

# Jordan-Elbridge

Central School District

## 21-22 Budget Highlights

Cultivating the best in personal growth and achievement



# Content



Mission & Vision



Recognition & Highlights



Preliminary Budget Goals



Important Dates & Next Steps



# Our Mission

Cultivating the best in personal growth and achievement

# Our Vision

Providing the best in educational opportunities by:

- Sustaining a culture that supports the intellectual and developmental needs of all
- Being committed to excellence in education and exceeding expectations
- Building a safe, dynamic learning environment where all are valued and respected
- Expanding our home-school-community partnerships
- Operating in a fiscally responsible manner



# Recognition



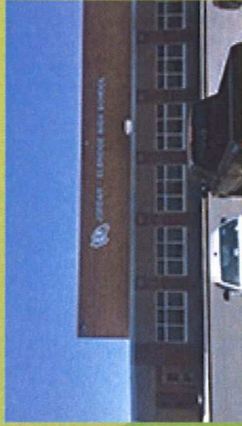
Elbridge  
Elementary School



JEDIS



Jordan-Elbridge  
Middle School

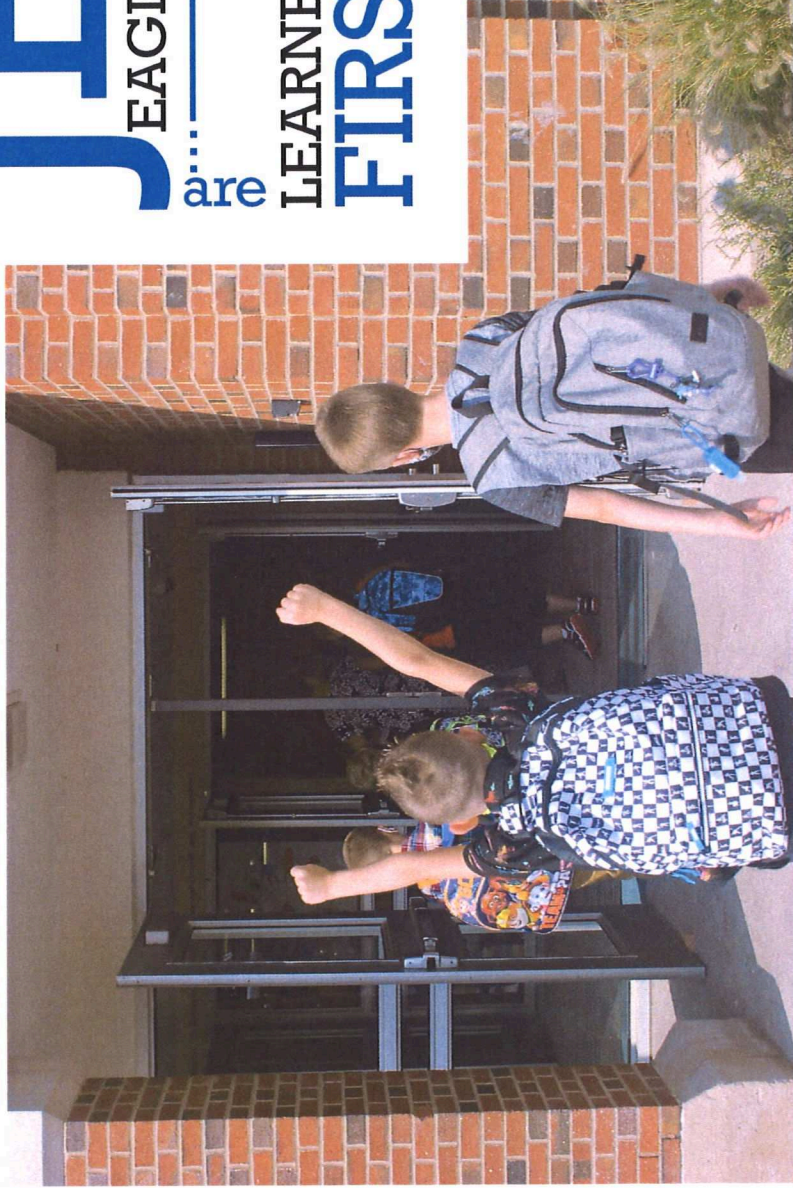


Jordan-Elbridge  
High School





Recognition



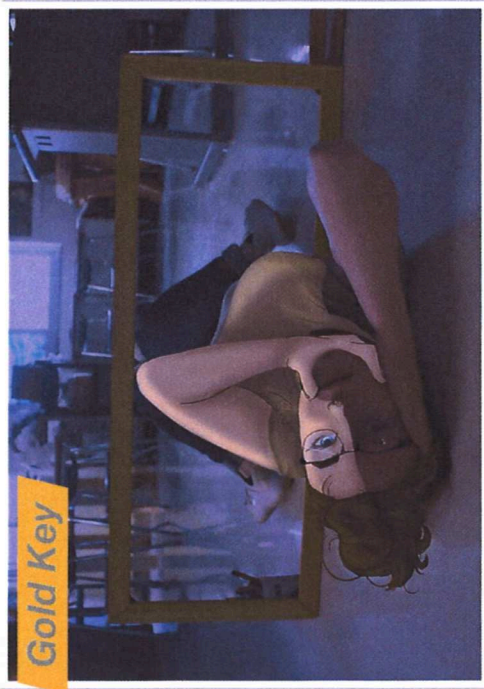
**J**EAGLES  
are LEARNERS  
**FIRST**

Open 5 Days  
A Week

Pre K to Grade 12



# Scholastic Art



Gold Key

Elizabeth Conrad  
11th - Digital Art

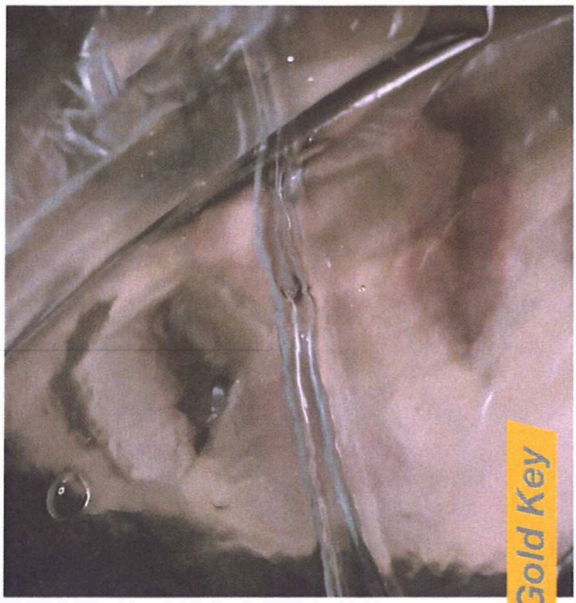
Gabriella Smart  
11th - Photography

Samantha Gleason  
12th - Photography

Elizabeth  
Bartoszewski  
12th - Design



Honorable



Gold Key



Silver Key

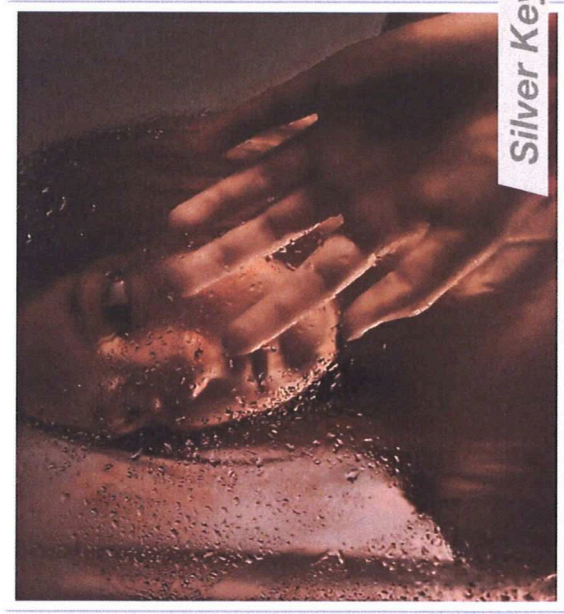


# Scholastic Art



Silver Key

Mikayla Twomey  
11th - Design



Silver Key

Gabriella Smart  
11th - Photography



Honorable

Tiffani  
McMahon  
12th



Honorable

Madeyn  
Lafleur  
10th



## Performance Accolades

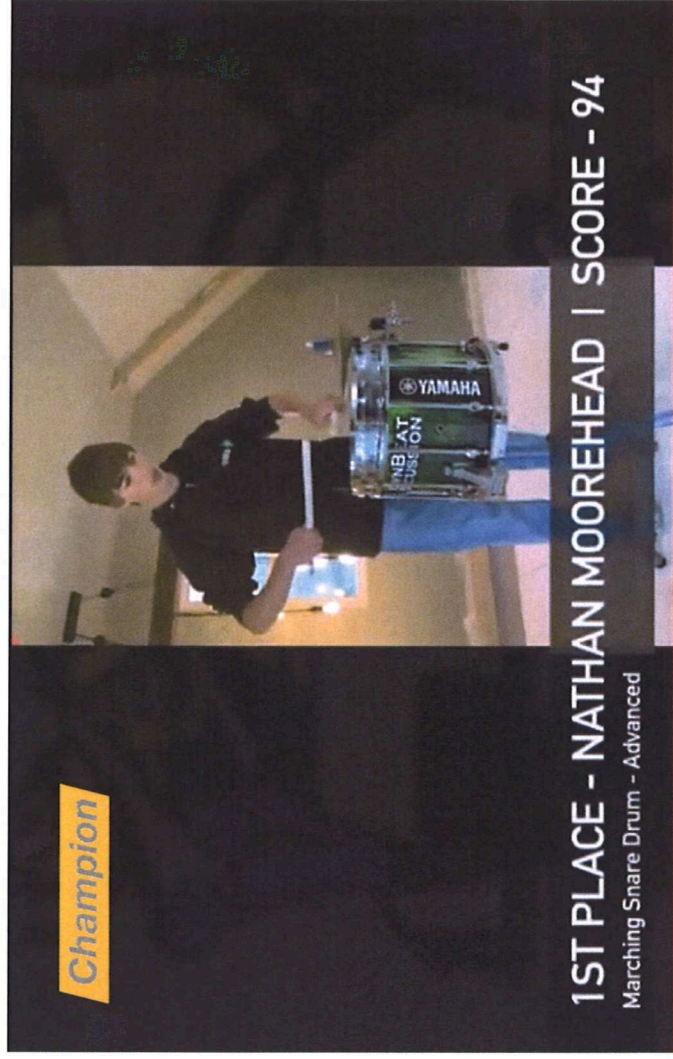


### **Kyra Dominick**

Nominated for a Syracuse Area Live Theater (SALT) award for her lead performance in "Annie"

### **Nathan Moorehead**

First place winner in the NYSFBC virtual advanced snare drum solo competition





## Band Accolades



Stephanie Frost and Emily Mocyk are the two elected drum majors for the JE Marching Eagles



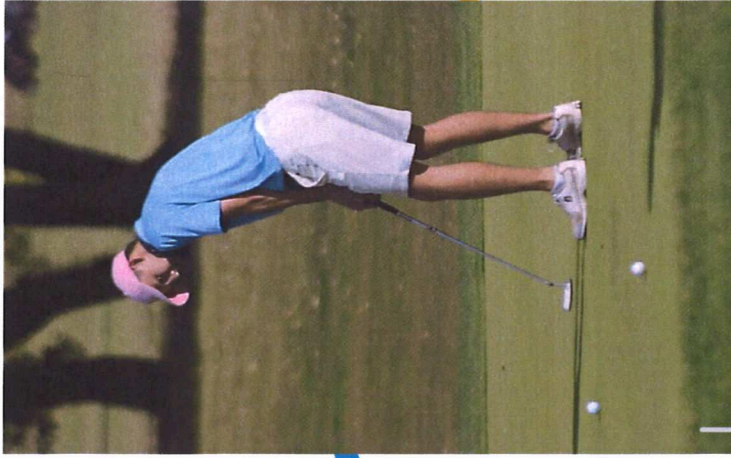
## JE Marching Eagles

Earned first place in the USBands  
Virtual New York State  
Championship in Division 1





## Sports Accolades



Jeremy Meili was named to the 2020 All-CNY boys fall golf team



Vassianna Klock was named to the 2020 All-CNY girls cross country small school team



Colin Jewsbury was named to the OHSL West all-league golf team



## Sports Accolades



Jazmyn Stevenson (12th), Avery Yard (10th), Haley Root (9th), and Julia Smith (9th) were named to the 2020 OHSL East Division girls soccer all-league team





# Achievement



Middle school students Abigail Bates (6th), William Haumann (7th), and Madison Bourque (8th) were selected winners of the IB urban legend writing contest





# Preliminary Goals

Promote  
Extracurricular  
Participation

Achieve Academic  
Excellence for All  
Learners

Maintain Safe &  
Healthy Schools

Nurture Social-Emotional  
Well-Being

Develop a Fiscally  
Responsible  
District Budget  
with Foresight for  
the Future

2021-2022  
Goals





## Fund Balance - Revenue

- 1 Appropriated 2019-20 fund balance to 2020-21 Budget**

|  |              |
|--|--------------|
| 2020-21 Approved Budget                      | \$31,390,000 |
| Tax Levy, State Aid, Other Revenue           | \$29,252,000 |
| 19-20 Fund Balance Appropriation to FY 20-21 | \$2,138,000  |
- 2 Current estimates suggest the actual 20-21 budget will not require use of the \$2,138,000 appropriation**





## Important Dates / Next Steps

### February 3rd

Budget goals,  
highlights, timeline



### April/May

Proposed school  
budget BOE & voter  
decisions



### March 3rd

Preliminary proposal  
of 2021-22 school  
year budget





# JIE Values

Accepting of  
all

Ethical in their  
behaviors

Excellent in all  
that they do

Just and  
caring

Global thinkers

Learners first

Examiners of  
why and how

**Selfless**





**Feedback**

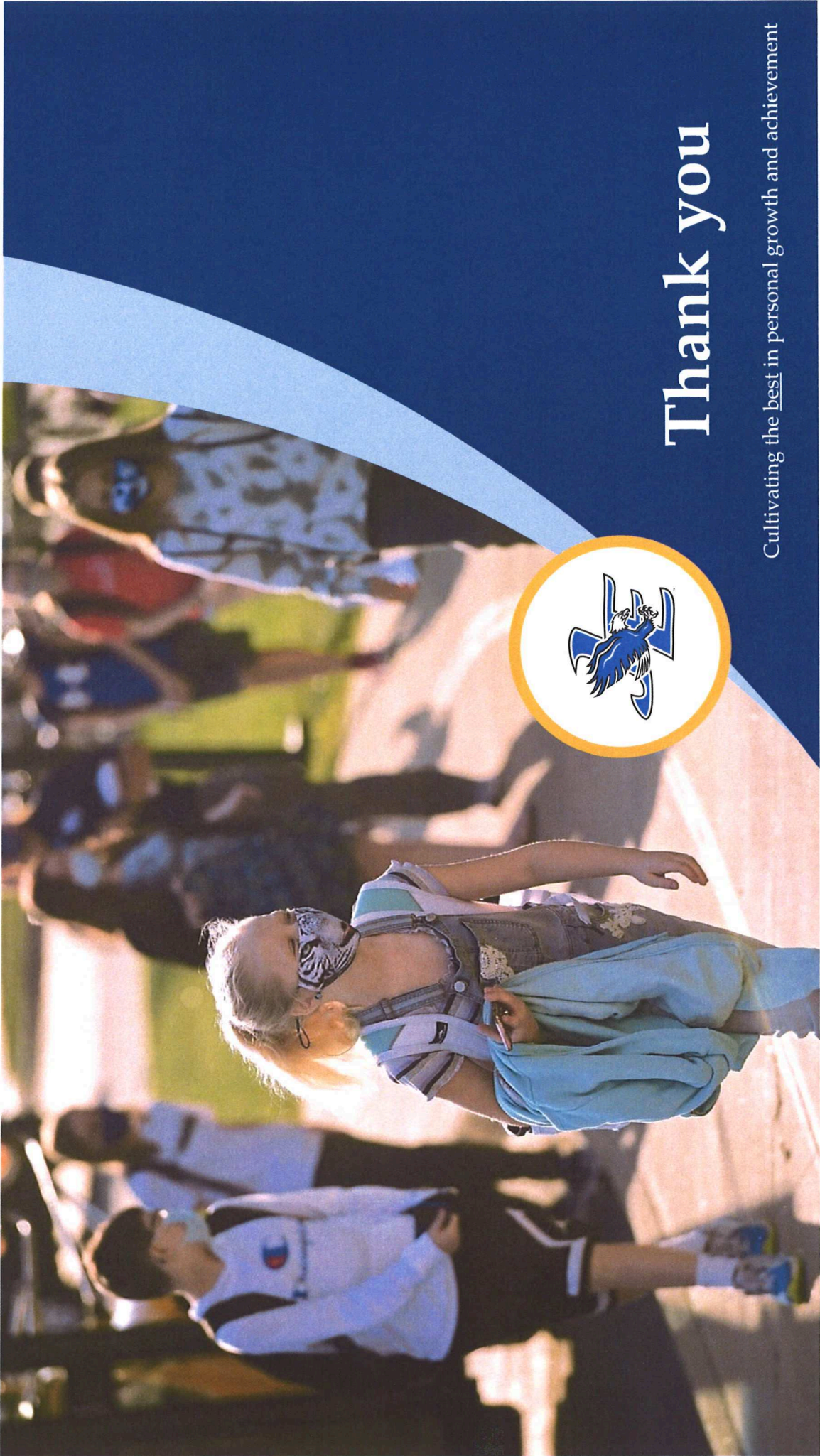


**Questions & Answers**

**Feedback**

**Follow-up**





# Thank you

Cultivating the best in personal growth and achievement



**Jordan-Elbridge Central School District**  
**Summary of all Accounts**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

| Fund   | Balance<br>11/30/2020   | Balance<br>12/31/2020   |
|--|-------------------------|-------------------------|
| General Fund-Lyons                               | 936,456.56              | 926,750.37              |
| General Fund-NOW-CCTC                            | 280,180.19              | 138,100.61              |
| General Fund-Tax Acct-CCTC                       | -                       | -                       |
| General Fund-ICS-CCTC                            | 7,041,158.49            | 5,092,173.52            |
| General Fund-Reserve-CCTC                        | 4,121,696.45            | 4,122,396.41            |
| School Food Service Fund-Lyons                   | 40,059.88               | 2,423.63                |
| Debt Service Fund-CCTC                           | 1,445,290.10            | 1,231,778.39            |
| Capital Fund-CCTC                                | 1,383.91                | 2,359.07                |
| Capital Fund-ICS-CCTC                            | 278,958.92              | 83,993.82               |
| Special Aid Fund-CCTC                            | 4,442.45                | 15,449.52               |
| Payroll Account-CCTC                             | 14,572.70               | 9,600.25                |
| Trust & Agency-CCTC                              | 33,981.43               | 5,764.03                |
| Private Purpose Trust-Checking-Lyons             | 23,263.29               | 23,263.78               |
| Extraclassroom Activity Acct-High School-Lyons   | 41,259.92               | 41,591.46               |
| Extraclassroom Activity Acct-Middle School-Lyons | 13,252.75               | 13,253.03               |
|  | <b>\$ 14,275,957.04</b> | <b>\$ 11,708,897.89</b> |

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

Richard Hartwell  
Treasurer

1/26/21  
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 -December 1, 2020 - December 31, 2020**

| Internal books - A 205                 | Lyons xxxx4460  |
|--|---|
| Total available balance, prior month   | 936,456.56  |
| Receipts during month:                 |   |
| Taxes collected                        | 0.00  |
| Receipts (cash)                        | 274.09  |
| Interest earned                        | 19.72   |
| Subtotal -                             | 293.81  |
| Total Receipts, plus beginning balance | 936,750.37  |
| Disbursements during month:            |   |
| Transfer to Other Funds                | (10,000.00)   |
| NSF checks and fees                    | 0.00  |
| Total Disbursements                    | (10,000.00)   |
| Cash Balance, per books                | 926,750.37  |
|  | Reconciliation with bank statement:<br>Balance per bank statement 926,750.37<br>Less outstanding checks 0.00<br>Plus deposits in transit 0.00<br>Other items 0.00<br>Available balance 926,750.37 |
|  | Reconciled bank Balance 926,750.37  |



**Jordan-Elbridge Central School District**  
**General Fund-NOW**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

| Internal books - A 203                 | CCTC xxxx5859                         |
|--|---------------------------------------|
| Total available balance, prior month   | Reconciliation with bank statement:   |
| 280,180.19                             | Balance per bank statement 367,171.69 |
| Receipts during month:                 | Less outstanding checks (229,071.08)  |
| Transfers from district accounts       | Plus deposits in transit              |
| 2,164,241.99                           | Other items                           |
| Cash receipts                          | Available balance 138,100.61          |
| 16,576.16                              |                                       |
| Retiree health insurance               |                                       |
| 8,623.92                               |                                       |
| Medicaid                               |                                       |
| 5,399.31                               |                                       |
| IDEA 611                               |                                       |
| 60,675.00                              |                                       |
| VLT Aid                                |                                       |
| 98,731.02                              |                                       |
| Excess Cost Aid                        |                                       |
| 426,895.75                             |                                       |
| UPK Aid '20                            |                                       |
| 120,632.00                             |                                       |
| General Aid                            |                                       |
| 412,479.03                             |                                       |
| Interest earned                        |                                       |
| 60.93                                  |                                       |
| Subtotal -                             |                                       |
| 3,314,315.11                           |                                       |
| Total Receipts, plus beginning balance |                                       |
| 3,594,495.30                           |                                       |
| Disbursements during month:            |                                       |
| Warrants #A-27, 29, 30, 32, 33, 34     | (2,211,394.69)                        |
| Transfer to district accounts          | (1,245,000.00)                        |
| Total Disbursements                    | (3,456,394.69)                        |
| <b>Cash Balance, per books</b>         | <b>Reconciled bank Balance</b>        |
| <b>138,100.61</b>                      | <b>138,100.61</b>                     |

**Jordan-Elbridge Central School District**  
**General Fund-Tax Account**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

| Internal books - A 204                 | CCTC xxxx5824                       |
|--|-------------------------------------|
| Total available balance, prior month   | Reconciliation with bank statement: |
| 71,712.90                              | Balance per bank statement 0.00     |
| Receipts during month:                 | Less outstanding checks 0.00        |
| Taxes collected                        | Plus deposits in transit            |
| 281,307.88                             | Other items 0.00                    |
| Total Receipts, plus beginning balance | Available balance                   |
| 353,020.78                             | 0.00                                |
| <br>                                   |                                     |
| Disbursements during month:            |                                     |
| Transfer to other District accounts    | (353,020.78)                        |
| Total Disbursements                    | (353,020.78)                        |
| <b>Cash Balance, per books</b>         | <b>Reconciled bank Balance</b>      |
| <b>0.00</b>                            | <b>0.00</b>                         |



Jordan-Elbridge Central School District  
 General Fund - ICS  
 Treasurer's Monthly Report  
 For the Period -December 1, 2020 - December 31, 2020

| Internal books - A 230.1               | CCTC Bank xxx603                    |
|--|-------------------------------------|
| Total available balance, prior month   | 7,041,158.49                        |
| Receipts during month:                 |                                     |
| Transfer from other accounts           | 0.00                                |
| Interest earned                        | 1,015.03                            |
| Subtotal -                             | 1,015.03                            |
| Total Receipts, plus beginning balance | 7,042,173.52                        |
| Disbursements during month:            |                                     |
| Transfer to other District accounts    | (1,950,000.00)                      |
| Total Disbursements                    |                                     |
| <b>Cash Balance, per books</b>         | <b>5,092,173.52</b>                 |
|  | Reconciliation with bank statement: |
|  | Balance per bank statement          |
|  | 5,092,173.52                        |
|  | Less outstanding checks             |
|  | 0.00                                |
|  | Plus deposits in transit            |
|  | 0.00                                |
|  | Other items                         |
|  | 0.00                                |
|  | Available balance                   |
|  | 5,092,173.52                        |
|  | <b>Reconciled bank Balance</b>      |
|  | <b>5,092,173.52</b>                 |

**Jordan-Elbridge Central School District**  
**General Fund Reserve - ICS**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

| Internal books - A 230                 | CCTC Bank xxx5514                       |
|--|---|
| Total available balance, prior month   | Reconciliation with bank statement:     |
| 4,121,696.45                           | Balance per bank statement 4,122,396.41 |
| Receipts during month:                 | Less outstanding checks 0.00            |
| Transfer from General Tax - CCTC       | Plus deposits in transit 0.00           |
| Interest earned                        | Other items 0.00                        |
| Subtotal -                             | Available balance 4,122,396.41          |
| Total Receipts, plus beginning balance |   |
| 4,122,396.41                           |   |
| Disbursements during month:            |   |
| Transfer to district accounts          | 0.00                                    |
| Total Disbursements                    | 0.00                                    |
| Cash Balance, per books                | Reconciled bank Balance                 |
| 4,122,396.41                           | 4,122,396.41                            |



Jordan-Elbridge Central School District  
School Food Service Fund  
Treasurer's Monthly Report  
For the Period -December 1, 2020 - December 31, 2020

Internal books - C 201

|   |                    |
|---|--------------------|
| <u>Total available balance, prior month</u> | \$ 40,059.88       |
| Receipts during month:                      |                    |
| School Food Service Deposits                | -                  |
| Online School Food Service Payments         |                    |
| Transfers from other accounts               | 10,000.00          |
| Adult payments on account                   | 15.00              |
| Interest earnings                           | 0.60               |
| <u>Subtotal</u>                             | <u>10,015.60</u>   |
| Total Receipts, plus beginning balance      | <u>50,075.48</u>   |
| Disbursements during month:                 |                    |
| Warrants #C-7                               | (47,651.85)        |
| Transfers to other accounts                 | -                  |
| <u>Total Disbursements</u>                  | <u>(47,651.85)</u> |
| <u>Cash Balance, per books</u>              | <u>2,423.63</u>    |

Lyons Bank - account xxxx4478

|                                     |                 |
|-------------------------------------|-----------------|
| Reconciliation with bank statement: |                 |
| Balance per bank statement          | 2,518.88        |
| Less outstanding checks             | (95.25)         |
| Plus deposits in transit            |                 |
| Other Credits                       | 0.00            |
| <u>Other items</u>                  | <u>0.00</u>     |
| <u>Available balance</u>            | <u>2,423.63</u> |

|                                |                 |
|--------------------------------|-----------------|
| <u>Reconciled bank Balance</u> | <u>2,423.63</u> |
|--------------------------------|-----------------|

**Jordan-Elbridge Central School District**  
**Debt Service Fund**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

| Internal books - V 202  | CCTC - ICS account xxx5492                  |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
|---|---|---------------------|------------------------|--|---------------------------|------|-----------------|--------|------------|--------|--|--------------|-----------------------------|--|---|--------------|---------------------|--------------|--------------------------------|---------------------|--|-------------------------------------|--|----------------------------|--------------|-------------------------|------|--------------------------|------|-------------|------|--------------------------|---------------------|--------------------------------|---------------------|
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>Total available balance, prior month</b></td> <td style="text-align: right; border-bottom: 1px solid black;"><b>1,445,290.10</b></td> </tr> <tr> <td colspan="2">Receipts during month:</td> </tr> <tr> <td style="padding-left: 20px;">Transfer from other funds</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Interest earned</td> <td style="text-align: right;">213.29</td> </tr> <tr> <td style="padding-left: 20px;">Subtotal -</td> <td style="text-align: right; border-bottom: 1px solid black;">213.29</td> </tr> <tr> <td style="padding-left: 40px;">Total Receipts, plus beginning balance</td> <td style="text-align: right; border-bottom: 1px solid black;">1,445,503.39</td> </tr> <tr> <td colspan="2">Disbursements during month:</td> </tr> <tr> <td style="padding-left: 20px;">Interfund transfer to General Fund per budget</td> <td style="text-align: right;">(213,725.00)</td> </tr> <tr> <td style="padding-left: 20px;">Total Disbursements</td> <td style="text-align: right; border-bottom: 1px solid black;">(213,725.00)</td> </tr> <tr> <td style="padding-left: 40px;"><b>Cash Balance, per books</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>1,231,778.39</b></td> </tr> </table> | <b>Total available balance, prior month</b> | <b>1,445,290.10</b> | Receipts during month: |  | Transfer from other funds | 0.00 | Interest earned | 213.29 | Subtotal - | 213.29 | Total Receipts, plus beginning balance | 1,445,503.39 | Disbursements during month: |  | Interfund transfer to General Fund per budget | (213,725.00) | Total Disbursements | (213,725.00) | <b>Cash Balance, per books</b> | <b>1,231,778.39</b> | <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;">1,231,778.39</td> </tr> <tr> <td style="padding-left: 40px;">Less outstanding checks</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 40px;">Plus deposits in transit</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 40px;">Other items</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;"><b>Available balance</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>1,231,778.39</b></td> </tr> <tr> <td style="padding-left: 40px;"><b>Reconciled bank Balance</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>1,231,778.39</b></td> </tr> </table> | Reconciliation with bank statement: |  | Balance per bank statement | 1,231,778.39 | Less outstanding checks | 0.00 | Plus deposits in transit | 0.00 | Other items | 0.00 | <b>Available balance</b> | <b>1,231,778.39</b> | <b>Reconciled bank Balance</b> | <b>1,231,778.39</b> |
| <b>Total available balance, prior month</b>   | <b>1,445,290.10</b>                         |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Receipts during month:  |   |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Transfer from other funds   | 0.00  |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Interest earned   | 213.29                                      |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Subtotal -  | 213.29                                      |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Total Receipts, plus beginning balance  | 1,445,503.39                                |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Disbursements during month:   |   |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Interfund transfer to General Fund per budget   | (213,725.00)                                |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Total Disbursements   | (213,725.00)                                |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| <b>Cash Balance, per books</b>  | <b>1,231,778.39</b>                         |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Reconciliation with bank statement:   |   |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Balance per bank statement  | 1,231,778.39                                |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Less outstanding checks   | 0.00  |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Plus deposits in transit  | 0.00  |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| Other items   | 0.00  |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| <b>Available balance</b>  | <b>1,231,778.39</b>                         |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |
| <b>Reconciled bank Balance</b>  | <b>1,231,778.39</b>                         |                     |                        |  |                           |      |                 |        |            |        |  |              |                             |  |   |              |                     |              |                                |                     |  |                                     |  |                            |              |                         |      |                          |      |             |      |                          |                     |                                |                     |



**Jordan-Elbridge Central School District**  
**Capital Fund**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

| Internal books - H 202  | CCTC - Capital fund account xxxx5913        |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
|---|---|----------|------------------------|--|------------------------------|------------|----------|------|------------|------------|--|------------|-----------------------------|--|-----------------------|--------------|----------------------------|--|---------------------|--------------|--------------------------------|-----------------|--|-------------------------------------|--|----------------------------|------------|-------------------------|--------------|--------------------------|------|-------------|------|--------------------------|-----------------|--------------------------------|-----------------|
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>Total available balance, prior month</b></td> <td style="text-align: right; border-bottom: 1px solid black;">1,383.91</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;">195,000.00</td> </tr> <tr> <td style="padding-left: 20px;">Interest</td> <td style="text-align: right;">2.40</td> </tr> <tr> <td style="padding-left: 40px;">Subtotal -</td> <td style="text-align: right; border-bottom: 1px solid black;">195,002.40</td> </tr> <tr> <td style="padding-left: 40px;">Total Receipts, plus beginning balance</td> <td style="text-align: right; border-bottom: 1px solid black;">196,386.31</td> </tr> <tr> <td colspan="2">Disbursements during month:</td> </tr> <tr> <td style="padding-left: 20px;">Warrants #H-9, 10, 11</td> <td style="text-align: right;">(194,027.24)</td> </tr> <tr> <td style="padding-left: 20px;">Transfer to other accounts</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">Total Disbursements</td> <td style="text-align: right; border-bottom: 1px solid black;">(194,027.24)</td> </tr> <tr> <td style="padding-left: 40px;"><b>Cash Balance, per books</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>2,359.07</b></td> </tr> </table> | <b>Total available balance, prior month</b> | 1,383.91 | Receipts during month: |  | Transfer from other accounts | 195,000.00 | Interest | 2.40 | Subtotal - | 195,002.40 | Total Receipts, plus beginning balance | 196,386.31 | Disbursements during month: |  | Warrants #H-9, 10, 11 | (194,027.24) | Transfer to other accounts |  | Total Disbursements | (194,027.24) | <b>Cash Balance, per books</b> | <b>2,359.07</b> | <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;">111,260.73</td> </tr> <tr> <td style="padding-left: 20px;">Less outstanding checks</td> <td style="text-align: right;">(108,901.66)</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: 40px;"><b>Available balance</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>2,359.07</b></td> </tr> <tr> <td style="padding-left: 40px;"><b>Reconciled bank Balance</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>2,359.07</b></td> </tr> </table> | Reconciliation with bank statement: |  | Balance per bank statement | 111,260.73 | Less outstanding checks | (108,901.66) | Plus deposits in transit | 0.00 | Other items | 0.00 | <b>Available balance</b> | <b>2,359.07</b> | <b>Reconciled bank Balance</b> | <b>2,359.07</b> |
| <b>Total available balance, prior month</b>   | 1,383.91                                    |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Receipts during month:  |   |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Transfer from other accounts  | 195,000.00                                  |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Interest  | 2.40  |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Subtotal -  | 195,002.40                                  |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Total Receipts, plus beginning balance  | 196,386.31                                  |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Disbursements during month:   |   |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Warrants #H-9, 10, 11   | (194,027.24)                                |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Transfer to other accounts  |   |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Total Disbursements   | (194,027.24)                                |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| <b>Cash Balance, per books</b>  | <b>2,359.07</b>                             |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Reconciliation with bank statement:   |   |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Balance per bank statement  | 111,260.73                                  |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Less outstanding checks   | (108,901.66)                                |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Plus deposits in transit  | 0.00  |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| Other items   | 0.00  |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| <b>Available balance</b>  | <b>2,359.07</b>                             |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |
| <b>Reconciled bank Balance</b>  | <b>2,359.07</b>                             |          |                        |  |                              |            |          |      |            |            |  |            |                             |  |                       |              |                            |  |                     |              |                                |                 |  |                                     |  |                            |            |                         |              |                          |      |             |      |                          |                 |                                |                 |

**Jordan-Elbridge Central School District**  
**Capital Fund - ICS**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

| Internal books - H 203                 | CCTC Bank xxx859                     |
|--|--------------------------------------|
| Total available balance, prior month   | Reconciliation with bank statement:  |
| 278,958.92                             | Balance per bank statement 83,993.82 |
| Receipts during month:                 | Less outstanding checks 0.00         |
| Transfer from other accounts           |                                      |
| 0.00                                   | Plus deposits in transit 0.00        |
| Interest earned                        | Other items 0.00                     |
| 34.90                                  | <u>Available balance 83,993.82</u>   |
| Subtotal -                             |                                      |
| 34.90                                  |                                      |
| Total Receipts, plus beginning balance |                                      |
| <u>278,993.82</u>                      |                                      |
| Disbursements during month:            |                                      |
| Transfer to Capital Fund Checking      | (195,000.00)                         |
| (195,000.00)                           | (195,000.00)                         |
| Total Disbursements                    |                                      |
| <u>(195,000.00)</u>                    |                                      |
| <b>Cash Balance, per books</b>         | <b>Reconciled bank Balance</b>       |
| <b><u>83,993.82</u></b>                | <b><u>83,993.82</u></b>              |



Jordan-Elbridge Central School District  
Special Aid Fund  
Treasurer's Monthly Report  
For the Period -December 1, 2020 - December 31, 2020

| Internal books - F 201                           | CCTC - Special Aid fund account xxxx5875 |
|--|--|
| Total available balance, prior month             | Reconciliation with bank statement:      |
| 4,442.45   | Balance per bank statement 22,812.18     |
| Receipts during month:                           | Less outstanding checks (7,362.66)       |
| Transfers 55,000.00                              | Plus deposits in transit 0.00            |
| Interest income 0.38                             | Other items 0.00                         |
| Subtotal - 55,000.38                             | Available balance 15,449.52              |
| Total Receipts, plus beginning balance 59,442.83 |  |
| Disbursements during month:                      |  |
| Warrants #F-9, 10, 11 (52,025.31)                |  |
| Void check 8,032.00                              |  |
| Total Disbursements (43,993.31)                  |  |
| Cash Balance, per books 15,449.52                | Reconciled bank Balance 15,449.52        |

Jordan-Elbridge Central School District  
 Payroll Account  
 Treasurer's Monthly Report  
 For the Period -December 1, 2020 - December 31, 2020

| Internal books - T 202  | CCTC - Payroll Account xxxx5891             |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
|---|---|-----------|------------------------|------|------------------------------|------------|------------|------|-------------------------|------|----------|------|-----------------|------|------------|------------|--|------------|-----------------------------|--|------------------------|--------------|------------------------|--------------|----------------------------|------|---------------------|--------------|--------------------------------|-----------------|---|-------------------------------------|--|----------------------------|-----------|-------------------------|-------------|--------------------------|------|-------------|--|--------------------------|-----------------|--------------------------------|-----------------|
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>Total available balance, prior month</b></td> <td style="text-align: right; border-bottom: 1px solid black;">14,572.70</td> </tr> <tr> <td>Receipts during month:</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Transfer from other accounts</td> <td style="text-align: right;">810,000.00</td> </tr> <tr> <td style="padding-left: 20px;">Void check</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Direct Deposit returned</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Deposits</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Interest income</td> <td style="text-align: right;">5.87</td> </tr> <tr> <td style="padding-left: 40px;">Subtotal -</td> <td style="text-align: right; border-bottom: 1px solid black;">810,005.87</td> </tr> <tr> <td style="padding-left: 40px;">Total Receipts, plus beginning balance</td> <td style="text-align: right; border-bottom: 1px solid black;">824,578.57</td> </tr> <tr> <td>Disbursements during month:</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">12/15/20 payroll (net)</td> <td style="text-align: right;">(392,383.10)</td> </tr> <tr> <td style="padding-left: 20px;">12/31/20 payroll (net)</td> <td style="text-align: right;">(422,595.22)</td> </tr> <tr> <td style="padding-left: 20px;">Transfer to other accounts</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 40px;">Total Disbursements</td> <td style="text-align: right; border-bottom: 1px solid black;">(814,978.32)</td> </tr> <tr> <td style="padding-left: 40px;"><b>Cash Balance, per books</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>9,600.25</b></td> </tr> </table> | <b>Total available balance, prior month</b> | 14,572.70 | Receipts during month: | 0.00 | Transfer from other accounts | 810,000.00 | Void check | 0.00 | Direct Deposit returned | 0.00 | Deposits | 0.00 | Interest income | 5.87 | Subtotal - | 810,005.87 | Total Receipts, plus beginning balance | 824,578.57 | Disbursements during month: |  | 12/15/20 payroll (net) | (392,383.10) | 12/31/20 payroll (net) | (422,595.22) | Transfer to other accounts | 0.00 | Total Disbursements | (814,978.32) | <b>Cash Balance, per books</b> | <b>9,600.25</b> | <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;">30,976.38</td> </tr> <tr> <td style="padding-left: 40px;">Less outstanding checks</td> <td style="text-align: right;">(21,376.13)</td> </tr> <tr> <td style="padding-left: 40px;">Plus deposits in transit</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 40px;">Other items</td> <td></td> </tr> <tr> <td style="padding-left: 40px;"><b>Available balance</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>9,600.25</b></td> </tr> <tr> <td style="padding-left: 40px;"><b>Reconciled bank Balance</b></td> <td style="text-align: right; border-bottom: 3px double black;"><b>9,600.25</b></td> </tr> </table> | Reconciliation with bank statement: |  | Balance per bank statement | 30,976.38 | Less outstanding checks | (21,376.13) | Plus deposits in transit | 0.00 | Other items |  | <b>Available balance</b> | <b>9,600.25</b> | <b>Reconciled bank Balance</b> | <b>9,600.25</b> |
| <b>Total available balance, prior month</b>   | 14,572.70                                   |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Receipts during month:  | 0.00  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Transfer from other accounts  | 810,000.00                                  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Void check  | 0.00  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Direct Deposit returned   | 0.00  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Deposits  | 0.00  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Interest income   | 5.87  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Subtotal -  | 810,005.87                                  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Total Receipts, plus beginning balance  | 824,578.57                                  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Disbursements during month:   |   |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| 12/15/20 payroll (net)  | (392,383.10)                                |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| 12/31/20 payroll (net)  | (422,595.22)                                |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Transfer to other accounts  | 0.00  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Total Disbursements   | (814,978.32)                                |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| <b>Cash Balance, per books</b>  | <b>9,600.25</b>                             |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Reconciliation with bank statement:   |   |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Balance per bank statement  | 30,976.38                                   |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Less outstanding checks   | (21,376.13)                                 |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Plus deposits in transit  | 0.00  |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| Other items   |   |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| <b>Available balance</b>  | <b>9,600.25</b>                             |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |
| <b>Reconciled bank Balance</b>  | <b>9,600.25</b>                             |           |                        |      |                              |            |            |      |                         |      |          |      |                 |      |            |            |  |            |                             |  |                        |              |                        |              |                            |      |                     |              |                                |                 |   |                                     |  |                            |           |                         |             |                          |      |             |  |                          |                 |                                |                 |



**Jordan-Elbridge Central School District**  
**Trust & Agency Account**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

| Internal books - T 201                            | CCTC - Trust & Agency Account xxxx5476     |
|---|--|
| <b>Total available balance, prior month</b>       | <b>Reconciliation with bank statement:</b> |
| 33,981.43   | Balance per bank statement 30,402.73       |
| <b>Receipts during month:</b>                     | Less outstanding checks (24,638.70)        |
| Transfer from other accounts 380,000.00           | Plus deposits in transit                   |
| Receipts 0.00                                     | Other items 0.00                           |
| Interest income 3.87                              | <b>Available balance</b>                   |
| Subtotal - 380,003.87                             | 5,764.03                                   |
| Total Receipts, plus beginning balance 413,985.30 |  |
| <b>Disbursements during month:</b>                |  |
| ProFlex Disbursements (8,882.92)                  |  |
| Warrant #T-11 and T-12 (1,214,316.67)             |  |
| Less net payroll 814,978.32                       |  |
| Transfers 0.00                                    |  |
| Total Disbursements (408,221.27)                  |  |
| <b>Cash Balance, per books</b>                    | <b>Reconciled bank Balance</b>             |
| 5,764.03  | 5,764.03                                   |

**Jordan-Elbridge Central School District**  
**Private Purpose Trust Account**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

---

Internal books - TE 200

Total available balance, prior month \$ 23,263.29

Receipts during month:

Interest earnings 0.49

Subtotal

Total Receipts, plus beginning balance \$23,263.78

Disbursements during month:

Total Disbursements 0.00

Cash Balance, per books \$23,263.78

Lyons Bank - Scholarship account xxxx4616

Reconciliation with bank statement:

Balance per bank statement \$23,263.78

Less outstanding checks 0.00

Plus deposits in transit 0.00

Other items 0.00

Available balance \$23,263.78

Reconciled bank Balance \$23,263.78



**Jordan-Elbridge Central School District**  
**Extra-Classroom Activity Account - High School**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

---

| Internal books                         |              |
|--|--------------|
|  | \$ 41,259.92 |
| Receipts during month:                 | 1,893.74     |
| Interest earnings                      | 0.92         |
| Subtotal                               | 1,894.66     |
| Total Receipts, plus beginning balance | 43,154.58    |
| Disbursements during month:            |              |
| NSF & Fees                             | (1,563.12)   |
| Total Disbursements                    | (1,563.12)   |
| Cash Balance, per books                | 41,591.46    |

| Lyons Bank - H.S. ECA account xxxx9325 |            |
|--|------------|
| Reconciliation with bank statement:    |            |
| Balance per bank statement             | 42,766.88  |
| Less outstanding checks                | (1,175.42) |
| Plus deposits in transit               | 0.00       |
| Other items                            |            |
| Available balance                      | 41,591.46  |
| Reconciled bank Balance                | 41,591.46  |

**Jordan-Elbridge Central School District**  
**Extra-Classroom Activity Account - Middle School**  
**Treasurer's Monthly Report**  
**For the Period -December 1, 2020 - December 31, 2020**

---

Internal books -

|   |                             |
|---|-----------------------------|
| <u>Total available balance, prior month</u> | <u>13,252.75</u>            |
| Receipts during month:                      | 0.00                        |
| Interest earnings                           | 0.28                        |
| <u>Subtotal</u>                             | <u>0.28</u>                 |
| Total Receipts, plus beginning balance      | <u>13,253.03</u>            |
| <br>Disbursements during month:             | <br>0.00                    |
| <u>Total Disbursements</u>                  | <u>0.00</u>                 |
| <br><b><u>Cash Balance, per books</u></b>   | <br><b><u>13,253.03</u></b> |

Lyons Bank - M.S. ECA account xxxx0693

|                                     |                  |
|-------------------------------------|------------------|
| Reconciliation with bank statement: |                  |
| Balance per bank statement          | 13,253.03        |
| Less outstanding checks             | 0.00             |
| Plus deposits in transit            | 0.00             |
| Other items                         |                  |
| <u>Available balance</u>            | <u>13,253.03</u> |

**Reconciled bank Balance** **13,253.03**

**Collateral requirements**

**December 31, 2020**

|  | <u>Bank<br/>Balance<br/>December 31, 2020</u> | <u>FDIC<br/>Coverage</u> | <u>Balance<br/>to be covered<br/>by Collateral</u> | <u>Market Value<br/>Of<br/>Collateral<br/>December 31, 2020</u> |
|--|---|--------------------------|--|---|
| <b>Chemung Canal Trust:</b>                |   |                          |  |   |
| General Fund - Checking                    | 367,171.69                                    |                          |  |   |
| Tax Collection                             | -   |                          |  |   |
| Payroll - Checking                         | 30,976.38                                     |                          |  |   |
| Trust & Agency - Checking                  | 30,402.73                                     |                          |  |   |
| Special Aid Fund - Checking                | 22,812.18                                     |                          |  |   |
| Capital Fund - Checking                    | <u>111,260.73</u>                             |                          |  |   |
|  | \$ 562,623.71                                 | 250,000.00               | <b>312,623.71</b>                                  | <b>3,963,266.79</b> updated 1/8/21 for 12/20                    |
| <b>Chemung Canal Trust - ICS accounts:</b> |   |                          |  |   |
| General Fund - ICS                         | \$ 5,092,173.52                               | All covered by FDIC      |  |   |
| General Fund Reserve - ICS                 | 4,122,396.41                                  | All covered by FDIC      |  |   |
| Capital Fund - ICS                         | 83,993.82                                     | All covered by FDIC      |  |   |
| Debt Service Fund - ICS                    | <u>1,231,778.39</u>                           | All covered by FDIC      |  |   |
|  | \$ 10,530,342.14                              |                          |  |   |
| <b>Lyons National Bank:</b>                |   |                          |  |   |
| General Fund                               | \$ 926,750.37                                 |                          |  |   |
| School Food Service-Checking               | 2,518.88                                      |                          |  |   |
| Private Purpose Trust-Checking             | 23,263.78                                     |                          |  |   |
| ECA-High School                            | 42,766.88                                     |                          |  |   |
| ECA-Middle School                          | <u>13,253.03</u>                              |                          |  |   |
|  | \$ 1,008,552.94                               | 250,000.00               | <b>758,552.94</b>                                  | <b>811,651.93</b> updated 1/13/21 for 12/20                     |

Reviewed by:

  
Richard J. Hartwell

1/26/21  
Date



**JORDAN - ELBRIDGE CSD**

Revenue Status Report From 7/1/2020 To 12/31/2020



| Account         | Description                                | Budget        | Adjustments | Revised Budget | Revenue Earned | Unearned Revenue |
|-----------------|--|---------------|-------------|----------------|----------------|------------------|
| <u>A 1001</u>   | Real Property Taxes School                 | 12,497,287.00 | 0.00        | 12,497,287.00  | 10,680,735.49  | 1,816,551.51     |
| <u>A 1081</u>   | Other Payments in Lieu of Taxes            | 471,414.00    | 0.00        | 471,414.00     | 0.00           | 471,414.00       |
| <u>A 1085</u>   | School Tax Relief (STAR)                   | 0.00          | 0.00        | 0.00           | 1,818,039.36   | -1,818,039.36    |
| <u>A 1090</u>   | Interest & Penalties School Taxes          | 15,000.00     | 0.00        | 15,000.00      | 6,802.83       | 8,197.17         |
| <u>A 1120</u>   | Non Property Tax Distribution Counties     | 19,100.00     | 0.00        | 19,100.00      | 17,585.91      | 1,514.09         |
| <u>A 1335</u>   | Other Student Fees/Charges from Individ    | 10,000.00     | 0.00        | 10,000.00      | 1,464.00       | 8,536.00         |
| <u>A 1410</u>   | Admissions from Individuals                | 1,500.00      | 0.00        | 1,500.00       | 0.00           | 1,500.00         |
| <u>A 1489</u>   | Other Charges for Services                 | 0.00          | 0.00        | 0.00           | 3,030.31       | -3,030.31        |
| <u>A 2230</u>   | Day School Tuition Other Districts         | 15,000.00     | 0.00        | 15,000.00      | 38,760.00      | -23,760.00       |
| <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                        | 13,000.00     | 0.00        | 13,000.00      | 8,235.85       | 4,764.15         |
| <u>A 2413</u>   | Rental of Real Property BOCES              | 41,500.00     | 0.00        | 41,500.00      | 41,500.00      | 0.00             |
| <u>A 2450</u>   | Commissions                                | 0.00          | 0.00        | 0.00           | 145.87         | -145.87          |
| <u>A 2650</u>   | Sale of Scrap and Excess Materials         | 0.00          | 0.00        | 0.00           | 843.75         | -843.75          |
| <u>A 2680</u>   | Insurance Recoveries                       | 0.00          | 0.00        | 0.00           | 5,141.43       | -5,141.43        |
| <u>A 2701</u>   | Refund Prior Year BOCES Expenditures       | 150,000.00    | 0.00        | 150,000.00     | 477,918.25     | -327,918.25      |
| <u>A 2703</u>   | Refund Prior Year Other Expenditures       | 20,000.00     | 0.00        | 20,000.00      | 44,953.00      | -24,953.00       |
| <u>A 2705</u>   | Gifts & Donations                          | 0.00          | 0.00        | 0.00           | 1,836.76       | -1,836.76        |
| <u>A 2770</u>   | Misc Revenue from Local Sources            | 394,000.00    | 0.00        | 394,000.00     | 372,180.91     | 21,819.09        |
| <u>A 2773</u>   | Misc Revenue Transportation                | 3,500.00      | 0.00        | 3,500.00       | 0.00           | 3,500.00         |
| <u>A 3101.0</u> | State Aid Basic Formula Aid                | 10,776,251.00 | 0.00        | 10,776,251.00  | 2,192,348.47   | 8,583,902.53     |
| <u>A 3101.1</u> | State Aid Excess Cost Aid                  | 261,695.00    | 0.00        | 261,695.00     | 426,895.75     | -165,200.75      |
| <u>A 3102</u>   | State Aid Lottery                          | 1,500,000.00  | 0.00        | 1,500,000.00   | 1,484,619.91   | 15,380.09        |
| <u>A 3102.1</u> | State Aid VLT Lottery                      | 500,000.00    | 0.00        | 500,000.00     | 356,847.15     | 143,152.85       |
| <u>A 3103</u>   | State Aid BOCES                            | 1,578,000.00  | 0.00        | 1,578,000.00   | 0.00           | 1,578,000.00     |
| <u>A 3260</u>   | State Aid Textbook Aid (Inc Lottery Ai     | 67,500.00     | 0.00        | 67,500.00      | 0.00           | 67,500.00        |
| <u>A 3262</u>   | State Aid Computer Software/Hardware       | 38,450.00     | 0.00        | 38,450.00      | 0.00           | 38,450.00        |
| <u>A 3263</u>   | State Aid Library                          | 7,200.00      | 0.00        | 7,200.00       | 0.00           | 7,200.00         |
| <u>A 3289</u>   | State Aid Other                            | 10,000.00     | 0.00        | 10,000.00      | 0.00           | 10,000.00        |
| <u>A 4286</u>   | CARES Act-Federal Educ Stabilization       | 310,603.00    | 0.00        | 310,603.00     | 0.00           | 310,603.00       |
| <u>A 4601</u>   | Federal Aid Medicaid                       | 25,000.00     | 0.00        | 25,000.00      | 36,258.68      | -11,258.68       |
| <u>A 5031</u>   | Interfund Transfers                        | 91,000.00     | 0.00        | 91,000.00      | 0.00           | 91,000.00        |
| <u>A 5050</u>   | Interfund Transfers from Debt Service Fund | 165,000.00    | 0.00        | 165,000.00     | 0.00           | 165,000.00       |

JORDAN - ELBRIDGE CSD

Revenue Status Report From 7/1/2020 To 12/31/2020



| Account | Description   | Budget        | Adjustments | Revised Budget | Revenue Earned | Unearned Revenue |
|---------|---------------|---------------|-------------|----------------|----------------|------------------|
|         | A Totals:     | 29,002,000.00 | 0.00        | 29,002,000.00  | 18,041,143.68  | 10,960,856.32    |
|         | Grand Totals: | 29,002,000.00 | 0.00        | 29,002,000.00  | 18,041,143.68  | 10,960,856.32    |

**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account                  | Description                            | Budget            | Adjustments      | Adj. Budget       | Expensed          | Encumbered       | Available        |
|--------------------------|--|-------------------|------------------|-------------------|-------------------|------------------|------------------|
| <u>A 1010.400-00-000</u> | BOE Contractual Expenses               | 7,800.00          | 0.00             | 7,800.00          | 1,282.58          | 0.00             | 6,517.42         |
| <u>A 1010.450-00-000</u> | BOE Materials & Supplies               | 1,100.00          | 12.95            | 1,112.95          | 25.90             | 0.00             | 1,087.05         |
| <b>1010</b>              | <b>BOARD OF EDUCATION</b>              | <b>8,900.00</b>   | <b>12.95</b>     | <b>8,912.95</b>   | <b>1,308.48</b>   | <b>0.00</b>      | <b>7,604.47</b>  |
| <u>A 1040.160-00-000</u> | District Clerk Salary                  | 5,500.00          | 0.00             | 5,500.00          | 2,750.04          | 2,749.96         | 0.00             |
| <u>A 1040.400-00-000</u> | District Clerk Contractual Expenses    | 1,800.00          | 0.00             | 1,800.00          | 0.00              | 0.00             | 1,800.00         |
| <u>A 1040.450-00-000</u> | District Clerk Materials & Supplies    | 500.00            | 0.00             | 500.00            | 0.00              | 0.00             | 500.00           |
| <b>1040</b>              | <b>DISTRICT CLERK</b>                  | <b>7,800.00</b>   | <b>0.00</b>      | <b>7,800.00</b>   | <b>2,750.04</b>   | <b>2,749.96</b>  | <b>2,300.00</b>  |
| <u>A 1060.400-00-000</u> | District Meeting Contractual Expense   | 2,500.00          | 550.00           | 3,050.00          | 541.00            | 0.00             | 2,509.00         |
| <u>A 1060.450-00-000</u> | District Meeting Materials & Supplies  | 300.00            | 0.00             | 300.00            | 0.00              | 0.00             | 300.00           |
| <b>1060</b>              | <b>DISTRICT MEETING</b>                | <b>2,800.00</b>   | <b>550.00</b>    | <b>3,350.00</b>   | <b>541.00</b>     | <b>0.00</b>      | <b>2,809.00</b>  |
| <b>10</b>                | Superintendent Salary                  | 19,500.00         | 562.95           | 20,062.95         | 4,599.52          | 2,749.96         | 12,713.47        |
| <u>A 1240.150-00-000</u> | Superintendent Mileage/Insurance       | 175,115.00        | 0.00             | 175,115.00        | 85,074.00         | 85,074.00        | 4,967.00         |
| <u>A 1240.152-00-000</u> | Superintendent Office Salaries         | 6,000.00          | 0.00             | 6,000.00          | 3,000.00          | 3,000.00         | 0.00             |
| <u>A 1240.160-00-000</u> | Superintendent Office Salaries         | 58,260.00         | 0.00             | 58,260.00         | 25,582.40         | 575.00           | 32,102.60        |
| <u>A 1240.400-00-000</u> | Superintendent Contractual             | 9,000.00          | 0.00             | 9,000.00          | 2,812.02          | 2,203.24         | 3,984.74         |
| <u>A 1240.450-00-000</u> | Superintendent Materials & Supplies    | 1,200.00          | 0.00             | 1,200.00          | 177.52            | 0.00             | 1,022.48         |
| <b>1240</b>              | <b>CHIEF SCHOOL ADMINISTRATOR</b>      | <b>249,575.00</b> | <b>0.00</b>      | <b>249,575.00</b> | <b>116,645.94</b> | <b>90,852.24</b> | <b>42,076.82</b> |
| <b>12</b>                | Business Admin.-Instructional Salaries | 249,575.00        | 0.00             | 249,575.00        | 116,645.94        | 90,852.24        | 42,076.82        |
| <u>A 1310.150-00-000</u> | Business Office Support Salaries       | 88,600.00         | 0.00             | 88,600.00         | 39,110.82         | 46,933.01        | 2,556.17         |
| <u>A 1310.160-00-000</u> | Business Non Instructional Overtime    | 152,000.00        | 0.00             | 152,000.00        | 69,511.60         | 5,574.96         | 76,913.44        |
| <u>A 1310.400-00-000</u> | Business Contractual Expenses          | 300.00            | 0.00             | 300.00            | 0.00              | 0.00             | 300.00           |
| <u>A 1310.450-00-000</u> | Business Office Materials & Supplies   | 3,000.00          | 1,200.00         | 4,200.00          | 1,456.85          | 653.27           | 2,089.88         |
| <u>A 1310.490-00-000</u> | BOCES Business Office Services         | 2,200.00          | 10.25            | 2,210.25          | 538.57            | 46.00            | 1,625.68         |
| <b>1310</b>              | <b>BUSINESS ADMINISTRATION</b>         | <b>299,200.00</b> | <b>1,210.25</b>  | <b>300,410.25</b> | <b>143,999.28</b> | <b>72,734.24</b> | <b>83,676.73</b> |
| <u>A 1320.400-00-000</u> | Auditing Contractual Expenses          | 29,500.00         | 12,150.00        | 41,650.00         | 11,300.00         | 2,950.00         | 27,400.00        |
| <b>1320</b>              | <b>AUDITING</b>                        | <b>29,500.00</b>  | <b>12,150.00</b> | <b>41,650.00</b>  | <b>11,300.00</b>  | <b>2,950.00</b>  | <b>27,400.00</b> |
| <u>A 1325.160-00-000</u> | Treasurer Salaries                     | 9,335.00          | 0.00             | 9,335.00          | 9,284.68          | 49.96            | 0.36             |
| <b>1325</b>              | <b>TREASURER</b>                       | <b>9,335.00</b>   | <b>0.00</b>      | <b>9,335.00</b>   | <b>9,284.68</b>   | <b>49.96</b>     | <b>0.36</b>      |
| <u>A 1330.160-00-000</u> | Tax Collector Salaries                 | 1,500.00          | 0.00             | 1,500.00          | 750.00            | 750.00           | 0.00             |
| <u>A 1330.400-00-000</u> | Tax Collector Contractual Expense      | 14,000.00         | 0.00             | 14,000.00         | 9,458.00          | 50.00            | 4,492.00         |
| <b>1330</b>              | <b>TAX COLLECTOR</b>                   | <b>15,500.00</b>  | <b>0.00</b>      | <b>15,500.00</b>  | <b>10,208.00</b>  | <b>800.00</b>    | <b>4,492.00</b>  |
| <u>A 1345.160-00-000</u> | Purchasing Salaries                    | 4,500.00          | 0.00             | 4,500.00          | 2,250.00          | 2,250.00         | 0.00             |



**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account           | Description                              | Budget              | Adjustments      | Adj. Budget         | Expensed          | Encumbered        | Available         |
|-------------------|--|---------------------|------------------|---------------------|-------------------|-------------------|-------------------|
| A 1345.400-00-000 | Purchasing Contractual Expenses          | 200.00              | 0.00             | 200.00              | 0.00              | 0.00              | 200.00            |
| A 1345.490-00-000 | BOCES Purchasing Services                | 4,000.00            | 0.00             | 4,000.00            | 1,588.00          | 2,382.00          | 30.00             |
| <b>1345</b>       | <b>PURCHASING</b>                        | <b>8,700.00</b>     | <b>0.00</b>      | <b>8,700.00</b>     | <b>3,838.00</b>   | <b>4,632.00</b>   | <b>230.00</b>     |
| <b>13</b>         |  | <b>362,235.00</b>   | <b>13,360.25</b> | <b>375,595.25</b>   | <b>178,629.96</b> | <b>81,166.20</b>  | <b>115,799.09</b> |
| A 1420.400-00-000 | Legal Services                           | 65,000.00           | 3,025.93         | 68,025.93           | 3,432.56          | 29,783.87         | 34,809.50         |
| A 1420.401-00-000 | Financial Advisor                        | 6,000.00            | 0.00             | 6,000.00            | 0.00              | 0.00              | 6,000.00          |
| A 1420.490-00-000 | BOCES Legal Services                     | 37,000.00           | 0.00             | 37,000.00           | 12,762.19         | 19,143.27         | 5,094.54          |
| <b>1420</b>       | <b>LEGAL</b>                             | <b>108,000.00</b>   | <b>3,025.93</b>  | <b>111,025.93</b>   | <b>16,194.75</b>  | <b>48,927.14</b>  | <b>45,904.04</b>  |
| A 1430.160-00-000 | Personnel Support Salaries               | 56,575.00           | 0.00             | 56,575.00           | 25,277.78         | 2,574.96          | 28,722.26         |
| A 1430.400-00-000 | Personnel Support Contractual            | 34,500.00           | 4,042.50         | 38,542.50           | 14,247.36         | 10,299.01         | 13,996.13         |
| A 1430.450-00-000 | Personnel Materials & Supplies           | 2,250.00            | 38.01            | 2,288.01            | 155.84            | 0.00              | 2,132.17          |
| A 1430.490-00-000 | BOCES Personnel Services                 | 20,000.00           | 0.00             | 20,000.00           | 7,830.83          | 11,299.17         | 870.00            |
| <b>1430</b>       | <b>PERSONNEL</b>                         | <b>113,325.00</b>   | <b>4,080.51</b>  | <b>117,405.51</b>   | <b>47,511.81</b>  | <b>24,173.14</b>  | <b>45,720.56</b>  |
| A 1460.450-00-000 | Records Management Materials             | 2,500.00            | 0.00             | 2,500.00            | 0.00              | 0.00              | 2,500.00          |
| <b>1460</b>       | <b>RECORDS MANAGEMENT OFFICER</b>        | <b>2,500.00</b>     | <b>0.00</b>      | <b>2,500.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>2,500.00</b>   |
| A 1480.400-00-000 | Public Info Contractual Expenses         | 1,000.00            | 0.00             | 1,000.00            | 0.00              | 0.00              | 1,000.00          |
| A 1480.450-00-000 | Public Info Materials & Supplies         | 500.00              | 0.00             | 500.00              | 0.00              | 0.00              | 500.00            |
| A 1480.490-00-000 | BOCES Public Info Services               | 100,200.00          | 0.00             | 100,200.00          | 40,070.04         | 60,104.96         | 25.00             |
| <b>1480</b>       | <b>PUBLIC INFORMATION &amp; SERVICES</b> | <b>101,700.00</b>   | <b>0.00</b>      | <b>101,700.00</b>   | <b>40,070.04</b>  | <b>60,104.96</b>  | <b>1,525.00</b>   |
| <b>14</b>         |  | <b>325,525.00</b>   | <b>7,106.44</b>  | <b>332,631.44</b>   | <b>103,776.60</b> | <b>133,205.24</b> | <b>95,649.60</b>  |
| A 1620.160-00-000 | Operation of Plant Salaries              | 705,300.00          | 0.00             | 705,300.00          | 294,782.28        | 87,005.40         | 323,512.32        |
| A 1620.164-00-000 | Operation of Plant Overtime              | 35,000.00           | 0.00             | 35,000.00           | 12,440.72         | 0.00              | 22,559.28         |
| A 1620.167-00-000 | Operation of Plant Summer Help           | 26,000.00           | 0.00             | 26,000.00           | 3,776.00          | 0.00              | 22,224.00         |
| A 1620.400-00-000 | Operation of Plant Contractual Expense   | 123,000.00          | -1,095.00        | 121,905.00          | 37,550.24         | 36,669.81         | 47,684.95         |
| A 1620.420-00-000 | Electricity                              | 275,000.00          | 0.00             | 275,000.00          | 152,761.56        | 76,380.78         | 45,857.66         |
| A 1620.421-00-000 | Natural Gas                              | 125,000.00          | 0.00             | 125,000.00          | 67,259.12         | 33,629.56         | 24,111.32         |
| A 1620.422-00-000 | Water & Sewer                            | 18,500.00           | 0.00             | 18,500.00           | 3,197.83          | 14,002.17         | 1,300.00          |
| A 1620.425-00-000 | Trash Removal                            | 22,000.00           | 0.00             | 22,000.00           | 11,133.46         | 11,172.61         | -306.07           |
| A 1620.450-00-000 | Operations of Plant Materials & Supply   | 98,000.00           | 20,209.80        | 118,209.80          | 102,029.67        | 9,543.15          | 6,636.98          |
| A 1620.490-00-000 | BOCES Operations of Plant Service        | 0.00                | 63,107.00        | 63,107.00           | 0.00              | 67,135.20         | -4,028.20         |
| <b>1620</b>       | <b>OPERATION OF PLANT</b>                | <b>1,427,800.00</b> | <b>82,221.80</b> | <b>1,510,021.80</b> | <b>684,930.88</b> | <b>335,538.68</b> | <b>489,552.24</b> |
| A 1621.160-00-000 | Maintenance Salaries                     | 198,000.00          | 0.00             | 198,000.00          | 86,744.16         | 575.00            | 110,680.84        |
| A 1621.163-00-000 | O&M-Substitute Salaries                  | 35,000.00           | 0.00             | 35,000.00           | 9,240.64          | 0.00              | 25,759.36         |

**JORDAN - ELBRIDGE CSD**

Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020



| Account                  | Description                                     | Budget              | Adjustments       | Adj. Budget         | Expensed            | Encumbered          | Available           |
|--------------------------|---|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| <u>A 1621.164-00-000</u> | Maintenance Overtime                            | 25,000.00           | 0.00              | 25,000.00           | 7,932.45            | 0.00                | 17,067.55           |
| <u>A 1621.168-00-000</u> | Maintenance Snow Removal                        | 12,500.00           | 0.00              | 12,500.00           | 38.00               | 0.00                | 12,462.00           |
| <u>A 1621.200-00-000</u> | Maintenance Equipment                           | 5,000.00            | 17,812.06         | 22,812.06           | 396.00              | 22,306.06           | 110.00              |
| <u>A 1621.400-00-000</u> | Maintenance Contractual                         | 145,000.00          | 65,797.80         | 210,797.80          | 98,109.29           | 75,959.40           | 36,729.11           |
| <u>A 1621.450-00-000</u> | Maintenance Materials & Supplies                | 85,000.00           | 2,011.48          | 87,011.48           | 60,531.15           | 13,845.70           | 12,634.63           |
| <u>A 1621.500-00-000</u> | Maintenance-Fuel                                | 15,500.00           | 0.00              | 15,500.00           | 3,004.11            | 11,995.89           | 500.00              |
| <b>1621</b>              | <b>MAINTENANCE OF PLANT</b>                     | <b>521,000.00</b>   | <b>85,621.34</b>  | <b>606,621.34</b>   | <b>265,995.80</b>   | <b>124,682.05</b>   | <b>215,943.49</b>   |
| <u>A 1660.160-00-000</u> | Central Storeroom Salaries                      | 8,900.00            | 0.00              | 8,900.00            | 0.00                | 0.00                | 8,900.00            |
| <b>1660</b>              | <b>CENTRAL STOREROOM</b>                        | <b>8,900.00</b>     | <b>0.00</b>       | <b>8,900.00</b>     | <b>0.00</b>         | <b>0.00</b>         | <b>8,900.00</b>     |
| <u>A 1670.160-00-000</u> | Central Printing & Mailing Salaries             | 8,900.00            | 0.00              | 8,900.00            | 7,094.91            | 287.50              | 1,517.59            |
| <u>A 1670.400-00-000</u> | Central Printing Contractual                    | 8,600.00            | 0.00              | 8,600.00            | 4,350.00            | 4,200.00            | 50.00               |
| <u>A 1670.450-00-000</u> | Central Printing Materials & Supplies           | 500.00              | 0.00              | 500.00              | 138.00              | 0.00                | 362.00              |
| <u>A 1670.451-00-000</u> | Postage & Express Delivery                      | 25,000.00           | 0.00              | 25,000.00           | 1,345.34            | 20,654.66           | 3,000.00            |
| <b>1670</b>              | <b>CENTRAL PRINTING &amp; MAILING</b>           | <b>43,000.00</b>    | <b>0.00</b>       | <b>43,000.00</b>    | <b>12,928.25</b>    | <b>25,142.16</b>    | <b>4,929.59</b>     |
| <u>A 1680.160-00-000</u> | Central Data Processing Salaries                | 6,000.00            | 0.00              | 6,000.00            | 3,000.00            | 3,000.00            | 0.00                |
| <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                   | 15,000.00           | 0.00              | 15,000.00           | 1,451.62            | 1,503.74            | 12,044.64           |
| <u>A 1680.450-00-000</u> | Computer Materials & Supplies                   | 1,000.00            | 0.00              | 1,000.00            | 364.70              | 0.00                | 635.30              |
| <u>A 1680.490-00-000</u> | BOCES Central Data Processing Service           | 477,500.00          | 0.00              | 477,500.00          | 169,119.50          | 232,452.91          | 75,927.59           |
| <b>1680</b>              | <b>CENTRAL DATA PROCESSING</b>                  | <b>503,000.00</b>   | <b>0.00</b>       | <b>503,000.00</b>   | <b>173,935.82</b>   | <b>236,956.65</b>   | <b>92,107.53</b>    |
| <b>16</b>                |   | <b>2,503,700.00</b> | <b>167,843.14</b> | <b>2,671,543.14</b> | <b>1,137,790.75</b> | <b>722,319.54</b>   | <b>811,432.85</b>   |
| <u>A 1910.426-00-000</u> | Liability Insurance                             | 129,000.00          | 0.00              | 129,000.00          | 117,227.98          | 0.00                | 11,772.02           |
| <b>1910</b>              | <b>UNALLOCATED INSURANCE</b>                    | <b>129,000.00</b>   | <b>0.00</b>       | <b>129,000.00</b>   | <b>117,227.98</b>   | <b>0.00</b>         | <b>11,772.02</b>    |
| <u>A 1920.400-00-000</u> | School Association Dues                         | 10,000.00           | 0.00              | 10,000.00           | 0.00                | 0.00                | 10,000.00           |
| <b>1920</b>              | <b>SCHOOL ASSOCIATION DUES</b>                  | <b>10,000.00</b>    | <b>0.00</b>       | <b>10,000.00</b>    | <b>0.00</b>         | <b>0.00</b>         | <b>10,000.00</b>    |
| <u>A 1930.400-00-000</u> | Judgements & Claims                             | 1,000.00            | 0.00              | 1,000.00            | 0.00                | 0.00                | 1,000.00            |
| <b>1930</b>              | <b>JUDGMENTS &amp; CLAIMS</b>                   | <b>1,000.00</b>     | <b>0.00</b>       | <b>1,000.00</b>     | <b>0.00</b>         | <b>0.00</b>         | <b>1,000.00</b>     |
| <u>A 1981.490-00-000</u> | BOCES Administrative Services                   | 270,500.00          | 0.00              | 270,500.00          | 233,486.70          | 36,742.74           | 270.56              |
| <b>1981</b>              | <b>BOCES ADMINISTRATIVE COSTS</b>               | <b>270,500.00</b>   | <b>0.00</b>       | <b>270,500.00</b>   | <b>233,486.70</b>   | <b>36,742.74</b>    | <b>270.56</b>       |
| <b>19</b>                |   | <b>410,500.00</b>   | <b>0.00</b>       | <b>410,500.00</b>   | <b>350,714.68</b>   | <b>36,742.74</b>    | <b>23,042.58</b>    |
| <b>1</b>                 |   | <b>3,871,035.00</b> | <b>188,872.78</b> | <b>4,059,907.78</b> | <b>1,892,157.45</b> | <b>1,067,035.92</b> | <b>1,100,714.41</b> |
| <u>A 2010.150-00-000</u> | Curriculum Development-Professional Salaries    | 99,220.00           | 0.00              | 99,220.00           | 50,534.48           | 0.00                | 48,685.52           |
| <u>A 2010.151-00-000</u> | Team Leaders, Mentors, IB Coordinators Salaries | 40,520.00           | 0.00              | 40,520.00           | 0.00                | 14,749.00           | 25,771.00           |



**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account                  | Description                                 | Budget            | Adjustments      | Adj. Budget       | Expensed          | Encumbered        | Available         |
|--------------------------|---|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| <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       | 1,400.00          | 0.00             | 1,400.00          | 0.00              | 0.00              | 1,400.00          |
| <b>2010</b>              | <b>CURRICULUM DEVEL &amp; SUPERVISION *</b> | <b>141,640.00</b> | <b>0.00</b>      | <b>141,640.00</b> | <b>50,534.48</b>  | <b>14,749.00</b>  | <b>76,356.52</b>  |
| <u>A 2020.150-00-000</u> | Principal & Ass't Supt Salaries             | 0.00              | 0.00             | 0.00              | 75.00             | 0.00              | -75.00            |
| <u>A 2020.150-10-000</u> | Supervision-Professional Salaries-EE        | 92,250.00         | 0.00             | 92,250.00         | 46,256.58         | 42,500.04         | 3,493.38          |
| <u>A 2020.150-20-000</u> | Supervision-Professional Salaries-MS        | 132,750.00        | 0.00             | 132,750.00        | 64,579.56         | 64,579.44         | 3,591.00          |
| <u>A 2020.150-30-000</u> | Supervision-Professional Salaries-HS        | 150,605.00        | 0.00             | 150,605.00        | 73,266.60         | 73,266.40         | 4,072.00          |
| <u>A 2020.160-10-000</u> | Supervision-Support Salaries-EE             | 61,600.00         | 0.00             | 61,600.00         | 30,003.75         | 29,776.41         | 1,819.84          |
| <u>A 2020.160-15-000</u> | Supervision-Support Salaries-JEDIS          | 23,750.00         | 0.00             | 23,750.00         | 8,212.15          | 11,476.27         | 4,061.58          |
| <u>A 2020.160-20-000</u> | Supervision-Support Salaries-MS             | 30,300.00         | 0.00             | 30,300.00         | 15,182.35         | 15,095.42         | 22.23             |
| <u>A 2020.160-30-000</u> | Supervision-Support Salaries-HS             | 34,200.00         | 0.00             | 34,200.00         | 16,804.36         | 16,829.98         | 565.66            |
| <u>A 2020.163-00-000</u> | Clerical Sub. Salaries                      | 8,000.00          | 0.00             | 8,000.00          | 0.00              | 0.00              | 8,000.00          |
| <u>A 2020.165-10-000</u> | SRO Salaries-EE                             | 46,000.00         | 0.00             | 46,000.00         | 15,345.00         | 0.00              | 30,655.00         |
| <u>A 2020.165-15-000</u> | SRO Salaries-JEDIS                          | 15,000.00         | -15,000.00       | 0.00              | 0.00              | 0.00              | 0.00              |
| <u>A 2020.165-20-000</u> | SRO Salaries-MS                             | 46,000.00         | 46,000.00        | 92,000.00         | 31,492.50         | 0.00              | 60,507.50         |
| <u>A 2020.165-30-000</u> | SRO Salaries-HS                             | 60,000.00         | 0.00             | 60,000.00         | 20,000.00         | 30,000.00         | 10,000.00         |
| <u>A 2020.400-00-000</u> | Supervision Contractual                     | 16,000.00         | 0.00             | 16,000.00         | 5,000.00          | 0.00              | 11,000.00         |
| <u>A 2020.400-10-000</u> | Supervision Elbridge Elem Contractual       | 835.00            | 100.00           | 935.00            | 681.18            | 513.01            | -259.19           |
| <u>A 2020.400-15-000</u> | Supervision-JEDIS-Contractual               | 500.00            | -500.00          | 0.00              | 0.00              | 0.00              | 0.00              |
| <u>A 2020.400-20-000</u> | Supervision Middle School Contractual       | 1,000.00          | 500.00           | 1,500.00          | 919.39            | 515.85            | 64.76             |
| <u>A 2020.400-30-000</u> | Supervision High School Contractual         | 1,500.00          | 1,000.00         | 2,500.00          | 1,693.89          | 461.35            | 344.76            |
| <u>A 2020.450-00-000</u> | Supervision Materials & Supplies            | 23,800.00         | -500.00          | 23,300.00         | 0.00              | 0.00              | 23,300.00         |
| <u>A 2020.450-10-000</u> | Supervision Elbridge Materials              | 1,335.00          | -188.88          | 1,146.12          | 316.81            | 235.73            | 593.58            |
| <u>A 2020.450-15-000</u> | Supervision-JEDIS-Materials & Supplies      | 500.00            | 0.00             | 500.00            | 415.40            | 0.00              | 84.60             |
| <u>A 2020.450-20-000</u> | Supervision Middle School Materials         | 2,500.00          | -500.00          | 2,000.00          | 365.63            | 0.00              | 1,634.37          |
| <u>A 2020.450-30-000</u> | Supervision High School Materials           | 2,750.00          | 8.23             | 2,758.23          | 1,597.34          | 368.35            | 792.54            |
| <b>2020</b>              | <b>SUPERVISION-REGULAR SCHOOL *</b>         | <b>751,175.00</b> | <b>30,919.35</b> | <b>782,094.35</b> | <b>332,207.49</b> | <b>285,618.25</b> | <b>164,268.61</b> |
| <u>A 2060.490-00-000</u> | BOCES Research Plan Service                 | 104,000.00        | 0.00             | 104,000.00        | 26,290.38         | 39,381.43         | 38,328.19         |
| <b>2060</b>              | <b>RESEARCH, PLANNING &amp; EVALUAT *</b>   | <b>104,000.00</b> | <b>0.00</b>      | <b>104,000.00</b> | <b>26,290.38</b>  | <b>39,381.43</b>  | <b>38,328.19</b>  |
| <u>A 2070.151-00-000</u> | Inservice Training Salaries                 | 20,000.00         | 1,157.56         | 21,157.56         | 0.00              | 0.00              | 21,157.56         |
| <u>A 2070.400-00-000</u> | Inservice Training Contractual              | 10,000.00         | 11,904.81        | 21,904.81         | 1,617.05          | 0.00              | 20,287.76         |
| <u>A 2070.450-00-000</u> | Inservice Materials & Supplies              | 4,000.00          | 0.00             | 4,000.00          | 0.00              | 0.00              | 4,000.00          |
| <u>A 2070.490-00-000</u> | BOCES Inservice Training Service            | 29,000.00         | 800.00           | 29,800.00         | 7,396.80          | 10,157.67         | 12,245.53         |



**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account                           | Description                                      | Budget       | Adjustments | Adj. Budget  | Expensed   | Encumbered   | Available  |
|-----------------------------------|--|--------------|-------------|--------------|------------|--------------|------------|
| 2070                              | INSERVICE TRAINING-INSTRUCTION                   | 63,000.00    | 13,862.37   | 76,862.37    | 9,013.85   | 10,157.67    | 57,690.85  |
| 20                                |  | 1,059,815.00 | 44,781.72   | 1,104,596.72 | 418,046.20 | 349,906.35   | 336,644.17 |
| <a href="#">A 2110.120-10-000</a> | Teacher Salaries-Gr K-3-EE                       | 1,610,000.00 | -308,729.00 | 1,301,271.00 | 419,054.48 | 782,826.08   | 99,390.44  |
| <a href="#">A 2110.120-10-CAR</a> | Teacher Salaries-Gr K-3-EE CARES Act             | 0.00         | 127,365.00  | 127,365.00   | 42,536.16  | 85,071.84    | -243.00    |
| <a href="#">A 2110.120-15-000</a> | Teacher Salaries-Gr 4-5-JEDIS                    | 716,000.00   | 230,000.00  | 946,000.00   | 330,300.67 | 614,277.96   | 1,421.37   |
| <a href="#">A 2110.120-20-000</a> | Teacher Salaries-Gr 6-MS                         | 450,000.00   | -26,000.00  | 424,000.00   | 136,822.77 | 231,432.32   | 55,744.91  |
| <a href="#">A 2110.127-10-000</a> | Reg School-TA Salaries-Gr K-3-EE                 | 0.00         | 82,000.00   | 82,000.00    | 32,478.82  | 48,647.95    | 873.23     |
| <a href="#">A 2110.127-15-000</a> | Reg School-TA Salaries-Gr 4-5-JEDIS              | 0.00         | 0.00        | 0.00         | 9,014.18   | 13,488.72    | -22,502.90 |
| <a href="#">A 2110.127-20-000</a> | Reg School-TA Salaries-Gr 6-MS                   | 0.00         | 10,000.00   | 10,000.00    | 3,929.04   | 5,893.53     | 177.43     |
| <a href="#">A 2110.130-20-000</a> | Reg School-Teacher Salaries-Gr 7-8-MS            | 1,018,000.00 | -26,000.00  | 992,000.00   | 345,500.80 | 584,433.52   | 62,065.68  |
| <a href="#">A 2110.130-30-000</a> | Reg School-Teacher Salaries-Gr 9-12-HS           | 2,136,000.00 | -223,329.00 | 1,912,671.00 | 664,106.48 | 1,171,220.80 | 77,343.72  |
| <a href="#">A 2110.130-30-CAR</a> | Reg School-Teacher Salaries-Gr 9-12-HS-CARES Act | 0.00         | 123,329.00  | 123,329.00   | 45,434.72  | 78,137.28    | -243.00    |
| <a href="#">A 2110.137-20-000</a> | Reg School-TA Salaries-Gr 7-8-MS                 | 23,000.00    | 10,000.00   | 33,000.00    | 10,887.55  | 21.70        | 22,090.75  |
| <a href="#">A 2110.137-30-000</a> | Reg School-TA Salaries-Gr 9-12-HS                | 24,000.00    | 0.00        | 24,000.00    | 9,061.92   | 13,888.72    | 1,049.36   |
| <a href="#">A 2110.140-10-000</a> | Substitute Teacher & TA Salaries-EE              | 81,000.00    | 0.00        | 81,000.00    | 29,235.45  | 0.00         | 51,764.55  |
| <a href="#">A 2110.140-15-000</a> | Substitute Teacher & TA Salaries-JEDIS           | 30,000.00    | 0.00        | 30,000.00    | 16,011.75  | 0.00         | 13,988.25  |
| <a href="#">A 2110.140-20-000</a> | Substitute Teacher & TA Salaries-MS              | 91,000.00    | 0.00        | 91,000.00    | 26,278.00  | 0.00         | 64,722.00  |
| <a href="#">A 2110.140-30-000</a> | Substitute Teacher & TA Salaries-HS              | 65,000.00    | 0.00        | 65,000.00    | 16,123.25  | 0.00         | 48,876.75  |
| <a href="#">A 2110.144-00-000</a> | Other Instruction Sal Outside WD                 | 36,000.00    | -157.56     | 35,842.44    | 709.02     | 0.00         | 35,133.42  |
| <a href="#">A 2110.151-00-000</a> | Mentors Salaries                                 | 0.00         | 0.00        | 0.00         | 0.00       | 0.00         | 0.00       |
| <a href="#">A 2110.160-10-000</a> | Teacher Aide Salaries-EE                         | 0.00         | 25,845.00   | 25,845.00    | 9,200.90   | 0.00         | 16,644.10  |
| <a href="#">A 2110.160-15-000</a> | Teacher Aide Salaries-JEDIS                      | 0.00         | 30,545.00   | 30,545.00    | 11,321.49  | 0.00         | 19,223.51  |
| <a href="#">A 2110.200-00-000</a> | Tchg Reg School Equipment                        | 0.00         | 5,000.00    | 5,000.00     | 0.00       | 5,000.00     | 0.00       |
| <a href="#">A 2110.200-20-000</a> | Tchg Reg School-Equipment-MS                     | 4,000.00     | 0.00        | 4,000.00     | 0.00       | 0.00         | 4,000.00   |
| <a href="#">A 2110.400-00-000</a> | Tchg Reg School Contractual                      | 80,000.00    | 3,450.00    | 83,450.00    | 0.00       | 3,450.00     | 80,000.00  |
| <a href="#">A 2110.400-10-000</a> | TchgReg School-Contractual-EE                    | 4,335.00     | 50.00       | 4,385.00     | 650.00     | 0.00         | 3,735.00   |
| <a href="#">A 2110.400-15-000</a> | Tchg-Reg School-Contractual-JEDIS                | 4,000.00     | -3,004.00   | 996.00       | 693.00     | 0.00         | 303.00     |
| <a href="#">A 2110.400-20-000</a> | Tchg Reg School-Contractual-MS                   | 5,000.00     | 0.00        | 5,000.00     | 476.94     | 0.00         | 4,523.06   |
| <a href="#">A 2110.400-28-000</a> | Tchg-Reg School-IB Contractual-MS                | 20,000.00    | 0.00        | 20,000.00    | 0.00       | 0.00         | 20,000.00  |
| <a href="#">A 2110.400-30-000</a> | Tchg-Reg School-Contractual-HS                   | 15,000.00    | -5,767.80   | 9,232.20     | 4,981.50   | 2,900.00     | 1,350.70   |
| <a href="#">A 2110.450-00-000</a> | Tchg Reg School Materials & Supplies             | 0.00         | 504.40      | 504.40       | 0.00       | 0.00         | 504.40     |
| <a href="#">A 2110.450-10-000</a> | Reg School-Supplies-EE                           | 32,835.00    | -14,599.52  | 18,235.48    | 13,302.43  | 3,276.68     | 1,656.37   |
| <a href="#">A 2110.450-15-000</a> | Reg School-Supplies-JEDIS                        | 15,730.00    | 6,129.34    | 21,859.34    | 14,275.49  | 2,687.54     | 4,896.31   |

**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account                  | Description                               | Budget              | Adjustments       | Adj. Budget         | Expensed            | Encumbered          | Available         |
|--------------------------|---|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| <u>A 2110.450-20-000</u> | Reg School-Supplies-MS                    | 15,000.00           | 17,146.51         | 32,146.51           | 14,557.66           | 3,117.76            | 14,471.09         |
| <u>A 2110.450-30-000</u> | Reg School-Supplies-HS                    | 49,000.00           | 38,503.18         | 87,503.18           | 13,719.33           | 2,421.23            | 71,362.62         |
| <u>A 2110.471-00-000</u> | Tuition Paid NYS Public School-Regular Ed | 30,000.00           | 10,555.00         | 40,555.00           | 0.00                | 10,555.00           | 30,000.00         |
| <u>A 2110.480-10-000</u> | Reg School-Textbooks-EE                   | 16,675.00           | 29,260.52         | 45,935.52           | 31,415.44           | 0.00                | 14,520.08         |
| <u>A 2110.480-15-000</u> | Reg School-Textbooks-JEDIS                | 12,000.00           | 15,809.63         | 27,809.63           | 18,430.13           | 2,120.25            | 7,259.25          |
| <u>A 2110.480-20-000</u> | Reg School-Textbooks-MS                   | 28,000.00           | 2,932.95          | 30,932.95           | 11,359.10           | 2,046.76            | 17,527.09         |
| <u>A 2110.480-30-000</u> | Reg School-Textbooks-HS                   | 22,786.00           | 3,832.65          | 26,618.65           | 6,122.81            | 83.88               | 20,411.96         |
| <u>A 2110.489-00-000</u> | Private School Textbooks                  | 2,000.00            | 0.00              | 2,000.00            | 345.96              | 79.75               | 1,574.29          |
| <u>A 2110.490-00-000</u> | BOCES Tchg Reg School Service             | 235,148.00          | 2,771.50          | 237,919.50          | 91,307.31           | 135,868.46          | 10,743.73         |
| <b>2110</b>              | <b>TEACHING-REGULAR SCHOOL</b>            | <b>6,871,509.00</b> | <b>167,442.80</b> | <b>7,038,951.80</b> | <b>2,379,644.55</b> | <b>3,802,947.73</b> | <b>856,359.52</b> |
| <b>21</b>                |   | <b>6,871,509.00</b> | <b>167,442.80</b> | <b>7,038,951.80</b> | <b>2,379,644.55</b> | <b>3,802,947.73</b> | <b>856,359.52</b> |
| <u>A 2250.150-10-000</u> | SWD-Teacher Salaries-EE                   | 409,000.00          | 48,750.00         | 457,750.00          | 163,159.42          | 294,236.10          | 354.48            |
| <u>A 2250.150-15-000</u> | SWD-Teacher Salaries-JEDIS                | 147,000.00          | 2,500.00          | 149,500.00          | 54,751.64           | 94,997.32           | -248.96           |
| <u>A 2250.150-20-000</u> | SWD-Teacher Salaries-MS                   | 184,500.00          | 2,500.00          | 187,000.00          | 67,950.04           | 118,385.98          | 663.98            |
| <u>A 2250.150-30-000</u> | SWD-Teacher Salaries-HS                   | 156,000.00          | 1,250.00          | 157,250.00          | 56,618.94           | 99,169.96           | 1,461.10          |
| <u>A 2250.157-10-000</u> | SWD-TA Salaries-EE                        | 210,000.00          | -68,345.00        | 141,655.00          | 56,362.90           | 84,772.18           | 519.92            |
| <u>A 2250.157-15-000</u> | SWD-TA Salaries-JEDIS                     | 123,000.00          | -30,545.00        | 92,455.00           | 35,471.00           | 54,193.38           | 2,790.62          |
| <u>A 2250.157-20-000</u> | SWD-TA Salaries-MS                        | 66,000.00           | 0.00              | 66,000.00           | 18,253.01           | 24,618.62           | 23,128.37         |
| <u>A 2250.160-00-000</u> | SWD Support Salaries                      | 0.00                | 0.00              | 0.00                | 403.92              | 0.00                | -403.92           |
| <u>A 2250.400-00-000</u> | SWD Contractual Expense                   | 60,000.00           | 20,065.00         | 80,065.00           | 6,798.79            | 46,640.08           | 26,626.13         |
| <u>A 2250.450-00-000</u> | SWD Materials & Supplies                  | 20,000.00           | -12,500.00        | 7,500.00            | 2,214.75            | 25.97               | 5,259.28          |
| <u>A 2250.471-00-000</u> | SWD Tuition Paid NYS Public School        | 10,000.00           | 0.00              | 10,000.00           | 0.00                | 0.00                | 10,000.00         |
| <u>A 2250.472-00-000</u> | SWD Tuition Paid Other                    | 120,000.00          | 40,695.00         | 160,695.00          | 4,591.46            | 40,695.00           | 115,408.54        |
| <u>A 2250.490-00-000</u> | BOCES SWD Service                         | 1,875,000.00        | 0.00              | 1,875,000.00        | 675,646.20          | 1,060,192.42        | 139,161.38        |
| <b>2250</b>              | <b>PROGRAMS-STUDENTS W/ DISABIL</b>       | <b>3,380,500.00</b> | <b>4,370.00</b>   | <b>3,384,870.00</b> | <b>1,142,222.07</b> | <b>1,917,927.01</b> | <b>324,720.92</b> |
| <u>A 2259.150-10-000</u> | ELL-Instructional Salaries-Elbridge       | 31,370.00           | 0.00              | 31,370.00           | 12,447.04           | 18,670.46           | 252.50            |
| <u>A 2259.150-15-000</u> | ELL-Instructional Salaries-JEDIS          | 12,550.00           | 0.00              | 12,550.00           | 4,978.80            | 7,468.20            | 103.00            |
| <u>A 2259.150-20-000</u> | ELL-Instructional Salaries-Middle School  | 12,550.00           | 0.00              | 12,550.00           | 4,978.80            | 7,468.20            | 103.00            |
| <u>A 2259.150-30-000</u> | ELL-Instructional Salaries-High School    | 6,275.00            | 0.00              | 6,275.00            | 2,489.36            | 3,734.14            | 51.50             |
| <b>2259</b>              |   | <b>62,745.00</b>    | <b>0.00</b>       | <b>62,745.00</b>    | <b>24,894.00</b>    | <b>37,341.00</b>    | <b>510.00</b>     |
| <u>A 2280.490-00-000</u> | Career & Technical Ed -BOCES Services     | 830,000.00          | 0.00              | 830,000.00          | 318,437.08          | 477,655.62          | 33,907.30         |
| <b>2280</b>              | <b>OCCUPATIONAL EDUCATION</b>             | <b>830,000.00</b>   | <b>0.00</b>       | <b>830,000.00</b>   | <b>318,437.08</b>   | <b>477,655.62</b>   | <b>33,907.30</b>  |
| <b>22</b>                |   | <b>4,273,245.00</b> | <b>4,370.00</b>   | <b>4,277,615.00</b> | <b>1,485,553.15</b> | <b>2,432,923.63</b> | <b>359,138.22</b> |



**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account           | Description                               | Budget            | Adjustments      | Adj. Budget       | Expensed          | Encumbered        | Available         |
|-------------------|---|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| A 2330.150-30-000 | Special Schools-Instructional Salaries-HS | 20,000.00         | -20,000.00       | 0.00              | 0.00              | 0.00              | 0.00              |
| A 2330.490-00-000 | BOCES Special Schools Services            | 0.00              | 20,000.00        | 20,000.00         | 3,612.50          | 0.00              | 16,387.50         |
| <b>2330</b>       | <b>TEACHING-SPECIAL SCHOOLS</b>           | <b>20,000.00</b>  | <b>0.00</b>      | <b>20,000.00</b>  | <b>3,612.50</b>   | <b>0.00</b>       | <b>16,387.50</b>  |
| <b>23</b>         |   | <b>20,000.00</b>  | <b>0.00</b>      | <b>20,000.00</b>  | <b>3,612.50</b>   | <b>0.00</b>       | <b>16,387.50</b>  |
| A 2610.150-10-000 | Librarian Salaries-Elbridge Elem          | 74,410.00         | 0.00             | 74,410.00         | 0.00              | 0.00              | 74,410.00         |
| A 2610.150-15-000 | Librarian Salaries-JEDIS                  | 27,220.00         | 0.00             | 27,220.00         | 0.00              | 0.00              | 27,220.00         |
| A 2610.150-20-000 | Librarian Salaries-Middle School          | 40,830.00         | 0.00             | 40,830.00         | 0.00              | 0.00              | 40,830.00         |
| A 2610.150-30-000 | Librarian Salaries-High School            | 70,360.00         | -69,761.00       | 599.00            | 0.00              | 0.00              | 599.00            |
| A 2610.150-30-CAR | Librarian Salaries-High School-CARES Act  | 0.00              | 69,761.00        | 69,761.00         | 27,904.40         | 41,856.60         | 0.00              |
| A 2610.450-20-000 | Library & AV Middle School Materials      | 125.00            | 0.00             | 125.00            | 0.00              | 0.00              | 125.00            |
| A 2610.450-30-000 | Library & AV High School Materials        | 250.00            | 0.00             | 250.00            | 0.00              | 0.00              | 250.00            |
| A 2610.460-10-000 | Library EE State Aid Library Materials    | 1,944.00          | 0.00             | 1,944.00          | 0.00              | 0.00              | 1,944.00          |
| A 2610.460-15-000 | Library Books-JEDIS                       | 1,025.00          | 0.00             | 1,025.00          | 0.00              | 0.00              | 1,025.00          |
| A 2610.460-20-000 | Library MS State Aid Library Materials    | 2,500.00          | 0.00             | 2,500.00          | 0.00              | 0.00              | 2,500.00          |
| A 2610.460-30-000 | Library HS State Aid Library Materials    | 5,000.00          | 0.00             | 5,000.00          | 0.00              | 0.00              | 5,000.00          |
| A 2610.490-00-000 | BOCES Library & AV Service                | 73,400.00         | 0.00             | 73,400.00         | 25,378.77         | 47,344.83         | 676.40            |
| A 2610.490-10-000 | BOCES Library & AV- Elbridge              | 8,400.00          | -7,450.00        | 950.00            | 902.06            | 0.00              | 47.94             |
| A 2610.490-15-000 | Library & AV-BOCES Service-JEDIS          | 350.00            | 0.00             | 350.00            | 348.60            | 0.00              | 1.40              |
| A 2610.490-20-000 | BOCES Library & AV Middle School          | 2,000.00          | 0.00             | 2,000.00          | 1,456.46          | 0.00              | 543.54            |
| A 2610.490-30-000 | BOCES Library & AV High School            | 3,500.00          | 0.00             | 3,500.00          | 3,477.33          | 0.00              | 22.67             |
| <b>2610</b>       | <b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>   | <b>311,314.00</b> | <b>-7,450.00</b> | <b>303,864.00</b> | <b>59,467.62</b>  | <b>89,201.43</b>  | <b>155,194.95</b> |
| A 2630.160-10-000 | CAI-Salaries-EE                           | 50,700.00         | 0.00             | 50,700.00         | 22,844.80         | 0.00              | 27,855.20         |
| A 2630.160-15-000 | CAI-Salaries-JEDIS                        | 37,820.00         | 0.00             | 37,820.00         | 18,394.32         | 18,394.26         | 1,031.42          |
| A 2630.160-20-000 | CAI-Salaries-MS                           | 65,215.00         | 0.00             | 65,215.00         | 27,591.36         | 27,591.52         | 10,032.12         |
| A 2630.160-30-000 | CAI-Salaries-HS                           | 61,750.00         | 0.00             | 61,750.00         | 30,646.56         | 30,646.44         | 457.00            |
| A 2630.162-20-000 | Director of IT-Mileage                    | 500.00            | 0.00             | 500.00            | 249.96            | 250.04            | 0.00              |
| A 2630.164-10-000 | CAI-Non-Instructional Overtime-EE         | 500.00            | 0.00             | 500.00            | 571.74            | 0.00              | -71.74            |
| A 2630.200-00-000 | CAI Equipment                             | 3,000.00          | 0.00             | 3,000.00          | 0.00              | 0.00              | 3,000.00          |
| A 2630.220-00-000 | Computer Hardware                         | 27,000.00         | -749.75          | 26,250.25         | 0.00              | 3,359.80          | 22,890.45         |
| A 2630.450-00-000 | CAI Materials & Supplies                  | 18,000.00         | 10,740.57        | 28,740.57         | 14,341.92         | 6,086.82          | 8,311.83          |
| A 2630.460-00-000 | Computer Software                         | 25,000.00         | -5,747.00        | 19,253.00         | 9,340.39          | 0.00              | 9,912.61          |
| A 2630.490-00-000 | BOCES CAI Technology Service              | 575,220.00        | 77,761.75        | 652,981.75        | 217,450.15        | 302,928.05        | 132,603.55        |
| <b>2630</b>       | <b>COMPUTER ASSISTED INSTRUCTION</b>      | <b>864,705.00</b> | <b>82,005.57</b> | <b>946,710.57</b> | <b>341,431.20</b> | <b>389,256.93</b> | <b>216,022.44</b> |



**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account                  | Description                           | Budget              | Adjustments      | Adj. Budget         | Expensed          | Encumbered        | Available         |
|--------------------------|---------------------------------------|---------------------|------------------|---------------------|-------------------|-------------------|-------------------|
| <b>26</b>                |                                       | <b>1,176,019.00</b> | <b>74,555.57</b> | <b>1,250,574.57</b> | <b>400,898.82</b> | <b>478,458.36</b> | <b>371,217.39</b> |
|                          | Guidance-Prof Salaries-EE             | 113,000.00          | 0.00             | 113,000.00          | 35,897.68         | 71,795.12         | 5,307.20          |
| <u>A 2810.150-10-000</u> |                                       | **                  |                  |                     |                   |                   |                   |
| <u>A 2810.150-15-000</u> | Guidance-Prof Salaries-JEDIS          | 27,800.00           | 0.00             | 27,800.00           | 10,999.04         | 16,498.56         | 302.40            |
| <u>A 2810.150-20-000</u> | Guidance-Prof Salaries-MS             | 46,600.00           | 0.00             | 46,600.00           | 21,293.04         | 24,747.84         | 559.12            |
| <u>A 2810.150-30-000</u> | Guidance-Prof Salaries-HS             | 198,500.00          | 7,260.00         | 205,760.00          | 78,422.71         | 124,845.71        | 2,491.58          |
| <u>A 2810.160-30-000</u> | Guidance-Support Staff-HS             | 32,250.00           | 0.00             | 32,250.00           | 15,804.51         | 16,110.57         | 334.92            |
| <u>A 2810.400-30-000</u> | Guidance High School Contractual      | 375.00              | 0.00             | 375.00              | 50.00             | 0.00              | 325.00            |
| <u>A 2810.450-10-000</u> | Guidance-Supplies-EE                  | 300.00              | 68.37            | 368.37              | 68.37             | 0.00              | 300.00            |
| <u>A 2810.450-20-000</u> | Guidance -Supplies-MS                 | 300.00              | 0.00             | 300.00              | 0.00              | 0.00              | 300.00            |
| <u>A 2810.450-30-000</u> | Guidance-Supplies-HS                  | 250.00              | 0.00             | 250.00              | 245.46            | 0.00              | 4.54              |
| <b>2810</b>              | <b>GUIDANCE-REGULAR SCHOOL</b>        | <b>419,375.00</b>   | <b>7,328.37</b>  | <b>426,703.37</b>   | <b>162,780.81</b> | <b>253,997.80</b> | <b>9,924.76</b>   |
| <u>A 2815.160-00-000</u> | Nurses Salaries                       | 0.00                | 0.00             | 0.00                | 0.00              | 22.28             | -22.28            |
| <u>A 2815.160-10-000</u> | Nurses Salaries-EE                    | 47,500.00           | 0.00             | 47,500.00           | 14,441.04         | 28,225.96         | 4,833.00          |
| <u>A 2815.160-15-000</u> | Nurses Salaries-JEDIS                 | 15,900.00           | 0.00             | 15,900.00           | 5,278.56          | 10,557.04         | 64.40             |
| <u>A 2815.160-20-000</u> | Nurses Salaries-MS                    | 24,100.00           | 0.00             | 24,100.00           | 7,917.76          | 15,835.64         | 346.60            |
| <u>A 2815.160-30-000</u> | Nurses Salaries-HS                    | 42,500.00           | 0.00             | 42,500.00           | 17,507.95         | 23,987.40         | 1,004.65          |
| <u>A 2815.400-00-000</u> | Health Services Contractual           | 15,000.00           | 1,359.32         | 16,359.32           | 0.00              | 5,559.32          | 10,800.00         |
| <u>A 2815.400-10-000</u> | Health Services-Contractual-EE        | 100.00              | 0.00             | 100.00              | 0.00              | 0.00              | 100.00            |
| <u>A 2815.400-20-000</u> | Health Services-Contractual-MS        | 100.00              | 0.00             | 100.00              | 0.00              | 0.00              | 100.00            |
| <u>A 2815.400-30-000</u> | Health Services-Contractual-HS        | 100.00              | 0.00             | 100.00              | 0.00              | 0.00              | 100.00            |
| <u>A 2815.450-00-000</u> | Health Services Materials             | 0.00                | 5,495.00         | 5,495.00            | 0.00              | 5,495.00          | 0.00              |
| <u>A 2815.450-10-000</u> | Nurses-Supplies-EE                    | 900.00              | 0.00             | 900.00              | 0.00              | 118.99            | 781.01            |
| <u>A 2815.450-20-000</u> | Nurses-Supplies-MS                    | 2,000.00            | 0.00             | 2,000.00            | 17.45             | 167.18            | 1,815.37          |
| <u>A 2815.450-30-000</u> | Nurses-Supplies-HS                    | 500.00              | 592.52           | 1,092.52            | 284.47            | 308.05            | 500.00            |
| <b>2815</b>              | <b>HEALTH SERVICES-REGULAR SCHOOL</b> | <b>148,700.00</b>   | <b>7,446.84</b>  | <b>156,146.84</b>   | <b>45,447.23</b>  | <b>90,276.86</b>  | <b>20,422.75</b>  |
| <u>A 2820.150-10-000</u> | Psychologist-Salaries-EE              | 79,600.00           | 0.00             | 79,600.00           | 25,516.40         | 51,032.60         | 3,051.00          |
| <u>A 2820.150-20-000</u> | Psychologist-Salaries-MS              | 45,500.00           | 0.00             | 45,500.00           | 14,947.36         | 29,894.64         | 658.00            |
| <u>A 2820.150-30-000</u> | Psychologist-Salaries-HS              | 19,500.00           | 0.00             | 19,500.00           | 6,406.00          | 12,812.00         | 282.00            |
| <u>A 2820.450-10-000</u> | Psychologist Elbridge Materials       | 250.00              | 0.00             | 250.00              | 0.00              | 0.00              | 250.00            |
| <b>2820</b>              | <b>PSYCHOLOGICAL SRVC-REG SCHOOL</b>  | <b>144,850.00</b>   | <b>0.00</b>      | <b>144,850.00</b>   | <b>46,869.76</b>  | <b>93,739.24</b>  | <b>4,241.00</b>   |
| <u>A 2825.150-15-000</u> | Social Worker Salaries-JEDIS          | 30,000.00           | 1,500.00         | 31,500.00           | 12,597.44         | 18,896.19         | 6.37              |
| <u>A 2825.150-20-000</u> | Social Worker Salaries-MS             | 37,000.00           | -379.00          | 36,621.00           | 14,648.16         | 21,972.34         | 0.50              |
| <u>A 2825.150-30-000</u> | Social Worker Salaries-HS             | 0.00                | 243.00           | 243.00              | 81.04             | 161.96            | 0.00              |

JORDAN - ELBRIDGE CSD

Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020



| Account           | Description                                   | Budget               | Adjustments       | Adj. Budget          | Expensed            | Encumbered          | Available           |
|-------------------|---|----------------------|-------------------|----------------------|---------------------|---------------------|---------------------|
| A 2825.400-30-000 | Social Worker High School Contractual         | 0.00                 | 4.75              | 4.75                 | 4.75                | 0.00                | 0.00                |
| <b>2825</b>       | <b>SOCIAL WORK SRVC-REG SCHOOL *</b>          | <b>67,000.00</b>     | <b>1,368.75</b>   | <b>68,368.75</b>     | <b>27,331.39</b>    | <b>41,030.49</b>    | <b>6.87</b>         |
| A 2850.150-00-000 | Cocurricular Instructional Salaries           | 0.00                 | 0.00              | 0.00                 | 0.00                | 0.00                | 0.00                |
| A 2850.150-10-000 | Cocurricular Instructional Salaries-EE        | 985.00               | 0.00              | 985.00               | 0.00                | 0.00                | 985.00              |
| A 2850.150-15-000 | Cocurricular Instructional Salaries-JEDIS     | 2,330.00             | 0.00              | 2,330.00             | 0.00                | 0.00                | 2,330.00            |
| A 2850.150-20-000 | Cocurricular Instructional Salaries-MS        | 9,600.00             | -5,000.00         | 4,600.00             | 1,032.77            | 569.40              | 2,997.83            |
| A 2850.150-30-000 | Cocurricular Instructional Salaries-HS        | 55,100.00            | -35,000.00        | 20,100.00            | 5,964.28            | 8,155.72            | 5,980.00            |
| A 2850.150-33-000 | Marching Band Salaries                        | 42,000.00            | 0.00              | 42,000.00            | 9,318.00            | 0.00                | 32,682.00           |
| A 2850.156-10-000 | Co-Curricular-Proctor Pay-Elbridge            | 7,000.00             | 0.00              | 7,000.00             | 0.00                | 0.00                | 7,000.00            |
| A 2850.156-15-000 | Co-Curricular-Proctor Pay-JEDIS               | 1,500.00             | 0.00              | 1,500.00             | 318.24              | 0.00                | 1,181.76            |
| A 2850.156-20-000 | Co-Curricular-Proctor Pay-Middle School       | 13,000.00            | 0.00              | 13,000.00            | 336.96              | 0.00                | 12,663.04           |
| A 2850.156-30-000 | Co-Curricular-Proctor Pay-High School         | 12,000.00            | 0.00              | 12,000.00            | 432.22              | 0.00                | 11,567.78           |
| A 2850.160-20-000 | CoCurricular Support Salaries-MS              | 500.00               | 0.00              | 500.00               | 249.96              | 250.04              | 0.00                |
| A 2850.160-30-000 | CoCurricular Support Salaries-HS              | 2,810.00             | 0.00              | 2,810.00             | 750.00              | 750.00              | 1,310.00            |
| A 2850.200-33-000 | Marching Band-Equipment                       | 4,000.00             | 0.00              | 4,000.00             | 0.00                | 0.00                | 4,000.00            |
| A 2850.400-30-000 | CoCurricular High School Contractual          | 2,000.00             | -571.50           | 1,428.50             | 0.00                | 0.00                | 1,428.50            |
| A 2850.400-33-000 | Marching Band Contractual                     | 25,000.00            | 0.00              | 25,000.00            | 0.00                | 5,500.00            | 19,500.00           |
| A 2850.450-30-000 | CoCurricular High School Materials            | 2,500.00             | 0.00              | 2,500.00             | 0.00                | 0.00                | 2,500.00            |
| A 2850.450-33-000 | Marching Band Materials & Supplies            | 12,000.00            | 3,083.14          | 15,083.14            | 1,393.92            | 1,699.00            | 11,990.22           |
| <b>2850</b>       | <b>CO-CURRICULAR ACTIV-REG SCHL *</b>         | <b>192,325.00</b>    | <b>-37,488.36</b> | <b>154,836.64</b>    | <b>19,796.35</b>    | <b>16,924.16</b>    | <b>118,116.13</b>   |
| A 2855.150-00-000 | Interscholastic Instructional Salaries        | 0.00                 | 0.00              | 0.00                 | 0.00                | 0.00                | 0.00                |
| A 2855.150-20-000 | Coaches Salaries-Modified                     | 61,550.00            | 0.00              | 61,550.00            | 7,218.00            | 3,208.00            | 51,124.00           |
| A 2855.150-30-000 | Coaches Salaries-Varsity & JV                 | 190,400.00           | 0.00              | 190,400.00           | 18,137.00           | 20,884.00           | 151,379.00          |
| A 2855.151-30-000 | Interscholastic Athletics-AD Salary           | 44,535.00            | 0.00              | 44,535.00            | 21,664.08           | 21,663.92           | 1,207.00            |
| A 2855.156-00-000 | Interscholastic Athletics-Proctor & SRO Pay   | 54,000.00            | -31,000.00        | 23,000.00            | 725.22              | 0.00                | 22,274.78           |
| A 2855.160-30-000 | Interscholastic Athletics-Support Salaries-HS | 64,480.00            | 0.00              | 64,480.00            | 28,565.40           | 34,853.94           | 1,060.66            |
| A 2855.200-00-000 | Interscholastic Athletics Equipment           | 4,125.00             | 0.00              | 4,125.00             | 0.00                | 0.00                | 4,125.00            |
| A 2855.400-00-000 | Interscholastic Athletics Contractual         | 79,200.00            | 1,124.76          | 80,324.76            | 5,486.59            | 4,895.53            | 69,942.64           |
| A 2855.450-00-000 | Interscholastic Athletic Materials            | 46,000.00            | 18,436.92         | 64,436.92            | 20,372.18           | 3,032.77            | 41,031.97           |
| <b>2855</b>       | <b>INTERSCHOL ATHLETICS-REG SCHL *</b>        | <b>544,290.00</b>    | <b>-11,438.32</b> | <b>532,851.68</b>    | <b>102,168.47</b>   | <b>88,538.16</b>    | <b>342,145.05</b>   |
| <b>28</b>         | <b>**</b>                                     | <b>1,516,540.00</b>  | <b>-32,782.72</b> | <b>1,483,757.28</b>  | <b>404,394.01</b>   | <b>584,506.71</b>   | <b>494,856.56</b>   |
| <b>2</b>          | <b>***</b>                                    | <b>14,917,128.00</b> | <b>258,367.37</b> | <b>15,175,495.37</b> | <b>5,092,149.23</b> | <b>7,648,742.78</b> | <b>2,434,603.36</b> |
| A 5510.160-00-000 | Transportation Salaries                       | 1,160,000.00         | 0.00              | 1,160,000.00         | 449,535.94          | 0.00                | 710,464.06          |



**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account                  | Description                               | Budget              | Adjustments      | Adj. Budget         | Expensed            | Encumbered        | Available           |
|--------------------------|---|---------------------|------------------|---------------------|---------------------|-------------------|---------------------|
| <u>A 5510.160-00-000</u> | Transportation Supervisor & Office Salary | 126,000.00          | 0.00             | 126,000.00          | 58,000.26           | 34,775.94         | 33,223.80           |
| <u>A 5510.161-00-000</u> | Transportation Extra Trip Salaries        | 48,600.00           | 0.00             | 48,600.00           | 5,964.53            | 0.00              | 42,635.47           |
| <u>A 5510.163-00-000</u> | Transportation Substitutes                | 60,000.00           | 0.00             | 60,000.00           | 8,622.75            | 0.00              | 51,377.25           |
| <u>A 5510.164-00-000</u> | Transportation Overtime                   | 14,600.00           | 0.00             | 14,600.00           | 1,871.25            | 0.00              | 12,728.75           |
| <u>A 5510.167-00-000</u> | Transportation Summer Help                | 19,000.00           | 0.00             | 19,000.00           | 2,548.80            | 0.00              | 16,451.20           |
| <u>A 5510.200-00-000</u> | Transportation - Equipment                | 0.00                | 33,954.00        | 33,954.00           | 33,954.00           | 0.00              | 0.00                |
| <u>A 5510.210-00-000</u> | Transportation-Bus Purchases              | 405,000.00          | 0.00             | 405,000.00          | 403,938.54          | 0.00              | 1,061.46            |
| <u>A 5510.400-00-000</u> | Transportation Contractual Expenses       | 54,400.00           | 12,800.16        | 67,200.16           | 24,237.08           | 11,565.07         | 31,398.01           |
| <u>A 5510.426-00-000</u> | Transportation Insurance                  | 40,000.00           | 0.00             | 40,000.00           | 31,625.30           | 0.00              | 8,374.70            |
| <u>A 5510.438-00-000</u> | Transportation Physicals                  | 4,500.00            | 582.00           | 5,082.00            | 164.00              | 0.00              | 4,918.00            |
| <u>A 5510.439-00-000</u> | Transportation Repairs on Buses           | 7,000.00            | 0.00             | 7,000.00            | 0.00                | 243.90            | 6,756.10            |
| <u>A 5510.450-00-000</u> | Transportation Materials & Supplies       | 17,000.00           | 6,394.24         | 23,394.24           | 18,331.72           | 0.00              | 5,062.52            |
| <u>A 5510.500-00-000</u> | Vehicle Fuel                              | 166,400.00          | 0.00             | 166,400.00          | 18,842.76           | 88,491.91         | 59,065.33           |
| <u>A 5510.501-00-000</u> | Oil, Lubricants, Additives, DEF...        | 5,500.00            | 0.00             | 5,500.00            | 1,518.00            | 0.00              | 3,982.00            |
| <u>A 5510.502-00-000</u> | Vehicle Parts                             | 21,500.00           | 236.39           | 21,736.39           | 5,984.74            | 1,398.36          | 14,353.29           |
| <u>A 5510.503-00-000</u> | Vehicle Tires                             | 10,000.00           | 2,615.50         | 12,615.50           | 5,371.50            | 642.00            | 6,602.00            |
| <u>A 5510.504-00-000</u> | Transportation-Snow Removals Salt/Sand    | 5,500.00            | 0.00             | 5,500.00            | 0.00                | 0.00              | 5,500.00            |
| <b>5510</b>              | <b>DISTRICT TRANSPORT-MEDICAID</b>        | <b>2,165,000.00</b> | <b>56,582.29</b> | <b>2,221,582.29</b> | <b>1,070,511.17</b> | <b>137,117.18</b> | <b>1,013,953.94</b> |
| <u>A 5530.160-00-000</u> | Mechanic Salaries                         | 110,000.00          | 0.00             | 110,000.00          | 48,992.60           | 575.00            | 60,432.40           |
| <u>A 5530.168-00-000</u> | Bus Garage Snow Removal Stipends          | 6,900.00            | 0.00             | 6,900.00            | 2,300.00            | 4,600.00          | 0.00                |
| <u>A 5530.400-00-000</u> | Bus Garage Contractual & Insurance        | 15,000.00           | 0.00             | 15,000.00           | 7,865.03            | 2,844.78          | 4,290.19            |
| <u>A 5530.420-00-000</u> | Bus Garage Electric & Gas                 | 16,000.00           | 0.00             | 16,000.00           | 8,381.76            | 4,190.88          | 3,427.36            |
| <b>5530</b>              | <b>GARAGE BUILDING</b>                    | <b>147,900.00</b>   | <b>0.00</b>      | <b>147,900.00</b>   | <b>67,539.39</b>    | <b>12,210.66</b>  | <b>68,149.95</b>    |
| <u>A 5581.490-00-000</u> | BOCES Transportation Services             | 18,000.00           | 0.00             | 18,000.00           | 6,782.00            | 10,173.00         | 1,045.00            |
| <b>5581</b>              | <b>TRANSPORTATION FROM BOCES</b>          | <b>18,000.00</b>    | <b>0.00</b>      | <b>18,000.00</b>    | <b>6,782.00</b>     | <b>10,173.00</b>  | <b>1,045.00</b>     |
| <b>55</b>                |   | <b>2,330,900.00</b> | <b>56,582.29</b> | <b>2,387,482.29</b> | <b>1,144,832.56</b> | <b>159,500.84</b> | <b>1,083,148.89</b> |
| <b>5</b>                 |   | <b>2,330,900.00</b> | <b>56,582.29</b> | <b>2,387,482.29</b> | <b>1,144,832.56</b> | <b>159,500.84</b> | <b>1,083,148.89</b> |
| <u>A 7140.450-00-000</u> | Community Service-Supplies                | 0.00                | 424.87           | 424.87              | 424.87              | 0.00              | 0.00                |
| <b>7140</b>              | <b>RECREATION</b>                         | <b>0.00</b>         | <b>424.87</b>    | <b>424.87</b>       | <b>424.87</b>       | <b>0.00</b>       | <b>0.00</b>         |
| <b>71</b>                |   | <b>0.00</b>         | <b>424.87</b>    | <b>424.87</b>       | <b>424.87</b>       | <b>0.00</b>       | <b>0.00</b>         |
| <b>7</b>                 |   | <b>0.00</b>         | <b>424.87</b>    | <b>424.87</b>       | <b>424.87</b>       | <b>0.00</b>       | <b>0.00</b>         |
| <u>A 9010.800-00-000</u> | Employee Retirement System                | 425,645.00          | 0.00             | 425,645.00          | 396,170.00          | 0.00              | 29,475.00           |
| <b>9010</b>              | <b>STATE RETIREMENT</b>                   | <b>425,645.00</b>   | <b>0.00</b>      | <b>425,645.00</b>   | <b>396,170.00</b>   | <b>0.00</b>       | <b>29,475.00</b>    |



**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account                  | Description                                   | Budget              | Adjustments      | Adj. Budget         | Expensed            | Encumbered          | Available         |
|--------------------------|---|---------------------|------------------|---------------------|---------------------|---------------------|-------------------|
| <u>A 9020.800-00-000</u> | Teacher Retirement System                     | 1,066,194.00        | 0.00             | 1,066,194.00        | 972,205.81          | 0.00                | 93,988.19         |
| <b>9020</b>              | <b>TEACHERS' RETIREMENT</b>                   | <b>1,066,194.00</b> | <b>0.00</b>      | <b>1,066,194.00</b> | <b>972,205.81</b>   | <b>0.00</b>         | <b>93,988.19</b>  |
| <u>A 9030.800-00-000</u> | FICA Social Security Medicare                 | 1,017,788.00        | 0.00             | 1,017,788.00        | 384,221.38          | 609,579.62          | 23,987.00         |
| <b>9030</b>              | <b>SOCIAL SECURITY</b>                        | <b>1,017,788.00</b> | <b>0.00</b>      | <b>1,017,788.00</b> | <b>384,221.38</b>   | <b>609,579.62</b>   | <b>23,987.00</b>  |
| <u>A 9040.800-00-000</u> | Workers Compensation                          | 225,000.00          | 0.00             | 225,000.00          | 214,480.44          | 5,889.56            | 4,630.00          |
| <b>9040</b>              | <b>WORKERS COMP</b>                           | <b>225,000.00</b>   | <b>0.00</b>      | <b>225,000.00</b>   | <b>214,480.44</b>   | <b>5,889.56</b>     | <b>4,630.00</b>   |
| <u>A 9050.800-00-000</u> | Unemployment Insurance                        | 50,000.00           | 30,125.42        | 80,125.42           | 30,125.42           | 0.00                | 50,000.00         |
| <b>9050</b>              | <b>UNEMPLOYMENT INSURANCE</b>                 | <b>50,000.00</b>    | <b>30,125.42</b> | <b>80,125.42</b>    | <b>30,125.42</b>    | <b>0.00</b>         | <b>50,000.00</b>  |
| <u>A 9060.800-00-000</u> | Health Insurance                              | 3,672,715.00        | 0.00             | 3,672,715.00        | 1,819,686.90        | 1,840,313.10        | 12,715.00         |
| <u>A 9060.801-00-000</u> | Dental Insurance                              | 98,000.00           | 0.00             | 98,000.00           | 42,548.51           | 55,371.49           | 80.00             |
| <u>A 9060.802-00-000</u> | Vision Insurance                              | 47,000.00           | 0.00             | 47,000.00           | 23,996.93           | 22,995.07           | 8.00              |
| <u>A 9060.803-00-000</u> | Medicare Part B Payment to GF Retirees        | 1,160.00            | 0.00             | 1,160.00            | 0.00                | 0.00                | 1,160.00          |
| <u>A 9060.804-00-000</u> | 403B Administration                           | 2,000.00            | 0.00             | 2,000.00            | 1,716.00            | 0.00                | 284.00            |
| <u>A 9060.805-00-000</u> | Flex Spending Plan                            | 4,000.00            | 0.00             | 4,000.00            | 1,593.90            | 1,693.90            | 712.20            |
| <b>9060</b>              | <b>HOSPITAL, MEDICAL &amp; DENTAL INS</b>     | <b>3,824,875.00</b> | <b>0.00</b>      | <b>3,824,875.00</b> | <b>1,889,542.24</b> | <b>1,920,373.56</b> | <b>14,959.20</b>  |
| <u>A 9080.800-00-000</u> | Employee Tuition                              | 7,500.00            | 7,499.99         | 14,999.99           | 3,484.76            | 4,015.23            | 7,500.00          |
| <b>9080</b>              |   | <b>7,500.00</b>     | <b>7,499.99</b>  | <b>14,999.99</b>    | <b>3,484.76</b>     | <b>4,015.23</b>     | <b>7,500.00</b>   |
| <b>90</b>                |   | <b>6,617,002.00</b> | <b>37,625.41</b> | <b>6,654,627.41</b> | <b>3,890,230.05</b> | <b>2,539,857.97</b> | <b>224,539.39</b> |
| <u>A 9711.600-00-000</u> | Serial Bonds - Principal - School             | 1,995,000.00        | 227.00           | 1,995,227.00        | 1,595,226.95        | 400,000.00          | 0.05              |
| <u>A 9711.700-00-000</u> | Serial Bonds - Interest - School              | 567,603.00          | -227.00          | 567,376.00          | 236,887.22          | 330,487.50          | 1.28              |
| <b>9711</b>              |   | <b>2,562,603.00</b> | <b>0.00</b>      | <b>2,562,603.00</b> | <b>1,832,114.17</b> | <b>730,487.50</b>   | <b>1.33</b>       |
| <u>A 9713.600-00-000</u> | Serial Bonds - Principal - BOCES              | 210,000.00          | 0.00             | 210,000.00          | 0.00                | 210,000.00          | 0.00              |
| <u>A 9713.700-00-000</u> | Serial Bonds - Interest - BOCES               | 89,150.00           | 0.00             | 89,150.00           | 44,575.00           | 44,575.00           | 0.00              |
| <b>9713</b>              |   | <b>299,150.00</b>   | <b>0.00</b>      | <b>299,150.00</b>   | <b>44,575.00</b>    | <b>254,575.00</b>   | <b>0.00</b>       |
| <u>A 9731.700-00-000</u> | Bond Anticipation Note-School-Interest        | 91,000.00           | 0.00             | 91,000.00           | 0.00                | 0.00                | 91,000.00         |
| <b>9731</b>              |   | <b>91,000.00</b>    | <b>0.00</b>      | <b>91,000.00</b>    | <b>0.00</b>         | <b>0.00</b>         | <b>91,000.00</b>  |
| <u>A 9789.600-00-000</u> | Energy Perf. Contract-Principal               | 201,504.00          | 0.00             | 201,504.00          | 201,503.69          | 0.00                | 0.31              |
| <u>A 9789.700-00-000</u> | Energy Perf. Contract-Interest                | 13,478.00           | 0.00             | 13,478.00           | 13,477.05           | 0.00                | 0.95              |
| <b>9789</b>              |   | <b>214,982.00</b>   | <b>0.00</b>      | <b>214,982.00</b>   | <b>214,980.74</b>   | <b>0.00</b>         | <b>1.26</b>       |
| <b>97</b>                |   | <b>3,167,735.00</b> | <b>0.00</b>      | <b>3,167,735.00</b> | <b>2,091,669.91</b> | <b>985,062.50</b>   | <b>91,002.59</b>  |
| <u>A 9901.930-00-000</u> | Transfer to School Food Service Fund          | 15,000.00           | 0.00             | 15,000.00           | 0.00                | 0.00                | 15,000.00         |
| <u>A 9901.950-00-000</u> | Transfer to Special Aid Fund                  | 60,000.00           | 0.00             | 60,000.00           | 0.00                | 0.00                | 60,000.00         |
| <u>A 9901.950-3Y-000</u> | Transfer to Special Aid Fund - 3 Yr Old Pre-K | 168,200.00          | 0.00             | 168,200.00          | 0.00                | 0.00                | 168,200.00        |

**JORDAN - ELBRIDGE CSD**

**Appropriation Status Detail Report By Function From 7/1/2020 To 12/31/2020**



| Account                  | Description                                 | Budget               | Adjustments       | Adj. Budget          | Expensed             | Encumbered           | Available           |
|--------------------------|---|----------------------|-------------------|----------------------|----------------------|----------------------|---------------------|
| <u>A.9901.950-4Y-000</u> | Transfer to Special Aid Fund-4 Yr Old Pre-K | 143,000.00           | 0.00              | 143,000.00           | 0.00                 | 0.00                 | 143,000.00          |
| <b>9901</b>              | <b>TRANSFER TO SPECIAL AID</b>              | <b>386,200.00</b>    | <b>0.00</b>       | <b>386,200.00</b>    | <b>0.00</b>          | <b>0.00</b>          | <b>386,200.00</b>   |
| <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          |
| <b>9950</b>              | <b>TRANSFER TO CAPITAL</b>                  | <b>100,000.00</b>    | <b>0.00</b>       | <b>100,000.00</b>    | <b>0.00</b>          | <b>0.00</b>          | <b>100,000.00</b>   |
| <b>99</b>                |   | <b>486,200.00</b>    | <b>0.00</b>       | <b>486,200.00</b>    | <b>0.00</b>          | <b>0.00</b>          | <b>486,200.00</b>   |
| <b>9</b>                 |   | <b>10,270,937.00</b> | <b>37,625.41</b>  | <b>10,308,562.41</b> | <b>5,981,899.96</b>  | <b>3,524,920.47</b>  | <b>801,741.98</b>   |
|                          | <b>Fund A Totals:</b>                       | <b>31,390,000.00</b> | <b>541,872.72</b> | <b>31,931,872.72</b> | <b>14,111,464.07</b> | <b>12,400,200.01</b> | <b>5,420,208.64</b> |
|                          | <b>Grand Totals:</b>                        | <b>31,390,000.00</b> | <b>541,872.72</b> | <b>31,931,872.72</b> | <b>14,111,464.07</b> | <b>12,400,200.01</b> | <b>5,420,208.64</b> |

**JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT**  
**Middle School ECA Accounts**  
**Activity through 12/31/2020**

|                 | <u>Balance</u><br><u>7/1/2020</u> | <u>Receipts</u>         | <u>Disbursements</u>    | <u>Balance</u><br><u>12/31/2020</u> |
|-----------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|
| Misc/Sales Tax  | \$ 1.11                           | \$ -                    | \$ -                    | \$ 1.11                             |
| Honor Society   | \$ 39.45                          | \$ -                    | \$ -                    | \$ 39.45                            |
| Musical         | \$ 8,268.12                       | \$ -                    | \$ -                    | \$ 8,268.12                         |
| Student Council | \$ 3,092.18                       | \$ 119.17               | \$ 306.50               | \$ 2,904.85                         |
| Yearbook        | \$ 2,039.50                       | \$ -                    | \$ -                    | \$ 2,039.50                         |
| <b>TOTAL</b>    | <u><u>\$ 13,440.36</u></u>        | <u><u>\$ 119.17</u></u> | <u><u>\$ 306.50</u></u> | <u><u>\$ 13,253.03</u></u>          |

**BALANCE PER LEDGER**

\$ 13,253.03



**JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT**  
**High School ECA Accounts**  
**Activity through 12/31/2020**

|                      | <u>Balance</u><br><u>7/1/2020</u> |           | <u>Receipts</u> |           | <u>Disbursements</u> |                     | <u>Balance</u><br><u>12/31/2020</u> |
|----------------------|-----------------------------------|-----------|-----------------|-----------|----------------------|---------------------|-------------------------------------|
| Misc/Sales Tax       | \$ 2,756.69                       | \$        | 116.64          | \$        | -                    | \$                  | 2,873.33                            |
| Class of 2020        | \$ 4,000.77                       | \$        | 2,000.00        | \$        | 6,000.57             | \$                  | 0.20                                |
| Class of 2021        | \$ 13,232.88                      | \$        | 1,394.27        | \$        | 3,915.29             | \$                  | 10,711.86                           |
| Class of 2022        | \$ 2,705.29                       | \$        | 115.51          | \$        | 115.51               | \$                  | 2,705.29                            |
| Class of 2023        | \$ 740.00                         | \$        | 728.00          | \$        | 499.50               | \$                  | 968.50                              |
| Class of 2024        | \$ -                              | \$        | 1,205.14        | \$        | 416.30               | \$                  | 788.84                              |
| Art Club             | \$ 875.69                         | \$        | -               | \$        | -                    | \$                  | 875.69                              |
| Drama Club           | \$ 3,730.40                       | \$        | -               | \$        | -                    | \$                  | 3,730.40                            |
| Honor Society        | \$ 103.59                         | \$        | -               | \$        | -                    | \$                  | 103.59                              |
| JE Literary Magazine | \$ -                              | \$        | -               | \$        | -                    | \$                  | -                                   |
| JE Musical Players   | \$ 12,139.99                      | \$        | 1,006.75        | \$        | 467.05               | \$                  | 12,679.69                           |
| Ski Club             | \$ 31.29                          | \$        | -               | \$        | -                    | \$                  | 31.29                               |
| Student Council      | \$ 4,458.68                       | \$        | -               | \$        | 642.80               | \$                  | 3,815.88                            |
| Teen Library Council | \$ 1,285.52                       | \$        | -               | \$        | -                    | \$                  | 1,285.52                            |
| Yearbook             | \$ 1,021.38                       | \$        | -               | \$        | -                    | \$                  | 1,021.38                            |
|                      | <b>\$ 47,082.17</b>               | <b>\$</b> | <b>6,566.31</b> | <b>\$</b> | <b>12,057.02</b>     | <b>\$</b>           | <b>41,591.46</b>                    |
| Cash Balance         |                                   |           |                 |           |                      | <b>\$ 41,591.46</b> |                                     |

**JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**FINANCIAL REPORT**

**For Year Ended June 30, 2020**

## TABLE OF CONTENTS

|   |       |
|---|-------|
| Independent Auditors' Report  | 1 - 2 |
| Statement of Cash Receipts and Disbursements for year ended June 30, 2020 | 3     |
| Notes to Financial Statement  | 4     |
| Auditors' Findings and Evaluation   | 5 - 7 |



## 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, 2020 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, 2020, 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.

*Mengel, Metzger, Bar & Co. LLP*

Rochester, New York  
December 10, 2020

**JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**

**For Year Ended June 30, 2020**

|                              | <b>Cash Balance</b>         |                         | <b>Disburse-</b>        | <b>Cash Balance</b>         |
|------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
| <b><u>High School:</u></b>   | <b><u>July 01, 2019</u></b> | <b><u>Receipts</u></b>  | <b><u>ments</u></b>     | <b><u>June 30, 2020</u></b> |
| Class of 2019                | \$ 332                      | \$ -                    | \$ 332                  | \$ -                        |
| Class of 2020                | 11,068                      | 10,642                  | 17,709                  | 4,001                       |
| Class of 2021                | 9,928                       | 8,713                   | 5,408                   | 13,233                      |
| Class of 2022                | 2,788                       | 1,276                   | 1,359                   | 2,705                       |
| Class of 2023                | -                           | 2,612                   | 1,872                   | 740                         |
| Art Club                     | 965                         | 91                      | 180                     | 876                         |
| Drama Club                   | 5,128                       | 2,230                   | 3,628                   | 3,730                       |
| Honor Society                | 103                         | -                       | -                       | 103                         |
| JE Literary Magazine         | 203                         | -                       | 203                     | -                           |
| JE Musical Players           | 18,431                      | 10,443                  | 16,734                  | 12,140                      |
| Sales Tax                    | 2,168                       | 1,407                   | 818                     | 2,757                       |
| Ski Club                     | 831                         | 3,550                   | 4,350                   | 31                          |
| Student Council              | 6,192                       | 850                     | 2,583                   | 4,459                       |
| Teen Library Council         | 1,286                       | -                       | -                       | 1,286                       |
| Yearbook                     | 1,181                       | 2,364                   | 2,524                   | 1,021                       |
| <b>Total High School</b>     | <b><u>\$ 60,604</u></b>     | <b><u>\$ 44,178</u></b> | <b><u>\$ 57,700</u></b> | <b><u>\$ 47,082</u></b>     |
| <br>                         |                             |                         |                         |                             |
| <b><u>Middle School:</u></b> |                             |                         |                         |                             |
| Honor Society                | \$ 40                       | \$ -                    | \$ -                    | \$ 40                       |
| Musical                      | 8,688                       | 4,060                   | 4,480                   | 8,268                       |
| Sales Tax                    | 100                         | 243                     | 342                     | 1                           |
| Student Council              | 2,822                       | 2,557                   | 2,287                   | 3,092                       |
| Yearbook                     | 3,889                       | 431                     | 2,280                   | 2,040                       |
| <b>Total Middle School</b>   | <b><u>\$ 15,539</u></b>     | <b><u>\$ 7,291</u></b>  | <b><u>\$ 9,389</u></b>  | <b><u>\$ 13,441</u></b>     |
| <br>                         |                             |                         |                         |                             |
| <b>GRAND TOTAL</b>           | <b><u>\$ 76,143</u></b>     | <b><u>\$ 51,469</u></b> | <b><u>\$ 67,089</u></b> | <b><u>\$ 60,523</u></b>     |

(See accompanying notes to financial statement)



**JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENT**

**June 30, 2020**

**(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.

**(Note 3)      COVID-19:**

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

This outbreak and the continuing effects of the COVID-19 health crisis resulted in limited activities and student involvement in the extraclassroom activities and transactions from the date of closure to the end of the fiscal year.

## 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, 2020. 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.

#### **Current Year Deficiencies in Internal Control:**

##### **Meeting Minutes –**

During the course of our examination, we noted one instance in the Art Club of a donation being made without meeting minutes to approve the disbursement. We also noted one instance in the Middle School Musical Club where microphones were purchased without meeting minutes to approve the disbursement. In addition, there were no meeting minutes indicating the Club was going to donate the microphones to the District.

We recommend all payments of this nature be supported by meeting minutes clearly approving the payment. In addition, when equipment is purchased and is going to be used by the Club the Business Office should be informed so it could be properly tracked.

##### **Reconciliation –**

Our examination revealed two instances in the Class of 2020 where reconciliations of items sold to total cash collected were prepared, however, the reconciliations did not agree with the amounts deposited.

In an effort to improve internal accounting control over receipts, we recommend the Student Treasurer, with the assistance of the Faculty Advisor prepare a reconciliation of items sold to total cash collected.

**(Current Year Deficiencies in Internal Control) (Continued)**

**Raffle –**

During the course of our examination, we noted that the Class of 2020 conducted a raffle during the 2019-20 fiscal year.

According to Section 186 of the General Municipal Law, only a non-profit charitable organization that has been issued a games of chance identification number from the Racing and Wagering Board is eligible to conduct a raffle. We recommend the Administration review this situation and implement the necessary corrective action during the 2020-21 fiscal year.

**Receipts –**

Our examination revealed one instance in the Middle School Musical Club in which deposits were made to the bank account over two weeks after the cash had been received.

In an effort to help safeguard cash and maintain accountability and control over receipts, we recommend every effort continue to be made to deposit cash collections on a more timely basis.

**Cash Advance –**

Our examination of selected disbursement transactions revealed one instance in the Middle School Student Council in which a cash advance totaling \$400 was not supported by original receipts.

We recommend all cash advances should be supported by original invoices and any remaining balance should be redeposited into the extraclassroom bank account.

**Profit and Loss Statements –**

During the course of our examination, we noted one instance in the Class of 2020, one instance in the Class of 2023, and one instance in the Drama Club where the profit and loss statements did not include all items posted to the general ledger. In addition, we noted two instances in the Class of 2022 and one instance in the Middle School Musical Club where some of the items included on the profit and loss statements could not be traced to the ledger.

We recommend the items appearing on the profit and loss statements be traceable to the general ledger maintained by the Central Treasurer. In addition, all receipts and expenses on the general ledger that relate to the fundraising activity should be clearly listed on the profit and loss statement prepared by the Student Treasurer.



**Prior Year Recommendations:**

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

1. The High School Student Council did not purchase gift cards during the 2019-20 fiscal year.
2. The Faculty Advisor for the Class of 2021 did not take cash home before submitting it to the Central Treasurer for deposit.
3. The Faculty Advisor for the Class of 2021 did not use cash receipts to establish a change fund during the year under examination.

\*

\*

\*

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

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
December 10, 2020