



**THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234**

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May 21, 2010

Ms Janice White  
Superintendent of Schools  
Saratoga City School District  
Saratoga Springs, NY 12866

Dear Superintendent White:

I am writing to transmit the final results of my recently completed monitoring of the Saratoga City School District's (District) 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 monitoring 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 (ESF) for the period July 1, 2009 through 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, vendors employed, board minutes documenting hiring and budget decisions, 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 my findings.

### **Reporting Compliance**

1. Saratoga CSD has completed its quarterly reports in a timely manner.
2. SCSD 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. Documentation provided (payroll certifications) were satisfactory evidence that the funds were used as approved.
5. Our monitoring process requires certification by the Superintendent of Schools as to the completeness and accuracy of documentation provided including expenditure schedules. Please provide your certification on the form provided with the ESF monitoring materials at <http://usny.nysed.gov/arra>.

### Claiming Payments

6. We discussed the district's draw down of funds and staff have clarified that the district has no pending claims for ESF funds in NYSED's Grants Finance office.

### Calculation of Jobs Retained and Created

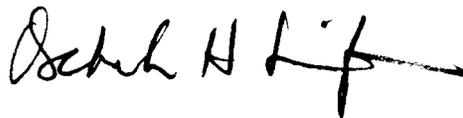
District officials clearly described the method used by the District to calculate jobs retained and created as a percentage of all allowable FTE's in the district. The District performed this calculation at the beginning of the year and used the resulting FTE's for quarterly reporting throughout the year. 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. Please recalculate the jobs retained and created for each quarter separately beginning with the quarter ending June 30, 2010.

### **Recommendations**

1. Please recalculate the jobs retained and created for each quarter separately beginning with the quarter ending June 30, 2010.

I appreciate the cooperation and courtesies extended to me during the monitoring process.

Sincerely,



Deborah H. Cunningham

Enclosure

C: C. Szuberla, B. Porter, J. Conway, M. Lavare, M. Zollo, M. Gardy, Mia Pfitzer (Board President)



SARATOGA SPRINGS CITY SCHOOL DISTRICT

MACFADDEN ADMINISTRATION BUILDING

3 BLUE STREAK BLVD., SUITE 204

SARATOGA SPRINGS, NEW YORK 12866-1232

DR. JANICE M. WHITE  
Superintendent of Schools

*"Every One, Every Child, Every Day!"*

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April 15, 2010

**RECEIVED**  
APR 22 2010  
EDUCATIONAL  
MANAGEMENT SERVICES

Dr. Deborah Cunningham  
876 EBA  
Office of Educational Mgmt. Services  
State Education Department  
Albany, NY 12204

Dear Dr. Cunningham:

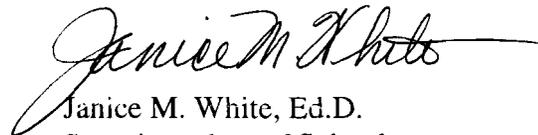
Attached please find the Superintendent certification for the monitoring visit conducted on March 30, 2010.

Upon further investigation regarding FS-25 forms pending at SED, it appears that all are current. There may have been a misunderstanding at the meeting.

We will review your draft report and have comments within thirty (30) days.

Thank you for your positive feedback.

Sincerely,



Janice M. White, Ed.D.  
Superintendent of Schools

JMW/sav

Attachment

cc: Kurt Jaeger, Asst. Supt. for Business  
Margaret Culp, Asst. Business Manager



### **Segregation of Funds**

The State Comptroller has issued guidance directing school districts to adapt their current financial accounting system, if necessary, to be able to separately identify ARRA funds, similar to current federal funds accounting requirements. A new revenue account code has been created - A4285 - to report the ARRA revenues on the annual financial reporting document ST-3. ARRA funds received from the Education Stabilization Fund must be recorded in the General Fund as revenue account code A4285 for all ARRA spending provisions under the Education Stabilization Fund. For additional information relative to account codes for ARRA, please refer to <http://usny.nysed.gov/arra/>

### **Chief Administrator's Certification**

I hereby certify that the Education Stabilization Funds allocated to the Saratoga Springs City School District have been expended as indicated in the budget summary above and that these expenditures are in compliance with applicable Federal and State laws and regulations.

I also, through signature of this certification, affirm that I have administered these funds according to any requirements of the Education Stabilization Fund. Additionally, I certify that I have complied with any required assurances, certifications, recordkeeping and reporting requirements for funds received through the ARRA.

I hereby certify that this monitoring report has been made pursuant to Section 24 of Part A of Chapter 57 of the Laws of 2009 for Federal funds allocated to New York State pursuant to the American Recovery and Reinvestment Act of 2009

Dr. Janice M. White  
Superintendent

4/14/10  
Date