ***Clarify that teachers must cooperate in investigations of possible 3020-a charges against them.*** Currently a teacher cannot be compelled to testify at his or her 3020-a hearing. Some courts have interpreted this to mean a teacher need not even cooperate with a school district's investigation into the alleged misconduct. This hinders districts in investigating whether it is even appropriate to initiate a disciplinary proceeding. No other civil servants enjoy such rights. The proposed

change would facilitate a prompt determination as to whether probable cause exists to bring charges as well as early identification and resolution of issues.

- 4) ***Eliminate paid suspensions for all teachers while 3020-a proceedings are pending, or cap the length of time that they must be paid.*** Most 3020-a decisions have found the accused guilty. Nevertheless, with very limited exceptions, most accused teachers continue to collect full pay and benefits and have little incentive to expedite a resolution.
- 5) ***Require that teachers facing section 3020-a disciplinary action disclose the nature of their defense prior to the hearing.*** Currently, only school districts must disclose the nature of the case and evidence against the teacher. Requiring the same of the accused would expedite identification and possible resolution of the issues at the pre-hearing stage. Without such “reciprocal discovery,” attorneys for the school district must typically seek hearing adjournments to prepare their response. Reciprocal discovery would also foster legitimate mediation opportunities that do not exist under the present system.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

In 2007 NYSSBA published a report entitled “Accountability for All – 5 Ways to Reform the Teacher Discipline Process.” The report emanated from suggestions offered by school attorneys regularly involved in the representation of school districts in teacher disciplinary proceedings and a survey conducted by NYSSBA of member districts, to compile statistical information on the cost and duration of such proceedings. Further, NYSSBA now maintains a database to provide members and others with current and accurate information regarding these cases. “Accountability for All” was provided to all legislators, the governor’s office, the State Education Department and interested parties within the educational community. Many of the recommendations of this report have formed the basis of recently enacted legislation. As a result, NYSSBA has made progress on an issue that has proved both costly and burdensome to school districts for more than a decade.

In 2008, Section 3020-a was revised to provide for the automatic termination without a 3020-a hearing for tenured employees convicted of certain specified sex offenses, and tenured administrators convicted of criminally defrauding a school district.

In 2010, as part of substantial revisions to the teacher and principal evaluation process, Section 3020-a was revised to provide for expedited disciplinary hearings, but only for those teachers/principals who receive two

consecutive annual ratings as “ineffective” under the new annual professional performance review (APPR) system. While laudable, this expedited process only applies in limited circumstances.

In 2012, Section 3020-a was further revised with several measures meant to further expedite the process. There is a new provision that if the board and the charged employee fail to agree on a hearing officer within fifteen days, the commissioner will now appoint a hearing officer. In addition, SED is now authorized to monitor and investigate a hearing officer’s compliance with the timelines already set in the statute. The commissioner may exclude any hearing officer with a record of “continued failure to commence and complete hearings within the time periods” from being on the list of potential hearing officers.

The 1994 amendments to 3020-a set time limits for the pre-hearing conference (within 15 days of hearing officer’s appointment) the last hearing day (no more than 60 days after the pre-hearing conference), and the hearing officer’s decision (within 30 days of the last hearing day). However, those timelines have not historically been followed. The 2012 amendments now add the additional requirement that all evidence must be submitted by both parties within 125 days of the filing of the charges, unless there are extraordinary circumstances beyond the control of the parties.

While certainly these are steps in the right direction, the revisions outlined above still do not go as far as the reforms called for by NYSSBA.

3. MODIFIED TESTING REQUIREMENTS FOR STUDENTS WITH DISABILITIES

Submitted by the NYSSBA Board of Directors on June 9, 2012. Originally submitted by the Wappingers School Board on May 29, 2007 and adopted at the NYSSBA Business Meeting in October 2007.

LOCAL	NYSSBA

- 1 **RESOLVED**, that until such time as the federal No Child Left Behind Act is
- 2 reauthorized with modified testing requirements for students with disabilities,
- 3 the New York State School Boards Association shall advocate for the federal
- 4 restoration of the New York State Education Department’s past practice of
- 5 providing testing modifications for such students with disabilities whose
- 6 individualized education program’s (IEP) details are not congruent with the
- 7 materials being tested.

RATIONALE

Current requirements under the federal NCLB law exempt only a minimal number of classified students – those with severe disabilities. All other disabled students are required to take the same set of standardized tests as those students not so classified. This is true regardless of whether such examinations align with their individual courses of study, and/or their capacity for success with the grade-level testing. Beyond those who are severely

disabled, there are a substantial number of students whose disabilities will severely limit their success on these tests.

The NCLB requirement that these students receive no accommodations on these state examinations is particularly egregious, tantamount to institutionalized academic child abuse. At the high school level in particular, students are being asked to sit for examinations in math and English which bear little or no resemblance to what they have been taught over the course of their high school study.

Other than the superficial impression of equity in testing, what conceivable point is there to requiring these students to sit for exams which clearly bear little or no resemblance to their instructional experience and that clearly substantiate the premise that these students' experiences provide nothing of statistical or instructional benefit to the students themselves, to the individual school district, or to the state and federal education departments.

We believe it is incumbent upon NYSSBA to advocate for a return to New York State's past testing accommodations for these students until such time as there may be appropriate amendments made to the federal testing requirements within the context of a reauthorization of the NCLB Act.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

NYSSBA has long advocated for assessment options that more appropriately measure the range of instructional levels and abilities of students with disabilities. NYSSBA joined with the National School Boards Association in supporting H.R. 648, the No Child Left Behind Improvement Act. This bill would permit states and school districts to count up to 3 percent of the scores of students with disabilities who take alternative tests, including the use of gain scores or out-of-level testing. In doing so, the IEP team would determine, with the parent's consent, whether the student should take alternative assessments based on the evaluation of such student and the services provided under the Individuals with Disabilities Education Act (IDEA).

At the onset of the legislative reauthorization process for NCLB, NYSSBA convened a diverse group of school leaders from across the state to help inform thinking with regard to the upcoming reauthorization of the No Child Left Behind Act. The Association submitted a list of top legislative priorities for improving NCLB to Congress. With regard to testing requirements for students with disabilities, our recommendations include:

- Allowing children with disabilities to be assessed based on their cognitive ability and readiness, as determined by a school district's multi-disciplinary team in accordance with IDEA regulations.

- Providing that the progress of students with disabilities taking an alternate assessment based on their developmental level should be measured against their individualized education program (IEP).

4. REPEAL SALARY INCREMENTS UNDER TRIBOROUGH

Submitted by the NYSSBA Board of Directors on June 9, 2012.

Originally submitted by the Bayport-Blue Point School Board on March 27, 2007 and adopted at the NYSSBA Business Meeting in October 2007

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association seek
- 2 legislation to repeal the obligation as set forth in that part of the Taylor Law's
- 3 Triborough Amendment which requires school districts to pay increments on
- 4 salary schedules to members of employee organizations which are party to
- 5 labor contracts after expiration of said agreements.

RATIONALE

The continuation of so-called automatic salary increments during contract negotiations creates an uneven playing field for the purposes of collective bargaining by providing regular salary increases to employees despite the absence of agreement on wages and by locking school boards perpetually into past agreements over wages which are the single largest category of school expense. The economic recession, state aid decreases and local tax levy limits have dramatically illustrated the need to calibrate personnel costs to current revenues. Removing automatic step increases from the Triborough Amendment in the current economic climate prevents the loss of key personnel and the programs and services they provide to students.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

RESOLUTIONS RECOMMENDED FOR ADOPTION

5. REGIONAL UNIFORM SCHEDULING

Submitted by the NYSSBA Board of Directors on June 9, 2012.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association facilitate
- 2 efforts to allow BOCES and their component school districts to create a
- 3 common calendar to allow for distance learning, shared programming and
- 4 regional transportation.

RATIONALE

New York State is immersed in a fiscal crisis that may well be long-term in nature. With high taxes, high debt level and spiraling public educational costs, school districts demand greater operational efficiency to in order to provide students the needed array of programs and services. Regionalization, sharing of services and distance learning opportunities are greatly enhanced by a common time schedule. Classes shared through distance learning can be coordinated among several school sites when afforded the opportunity of a uniform calendar. Similarly, shared programs and services provided for multiple school districts at one central location can be made possible through uniform scheduling. Travel to and from these programs and services can be accomplished without significant disruption to the remainder of the school schedule for students and optimal use of staffing. Finally, coordinated regional transportation is an optimal means of providing special educational programs, private schooling and shared programming among several districts. The inefficiencies inherent in individual school districts providing transportation to and from distant locations no longer make this traditional practice affordable. In order to maximize fiscal resources, regional transportation of students should be coordinated among surrounding school districts to the extent logistically possible. Therefore, so that educational opportunities may be enhanced and limited fiscal resources maximized, BOCES and their component districts should work to establish a uniform calendar.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

6. CREATION OF REGIONAL HIGH SCHOOLS

Submitted by the NYSSBA Board of Directors on June 9, 2012.

- 1 **RESOLVED**, that the New York State School Boards Association support the
- 2 creation of a regional high school when locally determined to be educationally
- 3 or fiscally appropriate by the participating school districts.

LOCAL	NYSSBA

RATIONALE

Fierce competition for scarce financial resources in New York State and our nation has made cost effective educational alternatives a top priority. Demographic shifts and the need to provide more advanced courses to prepare students for college and 21st century jobs, has further accelerated the pace of the exploration of workable alternative models.

Regional high schools are a proven model in many states; there are documented cost savings and an array of course offerings that only a regional economy of scale could provide. The Education Law in New York State, however, only permits regional high schools in Suffolk County.

This resolution would provide the opportunity for other areas of the state to form regional high schools and to derive the benefits experienced by this high school model.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The advantages of the regional high school model are clearly stated in the rationale. In addition, however, there are buildings, fixed assets if you will, that are underutilized due to population shifts. Regional high schools not only provide cost savings and more numerous courses of instruction, but offer the maximization of fixed assets. Construction and renovation costs could be avoided by a new and re-purposed configuration of buildings serving several districts' students. The same principle applies to the operation of school transportation systems and bus purchases.

The key to the success of a regional high school model, and one that is embodied in this resolution, is local determination. Regional high schools as envisioned by this resolution would only be created if there has been research, planning and the weighing of the advantages and disadvantages this model would bring to two or more existing high schools and their respective districts.

The implementation of the provisions of this resolution would allow school districts to engage in the necessary research and planning. Under existing New York State law there would be absolutely no incentive to explore a regional high school model because such a model is not certified or eligible for state funding outside of Suffolk County. By allowing such research and planning to happen at the local school district level, critical aspects of barriers and efficiencies would be learned. The adequacy of incentive aid, for example, and others categories such as transportation and building aid for a shared regional high school will be identified and developed.

The development of a regional high school is also a way to preserve a central community by keeping the elementary and middle school in place. The regional high school model is the least destructive alternative to a merger which would remove the last vestige of community in many rural areas.

7. ELIMINATE STATE AID SPENDING CAP

Submitted by the NYSSBA Board of Directors on June 9, 2012.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association seek
- 2 legislation to cause the state to abandon the state aid spending cap (based
- 3 on personal income) for education.

RATIONALE

New York State lawmakers have responded to property taxpayers' frustration over ever increasing taxes by enacting various measures to control public school spending. In addition, to cutting state aid and enacting the tax levy cap, New York enacted a state aid spending cap for education. The spending cap equates to the percentage rise in personal income as calculated by the New York State Division of the Budget. This year it is a 4 percent increase and next year it is purported to be a 3 percent increase. All of this on top of two years of frozen aid plus sizable reductions in the foundation aid due to the states Gap Elimination Adjustment, not to mention the absolute abandonment of the financial plan agreed upon by the CFE settlement seven years ago. It is inappropriate to place an artificial fiscal cap on the performance of a constitutionally mandated obligation.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

Schools across the state have seen increased costs for salaries, pension and healthcare insurance. New York State government has reacted to the public outcry for tax relief by attempting to control public school spending – other than charter schools. Historically, spending caps, price controls and other artificial attempts to control costs and spending have failed at the national, state and local levels. Spending caps do not allow for the flexibility to meet obligations in a mixed source of funding such as New York's public schools.

Despite New York's equalizing state aid system, there remain tremendous disparities between school districts in the fiscal resources available to support education. Since about half of school revenues come from local property taxes, it follows that differences in spending are closely associated with disparities in property wealth. Higher expenditures per pupil are associated with higher actual property value per pupil.

The purpose of state aid is to maintain the state and local partnership in public education. Furthermore, state aid is given to equalize school revenues in inverse proportion to each school district's ability to raise local revenues. Albany is never short of ironies and the spending cap just adds to the list.

A spending cap tied to personal income can have the effect of causing taxpayers to pay more property tax for schools when their personal income drops. A drop in personal income will reduce the state aid and the school district will seek higher property taxes to make up the difference. So if the state is to control how much the school district raises to support education and attempt to equalize for disparity, they need to repeal the spending cap to achieve these two goals.

Suffocation of public education is not a state purpose nor a duty outlined in the state constitution. Rather than artificially cap a constitutional state responsibility, the state must make significant, legitimate efforts to unburden schools of state imposed mandates.

8. GROWTH IN LOCAL TAX BASE UNDER CONTINGENCY BUDGETS

Submitted by the NYSSBA Board of Directors on June 9, 2012.

- 1 **RESOLVED**, that the New York State School Boards Association seek
- 2 legislation to allow contingency budgets under the property tax cap to be
- 3 adjusted for growth in the local tax base.

LOCAL	NYSSBA

RATIONALE

Under a contingency budget, school districts should be allowed to increase the prior year levy by the same percentage increase as the growth factor as issued by the New York State Department of Taxation and Finance.

Currently, districts under a contingency budget must operate under strictly the same property tax levy as the prior school year. Growth in the tax base (due for example to influx of business or development) is disregarded and cannot be factored into the calculation of the tax levy limit.

When new businesses move into the community, the state should authorize the tax levy to increase over the prior year by the amount in new taxes paid by the new commercial development. The additional local revenue will help support the district's maintenance of educational and extracurricular programs.

Further, given that an increase in the tax base growth factor is sometimes associated with an increase in pupil enrollment, the additional revenue will help ensure that districts have the funds necessary to serve the additional students enrolled.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

9. TEACHER LICENSING REFORM

Submitted by the NYSSBA Board of Directors on June 9, 2012.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York School Boards Association support
- 2 legislation to diminish the need for local school district teacher disciplinary
- 3 hearings by strengthening the state process for revoking teacher certification.

RATIONALE

New York State's procedure for teacher professional discipline is dysfunctional at virtually every level. Indeed, it is so dysfunctional that it serves as a disincentive to engage in teacher discipline when such action is otherwise appropriate. The process takes far too long to serve either the school district or the employee. It is far too costly to the taxpayer that must often pay for substitute teachers for years, legal fees, administrative time and salary for employees that may well not be allowed back in the classroom in order to protect the educational interests, emotional development or safety of students. Presently, the New York State Educational Department (SED) waits until the conclusion of 3020-a proceedings before bringing a Part 83 action to revoke teacher certification. While this may well serve the state's financial interests, in that it avoids the presentation of evidence in the subsequent state action, it is the reverse of what should logically occur. If alleged actions by a teacher, if proved true would be sufficient to bar that teacher from the profession, local school districts should not need to conduct a hearing to determine a level of local discipline. This practice is unique to the teaching profession and is anomalous to the state's disciplinary procedures in all other professions. It would be difficult to envision a physician or attorney undergoing a two year hearing by their individual employer prior to the state acting on an allegation of conduct egregious enough to warrant revocation of a professional license. School districts can no longer afford (and more importantly, students should no longer be subjected to) the educational disruption and harm inherent in the current process. When a matter rises to a level that, if true would call for state license revocation, the employee should be suspended and a state Part 83 hearing conducted prior to any local 3020-a proceeding. If the result of the Part 83 hearing is license revocation, no 3020-a hearing should be conducted.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

10. PARENT TRIGGER LAW FOR CHARTER SCHOOL CONVERSION

Submitted by the NYSSBA Board of Directors on June 9, 2012.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association oppose
- 2 legislation permitting New York State parents the legal ability to convert a
- 3 failing public school into a charter school by way of a "parent trigger" law.

RATIONALE

NYSSBA has opposed charter schools largely because they deplete the scarce funds available to school districts. Most charter schools are located in high-needs urban districts that can least afford to lose revenue. This year, the Albany City School District alone spent over \$33 million of its budget on charter school payments. Districts that lose students to charter schools must transfer the per-pupil operating expense to the charter school, but there is no corresponding reduction in district costs. As a result, many of these districts have had to scale back programs, shelve new initiatives, and consider school consolidation. To add insult to injury, parent trigger laws are now being explored to convert struggling public schools to charter schools, further exacerbating the funding problem.

Parent trigger laws allow parents to convert a failing public school into a charter school by privatizing it, replacing staff, or even shutting the school down if fifty-five percent of the parents of current students approve. Inherently, this is a bad idea. Parent trigger laws place public schools in private hands and impede real progress in education. Converting public schools into charter schools and depleting resources from local school districts to fund them hinders a school board's ability to serve the greater student population. Public schools are built with public funds; these schools belong to everyone. 55 percent of parents should not have the power to privatize a public service paid for by an entire community. The school means more to a community than just education. It is the heart of civic activities and the anchor that holds businesses to the district. The voters who trigger the charter conversion should not be limited to current parents of the children in the school, when future students' parents would want their children to attend these public schools.

Parents who are frustrated with lack of programming and low test results would be attracted to enacting a parent trigger law. This legislation would force school districts that struggle to provide a sound educational environment to release the reins and allow for heavy parental influence and private funding and control over a school. However, studies have shown that the presumed benefits to school privatization are usually not realized. Charter schools are overall no more successful than traditional public schools, and conversion charters created from failing schools are especially challenged. Attrition rates in city charter schools are high, and many charter schools intentionally under-enroll special education students. Additionally,

many companies and foundations that fund charter schools target low-income communities, offering them what sounds like a good alternative to public schools which in reality is no better or sometimes even worse. A parent trigger law in New York State would open the floodgates to companies and conservative-leaning philanthropists who exploit desperate and frustrated families while enriching their shareholders with scarce public education dollars. NYSSBA is of the position that hostile parent trigger legislation is no way to improve public education.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

11. REMOVAL OF SEAT TIME

Submitted by the Newark Valley School Board on May 14, 2012;
endorsed by the Harpursville School Board.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association advocate
- 2 for regulatory change which would permit local districts to determine whether
- 3 seat-time in a course should be required for course credit and/or graduation
- 4 requirements.

RATIONALE

- 1) In order to truly consider flexibility in school day, week, and year, and to consider the most effective uses of technology (podcasts, Internet learning, etc...), the "seat time" requirement must be removed.
- 2) "Seat time" has no place in a system based upon "exit criteria" and "demonstration of knowledge", which are not time-based measures.
- 3) "Seat time" should be a local option, but should not be required by the state. This should be an item of local control where the decisions impacting individual students are most effective. SED may choose to set minimum knowledge standards that must (at least) be met and local districts would have to meet those. Local districts could also enhance the minimum requirements at their discretion including requiring an amount of "seat time" to gain course credit.

New York education is operating under at least two significant handicaps for modernization. First, budgets are shrinking. There is little that can be done about that. Second, we require our students to sit in a class even if there are other ways or faster ways to have students learn material and schools to teach material. K-12 education is falling behind other educational offerings from colleges as well as from other countries that are taking advantages of

changes in technology and society. "Seat time" is also required for *all* students regardless of their ability to learn the material, which disregards the entire premises of differentiated learning and developmentally appropriate education.

Students who can pass a state exam with mastery on the first day of a class are held back to have to sit in the class for 180 hours of instruction in order to get course credit. They could just have easily received a 70 in the course materials and a 67 on the state exam and be awarded credit. These two situations are clearly not equal but our system treats them as if they are.

Students who can demonstrate sufficient knowledge in the subject area should be given credit and allowed to move on to other educational opportunities to grow their knowledge and experiences.

Removing the seat time requirement would allow teachers to focus upon students who need the teaching/classroom environment in order to pass the standards. Such focus on students is a better use of our limited resources. Keeping better students in the classroom to help the poorer students along is a burden that should not be placed upon students. That is the teacher's role. Similarly, it is the teacher's and the district's role to provide meaningful learning to all students. It is a misdirection of our educational mission to hold some students back to benefit others. We need to promote appropriate, differentiated learning for all of our students.

Additionally, it is not necessarily the "brightest" students who would benefit the most. The students who are disengaged from school today are primary targets of this change. They would now have a real and tangible benefit to coming to school and learning the material: they may get the credit early instead of after 180 forced hours of disengaged classroom time.

Our two most recent NYS commissioners of education have spoken about the need to re-evaluate seat time. The NYS Council of School Superintendents is already on record as supporting the removal of seat time as a requirement for course credit. NYSSBA should join the movement. We need to focus on outcomes and recognize that 180 hours doesn't make the outcome, knowledge does.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

12. COMPETITIVE PERFORMANCE GRANTS

Submitted by the NYSSBA Board of Directors on June 9, 2012.

LOCAL	NYSSBA

- 1 **RESOLVED**, that New York State School Boards Association seek legislation
- 2 to prevent a portion of state education aid from being directed to competitive
- 3 performance grants.

RATIONALE

State aid for education must be distributed directly to school districts rather than through competitive grants.

Fiscal constraints in recent years have required school boards to make difficult decisions – cuts in personnel, extracurricular activities and academic programs. Districts have cut where they can, depleted reserve funds, and implemented efficiency measures.

State aid to schools was frozen for two school years and reduced for two more. The Legislature and governor have limited districts' revenue sources. State aid is now limited to the growth in personal income tax and local revenue is limited by the property tax cap.

Hundreds of districts across the state, primarily high-needs, low-wealth districts, face education insolvency within the next few years.

Districts need all of the funding that the state can allocate to education. School aid, unlike competitive grants, attempts to equalize differences in wealth and ability to pay among districts. There is a time to compete for school aid but this is not it. By definition, in a competition there are winners and there are losers. The reality is that districts most in need may be cut out of the competition. With cuts in personnel, including administration, an administrator is not likely to have the time to complete a quality proposal or grant application and certainly, districts are hard-pressed to find the money to hire a grant writer or an individual to conduct the necessary research for the grant application.

Competition is not going to make districts' basic needs magically disappear. Proponents of competitive grants argue that they are tired of the state giving districts blank checks when student achievement fails to improve. The simple answer is that cuts in teachers and course offerings due to lack of funds are not helping academic achievement.

Competitive grants have merit and are well intended. However, as a practical matter, when school boards are having difficulty balancing their budgets because of a lack of funding for basic district needs, competing for state aid is unrealistic and an affront to teachers who are laid off, students who no longer

have the extracurricular and course offerings they need, and school boards who work tirelessly to balance budgets that meet the needs of their students and are sustainable by their communities.

School districts are facing tremendous fiscal challenges. The state must partner with districts to help them continue to provide a quality educational program for their community's students. Schools need support, not public condemnation. Schools need state aid, but they do not need a financial incentive through competition to perform better. Their incentive continues to be this state's greatest asset – their students.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

13. DIGITAL LEARNING OPPORTUNITIES

Submitted by the Newark Valley School Board on May 14, 2012;
endorsed by the Harpursville School Board.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association advocate
- 2 for the removal of obstacles to, and the expansion of digital learning
- 3 opportunities as part of a public school education.

RATIONALE

The world is changing rapidly. Our children are often far ahead of their parents and teachers in technology and the information it can offer to them. Putting these children into a traditional classroom is like moving them back to the Stone Age and expecting them to remain interested and thrive.

We need to recognize that learning is changing for our children. Our children have already adapted to it. They have access to learn when and where they want. We need to engage them in the way that they are ready to learn and know how to learn.

We are not doing enough to change our mechanisms of teaching to keep up with how our children are getting their information. We need NYSSBA to be a strong voice for enhancing and transforming the learning and teaching model. While many other changes need to also happen to make digital learning beneficial, we need to work on having the availability and focus on digital learning otherwise our students will have to wait even longer for digital learning opportunities to be available.

Note: There are many examples of digital learning that are already in place. Many colleges offer credit bearing online courses. The online Khan Academy is also a great example of “flipping the educational model” where students get the instruction they need online and the guidance they need from teachers in doing the homework.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The rationale clearly states the need to create digital learning opportunities for students. New York State is generally recognized as lagging behind most states in providing digital learning opportunities. In a rapidly changing and competitive economic climate, our schools must be a gateway to expansive technology use, providing students with access to technology and encouraging its use. Students need the skills to research, process and apply the rapid flow of information available through technology. NYSSBA must be at the forefront of advocating for digital learning opportunities in public education.

Students in school today need to have tools available to them to be competitive among their peers globally, both in college and in the workplace. Technology advancement is ongoing; their education cannot wait for the economy to improve. Advocacy for federal and state aid for schools must emphasize the necessity of providing districts with the resources to make technology accessible to all students.

Digital learning can provide high quality learning opportunities while making efficient and effective use of limited resources. For example, digital learning allows districts to offer courses which may otherwise have been cut due to lack of funding or lack of a highly qualified teacher from the district. Highly-trained professionals who are recognized in their fields as experts in science, technology, engineering and math (STEM) and other disciplines can virtually share their expertise and interact with students.

Students are also provided opportunities for individualized learning. In other words, digital learning programs can be tailored to meet an individual student’s learning styles and pace. Blended or hybrid learning provides opportunities for students to benefit from both classroom instruction and individualized online learning. Such opportunities for individualized learning may be particularly beneficial for students in nontraditional settings such as incarcerated youth, hospitalized students and homeschooled students,

Further, digital learning has the potential to engage students. Too often students complain of being bored in school without the fast-paced technology and even video games that they are accustomed to outside of the school building. For instance, high-quality virtual laboratory experiences or

interactive work online with students in other districts or even countries has the potential to engage students in learning.

Digital learning is evolving, just as technology is constantly evolving. New York State is currently much less involved in digital learning than other states, largely due to collective bargaining and teacher certification issues. For instance, only New York State certified teachers may currently provide digital instruction; dramatically reducing digital learning opportunities. Similarly, individual district contractual restrictions may limit the use of subject matter experts for instructional purposes. It is impossible to predict the technologies that will be a part of our students' future lives. Public education must incorporate high-quality digital learning to ensure that students are prepared. Do not mistake digital learning opportunities for students in traditional public school with advocating for a virtual charter school.

14. ACCOUNTABILITY FOR SCHOOLS OF EDUCATION

Submitted by the NYSSBA Board of Directors on June 9, 2012.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association support the
- 2 State Education Department in efforts to hold university schools of education
- 3 accountable for the quality of teachers they produce as graduates.

RATIONALE

The current structure of higher education for our state's future teachers calls out for greater accountability and alignment with the Regents Reform Agenda, Common Core and teaching with effective data use. Currently, college or university schools of education operate autonomously of current requirements for teachers who are in the practice of their profession. Each school of education develops their curriculum based on the desires, skills and research interests of the faculty. While many basic courses are taught regarding pedagogical subjects, there is no formal effort to blend the needs of the teaching practice with the education school's faculty strengths and interests. School board members are negotiating APPR agreements and (along with the commissioner of education and the Regents) realize that schools of education need to be accountable for producing the teachers they will have to evaluate and develop.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

School boards across New York State are implementing the new teacher and principal evaluation system. The evaluations are based on testing, in-class observation and rubrics of accountability. In order to have the best teachers in front of our students we need to know that university schools of education are not only aware of the new environment for teachers but accountable for

producing highly qualified graduates from their programs. The teacher of tomorrow will need to not only know their subject area well and be able to communicate it to students, but also use data driven evidence to push their students to higher levels of achievement. In order to accomplish all of this and more, schools of education need to be held accountable by the State Education Department that their graduates are qualified. The commissioner of education also holds the role of president of the University of the State of New York state. Each school of education, along with its corresponding college or university, must have the blessing of the president and the Board of Regents to operate in New York State. Thus, the commissioner /president along with the Regents should have some authority to require specific accountability measures be met for the conferring of degrees upon future teachers.

15. CHARTER MEMBERSHIP

Submitted by the Newark Valley School Board on May 14, 2012;
endorsed by the Harpursville School Board.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association impanel a
- 2 committee to report on the feasibility of allowing charter schools to become
- 3 members of the New York State School Boards Association.

RATIONALE

Charter schools exist. We cannot deny their existence. We are not eliminating them. Their numbers are growing. They represent children of our state...our children. They are public schools.

NYSSBA represents a tremendous knowledge base to further the education of all children. NYSSBA is a strong voice for the needs of education in the state.

Charter schools must now show how they would address an existing educational need in the host community. If NYSSBA is to properly provide training and information to all public schools then charter schools must be allowed membership in the association created to perform that function.

In return, charter schools are free from many of the burdens of traditional public schools and were put into place to be incubators of educational innovation. This could lead to a stronger reform effort for all schools, including reformed funding mechanisms for charter schools by putting the pressure back on the State to fund the schools instead of the host districts.

We should welcome diverse voices into our membership to challenge our ideas and make our combined voice stronger. We need to think differently

and take the best from all educational environments to hone the best educational mission possible.

Our purpose is not so shallow that it cannot withstand a diversity of membership and opinions. In fact, we will be stronger for it.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

NYSSBA was created by an act of the Legislature to improve public education through advocacy and information provided to the trustees of public schools. Though they are not publicly elected, charter school boards of education are trustees of public schools. NYSSBA member boards come in a variety of forms, including those that are appointed, those that are popularly elected, those that are elected by component boards and those that are paid. Charter schools have become an established segment of the public educational system, having had their allowable numbers increase twice since their original authorization.

NYSSBA members' opposition to charter schools has revolved largely around funding. In other states, schools receive their charters through their school districts and once chartered, the state pays for the charter school. The reverse is true in New York State, where the state does the chartering and forces local districts to pay, irrespective of the impact on the existing educational program. Traditional school districts usually have little objection to private and parochial schools, since they have a lesser financial impact on the existing program. Much has changed since the original law was passed, including the fact that charter school applicants must now show how they would address an existing educational need in the host community. If NYSSBA is to properly provide training and information to all public school trustees, charter school boards must be allowed membership in the association created to perform that function.

Charter schools enjoy the kind of mandate relief sought by all school districts. If their funding structure is the real impediment to a collaborative working relationship between charters and host school districts, then NYSSBA membership might well enable a strong advocacy alliance to place the funding responsibility on the state.

Charter schools were meant to be an incubator of educational innovation and a model for relief from collective bargaining and burdensome 3020-a proceedings. NYSSBA membership for charter schools could well lead to a stronger reform effort for all schools, greater sharing of educational programming, greater accountability and efficiency for all member school boards and a more powerful advocacy presence on behalf of all boards of education.

The time has come for NYSSBA to make a thorough assessment of whether charter schools should be offered membership. No decision of this magnitude should be undertaken prior to a substantive examination of the issue by the current membership.

16. CHARTER SCHOOL LAW EXPANSION FOR VIRTUAL CHARTER SCHOOLS

Submitted by the NYSSBA Board of Directors on June 9, 2012.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association oppose
- 2 legislation expanding New York State's charter school law to allow for virtual
- 3 charter schools.

RATIONALE

With the advent of new technology and the efficiency it brings to the realm of public education, online learning and cyber-school enrollments are now estimated at 250,000 students in almost 30 states. This growth in virtual schools is rooted in the theory that corporate efficiencies, combined with the Internet can revolutionize public education offering high quality at reduced cost. However, the reality is that large percentages of virtual students fall behind a grade level in math and reading, and many of these students do not graduate on time. On average, hundreds of students withdraw from virtual schools within months of enrollment, and for those that remain, only a third of these schools achieve adequate yearly progress (AYP), the measurement mandated by federal Elementary and Secondary Education Act (ESEA) standards.

Education corporations can expect to profit in the hundreds of millions of dollars in cyber-education, regardless of the sufficiency of the education they provide virtual students. These companies receive money from school districts on the state level as well as subsidies from the federal government. In some states, they collect nearly as much taxpayer money per student as brick-and-mortar charter schools without any actual facility costs, which is extremely unjust to virtual students as a large percentage of the profit is spent on advertising. Whether our students succeed or fail, these corporations win.

Virtual charter schools are simply not the answer to improving public education in New York State, as the issues that plague traditional schools also plague virtual schools. For example, the teachers who work for online learning service providers are forced to take on more and more students, relaxing rigor and achievement benchmarks. These teachers do not have the burden of a full day of classes. However, they must field questions from students and parents, monitor student progress, and review and grade class work for more than 250 students each. In Pennsylvania, low wages

combined with high class loads have led to unionization battles, all to the detriment of the students enrolled in these schools.

Moreover, virtual students miss out on the socialization provided by brick-and-mortar charter schools. These students work from home, hundreds of miles from their teachers who must communicate with their students via telephone or email. There is no cafeteria, no gym, and no playground. Child development requires regular interaction with other children for purposes of developing self-definition as well as collaboration and teamwork skills. There is a time and place for virtual learning, perhaps for the more advanced and personally-responsible child, but for most children, particularly in elementary grades, the traditional public school or even charter school experience should not be replaced by virtual charter schools.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that support for the resolution is thoroughly expressed in the rationale.

17. STATE AID FOR TRANSPORTATION

Submitted by the Rochester City School Board on July 27, 2012

- 1 **RESOLVED**, that the New York State School Boards Association support the
- 2 provision of state aid for transportation of students in child safety zones for all
- 3 school districts and when hazards of any type have been demonstrated to
- 4 jeopardize student safety in walking to school.

LOCAL	NYSSBA

RATIONALE

NYS Education Law Article 73, Part 3, § 3635-b allows school districts to determine whether a “hazardous zone” exists that would jeopardize child safety in walking to and from school. If a hazardous zone is shown to exist, then the district may create a “child safety zone” to provide transportation within the statutory distance limits created for regular transportation (i.e., two miles for K-8 students and three miles for students in grades 9-12). These additional transportation expenses are eligible for state aid.

However, the law applies to “common, central, central high school, union free school district, or city school district of a city with less than one hundred twenty-five thousand inhabitants...” (NYS Education Law Article 73, Part 3, § 3635-b, Section 1) and specifically excludes districts in cities with more than one hundred twenty-five thousand inhabitants (i.e. large city school districts). Therefore, there is no legal mechanism for large city school districts to obtain reimbursement for transportation expenses incurred to protect students against hazards encountered in walking to school. This is an issue of equal

protection under the law for all students, regardless of the type of district in which they reside.

Moreover, the law only recognizes specific types of hazards based on “physical safety conditions”, such as:

- existence of sidewalks
- type of road surface
- width of road and of sidewalk
- volume and average speed of traffic
- density of population
- the commercial, industrial, or residential character of the area, and
- presence of traffic safety features (i.e. traffic lights, street lights, and traffic patrols)

Yet many other circumstances could potentially jeopardize student safety in walking to school, and the law should not restrict the definition of “hazard” to such a narrow and specific set of pre-determined criteria based on road and traffic conditions. The emphasis should be on protecting students, regardless of the nature of the threat to their safety.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

A school board’s ability to protect children is of paramount importance, and this responsibility extends to ensuring child safety while traveling to and from school. Therefore, there should be no legal roadblocks to large city school districts (Rochester, Buffalo, Syracuse, and Yonkers) creating “child safety zones.” All school districts in New York State, irrespective of district size, should be allowed to: (1) determine whether road conditions render a child’s walking and biking route to school hazardous, (2) create safety zones in which children who live in these areas may be bused to school, and (3) receive the State Aid necessary to cover the transportation costs.

In 2005, the federal government enacted the Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU), guaranteeing \$244.1 billion in Title I funding for highways, highway safety and public transportation (the largest surface transportation investment in the nation’s history). Included in the act was the Safe Routes to School initiative that granted millions of dollars in funding to support New York State’s efforts to provide safe walking and biking conditions for children traveling to and from school. Section 3635-b of the Education Law (School Safety Zone Law) was extended (and made permanent in 2005) to continue the initiative; however, federal funding ceased in 2009, leaving school districts with the fiscal responsibility to cover future additional transportation costs. If the state Legislature saw fit to continue the child safety effort, then the state should

provide all school districts with the state aid they need to create child safety zones in accordance with the law.

It is especially important for large city school districts to have the capability to create child safety zones because large city roadways are plagued with many hazardous conditions creating dangerous walking and biking routes for school children (e.g., highways without sidewalks, highway intersections, and railroad crossings). Accordingly, the definition of "hazard" should be expanded to include any condition that would endanger a child's commute to school.

Additionally, in these densely populated areas, accommodating a few more students on a bus route for the sake of safety, even if these children live within 2-3 miles of their schools, may well be economically viable. The nominal cost associated with ensuring child safety is an investment that large city school boards should be entitled to make.

18. REFERENDUM ON CONSTITUTIONAL CONVENTION

Submitted by the NYSSBA Board of Directors on June 9, 2012.

- 1 **RESOLVED**, that the New York State School Boards Association advocate
- 2 for and support holding a statewide referendum on or before 2017 to
- 3 convene a New York State constitutional convention.

LOCAL	NYSSBA

RATIONALE

The New York State Constitution requires that a statewide referendum be placed on the ballot at least once every 20 years. This referendum was last offered in November 1997. Just one month earlier, the New York State School Boards Association had adopted a resolution at its Annual Business Meeting endorsing the upcoming New York State constitutional convention proposition. The NYSSBA resolution passed with a 63 percent approval.

However, the statewide proposition did not pass in the public vote in November, predominantly due to the publicly accepted perception that a constitutional convention would be too costly, that the same old faces from Albany would run the convention, and that the state Legislature could act on its own to fix specific problems it identified without the need for a so-called costly convention.

Sadly, 15 years later, no constitutional amendments of statewide significance to public education have been presented for public vote. Current school district frustrations with the state are worse now than they were 15 years ago. Nothing has changed except that the hole dug by the state for school districts is now deeper. Further, our schools are facing the worst fiscal crisis in

history, leaving districts not just with capped property tax and state aid revenue, but with fewer ways for school board members to address the growing crisis.

The rationale for the NYSSBA resolution adopted in 1997 rested upon the realization of a dysfunctional state government and school board frustration with late state budgets, undependable state aid, over-regulation, unfunded and underfunded mandates, and legislative barriers for school districts to achieve efficiencies.

What has changed? What needs to change? Your association has a constitutional convention taskforce asking those questions and inviting expert advice. The taskforce members have been working to provide an informative process for delegates to make their decision.

Besides repeatedly stating to school district residents the difficulties we face, it is time for us to take action. Adopting this resolution demonstrates to taxpayers that we are looking for avenues to solve the barriers that exist to providing a cost-effective public education.

In 1997, NYSSBA was not prepared with a position to act in support of the statewide referendum. Now, the time is ripe for a constitutional convention to be proposed, giving NYSSBA adequate time to advocate and adequate time to prepare the public for an informed vote.

Our proposal for a constitutional convention is not partisan. It is pro-student and pro-school district. The New York State school board members are 5,000 concerned citizens strong and NYSSBA is our unifying voice. The fact is that the very frustrations that led to NYSSBA's constitutional convention support in 1997 are worse today. NYSSBA should be prepared to advocate for and endorse the constitutional convention referendum as part of its legislative agenda for the next several years, until it happens or in 2017, whichever comes first.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

In 1997, NYSSBA passed a similar resolution with a 63 percent favorable vote. Today a recent poll found 61 percent of our members support a constitutional convention. Observing the current events of state government leads many to believe a new delegate vote will have even more support. Not since 1967 has there been a state constitutional convention and the state Legislature fears such a convention will take away some of their power. However, as Gerald Benjamin (a noted political scientist at SUNY New Paltz) recently said, "A constitutional convention is a people's meeting to design or redesign the people's government." It is important to get out early and

advocate for the convention and the necessary reforms that will truly make the convention a meaningful and historic event whose results will be ratified by the public. With past dysfunction in state legislative government, with the Legislature's seeming inability to address either the needs of our schools or the communities and taxpayers that support them, the time is right for a fundamental discussion of issues that can only be sufficiently aired at a constitutional convention. Issues might include term limits for legislators, a non-partisan commission to draw legislative district lines or the concept of each county having a single senator and others. In a time when state government appears unable to fulfill its duties to schools, the people have the responsibility to convene and rectify matters in support of their inalienable rights as citizens.

19. DATA PRIVACY

Submitted by the Briarcliff Manor School Board on August 1, 2012.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association support the
- 2 requirement that New York State establish a framework to create a robust
- 3 and comprehensive standard to proactively ensure the safe handling of
- 4 student and staff information collected and transported by data collecting
- 5 systems.

RATIONALE

The New York State Education Department, as part of its implementation of the provisions of Education Law § 3012-c regarding annual professional performance reviews (APPR) of classroom teachers and building principals, has published an approved list of student assessments which are created by various vendors who will store student test results and other student information to be used in teacher and principal evaluations. A link to the approved vendor list can be found on the NYSED.gov Race to the Top website <http://usny.nysed.gov/rttt/teachers-leaders/assessments/>.

New York State currently requires student information be fed to numerous systems. A link to most of the systems with data can be launched from sources such as the Southern Westchester BOCES Lower Hudson Regional Information Center's website <http://www.lhric.org/reporting.cfm>. Examples of data fed to these various systems are student/teacher demographics, enrollment, IEP and 504 student information, free and reduced lunch information, assessment information, student grades, student accommodations, and attendance in classes; assignment of a distinct state ID for every student and collection of parent information, official New York State reporting and certification information.

The Regents Reform Agenda is based on the goal that all students will graduate from high school in New York State ready for college and careers.

To achieve this, the Regents and the New York State Education Department have set a goal to prepare the state's P-12 education system for a transition to computer-based testing with an objective of implementation starting in the 2014-2015 school year. This will require the creation and maintenance of computer-based systems to store, send and receive student data so that teachers and administrators have more immediate feedback on student achievement, help address student mastery of knowledge and skills, guide instructional planning in subject areas and enable expanded access to technology based personalized learning.

New York State government has placed requirements on school districts to collect and maintain student and staff data for various reporting purposes. It has a network of this information and currently does not allow a school district to choose how much and with whom this information is being shared. With all the requirements to submit student's and staff's personal information, from initial data transport into a data warehousing system, as it flows through various New York State vendor approved data systems networks, to its final New York State Government destination. It is imperative that anyone in the data information chain with whom the state chooses to use to facilitate this information gathering and storage should be party to a strict internal regulations framework to keep students and staffs information safe and confidential; this will ensure adherence to critical protective measures such as security management, policies, procedures, network architecture and software design.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

Student safety is of paramount importance. This resolution recognizes the sensitivity of children's personal information and the subsequent need for ensuring the confidentiality of such information.

The exponential increase in the volume of student data that is being required necessitates the expeditious adoption of this resolution and the safeguards that it will impose.

The various state and federal reporting requirements, aptly described in the resolution's rationale, in combination with the 2014-2015 school year implementation of computer based testing in New York State, speak to the need to take immediate action to prepare our secure student data system.

The existing stringent and comprehensive federal Family Educational Rights and Privacy Act (FERPA) statute and regulations govern school districts' protection and distribution of students' personal information. These protections are for naught if the delivery and storage of such data can be

"hacked" by outside sources for commercial or, worse, nefarious purposes such as identity theft.

The resolution's clarion call for standards in security management and appropriate network and software design is timely. The adoption of this resolution will provide sufficient time for the State Education Department (SED) to prepare appropriate RFPs. The potential vendors, applying for contracts that are necessary to implement a computer based testing system, will be able to adequately prepare and "cost out" their proposals. Such timeliness and attention to these safety measures will further enhance the vetting of vendor applications and will ensure that the system will possess viable data safeguards on day one of its implementation.

DEADLINES FOR AMENDMENTS AND REBUTTALS

Proposed resolutions were submitted to NYSSBA by August 1 and reviewed by the Resolutions Committee on August 20. No additional bylaw amendments or resolutions can be proposed at this time (Association Bylaw Article 17). A member school board may, however, propose an amendment to any resolution printed in this report by mailing the proposed amendment to each member board at least 30 days prior to the Annual Business Meeting – this year, on or before **September 26, 2012**.

To facilitate the amendment process, NYSSBA publishes an Amendments and Rebuttals brochure which is electronically transmitted to every school board member and superintendent. **Amendments and rebuttals to the proposed resolutions in this report must be received in NYSSBA's offices by 5:00 p.m. on Friday, September 21, to be included in the booklet.** This booklet will be electronically mailed following the **September 21** deadline.

If a member board transmits a proposed amendment or rebuttal to NYSSBA by the September 21 deadline it does not need to be transmitted to other boards.

Amendments to resolutions printed in the Amendments and Rebuttals brochure and any other amendments mailed to all member boards before **September 26** need not be submitted in writing at the rostrum of the Annual Business Meeting, but must be moved and seconded from the floor to be considered.

Any amendments not mailed to NYSSBA by **September 21** or to the membership by **September 26**, either as part of the Amendments and Rebuttals brochure or by a member board, will have to be submitted in writing at the rostrum, moved, seconded and voted upon at the Annual Business Meeting. A "majority of those voting" is necessary to approve an amendment. Pursuant to Article 17 of the Association's Bylaws, proposed amendments to the bylaws may not be amended on the floor.

Following adoption of the proposed Order of Business, the proposed resolutions will be considered in the order printed in this report. The resolutions have been categorized into three groups: Existing NYSSBA positions that are recommended for adoption on consent, recommended resolutions and not recommended resolutions. Those resolutions which the Resolutions Committee has recommended for adoption will be moved by the Committee Chair, no second being needed. Those resolutions not recommended for adoption will be considered only if they are moved and seconded by voting delegates from the floor.

PRECEDENCE OF MOTIONS

Included here are those motions likely to be used in meetings of this Association.

While any motion on this list is under consideration, any other motion below it may be introduced.

1. Action on resolution
2. Postpone consideration of the resolution indefinitely
3. Amend resolution
 - a. by striking out designated words, or
by adding words at the end of the resolution, or
by inserting words somewhere within the resolution (specify where), or
by striking out certain words and **in the same place** inserting new words
 - b. amend above amendment of resolution – by any of the four methods above
4. Refer that resolution to a committee
 - a. amend above motion to refer
 - b. amend above amendment of motion to refer
5. Postpone consideration of a resolution to a specified time later in this meeting
 - a. amend time to which it is to be postponed
 - b. amend above amendment of motion to limit or extend debate
6. Limit or extend debate on any debatable motion
 - a. amend above motion to limit or extend debate
7. Close debate and vote immediately on any debatable motion
8. Lay the resolution on the table (in order to take it from the table later in the meeting)
9. Any “incidental” motion
 - a. a motion to withdraw a motion previously introduced a request for information
 - b. call for division (i.e., for a show of hands or standing count when the result of any “aye” and “no” vote is in doubt)
 - c. a parliamentary inquiry
 - d. a point of order (be sure that it designates a parliamentary error by the president)
 - e. an appeal from any decision of the president
 - f. a quorum call
10. A request to raise a question of privilege
11. Recess
12. Adjourn

PROPOSED RULES OF CONDUCT FOR THE ANNUAL BUSINESS MEETING

The following rules are recommended for adoption by the delegates. Once adopted, all delegates will know the rules by which they will be bound. Following them will make for orderly progress.

1. CREDENTIALS. The credentials of all voting delegates shall be displayed where they may be easily recognized.

2. PARLIAMENTARIAN. There shall be an official parliamentarian to whom questions may be directed only through the chair.

3. SEATING. All voting delegates shall be seated on the convention floor, or in the case of the Resolution Committee Chair, on the platform. All nonvoting members in attendance shall be seated in other locations designated by the chair.

4. NOMINATIONS. Pursuant to Article 7 of the Association's Bylaws, the chair shall announce the nominations from the Board of Directors for the offices of president, first vice president, second vice president, and treasurer. As set forth in Rule No. 8, once the nominee's consent has been secured, that individual shall have the right to address the delegates for not more than two minutes, after nominations are closed and prior to debate by the delegates as set forth in Rule No. 8. The order in which such nominees are asked to address the delegates will be determined by the drawing of lots.

If there are nominations from the floor, consistent with Article 7 of the Association's Bylaws, such vote shall be by a show of hands. If more than two individuals are nominated for any office, the individual or individuals securing the greatest number of votes cast will be elected.

If the chair of the meeting is nominated for any office in which other individuals are also nominated, the chair will call upon a vice president who has not also been nominated for such office to chair the meeting during the time that the election for such office occurs. In the event that both vice presidents are also nominated for the same office for which the chair has been nominated, the chair will call upon another officer of the Association's Board of

Directors who has not been nominated for such office to chair the meeting during the time that the election for such office occurs.

5. RESOLUTIONS. All resolutions will be considered in the order printed in the 2012 Proposed Resolutions booklet. Resolutions recommended for adoption by the Resolutions Committee require no second (Robert's Rules of Order, (4)).

5A. RESOLUTIONS ON CONSENT. Existing NYSSBA positions that have been resubmitted and recommended for adoption by the Resolutions Committee will be considered first, on consent. Any delegate wishing to remove a resolution from the consent agenda (and thus have it debated by the delegates) may do so by simply requesting that action when the consent agenda is called. If a resolution is removed from the consent agenda, it will be considered under "Recommended Resolutions" and needs no second.

6. PRESENTATION OF RESOLUTIONS. The Resolutions Committee chair or his or her designee shall move resolutions recommended by the committee and such motions shall not require a second.

7. RECOGNITION BY CHAIR. A voting delegate wishing to speak from the floor shall rise and secure recognition of the chair before speaking. The delegate shall give his or her name in full and the name of the board he or she represents.

8. DEBATE ON THE FLOOR. No voting delegate shall speak in debate more than twice on the same question or nomination, with the first presentation limited to two minutes and the second to one minute. No voting delegate shall speak a second time on the same question or nomination until all other voting delegates have had an opportunity to speak once.

Discussion on nominations for officers shall be limited to five minutes per nominee. If more than one individual is nominated for any office and accepts, each such individual nominated will be permitted to address the delegates for no more than two minutes, which shall not be subtracted

PROPOSED RULES OF CONDUCT FOR THE ANNUAL BUSINESS MEETING

from the total time allotted for discussion of nominations described above.

In the event that there are two or more nominees for any office, the chair shall recognize delegates wishing to speak from the floor in support of particular nominees on a rotating basis at microphones designated for each candidate.

Discussion on a proposed amendment to the bylaws shall be limited to 15 minutes.

Discussion on a resolution shall be limited to 10 minutes.

Debate on any amendment to any resolution shall be limited to five minutes. Such time is not to be counted in that allotted to debate on the resolution itself. Amendments shall be considered and voted upon in the order presented. Amendments to a resolution should be voted upon prior to consideration of a second amendment. "Amendments to the amendment" should be avoided.

If continuation of a debate on a proposed amendment to the bylaws or on a resolution is desired, a motion may be passed by a majority vote to extend debate for no more than five minutes. A separate motion is required for each such extension of discussion time.

If continuation of debate on such an amendment to the bylaws or on a resolution is desired after time has already been extended once, a motion may be passed by a majority vote to extend debate time for no more than two minutes, with a separate motion required for each such extension of debate time.

9. WRITTEN SUBMISSION OF RESOLUTIONS. No late resolution may be introduced until it has been submitted in writing at the rostrum. A late resolution shall be considered under "Other Business." Such resolution shall be submitted by a motion to suspend Article 9, Section 2, of the Association's Bylaws. Such motion shall identify the subject matter and purpose of the resolution, shall require a second, be debatable, and shall require a two-thirds vote of the voting delegates present and voting.

10. WRITTEN SUBMISSION OF AMENDMENTS. No amendment to a resolution may be introduced until it has been submitted in writing at the rostrum.

11. PRIVILEGE OF THE CHAIR. The chair may call upon the Parliamentarian, Association staff members, members of the Board of Directors, and members of the Resolutions Committee to provide delegates with essential information regarding resolutions, bylaws and procedures. Time allotted for such requested explanations shall not be deducted from the total time allotted for discussion of the resolution.

12. RECORDING AND APPROVAL OF MINUTES. The Secretary shall be responsible for recording the minutes of the Annual Business Meeting. The Board of Directors is authorized to approve the minutes of the Annual Business Meeting at the first regular meeting of the board subsequent to the Annual Business Meeting.

VOTING DELEGATE'S GUIDE

The voting delegates at the Annual Business Meeting vote on a slate of officers for the Association, including a president, a first vice president, second vice president and a treasurer. They debate and vote on changes to the Association's bylaws; and debate and vote on resolutions that will establish the Association's position on various legislative and policy matters.

CHECK-IN PROCEDURE. NYSSBA's bylaws require that a quorum of 200 voting delegates be present at the Annual Business Meeting in order for any business to be conducted. **The 2012 meeting starts promptly at 1 p.m., Saturday, October 27.** There is a check-in/check-out procedure for Business Meeting delegates. Each delegate must wear a delegate button to be admitted to the delegate floor where he or she will be issued a handheld voting device. To ensure a quorum is present throughout the meeting, each delegate will be issued a number. This number will be on the voting device. The voting device must be turned in each time a delegate leaves the floor. This procedure will allow NYSSBA to ensure only voting delegates are voting. If a delegate's alternate takes over during any part of the meeting, the alternate must follow the same procedure.

ORDER OF BUSINESS. The Order of Business for the Annual Business Meeting (page 2) is the agenda for the meeting. It sets forth the items of business which are scheduled to be accomplished during the course of the meeting.

The meeting will be promptly at 1:00 p.m. with several procedural items. First, the Association President, who presides throughout the meeting, will announce the presence of a **quorum**.

Following the announcement of a quorum, the president will call for a **motion to adopt the Order of Business**. The president will also call for a **motion to adopt the Proposed Rules of Conduct** for the meeting. These rules were prepared to be consistent with the Association's bylaws. The rules describe how delegates must conduct themselves during the meeting, such as setting out the time allotted for discussion of certain items. Delegates can find a summary and

clarification of the Proposed Rules of Conduct on pages 35 and 36.

THE BUSINESS MEETING. Next, the president will announce the winners of this year's Area Director election, which was conducted locally in each of the designated areas. According to NYSSBA's bylaws, area directors serve for two-year terms. Election of area directors in Areas 1, 3, 5, 7, 9 and 11 occur in odd-numbered years. Election of Area Directors in Areas 2, 4, 6, 8, 10 and 12 occur in even-numbered years. This year, election results will be announced for Areas 2, 4, 6, 8, 10 and 12.

ELECTION OF THE NYSSBA OFFICERS is the next item on the Order of Business. Each June the Board of Directors, which acts as the nominating committee for the delegates to the Annual Business Meeting, nominates a slate of officers who stand for election at the Annual Business Meeting. These individuals are automatically placed in nomination.

Once this occurs, the president calls for other nominations from the floor. If there are no such nominations, the vote is taken by hand at the time. If there is a nomination from the floor, the vote is also taken by hand after such individual accepts the nomination. The president when announces the winner.

PRESENTATIONS. A series of reports from the following individuals and committees will be given next:

- Executive Director
- Treasurer

ADOPTION OF RESOLUTIONS. The next Order of Business is the Report of the Resolutions Committee. The Resolutions Committee is a standing committee of the Association created by Article 9 of the Association's bylaws. The committee chair reports directly to the delegates rather than the Board of Directors. The Resolutions Committee is appointed by the president upon recommendation of the Area Directors. The committee has one member from each Association area and one representative from the Conference of Big 5 School Districts.

VOTING DELEGATE'S GUIDE

The chair is designated by the President from among those appointed to the committee. In accordance with Robert's Rules of Order, once the chair moves adoption of a bylaw amendment or resolution recommended for adoption by the Resolutions Committee, no second is required.

Each recommended bylaw amendment will be debated and voted on separately. *Any amendment to the bylaws must have the approval of a two-thirds majority of those present and voting.* In accordance with Article 17 (2) of the bylaws, bylaw amendments may not be proposed or amended from the floor of the business meeting. Thus, all proposed bylaw amendments must be submitted by August 1 and all amendments to bylaw amendments must be mailed to each member board at least 30 days prior to the day of the Annual Business Meeting.

Following consideration of the recommended bylaw amendments, voting delegates are given the opportunity to move any of the "not recommended" bylaw amendments since the Resolutions Committee Chair will not move bylaw amendments that were not recommended. Each motion requires a second by a voting delegate from another school board.

After the bylaws are completed, the delegates turn to the proposed resolutions. The Resolutions Committee Chair first moves those existing NYSSBA positions that have been recommended for adoption. These previously approved resolutions are established NYSSBA positions that are scheduled to sunset if they are not renewed. Because these resolutions have been previously approved by voting delegates these resolutions are moved on consent (where several resolutions may be voted on en masse). Delegates may remove any resolution from the consent agenda simply by making a request at the time the resolution is called for consideration. No second or vote is required. Resolutions removed from the consent agenda are considered under the "Resolutions Recommended for Adoption" portion of the meeting.

After the consent agenda has been considered, delegates address newly recommended resolutions individually.

The Resolutions Committee Chair moves each resolution recommended for adoption by the committee. Each recommended resolution is presented and voted upon separately. The Resolutions Committee Chair will move those resolutions recommended by the committee for adoption; a second is not needed. *Resolutions require approval of a simple majority of those present and voting for passage.* Any resolution submitted to the Resolutions Committee may be amended from the floor. All information on how to offer amendments from the floor, as well as the length of debate, can be found in the Proposed Rules of Conduct on pages 35 and 36.

Following consideration of all of the resolutions recommended for adoption, the delegates may choose to consider any of the **resolutions not recommended** by the Resolutions Committee. To be considered by the delegates, a resolution that was not recommended must be moved by a voting delegate and seconded by a delegate from another school board. If a delegate plans to move a resolution that was not recommended, he or she should arrange for a delegate from another board to second the motion. This will ensure that the resolution is considered. If the resolution fails to receive a second, it will not be considered by the delegates.

OTHER BUSINESS. At the end of the Annual Business Meeting, the President will open the floor to Other Business. **Other business** may include a motion to suspend the rules for the purpose of considering a particular resolution submitted from the floor. This motion requires a second and a two-thirds majority vote of the delegates before the resolution may be considered. A two-thirds majority is required because this type of motion calls for suspending the bylaws. A motion to suspend the bylaws is required to be moved, seconded and adopted for each and every resolution submitted from the floor. Once the motion to suspend the bylaws is adopted, the new resolution can be moved and seconded, and a simple majority of those present and voting is all that is required to adopt a resolution proposed under **Other Business**. If the motion to suspend the bylaws fails, the resolution cannot be considered.