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April 27, 2010

Mr. Robert Barraco
Superintendent of Schools
Richfield Springs Central School District
PO Box 631
Richfield Springs, NY 13439

Dear Superintendent Barraco:

I am writing to transmit the draft results of our recently completed monitoring of the Richfield Springs Central School District's use of American Reinvestment and Recovery Act (ARRA) funds awarded for the July 1, 2009 – June 30, 2010 school year. The monitoring was conducted pursuant to the Commissioner of Education's authority under Section 305 of the Education Law. Our objectives were to ensure that ARRA Education Stabilization funds are being used as intended and to increase communication between the Department and school districts concerning the use of funds and reporting requirements.

Our monitoring scope was limited to the Education Stabilization Funds for the period July 1, 2009 – June 30, 2010. To accomplish our objectives, we interviewed appropriate District officials, performed limited tests of transactions, and reviewed documents. These documents included evidence of personnel paid with ARRA funds and calculations relating to estimates of jobs saved and created.

We conducted this performance monitoring in accordance with standards consistent with Federal guidelines for monitoring Education Stabilization Funds. Those standards require that we plan and perform the monitoring to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

The results of this monitoring have been discussed with District officials and their comments have been considered in preparing this report.

Monitoring Results

The following are our findings:

Reporting Compliance

1. Richfield Springs CSD has completed its quarterly reports in a timely manner.
2. Richfield Springs CSD has completed its school-level expenditure reporting in a timely manner.

Preparation of Documentation for Monitoring

3. The district completed requested expenditure schedules satisfactorily
4. Payroll certifications provided were satisfactory evidence that funds were used as approved.

Claiming Payments

5. The district's draw down of funds has been satisfactory in our Grants Finance office.

Calculation of Jobs Retained and Created

6. District officials clearly described the method used to calculate jobs retained and created. Recovery Act Section 1512 requirements specify that ARRA fund recipients calculate these estimates each quarter based on what occurred during the reporting quarter in question.

Recommendations

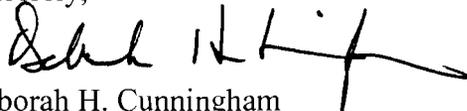
Based on the site visit, Richfield Springs CSD demonstrated it is fully implementing the ARRA Educational Stabilization Funding, verified by:

- Allowability of amounts expended in appropriate programs, and
- Sufficient and separate control systems in place.

This report is provided to give you an opportunity to review and comment on the results and recommendations made in the report. We would appreciate receiving your comments, agreeing or disagreeing, on the results and recommendations by May 30, 2010. Your comments will be considered as we proceed to prepare the final report. They will also be included as an appendix to the final report if received by the due date.

We appreciate the cooperation and courtesies extended to our office during the monitoring of ARRA Educational Stabilization Funds. If you have any questions or require additional information, please contact me at (518) 474-6541.

Sincerely,



Deborah H. Cunningham

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CC: C. Szuberla, R. Pugliese, B. Porter, M. Lavare, M. Zollo, M. Gardy, Bradley Smith
(Board President)