



JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

Colleen Frawley
Director of Special Education
(315) 689-8500x5042
cfrawley@jecsd.org

TO: Mr. James Froio, Superintendent
Members of the Board of Education
FROM: Colleen Frawley, Director of Special Education *CF*
RE: CSE Determinations for December 19, 2018 Board Meeting
DATE: December 12, 2018

November 29, 2018 CSE Determinations
Reevaluation Review Meeting

- **Case # 2912** - Based on a review of records, together with input from parents, current staff and teachers, the committee recommendation is to add Speech Therapy 8 times per year. All other supports and services are appropriate at this time.

December 4, 2018 CSE Determinations
Requested Review Meeting

- **Case # 3053** - Based on a review of records, together with input from parents, current staff and teachers, the committee recommendation is to add Resource Room 5 times per week. All other supports and services are appropriate at this time.
-

December 4, 2018 CPSE Determinations
Agreement/No Meeting

- **Case # 3014** - Based on a review of records, together with input from parents, current staff and teachers, the committee recommendation is to change the delivery of this student's Speech Therapy. All other supports and services are appropriate at this time.

December 6, 2018 CPSE Determinations
Requested Review Meeting

- **Case # 3050** - Based on a review of records, together with input from parents, current staff and teachers, the committee recommendation is to change the location of this student's related services. All other supports and services are appropriate at this time.

December 6, 2018 CSE Determinations

Agreement/No Meeting

- **Case # 2747** - Based on a review of records, together with input from parents, current staff and teachers, the committee recommendation is to remove Counseling Services. All other supports and services are appropriate.



JAMES FROIO
JORDAN-ELBRIDGE CSD
PO BOX 902
JORDAN, NY 13080

FINGERPRINT CLEARANCE

FOR EMPLOYMENT

This is a notice that on 12/12/2018, **AMANDA M MIANO** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **AMANDA M MIANO**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

DEBORAH A. MARRIOTT
OSPRA Fingerprinting Unit

Office of School Personnel Review and Accountability
NYS Education Department
89 Washington Avenue
Albany, NY 12234
(518)473-2998 -- Fax (518)473-8812
OSPRA@mail.nysed.gov
www.highered.nysed.gov/tcert/ospra/



JAMES FROIO
JORDAN-ELBRIDGE CSD
PO BOX 902
JORDAN, NY 13080

FINGERPRINT CLEARANCE

FOR EMPLOYMENT

This is a notice that on 12/17/2018, **ABIGAIL M SHAFER** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **ABIGAIL M SHAFER**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

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Jordan-Elbridge Central School District
Summary of all Accounts
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Fund	Balance 10/31/2018	Balance 11/30/2018
General Fund-Lyons	1,246,856.12	742,526.95
General Fund-NOW-CCTC	657,177.17	289,152.28
General Fund-Tax Acct-CCTC	170,869.88	-
General Fund-ICS-CCTC	4,971,156.48	4,395,920.72
General Fund-Reserve-CCTC	4,001,962.44	4,005,252.84
School Food Service Fund-Lyons	67,805.62	36,776.22
Debt Service Fund-CCTC	1,110,890.93	1,111,804.30
Capital Fund-CCTC	876.91	207.90
Capital Fund-ICS-CCTC	443,385.47	258,694.21
Special Aid Fund-CCTC	12,708.74	652.01
Payroll Account-CCTC	102.00	79.67
Trust & Agency-CCTC	7,156.17	8,973.18
Private Purpose Trust-Checking-Lyons	29,949.83	29,950.49
Extraclassroom Activity Acct-High School-Lyons	71,440.72	67,492.12
Extraclassroom Activity Acct-Middle School-Lyons	10,875.26	13,687.01
	\$ 12,803,213.74	\$ 10,961,169.90

This is to certify that the cash balances above are in agreement with the bank statements, as reconciled.

Roxanne Miller
Treasurer

12/14/18
Date

Received by the Board of Education and entered as part of the minutes of the board meeting held.

Clerk of Board of Education

Date

Jordan-Elbridge Central School District
General Fund
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - A 205	Lyons xxxx4460
Total available balance, prior month	Reconciliation with bank statement:
1,246,856.12	Balance per bank statement 742,526.95
Receipts during month:	Less outstanding checks 0.00
Taxes collected 146,814.59	Plus deposits in transit 0.00
Receipts (cash) 1,174.24	Other items 0.00
Interest earned 20.54	Available balance 742,526.95
Subtotal - 148,009.37	
Total Receipts, plus beginning balance 1,394,865.49	
Disbursements during month:	
Transfer to School Food Service account 0.00	
Transfer to General Fund - CCTC (650,000.00)	
NSF checks and fees (2,338.54)	
Total Disbursements (652,338.54)	
Cash Balance, per books 742,526.95	Reconciled bank Balance 742,526.95

Jordan-Elbridge Central School District
General Fund-NOW
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - A 203	CCTC xxxx5859
Total available balance, prior month	657,177.17
Receipts during month:	
Transfers from district accounts	2,250,000.00
Cash receipts	23,587.56
Retiree health insurance	7,665.68
VLT & Lottery aid	86,175.56
General Aid	741,237.87
611 '18-19 aid	63,534.00
619 '18-19 aid	2,981.00
3YP '18-19 aid	127,728.00
Sales Tax	
UPK '17-18	
Medicaid	28,181.79
Interest earned	45.69
Subtotal -	3,331,137.15
Total Receipts, plus beginning balance	3,988,314.32
Disbursements during month:	
Warrants #A-19, 20 and 22	(1,614,719.73)
Annual Postage machine fee	(50.00)
Transfer to district accounts	(2,084,392.31)
Total Disbursements	(3,699,162.04)
Cash Balance, per books	289,152.28
	Reconciled bank Balance 289,152.28

Jordan-Elbridge Central School District
General Fund-Tax Account
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - A 204	CCTC xxx5824
Total available balance, prior month	170,869.88
Receipts during month:	
Taxes collected	167,337.81
Total Receipts, plus beginning balance	338,207.69
Disbursements during month:	
Transfer to other District accounts	(338,207.69)
NSF checks	0.00
Total Disbursements	(338,207.69)
Cash Balance, per books	0.00
	Reconciliation with bank statement:
	Balance per bank statement
	Less outstanding checks
	Plus deposits in transit
	Other items
	Available balance
	0.00
	Reconciled bank Balance
	0.00

Jordan-Elbridge Central School District
General Fund - ICS
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - A 230.1	CCTC Bank xxx319																																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Total available balance, prior month</td> <td style="text-align: right; border-bottom: 1px solid black;">4,971,156.48</td> </tr> <tr> <td colspan="2">Receipts during month:</td> </tr> <tr> <td style="padding-left: 20px;">Transfer from General Fund- Now-CCTC</td> <td style="text-align: right;">1,020,000.00</td> </tr> <tr> <td style="padding-left: 20px;">Interest earned</td> <td style="text-align: right;">4,764.24</td> </tr> <tr> <td style="padding-left: 20px;">Subtotal -</td> <td style="text-align: right; border-bottom: 1px solid black;">1,024,764.24</td> </tr> <tr> <td style="padding-left: 40px;">Total Receipts, plus beginning balance</td> <td style="text-align: right; border-bottom: 1px solid black;">5,995,920.72</td> </tr> <tr> <td colspan="2">Disbursements during month:</td> </tr> <tr> <td style="padding-left: 20px;">Transfer to General Fund-Now-CCTC</td> <td style="text-align: right;">(1,600,000.00)</td> </tr> <tr> <td style="padding-left: 20px;">Total Disbursements</td> <td style="text-align: right; border-bottom: 1px solid black;">(1,600,000.00)</td> </tr> <tr> <td style="padding-left: 40px;">Cash Balance, per books</td> <td style="text-align: right; border-bottom: 3px double black;">4,395,920.72</td> </tr> </table>	Total available balance, prior month	4,971,156.48	Receipts during month:		Transfer from General Fund- Now-CCTC	1,020,000.00	Interest earned	4,764.24	Subtotal -	1,024,764.24	Total Receipts, plus beginning balance	5,995,920.72	Disbursements during month:		Transfer to General Fund-Now-CCTC	(1,600,000.00)	Total Disbursements	(1,600,000.00)	Cash Balance, per books	4,395,920.72	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Reconciliation with bank statement:</td> </tr> <tr> <td style="padding-left: 20px;">Balance per bank statement</td> <td style="text-align: right;">4,395,920.72</td> </tr> <tr> <td style="padding-left: 20px;">Less outstanding checks</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Plus deposits in transit</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Other items</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Available balance</td> <td style="text-align: right; border-bottom: 3px double black;">4,395,920.72</td> </tr> <tr> <td style="padding-left: 40px;">Reconciled bank Balance</td> <td style="text-align: right; border-bottom: 3px double black;">4,395,920.72</td> </tr> </table>	Reconciliation with bank statement:		Balance per bank statement	4,395,920.72	Less outstanding checks	0.00	Plus deposits in transit	0.00	Other items	0.00	Available balance	4,395,920.72	Reconciled bank Balance	4,395,920.72
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Jordan-Elbridge Central School District
General Fund Reserve - ICS
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - A 230	CCTC Bank xxx5514
Total available balance, prior month	Reconciliation with bank statement:
4,001,962.44	Balance per bank statement 4,005,252.84
Receipts during month:	Less outstanding checks 0.00
Transfer from General Fund-CCTC 0.00	Plus deposits in transit 0.00
Interest earned 3,290.40	Other items 0.00
Subtotal - 3,290.40	Available balance 4,005,252.84
Total Receipts, plus beginning balance	
4,005,252.84	
Disbursements during month:	
Transfer to district accounts 0.00	
Total Disbursements 0.00	
Cash Balance, per books	Reconciled bank Balance
4,005,252.84	4,005,252.84

Jordan-Elbridge Central School District
School Food Service Fund
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - C 201

Total available balance, prior month	\$ 67,805.62
Receipts during month:	
School Food Service Deposits	8,440.32
Online School Food Service Payments	5,006.60
Transfer from General Fund-LNB	-
Interest earnings	1.22
Cash Receipt	-
<u>Subtotal</u>	<u>13,448.14</u>
Total Receipts, plus beginning balance	<u>81,253.76</u>
Disbursements during month:	
Warrant #C-3 & C-4	(44,397.54)
NSF & NSF Fee	(80.00)
<u>Total Disbursements</u>	<u>(44,477.54)</u>
Cash Balance, per books	<u>36,776.22</u>

Lyons Bank - account xxxx4478

Reconciliation with bank statement:	
Balance per bank statement	36,599.97
Less outstanding checks	(107.73)
Plus deposits in transit	283.98
<u>Other items</u>	<u>0.00</u>
Available balance	<u>36,776.22</u>
Reconciled bank Balance	<u>36,776.22</u>

Jordan-Elbridge Central School District
Debt Service Fund
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - V 202	CCTC - ICS account xxx5492
Total available balance, prior month <u>1,110,890.93</u>	Reconciliation with bank statement:
Receipts during month:	Balance per bank statement 1,111,804.30
Transfer from other funds 0.00	Less outstanding checks 0.00
Interest earned 913.37	Plus deposits in transit 0.00
Subtotal - <u>913.37</u>	Other items 0.00
	Available balance <u>1,111,804.30</u>
Total Receipts, plus beginning balance <u>1,111,804.30</u>	
Disbursements during month:	
Interfund transfer to General Fund per budget 0.00	
Total Disbursements 0.00	
Cash Balance, per books <u>1,111,804.30</u>	Reconciled bank Balance <u>1,111,804.30</u>

Jordan-Elbridge Central School District
Capital Fund
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - H 202	CCTC - Capital fund account xxxx5913
Total available balance, prior month	Reconciliation with bank statement:
876.91	Balance per bank statement 63,178.26
Receipts during month:	Less outstanding checks (62,970.36)
Transfer from other accounts 247,500.00	Plus deposits in transit 0.00
Receipts 0.00	Other items 0.00
Interest 0.60	Available balance 207.90
Subtotal - 247,500.60	
Total Receipts, plus beginning balance 248,377.51	
Disbursements during month:	
Warrants #H-7 & H-8 (248,169.61)	
Transfer to Capital ICS 0.00	
Total Disbursements (248,169.61)	
Cash Balance, per books 207.90	Reconciled bank Balance 207.90

Jordan-Elbridge Central School District
Capital Fund - ICS
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - H 203	CCTC Bank xxx859
Total available balance, prior month	Reconciliation with bank statement:
443,385.47	Balance per bank statement 258,694.21
Receipts during month:	Less outstanding checks 0.00
Transfer from Capital Fund Checking	0.00
Interest earned	Plus deposits in transit 0.00
Subtotal -	Other items 0.00
	Available balance 258,694.21
Total Receipts, plus beginning balance	
443,694.21	
Disbursements during month:	
Transfer to Capital Fund Checking	(185,000.00)
Total Disbursements	(185,000.00)
Cash Balance, per books	Reconciled bank Balance
258,694.21	258,694.21

Jordan-Elbridge Central School District
Special Aid Fund
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - F 201	CCTC - Special Aid fund account xxxx5875
Total available balance, prior month	Reconciliation with bank statement:
12,708.74	Balance per bank statement 62,543.38
Receipts during month:	Less outstanding checks (61,891.37)
Transfers 52,000.00	Plus deposits in transit 0.00
Interest income 0.09	Other items 0.00
Subtotal - 52,000.09	Available balance 652.01
Total Receipts, plus beginning balance	
64,708.83	
Disbursements during month:	
Warrant #F-5 and F-6 (64,056.82)	
Total Disbursements	
(64,056.82)	
Cash Balance, per books 652.01	Reconciled bank Balance 652.01

Jordan-Elbridge Central School District
 Payroll Account
 Treasurer's Monthly Report
 For the Period - November 1, 2018 - November 30, 2018

Internal books - T 202	CCTC - Payroll Account xxxx5891
Total available balance, prior month	Reconciliation with bank statement:
102.00	Balance per bank statement
Receipts during month:	22,911.05
Transfer from other accounts	Less outstanding checks
862,100.00	(22,328.82)
Interest income	Plus deposits in transit
2.43	0.00
Subtotal -	Other items
862,102.43	(502.56)
	Available balance
	79.67
Total Receipts, plus beginning balance	
862,204.43	
Disbursements during month:	
11/15/18 payroll (net)	(443,625.08)
11/30/18 payroll (net)	(418,499.68)
Total Disbursements	(862,124.76)
Cash Balance, per books	Reconciled bank Balance
79.67	79.67

Jordan-Elbridge Central School District
Trust & Agency Account
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - T 201	CCTC - Trust & Agency Account xxxx5476																																						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Total available balance, prior month</td> <td style="text-align: right; border-bottom: 1px solid black;">7,156.17</td> </tr> <tr> <td colspan="2">Receipts during month:</td> </tr> <tr> <td style="padding-left: 20px;">Transfer from other accounts</td> <td style="text-align: right;">426,000.00</td> </tr> <tr> <td style="padding-left: 20px;">Receipts</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Interest income</td> <td style="text-align: right;">1.37</td> </tr> <tr> <td style="padding-left: 20px;">Subtotal -</td> <td style="text-align: right; border-bottom: 1px solid black;">426,001.37</td> </tr> <tr> <td style="padding-left: 40px;">Total Receipts, plus beginning balance</td> <td style="text-align: right; border-bottom: 1px solid black;">433,157.54</td> </tr> <tr> <td colspan="2">Disbursements during month:</td> </tr> <tr> <td style="padding-left: 20px;">Warrant #T-9, T-10 & T-11</td> <td style="text-align: right;">(1,286,309.12)</td> </tr> <tr> <td style="padding-left: 20px;">Less net payroll</td> <td style="text-align: right;">862,124.76</td> </tr> <tr> <td style="padding-left: 20px;">Total Disbursements</td> <td style="text-align: right; border-bottom: 1px solid black;">(424,184.36)</td> </tr> <tr> <td style="padding-left: 20px;">Cash Balance, per books</td> <td style="text-align: right; border-bottom: 3px double black;">8,973.18</td> </tr> </table>	Total available balance, prior month	7,156.17	Receipts during month:		Transfer from other accounts	426,000.00	Receipts	0.00	Interest income	1.37	Subtotal -	426,001.37	Total Receipts, plus beginning balance	433,157.54	Disbursements during month:		Warrant #T-9, T-10 & T-11	(1,286,309.12)	Less net payroll	862,124.76	Total Disbursements	(424,184.36)	Cash Balance, per books	8,973.18	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Reconciliation with bank statement:</td> </tr> <tr> <td style="padding-left: 20px;">Balance per bank statement</td> <td style="text-align: right;">28,515.12</td> </tr> <tr> <td style="padding-left: 20px;">Less outstanding checks</td> <td style="text-align: right;">(19,541.94)</td> </tr> <tr> <td style="padding-left: 20px;">Plus deposits in transit</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Other items</td> <td style="text-align: right; border-bottom: 1px solid black;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Available balance</td> <td style="text-align: right; border-bottom: 3px double black;">8,973.18</td> </tr> <tr> <td style="padding-left: 20px;">Reconciled bank Balance</td> <td style="text-align: right; border-bottom: 3px double black;">8,973.18</td> </tr> </table>	Reconciliation with bank statement:		Balance per bank statement	28,515.12	Less outstanding checks	(19,541.94)	Plus deposits in transit	0.00	Other items	0.00	Available balance	8,973.18	Reconciled bank Balance	8,973.18
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Available balance	8,973.18																																						
Reconciled bank Balance	8,973.18																																						

Jordan-Elbridge Central School District
Private Purpose Trust Account
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books - TE 200

Total available balance, prior month	\$ 29,949.83
Receipts during month:	
Interest earnings	0.66
Subtotal	\$0.66
Total Receipts, plus beginning balance	\$29,950.49
Disbursements during month:	
Warrants - NONE	0.00
Total Disbursements	0.00
Cash Balance, per books	\$29,950.49

Lyons Bank - Scholarship account xxxx4616

Reconciliation with bank statement:	
Balance per bank statement	\$29,950.49
Less outstanding checks	0.00
Plus deposits in transit	0.00
Other items	0.00
Available balance	\$29,950.49
Reconciled bank Balance	\$29,950.49

Jordan-Elbridge Central School District
 Extra-Classroom Activity Account - High School
 Treasurer's Monthly Report
 For the Period - November 1, 2018 - November 30, 2018

Internal books

Total available balance, prior month	\$	71,440.72
Receipts during month:		7,350.77
Interest earnings		1.46
Subtotal		7,352.23
Total Receipts, plus beginning balance		78,792.95
Disbursements during month:		(11,261.83)
NSF & Fees		(39.00)
Total Disbursements		(11,300.83)
Cash Balance, per books		67,492.12

Lyons Bank - H.S. ECA account xxxx9325

Reconciliation with bank statement:

Balance per bank statement		70,995.69
Less outstanding checks		(3,503.57)
Plus deposits in transit		0.00
Other items		0.00
Available balance		67,492.12

Reconciled bank Balance		67,492.12
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Jordan-Elbridge Central School District
Extra-Classroom Activity Account - Middle School
Treasurer's Monthly Report
For the Period - November 1, 2018 - November 30, 2018

Internal books -

Total available balance, prior month	10,875.26
Receipts during month:	7,580.26
Interest earnings	0.30
Subtotal	0.30
Total Receipts, plus beginning balance	18,455.82
Disbursements during month:	(4,768.81)
Total Disbursements	(4,768.81)
Cash Balance, per books	13,687.01

Lyons Bank - M.S. ECA account xxxx0693

Reconciliation with bank statement:	
Balance per bank statement	14,589.31
Less outstanding checks	(902.30)
Plus deposits in transit	0.00
Other items	0.00
Available balance	13,687.01

Reconciled bank Balance	13,687.01
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JORDAN - ELBRIDGE CSD

Appropriation Status Detail Report By Function From 7/1/2018 To 11/30/2018



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1010.400-00-000</u>	BOE Contractual Expenses	7,800.00	-960.50	6,839.50	946.82	152.50	5,740.18
<u>A 1010.450-00-000</u>	BOE Materials & Supplies	1,000.00	0.00	1,000.00	193.78	0.00	806.22
1010	BOARD OF EDUCATION	8,800.00	-960.50	7,839.50	1,140.60	152.50	6,546.40
<u>A 1040.160-00-000</u>	District Clerk Salary	5,500.00	0.00	5,500.00	2,291.70	3,208.30	0.00
<u>A 1040.400-00-000</u>	District Clerk Contractual Expenses	2,600.00	0.00	2,600.00	282.46	1,000.00	1,317.54
<u>A 1040.450-00-000</u>	District Clerk Materials & Supplies	450.00	0.00	450.00	0.00	0.00	450.00
1040	DISTRICT CLERK	8,550.00	0.00	8,550.00	2,574.16	4,208.30	1,767.54
<u>A 1060.400-00-000</u>	District Meeting Contractual Expense	2,450.00	0.00	2,450.00	327.45	0.00	2,122.55
<u>A 1060.450-00-000</u>	District Meeting Materials & Supplies	300.00	0.00	300.00	52.90	0.00	247.10
1060	DISTRICT MEETING	2,750.00	0.00	2,750.00	380.35	0.00	2,369.65
<u>A 1240.150-00-000</u>	Superintendent Salary	154,900.00	0.00	154,900.00	62,710.80	87,795.20	4,394.00
<u>A 1240.152-00-000</u>	Superintendent Mileage/Insurance	9,000.00	0.00	9,000.00	1,250.00	7,750.00	0.00
<u>A 1240.160-00-000</u>	Superintendent Office Salaries	46,065.00	0.00	46,065.00	17,240.00	575.00	28,250.00
<u>A 1240.164-00-000</u>	Superintendent Non Instructional OT	200.00	0.00	200.00	72.73	0.00	127.27
<u>A 1240.400-00-000</u>	Superintendent Contractual	9,000.00	0.00	9,000.00	3,899.28	2,769.02	2,331.70
<u>A 1240.450-00-000</u>	Superintendent Materials & Supplies	1,200.00	22.00	1,222.00	482.11	0.00	739.89
1240	CHIEF SCHOOL ADMINISTRATOR	220,365.00	22.00	220,387.00	85,654.92	98,889.22	35,842.86
<u>A 1310.160-00-000</u>	Business Office Support Salaries	136,500.00	1,568.00	138,068.00	55,904.56	35,585.50	46,577.94
<u>A 1310.164-00-000</u>	Business Non Instructional Overtime	500.00	0.00	500.00	144.43	0.00	355.57
<u>A 1310.400-00-000</u>	Business Contractual Expenses	2,800.00	1,150.00	3,950.00	1,190.28	0.00	2,759.72
<u>A 1310.450-00-000</u>	Business Office Materials & Supplies	6,400.00	139.34	6,539.34	562.43	92.01	5,884.90
<u>A 1310.490-00-000</u>	BOCES Business Office Services	89,140.00	-1,668.00	87,472.00	16,452.45	38,389.04	32,630.51
1310	BUSINESS ADMINISTRATION	235,340.00	1,189.34	236,529.34	74,254.15	74,066.55	88,208.64
<u>A 1320.400-00-000</u>	Auditing Contractual Expenses	23,350.00	12,550.00	35,900.00	11,025.00	3,625.00	21,250.00
1320	AUDITING	23,350.00	12,550.00	35,900.00	11,025.00	3,625.00	21,250.00
<u>A 1325.160-00-000</u>	Treasurer Salaries	26,160.00	100.00	26,260.00	10,941.20	15,317.80	1.00
<u>A 1325.400-00-000</u>	Treasurer Contractual Expenses	500.00	0.00	500.00	0.00	0.00	500.00
1325	TREASURER	26,660.00	100.00	26,760.00	10,941.20	15,317.80	501.00
<u>A 1330.160-00-000</u>	Tax Collector Salaries	0.00	0.00	0.00	625.00	875.00	-1,500.00
<u>A 1330.400-00-000</u>	Tax Collector Contractual Expense	15,000.00	0.00	15,000.00	8,436.89	97.00	6,466.11
1330	TAX COLLECTOR	15,000.00	0.00	15,000.00	9,061.89	972.00	4,966.11
<u>A 1345.160-00-000</u>	Purchasing Salaries	4,630.00	0.00	4,630.00	1,875.00	2,625.00	130.00
<u>A 1345.400-00-000</u>	Purchasing Contractual Expenses	230.00	0.00	230.00	0.00	0.00	230.00

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<u>A 1345.490-00-000</u>	BOCES Purchasing Services	4,020.00	0.00	4,020.00	1,147.80	2,678.20	194.00
1345	PURCHASING	8,880.00	0.00	8,880.00	3,022.80	5,303.20	554.00
<u>A 1420.400-00-000</u>	Legal Services	75,000.00	8,713.66	83,713.66	11,038.75	21,247.50	51,427.41
<u>A 1420.401-00-000</u>	Financial Advisor	8,000.00	550.00	8,550.00	0.00	550.00	8,000.00
<u>A 1420.490-00-000</u>	BOCES Legal Services	37,000.00	0.00	37,000.00	9,564.15	22,316.37	5,119.48
1420	LEGAL	120,000.00	9,263.66	129,263.66	20,602.90	44,113.87	64,546.89
<u>A 1430.160-00-000</u>	Personnel Support Salaries	49,160.00	0.00	49,160.00	20,436.15	2,908.30	25,815.55
<u>A 1430.400-00-000</u>	Personnel Support Contractual	30,500.00	500.00	31,000.00	14,174.26	10,362.94	6,462.80
<u>A 1430.450-00-000</u>	Personnel Materials & Supplies	1,250.00	493.66	1,743.66	388.38	477.66	877.62
<u>A 1430.490-00-000</u>	BOCES Personnel Services	23,000.00	0.00	23,000.00	5,608.80	13,087.20	4,304.00
1430	PERSONNEL	103,910.00	993.66	104,903.66	40,607.59	26,836.10	37,459.97
<u>A 1460.450-00-000</u>	Records Management Materials	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
1460	RECORDS MANAGEMENT OFFICER	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
<u>A 1480.400-00-000</u>	Public Info Contractual Expenses	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1480.450-00-000</u>	Public Info Materials & Supplies	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 1480.490-00-000</u>	BOCES Public Info Services	93,250.00	0.00	93,250.00	27,421.52	63,983.53	1,844.95
1480	PUBLIC INFORMATION & SERVICES	94,750.00	0.00	94,750.00	27,421.52	63,983.53	3,344.95
<u>A 1620.160-00-000</u>	Operation of Plant Salaries	662,000.00	0.00	662,000.00	235,125.68	121,531.10	305,343.22
<u>A 1620.164-00-000</u>	Operation of Plant Overtime	40,000.00	0.00	40,000.00	15,521.08	0.00	24,478.92
<u>A 1620.167-00-000</u>	Operation of Plant Summer Help	44,900.00	0.00	44,900.00	28,220.40	0.00	16,679.60
<u>A 1620.200-00-000</u>	Operation of Plant Equipment	64,000.00	150.00	64,150.00	58,302.66	0.00	5,847.34
<u>A 1620.400-00-000</u>	Operation of Plant Contractual Expense	84,000.00	3,209.39	87,209.39	38,177.68	15,311.09	33,720.62
<u>A 1620.420-00-000</u>	Electricity	300,000.00	0.00	300,000.00	113,292.96	113,292.96	73,414.08
<u>A 1620.421-00-000</u>	Natural Gas	135,000.00	0.00	135,000.00	50,444.34	50,444.34	34,111.32
<u>A 1620.422-00-000</u>	Water & Sewer	18,500.00	744.99	19,244.99	5,986.70	12,150.62	1,107.67
<u>A 1620.425-00-000</u>	Trash Removal	21,250.00	711.58	21,961.58	5,245.25	12,445.06	4,271.27
<u>A 1620.450-00-000</u>	Operations of Plant Materials & Supply	80,000.00	38,550.82	118,550.82	87,099.26	5,347.95	26,103.61
1620	OPERATION OF PLANT	1,449,650.00	43,366.78	1,493,016.78	637,416.01	330,523.12	525,077.65
<u>A 1621.160-00-000</u>	Maintenance Salaries	183,000.00	0.00	183,000.00	70,597.54	575.00	111,827.46
<u>A 1621.163-00-000</u>	O&M-Substitute Salaries	42,000.00	0.00	42,000.00	16,551.51	0.00	25,448.49
<u>A 1621.164-00-000</u>	Maintenance Overtime	23,000.00	0.00	23,000.00	8,793.66	0.00	14,206.34
<u>A 1621.168-00-000</u>	Maintenance Snow Removal	12,000.00	0.00	12,000.00	1,933.68	5,750.00	4,316.32
<u>A 1621.200-00-000</u>	Maintenance Equipment	80,000.00	100.00	80,100.00	70,293.23	5,800.00	4,006.77

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<u>A 1621.400-00-000</u>	Maintenance Contractual		140,000.00	21,733.23	161,733.23	56,786.76	32,005.51	72,940.96
<u>A 1621.450-00-000</u>	Maintenance Materials & Supplies		70,000.00	16,515.40	86,515.40	69,966.98	12,023.74	4,524.68
<u>A 1621.500-00-000</u>	Maintenance-Fuel		10,000.00	3,000.00	13,000.00	5,693.57	7,306.43	0.00
1621	MAINTENANCE OF PLANT	*	560,000.00	41,348.63	601,348.63	300,616.93	63,460.68	237,271.02
<u>A 1660.160-00-000</u>	Central Storeroom Salaries		8,600.00	0.00	8,600.00	0.00	0.00	8,600.00
1660	CENTRAL STOREROOM	*	8,600.00	0.00	8,600.00	0.00	0.00	8,600.00
<u>A 1670.160-00-000</u>	Central Printing & Mailing Salaries		8,600.00	0.00	8,600.00	6,174.59	0.00	2,425.41
<u>A 1670.400-00-000</u>	Central Printing Contractual		10,000.00	0.00	10,000.00	4,489.32	4,345.32	1,165.36
<u>A 1670.450-00-000</u>	Central Printing Materials & Supplies		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1670.451-00-000</u>	Postage & Express Delivery		27,500.00	0.00	27,500.00	6,416.73	18,283.27	2,800.00
1670	CENTRAL PRINTING & MAILING	*	47,100.00	0.00	47,100.00	17,080.64	22,628.59	7,390.77
<u>A 1680.160-00-000</u>	Central Data Processing Salaries		4,115.00	0.00	4,115.00	1,666.70	2,333.30	115.00
<u>A 1680.220-00-000</u>	Central Data Processing Hardware		3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
<u>A 1680.400-00-000</u>	Computer Contractual Expenses		23,000.00	5,000.00	28,000.00	481.71	8,973.08	18,545.21
<u>A 1680.450-00-000</u>	Computer Materials & Supplies		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1680.490-00-000</u>	BOCES Central Data Processing Service		519,000.00	0.00	519,000.00	124,087.00	289,805.44	105,107.56
1680	CENTRAL DATA PROCESSING	*	550,615.00	5,000.00	555,615.00	126,235.41	301,111.82	128,267.77
<u>A 1910.426-00-000</u>	Liability Insurance		128,000.00	0.00	128,000.00	113,055.43	0.00	14,944.57
1910	UNALLOCATED INSURANCE	*	128,000.00	0.00	128,000.00	113,055.43	0.00	14,944.57
<u>A 1920.400-00-000</u>	School Association Dues		12,200.00	0.00	12,200.00	9,054.00	750.00	2,396.00
1920	SCHOOL ASSOCIATION DUES	*	12,200.00	0.00	12,200.00	9,054.00	750.00	2,396.00
<u>A 1930.400-00-000</u>	Judgements & Claims		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1930	JUDGMENTS & CLAIMS	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1981.490-00-000</u>	BOCES Administrative Services		229,000.00	0.00	229,000.00	209,537.93	16,679.60	2,782.47
1981	BOCES ADMINISTRATIVE COSTS	*	229,000.00	0.00	229,000.00	209,537.93	16,679.60	2,782.47
1		***	3,860,520.00	112,873.57	3,973,393.57	1,699,683.43	1,072,621.88	1,201,088.26
<u>A 2010.400-00-000</u>	Curriculum Development Contractual		500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2010.450-00-000</u>	Curriculum Develop Materials & Supply		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
2010	CURRICULUM DEVEL & SUPERVISION	*	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2020.150-00-000</u>	Principal & Ass't Supt Salaries		507,500.00	0.00	507,500.00	233,741.50	272,372.93	1,385.57
<u>A 2020.152-00-000</u>	Supervision-Mileage		2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
<u>A 2020.160-00-000</u>	Principal Office Salaries		159,500.00	0.00	159,500.00	53,181.17	80,727.86	25,590.97
<u>A 2020.163-00-000</u>	Clerical Sub. Salaries		8,000.00	0.00	8,000.00	2,505.86	0.00	5,494.14

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<u>A 2020.164-00-000</u>	Principal Office Non Instructional OT	1,200.00	0.00	1,200.00	566.61	0.00	633.39
<u>A 2020.165-00-000</u>	SRO Salaries	149,200.00	0.00	149,200.00	39,360.00	35,000.00	74,840.00
<u>A 2020.400-00-000</u>	Supervision Contractual	42,000.00	25,000.00	67,000.00	25,111.50	0.00	41,888.50
<u>A 2020.400-10-000</u>	Supervision Elbridge Elem Contractual	2,500.00	-350.00	2,150.00	594.43	660.06	895.51
<u>A 2020.400-20-000</u>	Supervision Middle School Contractual	4,000.00	0.00	4,000.00	779.48	580.04	2,640.48
<u>A 2020.400-30-000</u>	Supervision High School Contractual	3,000.00	0.00	3,000.00	709.48	580.04	1,710.48
<u>A 2020.407-00-000</u>	Supervision Conference	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2020.450-00-000</u>	Supervision Materials & Supplies	16,000.00	1,063.71	17,063.71	1,909.20	11,447.91	3,706.60
<u>A 2020.450-10-000</u>	Supervision Elbridge Materials	4,000.00	521.25	4,521.25	4,017.72	489.95	13.58
<u>A 2020.450-20-000</u>	Supervision Middle School Materials	6,500.00	1,298.20	7,798.20	1,409.41	831.00	5,557.79
<u>A 2020.450-30-000</u>	Supervision High School Materials	5,500.00	116.48	5,616.48	2,104.01	446.47	3,066.00
2020	SUPERVISION-REGULAR SCHOOL	911,500.00	27,649.64	939,149.64	365,990.37	403,136.26	170,023.01
<u>A 2060.490-00-000</u>	BOCES Research Plan Service	105,600.00	0.00	105,600.00	27,084.90	94,948.10	-16,433.00
2060	RESEARCH, PLANNING & EVALUAT	105,600.00	0.00	105,600.00	27,084.90	94,948.10	-16,433.00
<u>A 2070.151-00-000</u>	Inservice Training Salaries	20,300.00	0.00	20,300.00	6,070.42	0.00	14,229.58
<u>A 2070.400-00-000</u>	Inservice Training Contractual	25,000.00	-3,955.50	21,044.50	12,414.97	29.14	8,600.39
<u>A 2070.401-00-000</u>	Inservice Staff Develop Contractual	25,000.00	-893.62	24,106.38	17,006.12	0.00	7,100.26
<u>A 2070.450-00-000</u>	Inservice Materials & Supplies	4,000.00	164.75	4,164.75	1,399.03	164.75	2,600.97
<u>A 2070.490-00-000</u>	BOCES Inservice Training Service	54,500.00	0.00	54,500.00	14,604.90	34,078.10	5,817.00
2070	INSERVICE TRAINING-INSTRUCTION	128,800.00	-4,684.37	124,115.63	51,495.44	34,271.99	38,348.20
<u>A 2110.120-00-000</u>	Tchg Reg School Salaries K - 6	2,586,000.00	55,093.00	2,641,093.00	681,461.10	1,853,070.91	106,560.99
<u>A 2110.127-00-000</u>	Tchg Reg School-TA's Gr K-6	9,200.00	3,000.00	12,200.00	-133.73	400.00	11,933.73
<u>A 2110.130-00-000</u>	Tchg Reg School Salaries 7 - 12	3,225,000.00	0.00	3,225,000.00	923,938.71	2,465,917.44	-164,856.15
<u>A 2110.137-00-000</u>	Tchg Reg School-TA's Gr 7-12	73,200.00	0.00	73,200.00	23,095.18	57,348.64	-7,243.82
<u>A 2110.140-00-000</u>	Substitute Teacher Salaries	265,000.00	-26,332.00	238,668.00	83,749.48	0.00	154,918.52
<u>A 2110.144-00-000</u>	Other Instruction Sal Outside WD	32,000.00	0.00	32,000.00	6,834.20	0.00	25,165.80
<u>A 2110.150-00-000</u>	Instructional Salaries Staff Develop	25,000.00	0.00	25,000.00	6,451.79	431.90	18,116.31
<u>A 2110.151-00-000</u>	Mentors Salaries	9,110.00	0.00	9,110.00	1,706.40	3,981.60	3,422.00
<u>A 2110.200-00-000</u>	Tchg Reg School Equipment	45,000.00	0.00	45,000.00	6,935.98	3,634.00	34,430.02
<u>A 2110.400-00-000</u>	Tchg Reg School Contractual	80,000.00	10,714.76	90,714.76	10,612.54	0.00	80,102.22
<u>A 2110.400-10-000</u>	Tchg Reg School Elbridge Contractual	13,000.00	-2,000.01	10,999.99	2,195.55	1,016.13	7,788.31
<u>A 2110.400-20-000</u>	Tchg Reg School Middle Contractual	25,000.00	1,396.00	26,396.00	6,777.70	2,554.00	17,064.30
<u>A 2110.400-28-000</u>	Middle School-IB Contractual Expenses	14,000.00	0.00	14,000.00	968.00	10,050.00	2,982.00

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<u>A 2110.400-30-000</u>	Tchg Reg School High School Contract	30,000.00	-335.00	29,665.00	6,096.99	2,574.00	20,994.01
<u>A 2110.450-00-000</u>	Tchg Reg School Materials & Supplies	23,000.00	62,426.70	85,426.70	59,083.90	17,862.00	8,480.80
<u>A 2110.450-10-000</u>	Tchg Reg School E E Materials	56,350.00	15,264.75	71,614.75	45,989.18	20,250.16	5,375.41
<u>A 2110.450-10-222</u>	Tchg Supplies-Elbridge-PBIS	2,500.00	258.75	2,758.75	1,527.70	502.12	728.93
<u>A 2110.450-20-000</u>	Tchg Reg School M S Materials	44,000.00	16,402.30	60,402.30	25,549.77	3,109.54	31,742.99
<u>A 2110.450-30-000</u>	Tchg Reg School H S Material	66,000.00	19,425.52	85,425.52	35,777.14	11,830.96	37,817.42
<u>A 2110.471-00-000</u>	Tuition Paid NYS Public School-Regular Ed	0.00	3,800.00	3,800.00	0.00	3,800.00	0.00
<u>A 2110.480-10-000</u>	Tchg Reg School E E Textbooks	50,000.00	13,769.48	63,769.48	62,572.36	1,174.48	22.64
<u>A 2110.480-20-000</u>	Tchg Reg School M S Textbooks	21,090.00	5,589.82	26,679.82	25,101.41	681.77	896.64
<u>A 2110.480-30-000</u>	Tchg Reg School H S Textbooks	24,640.00	-680.13	23,959.87	14,485.44	1,649.78	7,824.65
<u>A 2110.489-00-000</u>	Private School Textbooks	2,500.00	386.89	2,886.89	806.08	144.28	1,936.53
<u>A 2110.490-00-000</u>	BOCES Tchg Reg School Service	306,800.00	0.00	306,800.00	85,301.99	192,971.27	28,526.74
2110	TEACHING-REGULAR SCHOOL *	7,028,390.00	178,180.83	7,206,570.83	2,116,884.86	4,654,954.98	434,730.99
<u>A 2250.150-00-000</u>	SWD Teacher Salaries	1,013,000.00	0.00	1,013,000.00	214,853.70	595,629.08	202,517.22
<u>A 2250.157-00-000</u>	SWD Teaching Assistants	305,000.00	0.00	305,000.00	79,791.45	186,585.65	38,622.90
<u>A 2250.160-00-000</u>	SWD Support Salaries	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2250.400-00-000</u>	SWD Contractual Expense	145,000.00	3,246.03	148,246.03	21,603.64	105,857.02	20,785.37
<u>A 2250.450-00-000</u>	SWD Materials & Supplies	18,000.00	2,475.80	20,475.80	12,292.31	3,216.38	4,967.11
<u>A 2250.471-00-000</u>	SWD Tuition Paid NYS Public School	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
<u>A 2250.472-00-000</u>	SWD Tuition Paid Other	120,000.00	19,118.35	139,118.35	24,608.57	5,957.82	108,551.96
<u>A 2250.490-00-000</u>	BOCES SWD Service	1,447,000.00	0.00	1,447,000.00	355,959.06	848,438.63	242,602.31
2250	PROGRAMS-STUDENTS W/ DISABIL *	3,053,500.00	24,840.18	3,078,340.18	709,108.73	1,745,684.58	623,546.87
<u>A 2280.490-00-000</u>	Career & Technical Ed -BOCES Services	608,925.00	31,000.00	639,925.00	180,868.80	422,027.20	37,029.00
2280	OCCUPATIONAL EDUCATION *	608,925.00	31,000.00	639,925.00	180,868.80	422,027.20	37,029.00
<u>A 2330.490-00-000</u>	BOCES Special Schools Services	63,500.00	0.00	63,500.00	16,432.50	24,132.50	22,935.00
2330	TEACHING-SPECIAL SCHOOLS *	63,500.00	0.00	63,500.00	16,432.50	24,132.50	22,935.00
<u>A 2610.150-00-000</u>	Librarian Salaries	203,200.00	0.00	203,200.00	39,194.18	98,919.58	65,086.24
<u>A 2610.450-10-000</u>	Library & AV Elbridge Materials	500.00	292.04	792.04	316.02	0.00	476.02
<u>A 2610.450-20-000</u>	Library & AV Middle School Materials	750.00	0.00	750.00	0.00	0.00	750.00
<u>A 2610.450-30-000</u>	Library & AV High School Materials	750.00	0.00	750.00	0.00	356.00	394.00
<u>A 2610.460-10-000</u>	Library EE State Aid Library Materials	12,000.00	-1,200.00	10,800.00	4,896.43	551.75	5,351.82
<u>A 2610.460-20-000</u>	Library MS State Aid Library Materials	3,000.00	0.00	3,000.00	0.00	2,200.00	800.00
<u>A 2610.460-30-000</u>	Library HS State Aid Library Materials	8,675.00	0.00	8,675.00	532.65	1,912.60	6,229.75

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<u>A 2610.490-00-000</u>	BOCES Library & AV Service	70,400.00	1,800.00	72,200.00	6,181.64	50,523.24	15,495.12
<u>A 2610.490-10-000</u>	BOCES Library & AV- Elbridge	3,000.00	0.00	3,000.00	2,922.51	0.00	77.49
<u>A 2610.490-20-000</u>	BOCES Library & AV Middle School	5,000.00	0.00	5,000.00	3,350.86	0.00	1,649.14
<u>A 2610.490-30-000</u>	BOCES Library & AV High School	9,600.00	0.00	9,600.00	9,197.81	0.00	402.19
2610	SCHOOL LIBRARY & AUDIOVISUAL	316,875.00	892.04	317,767.04	66,592.10	154,463.17	96,711.77
<u>A 2630.150-00-000</u>	CAI Salaries	6,190.00	0.00	6,190.00	2,482.00	3,474.90	233.10
<u>A 2630.160-00-000</u>	CAI Support Salaries	195,000.00	0.00	195,000.00	73,120.76	50,767.27	71,111.97
<u>A 2630.162-00-000</u>	Director of IT-Mileage	500.00	0.00	500.00	208.30	291.70	0.00
<u>A 2630.164-00-000</u>	CAI Non Instructional Overtime	200.00	0.00	200.00	171.77	0.00	28.23
<u>A 2630.200-00-000</u>	CAI Equipment	3,500.00	2,960.00	6,460.00	0.00	2,960.00	3,500.00
<u>A 2630.220-00-000</u>	Computer Hardware	27,000.00	0.00	27,000.00	5,297.18	4,766.32	16,936.50
<u>A 2630.400-00-000</u>	CAI-Contractual	0.00	196,871.84	196,871.84	0.00	196,871.84	0.00
<u>A 2630.450-00-000</u>	CAI Materials & Supplies	20,000.00	3,083.10	23,083.10	6,164.85	4,372.14	12,546.11
<u>A 2630.460-00-000</u>	Computer Software	25,000.00	5,692.51	30,692.51	12,577.03	439.80	17,675.68
<u>A 2630.490-00-000</u>	BOCES CAI Technology Service	570,000.00	-1,800.00	568,200.00	160,846.30	391,011.98	16,341.72
2630	COMPUTER ASSISTED INSTRUCTION	847,390.00	206,807.45	1,054,197.45	260,868.19	654,955.95	138,373.31
<u>A 2810.150-00-000</u>	Guidance Instructional Salaries	324,000.00	0.00	324,000.00	94,063.74	224,674.04	5,262.22
<u>A 2810.160-00-000</u>	Guidance Support Salaries	29,100.00	0.00	29,100.00	11,941.70	16,709.70	448.60
<u>A 2810.400-30-000</u>	Guidance High School Contractual	500.00	250.00	750.00	385.52	387.96	-23.48
<u>A 2810.450-20-000</u>	Guidance Middle School Materials	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2810.450-30-000</u>	Guidance High School Materials	500.00	0.00	500.00	99.76	394.41	5.83
2810	GUIDANCE-REGULAR SCHOOL	354,350.00	250.00	354,600.00	106,490.72	242,166.11	5,943.17
<u>A 2815.160-00-000</u>	Nurses Salaries	115,000.00	0.00	115,000.00	31,653.20	79,654.64	3,692.16
<u>A 2815.400-00-000</u>	Health Services Contractual	14,500.00	1,800.00	16,300.00	240.00	4,020.00	12,040.00
<u>A 2815.400-10-000</u>	Health Services-Contractual-EE	0.00	100.00	100.00	95.00	0.00	5.00
<u>A 2815.400-20-000</u>	Health Services-Contractual-MS	0.00	100.00	100.00	95.00	0.00	5.00
<u>A 2815.400-30-000</u>	Health Services-Contractual-HS	0.00	100.00	100.00	95.00	0.00	5.00
<u>A 2815.450-00-000</u>	Health Services Materials	2,800.00	1,443.05	4,243.05	0.00	1,443.05	2,800.00
<u>A 2815.450-10-000</u>	Nurses Elbridge Materials	800.00	-100.00	700.00	449.81	0.00	250.19
<u>A 2815.450-20-000</u>	Nurses Middle School Materials	2,500.00	574.13	3,074.13	671.28	21.48	2,381.37
<u>A 2815.450-30-000</u>	Nurses High School Materials	500.00	315.93	815.93	291.26	0.00	524.67
2815	HEALTH SERVICES-REGULAR SCHOOL	136,100.00	4,333.11	140,433.11	33,590.55	85,139.17	21,703.39
<u>A 2820.150-00-000</u>	Psychologist Salaries	116,000.00	0.00	116,000.00	33,401.64	100,204.36	-17,606.00

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<u>A 2820.450-10-000</u>	Psychologist Elbridge Materials	500.00	0.00	500.00	0.00	0.00	500.00
2820	PSYCHOLOGICAL SRVC-REG SCHOOL *	116,500.00	0.00	116,500.00	33,401.64	100,204.36	-17,106.00
<u>A 2825.150-00-000</u>	Social Worker Salaries	132,500.00	0.00	132,500.00	36,455.16	95,018.78	1,026.06
<u>A 2825.400-30-000</u>	Social Worker High School Contractual	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2825.450-10-000</u>	Social Worker Elbridge Materials	600.00	0.00	600.00	0.00	0.00	600.00
<u>A 2825.450-30-000</u>	Social Worker-High School-Materials	500.00	0.00	500.00	0.00	0.00	500.00
2825	SOCIAL WORK SRVC-REG SCHOOL *	133,850.00	0.00	133,850.00	36,455.16	95,018.78	2,376.06
<u>A 2850.150-00-000</u>	Cocurricular Instructional Salaries	98,000.00	0.00	98,000.00	29,964.00	66,190.26	1,845.74
<u>A 2850.150-33-000</u>	Marching Band Salaries	37,450.00	2,561.00	40,011.00	25,011.00	0.00	15,000.00
<u>A 2850.156-00-000</u>	Proctor Pay	44,000.00	0.00	44,000.00	17,234.24	0.00	26,765.76
<u>A 2850.160-00-000</u>	CoCurricular Support Salaries	3,400.00	0.00	3,400.00	833.30	2,430.70	136.00
<u>A 2850.400-00-000</u>	CoCurricular Contractual Expenses	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 2850.400-33-000</u>	Marching Band Contractual	20,525.00	-1,903.00	18,622.00	14,251.43	1,386.57	2,984.00
<u>A 2850.450-30-000</u>	CoCurricular High School Materials	2,500.00	0.00	2,500.00	69.96	70.00	2,360.04
<u>A 2850.450-33-000</u>	Marching Band Materials & Supplies	14,400.00	78.96	14,478.96	3,166.71	5,775.66	5,536.59
2850	CO-CURRICULAR ACTIV-REG SCHL *	222,775.00	736.96	223,511.96	90,530.64	75,853.19	57,128.13
<u>A 2855.150-00-000</u>	Interscholastic Instructional Salaries	261,500.00	0.00	261,500.00	107,121.62	104,931.74	49,446.64
<u>A 2855.151-00-000</u>	Interscholastic Director Salary	45,525.00	0.00	45,525.00	15,716.69	23,916.65	5,891.66
<u>A 2855.160-00-000</u>	Interscholastic Athletics Support Sal	80,000.00	0.00	80,000.00	29,903.06	49,407.65	689.29
<u>A 2855.400-00-000</u>	Interscholastic Athletics Contractual	67,565.00	4,186.25	71,751.25	24,483.05	17,735.63	29,532.57
<u>A 2855.450-00-000</u>	Interscholastic Athletic Materials	62,000.00	3,232.91	65,232.91	27,842.20	4,713.92	32,676.79
2855	INTERSCHOL ATHLETICS-REG SCHL *	516,590.00	7,419.16	524,009.16	205,066.62	200,705.59	118,236.95
2	***	14,546,645.00	477,425.00	15,024,070.00	4,300,861.22	8,987,661.93	1,735,546.85
<u>A 5510.160-00-000</u>	Transportation Salaries	1,128,520.00	0.00	1,128,520.00	281,983.51	0.00	846,536.49
<u>A 5510.160-00-001</u>	Transportation Supervisor & Office Salary	109,000.00	0.00	109,000.00	37,647.70	53,060.40	18,291.90
<u>A 5510.161-00-000</u>	Transportation Extra Trip Salaries	53,300.00	500.00	53,800.00	15,215.81	0.00	38,584.19
<u>A 5510.163-00-000</u>	Transportation Substitutes	87,000.00	0.00	87,000.00	9,466.56	0.00	77,533.44
<u>A 5510.164-00-000</u>	Transportation Overtime	12,000.00	0.00	12,000.00	3,084.53	0.00	8,915.47
<u>A 5510.167-00-000</u>	Transportation Summer Help	16,000.00	0.00	16,000.00	16,479.63	0.00	-479.63
<u>A 5510.210-00-000</u>	Transportation-Bus Purchases	467,000.00	0.00	467,000.00	411,010.00	0.00	55,990.00
<u>A 5510.400-00-000</u>	Transportation Contractual Expenses	44,000.00	9,234.19	53,234.19	11,531.81	29,268.65	12,433.73
<u>A 5510.426-00-000</u>	Transportation Insurance	35,000.00	0.00	35,000.00	30,877.03	0.00	4,122.97
<u>A 5510.438-00-000</u>	Transportation Physicals	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00

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<u>A 5510.439-00-000</u>	Transportation Repairs on Buses		8,000.00	0.00	8,000.00	0.00	653.67	7,346.33
<u>A 5510.450-00-000</u>	Transportation Materials & Supplies		15,000.00	1,738.46	16,738.46	2,330.97	1,997.39	12,410.10
<u>A 5510.500-00-000</u>	Vehicle Fuel		162,000.00	500.00	162,500.00	43,509.93	46,629.00	72,361.07
<u>A 5510.501-00-000</u>	Oil, Lubricants, Additives, DEF...		4,800.00	458.70	5,258.70	1,126.63	458.70	3,673.37
<u>A 5510.502-00-000</u>	Vehicle Parts		20,000.00	910.20	20,910.20	7,699.97	1,084.98	12,125.25
<u>A 5510.503-00-000</u>	Vehicle Tires		9,500.00	4,314.66	13,814.66	4,277.16	1,979.50	7,558.00
<u>A 5510.504-00-000</u>	Transportation-Snow Removals Salt/Sand		6,500.00	0.00	6,500.00	0.00	0.00	6,500.00
5510	DISTRICT TRANSPORT-MEDICAID	*	2,182,620.00	17,656.21	2,200,276.21	876,241.24	135,132.29	1,188,902.68
<u>A 5530.160-00-000</u>	Mechanic Salaries		105,000.00	0.00	105,000.00	39,536.17	575.00	64,888.83
<u>A 5530.168-00-000</u>	Bus Garage Snow Removal Stipends		6,900.00	0.00	6,900.00	0.00	0.00	6,900.00
<u>A 5530.400-00-000</u>	Bus Garage Contractual & Insurance		15,000.00	0.00	15,000.00	2,080.51	370.03	12,549.46
<u>A 5530.420-00-000</u>	Bus Garage Electric & Gas		15,250.00	0.00	15,250.00	7,564.53	7,564.53	120.94
5530	GARAGE BUILDING	*	142,150.00	0.00	142,150.00	49,181.21	8,509.56	84,459.23
<u>A 5581.490-00-000</u>	BOCES Transportation Services		15,500.00	0.00	15,500.00	3,745.80	8,740.20	3,014.00
5581	TRANSPORTATION FROM BOCES	*	15,500.00	0.00	15,500.00	3,745.80	8,740.20	3,014.00
5		***	2,340,270.00	17,656.21	2,357,926.21	929,168.25	152,382.05	1,276,375.91
<u>A 7140.160-00-000</u>	Community Service Salaries		14,700.00	0.00	14,700.00	4,353.45	0.00	10,346.55
<u>A 7140.200-00-000</u>	Community Srvc-Recreation-Equipment		4,000.00	2,575.00	6,575.00	5,200.00	0.00	1,375.00
<u>A 7140.400-00-000</u>	Community Service Contractual		2,500.00	1,050.00	3,550.00	950.00	1,832.74	767.26
<u>A 7140.450-00-000</u>	Community Service-Supplies		1,000.00	1,642.12	2,642.12	1,367.80	500.00	774.32
7140	RECREATION	*	22,200.00	5,267.12	27,467.12	11,871.25	2,332.74	13,263.13
7		***	22,200.00	5,267.12	27,467.12	11,871.25	2,332.74	13,263.13
<u>A 9010.800-00-000</u>	Employee Retirement System		369,000.00	0.00	369,000.00	349,600.22	0.00	19,399.78
9010	STATE RETIREMENT	*	369,000.00	0.00	369,000.00	349,600.22	0.00	19,399.78
<u>A 9020.800-00-000</u>	Teacher Retirement System		1,207,050.00	-33,755.00	1,173,295.00	1,069,029.31	0.00	104,265.69
9020	TEACHERS' RETIREMENT	*	1,207,050.00	-33,755.00	1,173,295.00	1,069,029.31	0.00	104,265.69
<u>A 9030.800-00-000</u>	FICA Social Security Medicare		1,018,465.00	-2,014.00	1,016,451.00	314,007.25	657,226.26	45,217.49
9030	SOCIAL SECURITY	*	1,018,465.00	-2,014.00	1,016,451.00	314,007.25	657,226.26	45,217.49
<u>A 9040.800-00-000</u>	Workers Compensation		217,785.00	3,603.67	221,388.67	205,480.14	9,988.04	5,920.49
9040	WORKERS COMP	*	217,785.00	3,603.67	221,388.67	205,480.14	9,988.04	5,920.49
<u>A 9050.800-00-000</u>	Unemployment Insurance		35,000.00	0.00	35,000.00	2,376.00	17,624.00	15,000.00
9050	UNEMPLOYMENT INSURANCE	*	35,000.00	0.00	35,000.00	2,376.00	17,624.00	15,000.00
<u>A 9060.800-00-000</u>	Health Insurance		3,634,200.00	0.00	3,634,200.00	1,548,773.77	2,075,226.23	10,200.00

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<u>A 9060.801-00-000</u>	Dental Insurance		100,725.00	0.00	100,725.00	39,705.15	61,010.85	9.00
<u>A 9060.802-00-000</u>	Vision Insurance		44,760.00	0.00	44,760.00	19,305.36	25,454.64	0.00
<u>A 9060.803-00-000</u>	Medicare Part B Payment to GF Retirees		1,160.00	0.00	1,160.00	578.40	578.40	3.20
<u>A 9060.804-00-000</u>	403B Administration		2,600.00	0.00	2,600.00	1,788.00	0.00	812.00
<u>A 9060.805-00-000</u>	Flex Spending Plan		4,000.00	2,342.00	6,342.00	2,678.00	2,821.00	843.00
9060	HOSPITAL, MEDICAL & DENTAL INS	*	3,787,445.00	2,342.00	3,789,787.00	1,612,828.68	2,165,091.12	11,867.20
<u>A 9080.800-00-000</u>	Employee Tuition		7,500.00	6,000.00	13,500.00	0.00	6,000.00	7,500.00
9080		*	7,500.00	6,000.00	13,500.00	0.00	6,000.00	7,500.00
<u>A 9711.600-00-000</u>	Serial Bonds - Principal - School		1,875,000.00	0.00	1,875,000.00	1,420,000.00	335,000.00	120,000.00
<u>A 9711.700-00-000</u>	Serial Bonds - Interest - School		739,742.00	0.00	739,742.00	178,975.00	661,652.08	-100,885.08
9711		*	2,614,742.00	0.00	2,614,742.00	1,598,975.00	996,652.08	19,114.92
<u>A 9713.600-00-000</u>	Serial Bonds - Principal - BOCES		205,000.00	0.00	205,000.00	0.00	205,000.00	0.00
<u>A 9713.700-00-000</u>	Serial Bonds - Interest - BOCES		97,350.00	0.00	97,350.00	0.00	97,350.00	0.00
9713		*	302,350.00	0.00	302,350.00	0.00	302,350.00	0.00
<u>A 9789.600-00-000</u>	Energy Perf. Contract-Principal		190,064.00	0.00	190,064.00	189,045.57	0.00	1,018.43
<u>A 9789.700-00-000</u>	Energy Perf. Contract-Interest		25,936.00	0.00	25,936.00	25,935.17	0.00	0.83
9789		*	216,000.00	0.00	216,000.00	214,980.74	0.00	1,019.26
<u>A 9901.930-00-000</u>	Transfer to School Food Service Fund		10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A 9901.950-00-000</u>	Transfer to Special Aid Fund		50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
<u>A 9901.950-3Y-000</u>	Transfer to Special Aid Fund - 3 Yr Old Pre-K		154,000.00	0.00	154,000.00	0.00	0.00	154,000.00
<u>A 9901.950-4Y-000</u>	Transfer to Special Aid Fund-4 Yr Old Pre-K		168,300.00	0.00	168,300.00	0.00	0.00	168,300.00
9901	TRANSFER TO SPECIAL AID	*	382,300.00	0.00	382,300.00	0.00	0.00	382,300.00
<u>A 9950.900-00-000</u>	Transfer to Capital-Capital Outlay		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
9950	TRANSFER TO CAPITAL	*	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
9		***	10,257,637.00	-23,823.33	10,233,813.67	5,367,277.34	4,154,931.50	711,604.83
Fund ATotals:			31,027,272.00	589,398.57	31,616,670.57	12,308,861.49	14,369,930.10	4,937,878.98
Grand Totals:			31,027,272.00	589,398.57	31,616,670.57	12,308,861.49	14,369,930.10	4,937,878.98

JORDAN - ELBRIDGE CSD

Revenue Status Report From 7/1/2018 To 11/30/2018



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 1001</u>	Real Property Taxes School	12,471,747.00	-2,035,852.00	10,435,895.00	10,431,487.78	4,407.22
<u>A 1081</u>	Other Payments in Lieu of Taxes	464,632.00	0.00	464,632.00	0.00	464,632.00
<u>A 1085</u>	School Tax Relief (STAR)	0.00	2,035,852.00	2,035,852.00	2,035,852.12	-0.12
<u>A 1090</u>	Interest & Penalties School Taxes	14,000.00	0.00	14,000.00	7,381.24	6,618.76
<u>A 1120</u>	Non Property Tax Distribution Counties	30,000.00	0.00	30,000.00	21,329.35	8,670.65
<u>A 1335</u>	Other Student Fees/Charges from Indiv	10,000.00	0.00	10,000.00	2,544.88	7,455.12
<u>A 1410</u>	Admissions from Individuals	1,500.00	0.00	1,500.00	1,935.00	-435.00
<u>A 2230</u>	Day School Tuition Other Districts	0.00	0.00	0.00	18,745.00	-18,745.00
<u>A 2291</u>	Narcotic Control Services for BOCES	20,000.00	0.00	20,000.00	25,000.00	-5,000.00
<u>A 2401</u>	Interest & Earnings	8,000.00	0.00	8,000.00	20,450.27	-12,450.27
<u>A 2410</u>	Rental of Real Property Individuals	0.00	0.00	0.00	1,340.00	-1,340.00
<u>A 2412</u>	Rental of Real Property Other Gov'ts	0.00	0.00	0.00	3,000.00	-3,000.00
<u>A 2413</u>	Rental of Real Property BOCES	6,500.00	0.00	6,500.00	6,500.00	0.00
<u>A 2450</u>	Commissions	0.00	0.00	0.00	270.63	-270.63
<u>A 2650</u>	Sale of Scrap and Excess Materials	0.00	0.00	0.00	1,042.24	-1,042.24
<u>A 2680</u>	Insurance Recoveries	0.00	0.00	0.00	4,071.06	-4,071.06
<u>A 2701</u>	Refund Prior Year BOCES Expenditures	150,000.00	0.00	150,000.00	314,392.27	-164,392.27
<u>A 2703</u>	Refund Prior Year Other Expenditures	20,000.00	0.00	20,000.00	22,876.79	-2,876.79
<u>A 2705</u>	Gifts & Donations	0.00	732.24	732.24	4,612.24	-3,880.00
<u>A 2770</u>	Misc Revenue from Local Sources	92,000.00	0.00	92,000.00	370,877.75	-278,877.75
<u>A 2773</u>	Misc Revenue Transportation	4,900.00	0.00	4,900.00	8,151.80	-3,251.80
<u>A 3101.0</u>	State Aid Basic Formula Aid	10,761,251.00	0.00	10,761,251.00	10,326,080.44	435,170.56
<u>A 3101.1</u>	State Aid Excess Cost Aid	1,595,000.00	0.00	1,595,000.00	1,637,654.00	-42,654.00
<u>A 3102</u>	State Aid Lottery	1,533,900.00	0.00	1,533,900.00	1,468,224.81	65,675.19
<u>A 3102.1</u>	State Aid VLT Lottery	622,000.00	0.00	622,000.00	574,503.75	47,496.25
<u>A 3103</u>	State Aid BOCES	1,642,642.00	0.00	1,642,642.00	1,624,279.00	18,363.00
<u>A 3260</u>	State Aid Textbook Aid (Inc Lottery Ai	73,100.00	0.00	73,100.00	73,104.00	-4.00
<u>A 3262</u>	State Aid Computer Software/Hardware	41,300.00	0.00	41,300.00	41,056.00	244.00
<u>A 3263</u>	State Aid Library	7,800.00	0.00	7,800.00	7,700.00	100.00
<u>A 3289</u>	State Aid Other	23,200.00	0.00	23,200.00	38,243.74	-15,043.74
<u>A 4601</u>	Federal Aid Medicaid	20,000.00	0.00	20,000.00	72,772.76	-52,772.76
<u>A 5050</u>	Interfund Transfers from Debt Service Fund	112,000.00	0.00	112,000.00	0.00	112,000.00
A Totals:		29,725,472.00	732.24	29,726,204.24	29,165,478.92	560,725.32

JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT

JORDAN, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2018

Raymond F. Wager, CPA, P.C.
Certified Public Accountants

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RAYMOND F. WAGER, CPA, P.C.
Certified Public Accountants

**Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance;
and Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

To the Board of Education
Jordan-Elbridge Central School District, New York

Report on Compliance for Each Major Federal Program

We have audited the Jordan-Elbridge Central School District, New York's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The Jordan-Elbridge Central School District, New York's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Jordan-Elbridge Central School District, New York's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Jordan-Elbridge Central School District, New York's 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Jordan-Elbridge Central School District, New York's compliance.

Opinion on Each Major Federal Program

In our opinion, the Jordan-Elbridge Central School District, New York complied, in all material respects, with the types of 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, 2018.

Report on Internal Control Over Compliance

The management of the Jordan-Elbridge Central School District, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Jordan-Elbridge Central School District, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Jordan-Elbridge Central School District, New York's internal control over compliance.

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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund and the aggregated remaining fund information of the Jordan-Elbridge Central School District, New York as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Jordan-Elbridge Central School District, New York's basic financial statements. We issued our report thereon dated September 7, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Raymond F. Wager, CPA, PC

Rochester, New York
December 12, 2018

**JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Grantor / Pass - Through Agency</u>	<u>CFDA</u>	<u>Grantor</u>	<u>Pass-Through Agency</u>	<u>Total</u>
<u>Federal Award Cluster / Program</u>	<u>Number</u>	<u>Number</u>	<u>Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-18-0643	\$ 302,961 *
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-18-0643	11,796 *
Total Special Education Cluster IDEA				\$ 314,757
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-17-2105	4,040
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-18-2105	50,178
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-17-2105	1,538
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-18-2105	286,833
Title I - School Improvement	84.010	N/A	0011-18-2538	19,662
Total U.S. Department of Education				\$ 677,008
<u>U.S. Department of Agriculture:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program	10.555	N/A	N/A	\$ 190,855
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	N/A	28,931
National School Breakfast Program	10.553	N/A	N/A	50,096
Total U.S. Department of Agriculture				\$ 269,882
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 946,890

* Major Programs

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

June 30, 2018

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs administered by the Jordan-Elbridge Central School District, an entity as defined in Note 1 to Jordan-Elbridge Central School District's basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement's, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position

Note 2 - Basis of Accounting

Expenditures reported on the schedule are reported on the GAAP basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Costs

The District has elected to not use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance. 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 Jordan-Elbridge Central School District's share of certain program costs, are not included in the reported expenditures.

Note 5 - Non-Monetary Federal Program

The Jordan-Elbridge Central School District is the recipient of a federal financial award program that does not result in cash receipts or disbursements termed a "non-monetary program". This program Surplus Food Distribution (CFDA Number 10.555), and the fair market value of the food commodities received during the fiscal year is presented in the accompanying Schedule of Expenditures of Federal Awards and was considered in the Jordan-Elbridge Central School District's single audit.

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

June 30, 2018

I. Summary of the Auditor's Results

Financial Statements

- | | |
|---|------------|
| a) Type of auditor's report issued | Unmodified |
| b) Internal control over financial reporting | |
| 1. Material weaknesses identified | No |
| 2. Significant deficiency(ies) identified | No |
| c) Noncompliance material to financial statements noted | No |

Federal Awards

- | | |
|--|------------|
| a) Internal control over major programs | |
| 1. Material weaknesses identified | No |
| 2. Significant deficiency(ies) identified | No |
| b) Type of auditor's report issued on compliance for major programs | Unmodified |
| c) Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) | No |
| d) Identification of major programs | |

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Special Education Cluster IDEA (as defined by Uniform Guidance)	
CFDA #84.027	Special Education – Grants to States (IDEA, Part B)
CFDA #84.173	Special Education – Preschool Grants (IDEA Preschool)

- | | |
|--|-----------|
| e) Dollar threshold used to distinguish between Type A and Type B programs | \$750,000 |
| f) Auditee qualifies as low-risk auditee | Yes |

II. Financial Statement Findings

There were no current year findings and there were no prior year findings.

III. Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs and there no prior year findings or questioned costs.

JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT

EXTRACLASROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2018

Raymond F. Wager, CPA, P.C.
Certified Public Accountants

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RAYMOND F. WAGER, CPA, P.C.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Jordan-Elbridge Central School District, New York

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Jordan-Elbridge Central School District for the year ended June 30, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Jordan-Elbridge Central School District for the year ended June 30, 2018, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Raymond F. Wager, CPA, PC.

Rochester, New York
December 6, 2018

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

Extraclassroom Activity Funds

Statement of Cash Receipts and Disbursements

For Year Ended June 30, 2018

	Cash Balance		Disburse-	Cash Balance
<u>High School:</u>	<u>July 1, 2017</u>	<u>Receipts</u>	<u>ments</u>	<u>June 30, 2018</u>
Class of 2017	\$ 2,526	\$ -	\$ 2,526	\$ -
Class of 2018	7,667	22,219	28,902	984
Class of 2019	7,741	19,501	16,426	10,816
Class of 2020	5,582	5,181	2,169	8,594
Class of 2021	-	12,242	6,982	5,260
Art Club	40	2,033	1,025	1,048
Drama Club	6,080	8,138	8,904	5,314
Eagle Card Shop	224	72	-	296
Fiction & Flicks	257	-	257	-
Honor Society	113	440	385	168
JE Literary Magazine	203	-	-	203
JE Musical Players	15,087	18,476	15,831	17,732
Sales Tax	2,824	2,914	4,386	1,352
School Store	-	50	-	50
Ski Club	530	4,590	4,200	920
Student Council	5,933	3,631	1,683	7,881
Teen Library Council	694	2,034	1,442	1,286
Yearbook	1,335	5,228	6,369	194
Total High School	<u>\$ 56,836</u>	<u>\$ 106,749</u>	<u>\$ 101,487</u>	<u>\$ 62,098</u>
<u>Middle School:</u>				
Honor Society	\$ 542	\$ 433	\$ 945	\$ 30
Musical	7,317	10,504	10,170	7,651
Sales Tax	462	517	122	857
Student Council	4,625	11,942	13,734	2,833
Yearbook	5,986	3,804	7,745	2,045
Total Middle School	<u>\$ 18,932</u>	<u>\$ 27,200</u>	<u>\$ 32,716</u>	<u>\$ 13,416</u>
GRAND TOTAL	<u>\$ 75,768</u>	<u>\$ 133,949</u>	<u>\$ 134,203</u>	<u>\$ 75,514</u>

(See accompanying notes to financial statement)

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

(Note 1) Accounting Policy:

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Jordan- Elbridge Central School District. Consequently, the cash balances are included in the financial statements of the School District as part of the Trust and Agency Fund.

The accounts of the Extraclassroom Activity Funds of the Jordan- Elbridge Central School District are maintained on a cash basis, and the statement of cash receipts and disbursements 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 statement.

(Note 2) Cash and Cash Equivalents:

Cash and cash equivalents is comprised of two checking accounts. The balance in these accounts is fully covered by FDIC Insurance.

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the Jordan-Elbridge Central School District's Extraclassroom Activity Funds for the year ended June 30, 2018. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system.

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 District'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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Prior Year Deficiencies Pending Corrective Action:

Profit and Loss Statements –

Our examination revealed one instance in the Class of 2018, three instances in the Class of 2019, one instance in the Class of 2021, one instance in the JE Musical Players Club, and one instance in the High School Yearbook where profit and loss statements were not prepared. We also noted that some of the items listed on the profit and loss statements which were prepared, could not always be clearly traced to the general ledger.

We recommend the Student Treasurer together with the Faculty Advisor prepare profit and loss statements at the close of each fund-raising event. In addition, these statements should be submitted to the Central Treasurer and be retained for our review at year end. Also, the items included on the profit and loss statements should be traceable to the general ledger maintained by the Central Treasurer.

(Prior Year Deficiencies Pending Corrective Action) (Continued)

Disbursements –

During our examination of selected disbursement transactions, we noted the following:

1. There was one instance in the Class of 2018, one instance in the Art Club, and one instance in the High School Yearbook where the payment order lacked one or more of the three required authorizing signatures.
2. There was one instance in the Middle School Honor Society where disbursements lacked sufficient supporting documentation such as an original vendor invoice or receipt.

In an effort to improve internal accounting control, all payment orders should contain each of the three required authorizing signatures and an original vendor invoice or receipt as a prerequisite to being processed for payment by the Central Treasurer.

Gift Cards, Gifts, and Donations –

During the course of our examination we noted the Student Council, Class of 2019, and the Art Club purchased gift cards and/or gifts during the year. There was no indication that a majority of the club members approved these purchases. In addition, the Class of 2019 had no signed documentation by the recipients acknowledging receipt.

We recommend clubs who wish to give gifts maintain club minutes indicating a majority of club members have agreed to the expense. In addition, all gifts and prizes should be supported by a signed receipt from the recipient acknowledging receipt.

Current Year Deficiencies in Internal Control:

Receipts –

During the course of our examination, we noted the Advisor for the Class of 2021 took cash receipts home before they were submitted to the Central Treasurer for deposit.

In an effort to, help safeguard cash and maintain accountability and control over receipts, we recommend every effort continue to be made to properly safeguard receipts on District property before they are submitted to the Central Treasurer for deposit.

Student Involvement –

Our examination revealed that students were not involved in the preparation of profit and loss statements for the Class of 2021 and the Middle School Musical.

In an effort to conform with New York State guidelines, and to promote student involvement, we recommend the Student Treasurer with the help of the Faculty Advisor, be directly involved in all financial transactions of the organization including the preparation of profit and loss statements for all fundraisers.

(Current Year Deficiencies in Internal Control) (Continued)

Class of 2019 –

During the course of our examination, we noted one instance where \$100 of a change fund was used to purchase gift cards.

We recommend all change funds be redeposited intact at the conclusion of the event or at year end and all purchases be made by check.

Class of 2018 –

Our examination revealed that ninety three gift cards were purchased, however, we were only able to verify that ninety were distributed.

We recommend this situation be reviewed in order to implement the appropriate corrective action during this next fiscal year.

Prior Year Recommendations:

We are pleased to report that the following prior year recommendations have been implemented to our satisfaction:

1. All payment orders examined at the Middle School contained each of the three required authorizing signatures.
2. The payment orders examined for the High School Student Council included original vendor invoices or receipts.
3. Purchases by the Middle School Musical appeared to be shipped to the District.
4. The High School Student Council did not appear to purchase gift cards in the 2017-18 fiscal year.
5. A separate set of books was maintained by the Student Treasurer of the Middle School Yearbook. In addition, the change fund was not established from cash receipts.

*

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Raymond F. Wager, CPA, PC

Rochester, New York
December 6, 2018

SCHOOL BUS ATTENDANT

60880

Labor

GENERAL STATEMENT OF DUTIES

Rides on a school bus for the purpose of maintaining order, and for supervising and assisting in the loading and unloading of the busses at the various stopping points; does related work as required.

DISTINGUISHING FEATURES OF THE CLASS

This is routine work, which includes responsibility for the safety of school children on regularly scheduled bus trips to and from school.

ILLUSTRATIVE EXAMPLES OF WORK

Accompanies a school bus for the purpose of assisting pupils to climb aboard and alight from bus.

Helps young pupils to cross the highway, in safety.

Maintains order on bus and makes certain that passengers are seated while bus is in motion.

Assists pupils and driver as needed.

REQUIRED KNOWLEDGES, SKILL AND ABILITIES

Familiarity with the various bus routes in the district and their stopping places for pupils.

Ability to understand and follow oral and written directions.

MINIMUM QUALIFICATIONS

None.

NOTE

Candidates must meet the requirements as set forth under Section 156.3 (c) of the Commissioner's Regulations regarding qualifications for School Bus Attendants.

5/05



JAMES FROIO
JORDAN-ELBRIDGE CSD
PO BOX 902
JORDAN, NY 13080

FINGERPRINT CLEARANCE

FOR EMPLOYMENT

This is a notice that on 12/13/2018, **JESSICA R TRIPP** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **JESSICA R TRIPP**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

DEBORAH A. MARRIOTT
OSPRA Fingerprinting Unit

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FINGERPRINT CLEARANCE

FOR EMPLOYMENT

This is a notice that on 12/17/2018, **MORGAN M MELCHIOR** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **MORGAN M MELCHIOR**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

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