



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

FINGERPRINT CLEARANCE

FOR EMPLOYMENT

This is a notice that on 08/28/2019, **KAYLEY M BRIM** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **KAYLEY M BRIM**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

DEBORAH A. MARRIOTT
OSPRA Fingerprinting Unit

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

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FINGERPRINT CLEARANCE

FOR EMPLOYMENT

This is a notice that on 08/28/2019, **CARY LAM** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **CARY LAM**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

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FINGERPRINT CLEARANCE

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This is a notice that on 08/28/2019, **MICHELLE K HAMILTON** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **MICHELLE K HAMILTON**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

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This is a notice that on 08/28/2019, **ANTHONY J ARCARO** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **ANTHONY J ARCARO**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

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FINGERPRINT CLEARANCE

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This is a notice that on 08/29/2019, **JULIA L PRATT** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **JULIA L PRATT**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

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FINGERPRINT CLEARANCE

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This is a notice that on 08/30/2019, **BRIANA J DUGER** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **BRIANA J DUGER**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

DEBORAH A. MARRIOTT
OSPRA Fingerprinting Unit

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Jordan-Elbridge Central School District
 Summary of all Accounts
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Fund	Balance 6/30/2019	Balance 6/30/2019
General Fund-Lyons	135,333.34	135,336.21
General Fund-NOW-CCTC	490,123.96	-
General Fund-Tax Acct-CCTC	-	-
General Fund-ICS-CCTC	2,107,284.77	158,249.02
General Fund-Reserve-CCTC	4,305,445.31	3,609,045.72
School Food Service Fund-Lyons	57,297.42	27,146.82
Debt Service Fund-CCTC	1,129,881.02	1,130,840.96
Capital Fund-CCTC	2,018.90	2,020.13
Capital Fund-ICS-CCTC	756,988.45	757,631.60
Special Aid Fund-CCTC	10,224.80	6,832.92
Payroll Account-CCTC	(465.12)	139.31
Trust & Agency-CCTC	27,245.94	15,471.34
Private Purpose Trust-Checking-Lyons	24,354.71	24,355.23
Extraclassroom Activity Acct-High School-Lyons	60,603.97	60,605.27
Extraclassroom Activity Acct-Middle School-Lyons	15,538.77	13,682.16
	\$ 9,121,876.24	\$ 5,941,356.69

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

Caryanne Miller
 Treasurer

8/23/19
 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 - July 1, 2019 - July 31, 2019

Internal books - A 205	Lyons xxxx4460
Total available balance, prior month	Reconciliation with bank statement:
135,333.34	Balance per bank statement 135,336.21
Receipts during month: 0.00	Less outstanding checks 0.00
Taxes collected 0.00	Plus deposits in transit 0.00
Receipts (cash) 0.00	Other items 0.00
Interest earned 2.87	Available balance 135,336.21
Subtotal - 2.87	
Total Receipts, plus beginning balance	
135,336.21	
Disbursements during month:	
Transfer to School Food Service account 0.00	
Transfer to General Fund - CCTC 0.00	
NSF checks and fees 0.00	
Total Disbursements 0.00	
Cash Balance, per books 135,336.21	Reconciled bank Balance 135,336.21

Jordan-Elbridge Central School District
General Fund-NOW
Treasurer's Monthly Report
For the Period - July 1, 2019 - July 31, 2019

Internal books - A 203	
Total available balance, prior month	490,123.96
Receipts during month:	
Transfers from district accounts	2,900,000.00
Cash receipts	27,583.50
Retiree health insurance	7,719.78
School Lunch Reimb	21,158.00
3YP '18-19 Revenue	34,260.00
FDP '18-19 aid rec'd	130,650.00
Onon Co Sales Tax	11,342.85
Medicaid	12,979.97
General Aid - Def Bldg Aid	41,664.00
Interest earned	73.13
Subtotal -	3,187,431.23
Total Receipts, plus beginning balance	3,677,555.19
Disbursements during month:	
Warrants #A-2, 3, 4, 5, 7, 8	(2,946,727.82)
Transfer to district accounts	(488,000.00)
Total Disbursements	(3,434,727.82)
Cash Balance, per books	242,827.37

CCTC xxxx5859	
Reconciliation with bank statement:	
Balance per bank statement	275,530.12
Less outstanding checks	(32,702.75)
Plus deposits in transit	0.00
Other items	0.00
Available balance	242,827.37
Reconciled bank Balance	242,827.37

Jordan-Elbridge Central School District
General Fund-Tax Account
Treasurer's Monthly Report
For the Period - July 1, 2019 - July 31, 2019

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

Jordan-Elbridge Central School District
 General Fund - ICS
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Internal books - A 230.1	CCTC Bank xxx319																																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Total available balance, prior month</td> <td style="text-align: right; border-bottom: 1px solid black;">2,107,284.77</td> </tr> <tr> <td colspan="2">Receipts during month:</td> </tr> <tr> <td style="padding-left: 20px;">Transfer from General Fund- Now-CCTC</td> <td style="text-align: right;">250,000.00</td> </tr> <tr> <td style="padding-left: 20px;">Interest earned</td> <td style="text-align: right;">964.25</td> </tr> <tr> <td style="padding-left: 20px;">Subtotal -</td> <td style="text-align: right; border-bottom: 1px solid black;">250,964.25</td> </tr> <tr> <td style="padding-left: 40px;">Total Receipts, plus beginning balance</td> <td style="text-align: right; border-bottom: 1px solid black;">2,358,249.02</td> </tr> <tr> <td colspan="2">Disbursements during month:</td> </tr> <tr> <td style="padding-left: 20px;">Transfer to other District accounts</td> <td style="text-align: right;">(2,200,000.00)</td> </tr> <tr> <td style="padding-left: 20px;">Total Disbursements</td> <td style="text-align: right; border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="padding-left: 40px;">Cash Balance, per books</td> <td style="text-align: right; border-bottom: 3px double black;">158,249.02</td> </tr> </table>	Total available balance, prior month	2,107,284.77	Receipts during month:		Transfer from General Fund- Now-CCTC	250,000.00	Interest earned	964.25	Subtotal -	250,964.25	Total Receipts, plus beginning balance	2,358,249.02	Disbursements during month:		Transfer to other District accounts	(2,200,000.00)	Total Disbursements	_____	Cash Balance, per books	158,249.02	<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;">158,249.02</td> </tr> <tr> <td style="padding-left: 20px;">Less outstanding checks</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Plus deposits in transit</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Other items</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="padding-left: 20px;">Available balance</td> <td style="text-align: right; border-bottom: 3px double black;">158,249.02</td> </tr> <tr> <td style="padding-left: 40px;">Reconciled bank Balance</td> <td style="text-align: right; border-bottom: 3px double black;">158,249.02</td> </tr> </table>	Reconciliation with bank statement:		Balance per bank statement	158,249.02	Less outstanding checks	0.00	Plus deposits in transit	0.00	Other items	0.00	Available balance	158,249.02	Reconciled bank Balance	158,249.02
Total available balance, prior month	2,107,284.77																																		
Receipts during month:																																			
Transfer from General Fund- Now-CCTC	250,000.00																																		
Interest earned	964.25																																		
Subtotal -	250,964.25																																		
Total Receipts, plus beginning balance	2,358,249.02																																		
Disbursements during month:																																			
Transfer to other District accounts	(2,200,000.00)																																		
Total Disbursements	_____																																		
Cash Balance, per books	158,249.02																																		
Reconciliation with bank statement:																																			
Balance per bank statement	158,249.02																																		
Less outstanding checks	0.00																																		
Plus deposits in transit	0.00																																		
Other items	0.00																																		
Available balance	158,249.02																																		
Reconciled bank Balance	158,249.02																																		

Jordan-Elbridge Central School District
 General Fund Reserve - ICS
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Internal books - A 230	CCTC Bank xxx5514
Total available balance, prior month	Reconciliation with bank statement:
4,305,445.31	Balance per bank statement 3,609,045.72
Receipts during month:	Less outstanding checks 0.00
Transfer from General Fund-CCTC 0.00	Plus deposits in transit 0.00
Interest earned 3,600.41	Other items 0.00
Subtotal - 3,600.41	Available balance 3,609,045.72
Total Receipts, plus beginning balance	
4,309,045.72	
Disbursements during month:	
Transfer to district accounts (700,000.00)	
Total Disbursements (700,000.00)	
Cash Balance, per books	Reconciled bank Balance
3,609,045.72	3,609,045.72

Jordan-Elbridge Central School District
 School Food Service Fund
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Internal books - C 201

<u>Total available balance, prior month</u>	\$ 57,297.42
Receipts during month:	
School Food Service Deposits	28.79
Online School Food Service Payments	38.35
Transfers from other accounts	-
Interest earnings	0.87
<u>Subtotal</u>	<u>68.01</u>
Total Receipts, plus beginning balance	<u>57,365.43</u>
Disbursements during month:	
Warrant #C-1	(30,218.61)
<u>Total Disbursements</u>	<u>(30,218.61)</u>
<u>Cash Balance, per books</u>	<u>27,146.82</u>

Lyons Bank - account xxxx4478

Reconciliation with bank statement:	
Balance per bank statement	27,146.82
Less outstanding checks	0.00
Plus deposits in transit	0.00
<u>Other items</u>	<u>0.00</u>
<u>Available balance</u>	<u>27,146.82</u>
<u>Reconciled bank Balance</u>	<u>27,146.82</u>

Jordan-Elbridge Central School District
 Debt Service Fund
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Internal books - V 202	CCTC - ICS account xxx5492
Total available balance, prior month	Reconciliation with bank statement:
1,129,881.02	Balance per bank statement 1,130,840.96
Receipts during month:	Less outstanding checks 0.00
Transfer from other funds 0.00	Plus deposits in transit 0.00
Interest earned 959.94	Other items 0.00
Subtotal - 959.94	Available balance 1,130,840.96
Total Receipts, plus beginning balance	
1,130,840.96	
Disbursements during month:	
Interfund transfer to General Fund per budget 0.00	
Total Disbursements 0.00	
Cash Balance, per books	Reconciled bank Balance
1,130,840.96	1,130,840.96

Jordan-Elbridge Central School District
 Capital Fund
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Internal books - H 202	
Total available balance, prior month	2,018.90
Receipts during month:	
Transfer from other accounts	0.00
Receipts	0.00
Interest	1.23
Subtotal -	1.23
Total Receipts, plus beginning balance	2,020.13
Disbursements during month:	
Warrant #H-18 & H-19	0.00
Transfer to General Now	0.00
Total Disbursements	0.00
Cash Balance, per books	2,020.13

CCTC - Capital fund account xxx5913	
Reconciliation with bank statement:	
Balance per bank statement	2,020.13
Less outstanding checks	0.00
Plus deposits in transit	0.00
Other items	0.00
Available balance	2,020.13
Reconciled bank Balance	2,020.13

Jordan-Elbridge Central School District
 Capital Fund - ICS
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Internal books - H 203	CCTC Bank xxx859
Total available balance, prior month	Reconciliation with bank statement:
756,988.45	Balance per bank statement 757,631.60
Receipts during month:	Less outstanding checks 0.00
Transfer from Capital Fund Checking 0.00	Plus deposits in transit 0.00
Interest earned 643.15	Other items 0.00
Subtotal - 643.15	Available balance 757,631.60
Total Receipts, plus beginning balance 757,631.60	
Disbursements during month:	
Transfer to Capital Fund Checking 0.00	
Total Disbursements 0.00	
Cash Balance, per books 757,631.60	Reconciled bank Balance 757,631.60

Jordan-Elbridge Central School District
Special Aid Fund
Treasurer's Monthly Report
For the Period - July 1, 2019 - July 31, 2019

Internal books - F 201	CCTC - Special Aid fund account xxxx5875
Total available balance, prior month	10,224.80
Receipts during month:	
Transfers	0.00
Interest income	0.14
Subtotal -	0.14
Total Receipts, plus beginning balance	10,224.94
Disbursements during month:	
Warrant #F-1 & F-2	(3,392.02)
Total Disbursements	(3,392.02)
Cash Balance, per books	6,832.92
	Reconciled bank Balance
	6,832.92

Jordan-Elbridge Central School District
 Payroll Account
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Internal books - T 202	CCTC - Payroll Account xxxx5891
Total available balance, prior month	Reconciliation with bank statement:
465.12	Balance per bank statement 14,844.43
Receipts during month:	Less outstanding checks (14,705.12)
Transfer from other accounts	Plus deposits in transit 0.00
Void check	
Direct Deposit returned	Other items
Deposits	Available balance
Interest income	139.31
Subtotal -	139.31
163,004.27	
Total Receipts, plus beginning balance	
162,539.15	
Disbursements during month:	
07/15/19 payroll (net)	(62,908.53)
07/31/19 payroll (net)	(99,491.31)
Total Disbursements	(162,399.84)
Cash Balance, per books	Reconciled bank Balance
139.31	139.31

Jordan-Elbridge Central School District
Trust & Agency Account
Treasurer's Monthly Report
For the Period - July 1, 2019 - July 31, 2019

Internal books - T 201	CCTC - Trust & Agency Account xxxx5476
Total available balance, prior month	Reconciliation with bank statement:
27,245.94	Balance per bank statement
Receipts during month:	16,199.33
Transfer from other accounts	Less outstanding checks
75,000.00	(727.99)
Difference in June ERS amt pd	Plus deposits in transit
0.26	0.00
Receipts	
0.00	
Interest income	Other items
0.75	0.00
Subtotal -	Available balance
75,001.01	15,471.34
Total Receipts, plus beginning balance	
102,246.95	
Disbursements during month:	
ProFlex Disbursements	(10,436.78)
Warrant #T-1 & T2	(238,738.67)
Less net payroll	162,399.84
Total Disbursements	(86,775.61)
Cash Balance, per books	Reconciled bank Balance
15,471.34	15,471.34

Jordan-Elbridge Central School District
Private Purpose Trust Account
Treasurer's Monthly Report
For the Period - July 1, 2019 - July 31, 2019

Internal books - TE 200

<u>Total available balance, prior month</u>	<u>\$ 24,354.71</u>
Receipts during month:	
Interest earnings	0.60
<u>Subtotal</u>	<u>\$0.52</u>
Total Receipts, plus beginning balance	<u>\$24,355.23</u>
Disbursements during month:	
Total Disbursements	0.00
<u>Cash Balance, per books</u>	<u>\$24,355.23</u>

Lyons Bank - Scholarship account xxxx4616

Reconciliation with bank statement:	
Balance per bank statement	\$24,455.23
Less outstanding checks	(100.00)
Plus deposits in transit	0.00
Other items	0.00
<u>Available balance</u>	<u>\$24,355.23</u>
 <u>Reconciled bank Balance</u>	 <u>\$24,355.23</u>

Jordan-Elbridge Central School District
 Extra-Classroom Activity Account - High School
 Treasurer's Monthly Report
 For the Period - July 1, 2019 - July 31, 2019

Internal books	
	\$ 60,603.97
Receipts during month:	0.00
Interest earnings	1.30
Subtotal	1.30
Total Receipts, plus beginning balance	60,605.27
Disbursements during month:	0.00
NSF & Fees	0.00
Total Disbursements	0.00
Cash Balance, per books	60,605.27

Lyons Bank - H.S. ECA account xxxx9325	
Reconciliation with bank statement:	
Balance per bank statement	60,641.27
Less outstanding checks	(36.00)
Plus deposits in transit	0.00
Other items	0.00
Available balance	60,605.27
Reconciled bank Balance	60,605.27

Jordan-Elbridge Central School District
Extra-Classroom Activity Account - Middle School
Treasurer's Monthly Report
For the Period - July 1, 2019 - July 31, 2019

Internal books -

<u>Total available balance, prior month</u>	<u>15,538.77</u>
Receipts during month:	370.60
Interest earnings	0.29
<u>Subtotal</u>	<u>0.29</u>
Total Receipts, plus beginning balance	<u>15,909.66</u>
 Disbursements during month:	 (2,227.50)
 Total Disbursements	 <u>(2,227.50)</u>
 Cash Balance, per books	 <u>13,682.16</u>

Lyons Bank - M.S. ECA account xxxx0693

Reconciliation with bank statement:	
Balance per bank statement	13,682.16
Less outstanding checks	0.00
Plus deposits in transit	0.00
Other items	0.00
<u>Available balance</u>	<u>13,682.16</u>
 Reconciled bank Balance	 <u>13,682.16</u>

JORDAN - ELBRIDGE CSD

Appropriation Status Detail Report By Function From 7/1/2019 To 7/31/2019



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1010.400-00-000</u>	BOE Contractual Expenses	7,800.00	500.00	8,300.00	920.00	800.00	6,580.00
<u>A 1010.450-00-000</u>	BOE Materials & Supplies	1,100.00	0.00	1,100.00	0.00	0.00	1,100.00
1010	BOARD OF EDUCATION	8,900.00	500.00	9,400.00	920.00	800.00	7,680.00
<u>A 1040.160-00-000</u>	District Clerk Salary	5,500.00	0.00	5,500.00	458.34	5,041.66	0.00
<u>A 1040.400-00-000</u>	District Clerk Contractual Expenses	2,500.00	0.00	2,500.00	0.00	1,750.00	750.00
<u>A 1040.450-00-000</u>	District Clerk Materials & Supplies	450.00	0.00	450.00	0.00	0.00	450.00
1040	DISTRICT CLERK	8,450.00	0.00	8,450.00	458.34	6,791.66	1,200.00
<u>A 1060.400-00-000</u>	District Meeting Contractual Expense	2,450.00	800.00	3,250.00	0.00	800.00	2,450.00
<u>A 1060.450-00-000</u>	District Meeting Materials & Supplies	300.00	0.00	300.00	0.00	0.00	300.00
1060	DISTRICT MEETING	2,750.00	800.00	3,550.00	0.00	800.00	2,750.00
<u>A 1240.150-00-000</u>	Superintendent Salary	170,350.00	0.00	170,350.00	13,792.84	151,721.16	4,836.00
<u>A 1240.152-00-000</u>	Superintendent Mileage/Insurance	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00
<u>A 1240.160-00-000</u>	Superintendent Office Salaries	47,260.00	0.00	47,260.00	3,163.20	0.00	44,096.80
<u>A 1240.164-00-000</u>	Superintendent Non Instructional OT	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 1240.400-00-000</u>	Superintendent Contractual	9,000.00	448.00	9,448.00	2,997.76	2,904.12	3,546.12
<u>A 1240.450-00-000</u>	Superintendent Materials & Supplies	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
1240	CHIEF SCHOOL ADMINISTRATOR	234,010.00	448.00	234,458.00	19,953.80	160,625.28	53,878.92
<u>A 1310.160-00-000</u>	Business Office Support Salaries	147,500.00	0.00	147,500.00	10,042.03	64,725.10	72,732.87
<u>A 1310.164-00-000</u>	Business Non Instructional Overtime	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 1310.400-00-000</u>	Business Contractual Expenses	3,000.00	1,200.00	4,200.00	40.00	2,500.00	1,660.00
<u>A 1310.450-00-000</u>	Business Office Materials & Supplies	2,600.00	59.09	2,659.09	59.09	43.19	2,556.81
<u>A 1310.490-00-000</u>	BOCES Business Office Services	59,500.00	0.00	59,500.00	0.00	0.00	59,500.00
1310	BUSINESS ADMINISTRATION	212,900.00	1,259.09	214,159.09	10,141.12	67,268.29	136,749.68
<u>A 1320.400-00-000</u>	Auditing Contractual Expenses	34,500.00	13,195.00	47,695.00	0.00	15,295.00	32,400.00
1320	AUDITING	34,500.00	13,195.00	47,695.00	0.00	15,295.00	32,400.00
<u>A 1325.160-00-000</u>	Treasurer Salaries	27,050.00	0.00	27,050.00	2,253.90	24,792.90	3.20
<u>A 1325.400-00-000</u>	Treasurer Contractual Expenses	500.00	0.00	500.00	0.00	0.00	500.00
1325	TREASURER	27,550.00	0.00	27,550.00	2,253.90	24,792.90	503.20
<u>A 1330.160-00-000</u>	Tax Collector Salaries	1,500.00	0.00	1,500.00	333.34	3,666.66	-2,500.00
<u>A 1330.400-00-000</u>	Tax Collector Contractual Expense	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
1330	TAX COLLECTOR	16,500.00	0.00	16,500.00	333.34	3,666.66	12,500.00
<u>A 1345.160-00-000</u>	Purchasing Salaries	4,500.00	0.00	4,500.00	375.00	4,125.00	0.00
<u>A 1345.400-00-000</u>	Purchasing Contractual Expenses	200.00	0.00	200.00	0.00	0.00	200.00

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<u>A 1345.490-00-000</u>	BOCES Purchasing Services		4,020.00	0.00	4,020.00	0.00	0.00	4,020.00
1345	PURCHASING	*	8,720.00	0.00	8,720.00	375.00	4,125.00	4,220.00
<u>A 1420.400-00-000</u>	Legal Services		70,000.00	8,000.14	78,000.14	0.00	58,000.14	20,000.00
<u>A 1420.401-00-000</u>	Financial Advisor		7,000.00	0.00	7,000.00	0.00	0.00	7,000.00
<u>A 1420.490-00-000</u>	BOCES Legal Services		37,000.00	0.00	37,000.00	0.00	0.00	37,000.00
1420	LEGAL	*	114,000.00	8,000.14	122,000.14	0.00	58,000.14	64,000.00
<u>A 1430.160-00-000</u>	Personnel Support Salaries		54,825.00	0.00	54,825.00	3,173.74	3,666.66	47,984.60
<u>A 1430.400-00-000</u>	Personnel Support Contractual		31,000.00	4,230.23	35,230.23	4,400.00	4,230.23	26,600.00
<u>A 1430.450-00-000</u>	Personnel Materials & Supplies		1,400.00	107.98	1,507.98	107.98	0.00	1,400.00
<u>A 1430.490-00-000</u>	BOCES Personnel Services		23,000.00	0.00	23,000.00	0.00	0.00	23,000.00
1430	PERSONNEL	*	110,225.00	4,338.21	114,563.21	7,681.72	7,896.89	98,984.60
<u>A 1460.450-00-000</u>	Records Management Materials		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1460	RECORDS MANAGEMENT OFFICER	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1480.400-00-000</u>	Public Info Contractual Expenses		1,000.00	2,000.00	3,000.00	2,000.00	0.00	1,000.00
<u>A 1480.450-00-000</u>	Public Info Materials & Supplies		500.00	0.87	500.87	0.87	0.00	500.00
<u>A 1480.490-00-000</u>	BOCES Public Info Services		98,800.00	-2,000.00	96,800.00	0.00	0.00	96,800.00
1480	PUBLIC INFORMATION & SERVICES	*	100,300.00	0.87	100,300.87	2,000.87	0.00	98,300.00
<u>A 1620.160-00-000</u>	Operation of Plant Salaries		674,900.00	0.00	674,900.00	41,238.42	190,993.00	442,668.58
<u>A 1620.164-00-000</u>	Operation of Plant Overtime		40,500.00	0.00	40,500.00	1,098.35	0.00	39,401.65
<u>A 1620.167-00-000</u>	Operation of Plant Summer Help		48,000.00	0.00	48,000.00	11,019.53	0.00	36,980.47
<u>A 1620.200-00-000</u>	Operation of Plant Equipment		47,000.00	4,000.00	51,000.00	49,594.95	0.00	1,405.05
<u>A 1620.400-00-000</u>	Operation of Plant Contractual Expense		123,000.00	9,531.50	132,531.50	793.71	53,516.24	78,221.55
<u>A 1620.420-00-000</u>	Electricity		275,000.00	0.00	275,000.00	38,190.39	190,951.95	45,857.66
<u>A 1620.421-00-000</u>	Natural Gas		125,000.00	0.00	125,000.00	16,814.78	84,073.90	24,111.32
<u>A 1620.422-00-000</u>	Water & Sewer		18,500.00	0.00	18,500.00	0.00	17,400.00	1,100.00
<u>A 1620.425-00-000</u>	Trash Removal		22,000.00	4,530.52	26,530.52	0.00	4,530.52	22,000.00
<u>A 1620.450-00-000</u>	Operations of Plant Materials & Supply		85,000.00	34,764.00	119,764.00	36,991.49	39,881.06	42,891.45
1620	OPERATION OF PLANT	*	1,458,900.00	52,826.02	1,511,726.02	195,741.62	581,346.67	734,637.73
<u>A 1621.160-00-000</u>	Maintenance Salaries		188,500.00	0.00	188,500.00	11,624.40	0.00	176,875.60
<u>A 1621.163-00-000</u>	O&M-Substitute Salaries		42,000.00	0.00	42,000.00	44.40	0.00	41,955.60
<u>A 1621.164-00-000</u>	Maintenance Overtime		23,000.00	0.00	23,000.00	245.41	0.00	22,754.59
<u>A 1621.168-00-000</u>	Maintenance Snow Removal		12,500.00	0.00	12,500.00	0.00	0.00	12,500.00
<u>A 1621.200-00-000</u>	Maintenance Equipment		138,500.00	-2,800.00	135,700.00	33,799.00	90,829.86	11,071.14

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<u>A 1621.400-00-000</u>	Maintenance Contractual	145,000.00	36,540.39	181,540.39	25,829.51	56,252.88	99,458.00
<u>A 1621.450-00-000</u>	Maintenance Materials & Supplies	75,000.00	30,834.03	105,834.03	18,471.66	36,572.46	50,789.91
<u>A 1621.500-00-000</u>	Maintenance-Fuel	15,000.00	0.00	15,000.00	1,106.86	13,893.14	0.00
1621	MAINTENANCE OF PLANT	* 639,500.00	64,574.42	704,074.42	91,121.24	197,548.34	415,404.84
<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
1660	CENTRAL STOREROOM	* 8,900.00	0.00	8,900.00	0.00	0.00	8,900.00
<u>A 1670.160-00-000</u>	Central Printing & Mailing Salaries	8,900.00	0.00	8,900.00	874.20	0.00	8,025.80
<u>A 1670.400-00-000</u>	Central Printing Contractual	10,500.00	0.00	10,500.00	2,172.66	0.00	8,327.34
<u>A 1670.450-00-000</u>	Central Printing Materials & Supplies	800.00	0.00	800.00	0.00	0.00	800.00
<u>A 1670.451-00-000</u>	Postage & Express Delivery	27,500.00	560.77	28,060.77	461.53	24,499.24	3,100.00
1670	CENTRAL PRINTING & MAILING	* 47,700.00	560.77	48,260.77	3,508.39	24,499.24	20,253.14
<u>A 1680.160-00-000</u>	Central Data Processing Salaries	4,000.00	0.00	4,000.00	500.00	5,500.00	-2,000.00
<u>A 1680.220-00-000</u>	Central Data Processing Hardware	3,500.00	2,014.00	5,514.00	0.00	2,591.08	2,922.92
<u>A 1680.400-00-000</u>	Computer Contractual Expenses	20,000.00	22,339.00	42,339.00	0.55	25,925.13	16,413.32
<u>A 1680.450-00-000</u>	Computer Materials & Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1680.490-00-000</u>	BOCES Central Data Processing Service	490,000.00	13,184.00	503,184.00	0.00	13,184.00	490,000.00
1680	CENTRAL DATA PROCESSING	* 518,500.00	37,537.00	556,037.00	500.55	47,200.21	508,336.24
<u>A 1910.426-00-000</u>	Liability Insurance	129,000.00	0.00	129,000.00	100,753.51	0.00	28,246.49
1910	UNALLOCATED INSURANCE	* 129,000.00	0.00	129,000.00	100,753.51	0.00	28,246.49
<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
1920	SCHOOL ASSOCIATION DUES	* 10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A 1930.400-00-000</u>	Judgements & Claims	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1930	JUDGMENTS & CLAIMS	* 1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1981.490-00-000</u>	BOCES Administrative Services	242,000.00	0.00	242,000.00	0.00	0.00	242,000.00
1981	BOCES ADMINISTRATIVE COSTS	* 242,000.00	0.00	242,000.00	0.00	0.00	242,000.00
1		*** 3,935,305.00	184,039.52	4,119,344.52	435,743.40	1,200,656.28	2,482,944.84
<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
2010	CURRICULUM DEVEL & SUPERVISION	* 1,900.00	0.00	1,900.00	0.00	0.00	1,900.00
<u>A 2020.150-00-000</u>	Principal & Ass't Supt Salaries	561,600.00	0.00	561,600.00	39,244.14	431,685.86	90,670.00
<u>A 2020.160-00-000</u>	Principal Office Salaries	139,500.00	0.00	139,500.00	9,278.70	102,047.89	28,173.41
<u>A 2020.163-00-000</u>	Clerical Sub. Salaries	9,000.00	0.00	9,000.00	33.30	0.00	8,966.70
<u>A 2020.164-00-000</u>	Principal Office Non Instructional OT	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00

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<u>A 2020.165-00-000</u>	SRO Salaries	149,200.00	0.00	149,200.00	0.00	50,000.00	99,200.00
<u>A 2020.400-00-000</u>	Supervision Contractual	17,000.00	0.00	17,000.00	0.00	0.00	17,000.00
<u>A 2020.400-10-000</u>	Supervision Elbridge Elem Contractual	1,670.00	0.00	1,670.00	0.00	992.88	677.12
<u>A 2020.400-15-000</u>	Supervision-JEDI-Contractual	835.00	0.00	835.00	0.00	475.66	359.34
<u>A 2020.400-20-000</u>	Supervision Middle School Contractual	3,000.00	0.00	3,000.00	0.00	1,140.28	1,859.72
<u>A 2020.400-30-000</u>	Supervision High School Contractual	3,000.00	0.00	3,000.00	0.00	869.28	2,130.72
<u>A 2020.407-00-000</u>	Supervision Conference	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2020.450-00-000</u>	Supervision Materials & Supplies	19,000.00	890.40	19,890.40	0.00	2,624.80	17,265.60
<u>A 2020.450-10-000</u>	Supervision Elbridge Materials	2,670.00	166.75	2,836.75	166.75	1,119.18	1,550.82
<u>A 2020.450-15-000</u>	Supervision-JEDI-Materials & Supplies	1,335.00	0.00	1,335.00	0.00	0.00	1,335.00
<u>A 2020.450-20-000</u>	Supervision Middle School Materials	7,500.00	195.99	7,695.99	195.99	6,413.00	1,087.00
<u>A 2020.450-30-000</u>	Supervision High School Materials	5,500.00	555.69	6,055.69	0.00	1,762.51	4,293.18
2020	SUPERVISION-REGULAR SCHOOL	* 922,510.00	1,808.83	924,318.83	48,918.88	599,131.34	276,268.61
<u>A 2060.490-00-000</u>	BOCES Research Plan Service	130,000.00	0.00	130,000.00	0.00	0.00	130,000.00
2060	RESEARCH, PLANNING & EVALUAT	* 130,000.00	0.00	130,000.00	0.00	0.00	130,000.00
<u>A 2070.151-00-000</u>	Inservice Training Salaries	20,300.00	0.00	20,300.00	0.00	0.00	20,300.00
<u>A 2070.400-00-000</u>	Inservice Training Contractual	25,000.00	0.00	25,000.00	294.99	0.00	24,705.01
<u>A 2070.401-00-000</u>	Inservice Staff Develop Contractual	25,000.00	4,644.30	29,644.30	565.90	4,564.42	24,513.98
<u>A 2070.450-00-000</u>	Inservice Materials & Supplies	4,000.00	0.00	4,000.00	0.00	1,975.10	2,024.90
<u>A 2070.490-00-000</u>	BOCES Inservice Training Service	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00
2070	INSERVICE TRAINING-INSTRUCTION	* 129,300.00	4,644.30	133,944.30	860.89	6,539.52	126,543.89
<u>A 2110.120-00-000</u>	Tchg Reg School Salaries K - 6	2,675,000.00	0.00	2,675,000.00	0.00	2,591,123.36	83,876.64
<u>A 2110.130-00-000</u>	Teacher Salaries 7 - 12	3,368,800.00	0.00	3,368,800.00	2,495.84	3,262,165.15	104,139.01
<u>A 2110.137-00-000</u>	Reg School-TA's Gr 7-12	42,300.00	0.00	42,300.00	0.00	0.00	42,300.00
<u>A 2110.140-00-000</u>	Substitute Teacher Salaries	267,000.00	0.00	267,000.00	0.00	0.00	267,000.00
<u>A 2110.144-00-000</u>	Other Instruction Sal Outside WD	33,000.00	0.00	33,000.00	0.00	0.00	33,000.00
<u>A 2110.150-00-000</u>	Team Leaders Salaries	24,000.00	0.00	24,000.00	0.00	617.00	23,383.00
<u>A 2110.151-00-000</u>	Mentors Salaries	7,600.00	0.00	7,600.00	0.00	0.00	7,600.00
<u>A 2110.200-00-000</u>	Tchg Reg School Equipment	50,000.00	19,148.88	69,148.88	0.00	51,611.63	17,537.25
<u>A 2110.400-00-000</u>	Tchg Reg School Contractual	80,000.00	0.00	80,000.00	0.00	0.00	80,000.00
<u>A 2110.400-10-000</u>	TchgReg School-Contractual-EE	8,670.00	1,001.25	9,671.25	20.00	1,001.25	8,650.00
<u>A 2110.400-15-000</u>	Tchg-Reg School-Contractual-JEDIS	6,330.00	-3,382.00	2,948.00	0.00	0.00	2,948.00
<u>A 2110.400-20-000</u>	Tchg Reg School-Contractual-MS	20,000.00	2,244.56	22,244.56	1,799.88	444.68	20,000.00

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<u>A 2110.400-28-000</u>	Tchg-Reg School-IB Contractual-MS	13,000.00	983.00	13,983.00	0.00	6,419.80	7,563.20
<u>A 2110.400-30-000</u>	Tchg-Reg School-Contractual-HS	30,000.00	764.78	30,764.78	915.00	1,563.78	28,286.00
<u>A 2110.450-00-000</u>	Tchg Reg School Materials & Supplies	23,000.00	0.00	23,000.00	0.00	0.00	23,000.00
<u>A 2110.450-10-000</u>	Reg School-Supplies-EE	34,250.00	12,359.22	46,609.22	7,254.46	32,254.54	7,100.22
<u>A 2110.450-10-222</u>	Reg School-PBIS Supplies-EE	1,670.00	190.58	1,860.58	169.79	0.00	1,690.79
<u>A 2110.450-15-000</u>	Reg School-Supplies-JEDIS	16,100.00	5,572.60	21,672.60	0.00	17,001.23	4,671.37
<u>A 2110.450-15-222</u>	Reg School-PBIS Supplies-JEDIS	835.00	0.00	835.00	0.00	0.00	835.00
<u>A 2110.450-20-000</u>	Reg School-Supplies-MS	36,000.00	25,607.42	61,607.42	10,103.55	15,490.93	36,012.94
<u>A 2110.450-30-000</u>	Reg School-Supplies-HS	69,000.00	26,447.18	95,447.18	3,373.08	28,592.62	63,481.48
<u>A 2110.471-00-000</u>	Tuition Paid NYS Public School-Regular Ed	4,000.00	3,206.00	7,206.00	0.00	3,206.00	4,000.00
<u>A 2110.480-10-000</u>	Reg School-Textbooks-EE	33,350.00	65,610.88	98,960.88	61,490.88	37,361.19	108.81
<u>A 2110.480-15-000</u>	Reg School-Textbooks-JEDIS	16,650.00	2,788.00	19,438.00	0.00	19,238.63	199.37
<u>A 2110.480-20-000</u>	Reg School-Textbooks-MS	25,000.00	5,069.33	30,069.33	0.00	15,831.13	14,238.20
<u>A 2110.480-30-000</u>	Reg School-Textbooks-HS	23,300.00	3,754.20	27,054.20	0.00	5,327.37	21,726.83
<u>A 2110.489-00-000</u>	Private School Textbooks	2,500.00	493.55	2,993.55	0.00	805.99	2,187.56
<u>A 2110.490-00-000</u>	BOCES Tchg Reg School Service	318,200.00	0.00	318,200.00	0.00	0.00	318,200.00
2110	TEACHING-REGULAR SCHOOL	7,229,555.00	171,859.43	7,401,414.43	87,622.48	6,090,056.28	1,223,735.67
<u>A 2250.150-00-000</u>	SWD Teacher Salaries	825,000.00	0.00	825,000.00	0.00	782,648.76	42,351.24
<u>A 2250.157-00-000</u>	SWD Teaching Assistants	343,000.00	0.00	343,000.00	0.00	0.00	343,000.00
<u>A 2250.160-00-000</u>	SWD Support Salaries	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2250.400-00-000</u>	SWD Contractual Expense	140,000.00	15,030.56	155,030.56	0.00	16,617.56	138,413.00
<u>A 2250.450-00-000</u>	SWD Materials & Supplies	18,000.00	3,130.92	21,130.92	607.85	2,453.99	18,069.08
<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	240,000.00	23,563.26	263,563.26	0.00	23,563.26	240,000.00
<u>A 2250.490-00-000</u>	BOCES SWD Service	1,840,000.00	0.00	1,840,000.00	0.00	0.00	1,840,000.00
2250	PROGRAMS-STUDENTS W/ DISABIL	3,416,500.00	41,724.74	3,458,224.74	607.85	825,283.57	2,632,333.32
<u>A 2280.490-00-000</u>	Career & Technical Ed -BOCES Services	740,000.00	0.00	740,000.00	0.00	0.00	740,000.00
2280	OCCUPATIONAL EDUCATION	740,000.00	0.00	740,000.00	0.00	0.00	740,000.00
<u>A 2330.490-00-000</u>	BOCES Special Schools Services	58,000.00	0.00	58,000.00	0.00	0.00	58,000.00
2330	TEACHING-SPECIAL SCHOOLS	58,000.00	0.00	58,000.00	0.00	0.00	58,000.00
<u>A 2610.150-00-000</u>	Librarian Salaries	207,350.00	0.00	207,350.00	0.00	205,606.00	1,744.00
<u>A 2610.450-10-000</u>	Library & AV Elbridge Materials	335.00	0.00	335.00	0.00	0.00	335.00
<u>A 2610.450-15-000</u>	Library & AV-Supplies-JEDI	170.00	0.00	170.00	0.00	0.00	170.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2610.450-20-000</u>	Library & AV Middle School Materials	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2610.450-30-000</u>	Library & AV High School Materials	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2610.460-10-000</u>	Library EE State Aid Library Materials	8,000.00	-4,350.00	3,650.00	0.00	0.00	3,650.00
<u>A 2610.460-15-000</u>	Library Books-JEDI	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
<u>A 2610.460-20-000</u>	Library MS State Aid Library Materials	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 2610.460-30-000</u>	Library HS State Aid Library Materials	7,215.00	0.00	7,215.00	0.00	0.00	7,215.00
<u>A 2610.490-00-000</u>	BOCES Library & AV Service	66,400.00	8,700.00	75,100.00	0.00	0.00	75,100.00
<u>A 2610.490-10-000</u>	BOCES Library & AV- Elbridge	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2610.490-15-000</u>	Library & AV-BOCES Service-JEDI	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 2610.490-20-000</u>	BOCES Library & AV Middle School	3,800.00	0.00	3,800.00	0.00	0.00	3,800.00
<u>A 2610.490-30-000</u>	BOCES Library & AV High School	9,600.00	0.00	9,600.00	0.00	0.00	9,600.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	313,120.00	4,350.00	317,470.00	0.00	205,606.00	111,864.00
<u>A 2630.150-00-000</u>	CAI Salaries	6,195.00	0.00	6,195.00	515.92	5,675.08	4.00
<u>A 2630.160-00-000</u>	CAI Support Salaries	205,000.00	0.00	205,000.00	15,959.40	136,666.20	52,374.40
<u>A 2630.162-00-000</u>	Director of IT-Mileage	500.00	0.00	500.00	41.66	458.34	0.00
<u>A 2630.164-00-000</u>	CAI Non Instructional Overtime	200.00	0.00	200.00	8.83	0.00	191.17
<u>A 2630.200-00-000</u>	CAI Equipment	3,500.00	321.02	3,821.02	0.00	321.02	3,500.00
<u>A 2630.220-00-000</u>	Computer Hardware	27,000.00	0.00	27,000.00	0.00	0.00	27,000.00
<u>A 2630.400-00-000</u>	CAI-Contractual	0.00	63,586.01	63,586.01	0.00	63,586.01	0.00
<u>A 2630.450-00-000</u>	CAI Materials & Supplies	20,000.00	1,456.74	21,456.74	525.70	7,563.80	13,367.24
<u>A 2630.460-00-000</u>	Computer Software	25,000.00	3,224.32	28,224.32	1,725.00	9,182.32	17,317.00
<u>A 2630.490-00-000</u>	BOCES CAI Technology Service	575,000.00	3,382.00	578,382.00	0.00	0.00	578,382.00
2630	COMPUTER ASSISTED INSTRUCTION	862,395.00	71,970.09	934,365.09	18,776.51	223,452.77	692,135.81
<u>A 2810.150-00-000</u>	Guidance Instructional Salaries	331,850.00	0.00	331,850.00	4,848.07	375,629.44	-48,627.51
<u>A 2810.160-00-000</u>	Guidance Support Salaries	29,900.00	0.00	29,900.00	2,388.34	26,263.06	1,248.60
<u>A 2810.400-30-000</u>	Guidance High School Contractual	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2810.450-10-000</u>	Guidance-Supplies-EE	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 2810.450-15-000</u>	Guidance-Supplies-JEDIS	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2810.450-20-000</u>	Guidance -Supplies-MS	250.00	719.92	969.92	0.00	719.92	250.00
<u>A 2810.450-30-000</u>	Guidance-Supplies-HS	500.00	3,027.69	3,527.69	0.00	3,396.59	131.10
2810	GUIDANCE-REGULAR SCHOOL	363,500.00	3,747.61	367,247.61	7,236.41	406,009.01	-45,997.81
<u>A 2815.160-00-000</u>	Nurses Salaries	123,000.00	0.00	123,000.00	136.03	115,061.00	7,802.97
<u>A 2815.400-00-000</u>	Health Services Contractual	14,500.00	974.68	15,474.68	0.00	5,174.68	10,300.00

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<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	2,800.00	1,443.05	4,243.05	0.00	1,443.05	2,800.00
<u>A 2815.450-10-000</u>	Nurses-Supplies-EE	800.00	0.00	800.00	0.00	635.02	164.98
<u>A 2815.450-20-000</u>	Nurses-Supplies-MS	2,500.00	461.62	2,961.62	257.11	204.51	2,500.00
<u>A 2815.450-30-000</u>	Nurses-Supplies-HS	500.00	285.94	785.94	0.00	285.94	500.00
2815	HEALTH SERVICES-REGULAR SCHOOL *	144,300.00	3,165.29	147,465.29	393.14	122,804.20	24,267.95
<u>A 2820.150-00-000</u>	Psychologist Salaries	140,000.00	0.00	140,000.00	0.00	137,059.00	2,941.00
<u>A 2820.450-10-000</u>	Psychologist Elbridge Materials	500.00	0.00	500.00	0.00	19.77	480.23
2820	PSYCHOLOGICAL SRVC-REG SCHOOL *	140,500.00	0.00	140,500.00	0.00	137,078.77	3,421.23
<u>A 2825.150-00-000</u>	Social Worker Salaries	137,950.00	0.00	137,950.00	0.00	71,382.00	66,568.00
<u>A 2825.400-30-000</u>	Social Worker High School Contractual	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2825.450-15-000</u>	Social Worker-Supplies-JEDI	100.00	0.00	100.00	0.00	0.00	100.00
<u>A 2825.450-30-000</u>	Social Worker-High School-Materials	400.00	0.00	400.00	0.00	0.00	400.00
2825	SOCIAL WORK SRVC-REG SCHOOL *	138,700.00	0.00	138,700.00	0.00	71,382.00	67,318.00
<u>A 2850.150-00-000</u>	Cocurricular Instructional Salaries	102,265.00	0.00	102,265.00	0.00	70,352.00	31,913.00
<u>A 2850.150-33-000</u>	Marching Band Salaries	40,000.00	0.00	40,000.00	3,937.27	23,623.73	12,439.00
<u>A 2850.156-00-000</u>	Proctor Pay	15,600.00	0.00	15,600.00	0.00	0.00	15,600.00
<u>A 2850.156-10-000</u>	Co-Curricular-Proctor Pay-Elbridge	2,350.00	0.00	2,350.00	0.00	0.00	2,350.00
<u>A 2850.156-15-000</u>	Co-Curricular-Proctor Pay-JEDI	525.00	0.00	525.00	0.00	0.00	525.00
<u>A 2850.156-20-000</u>	Co-Curricular-Proctor Pay-Middle School	8,780.00	0.00	8,780.00	0.00	0.00	8,780.00
<u>A 2850.156-30-000</u>	Co-Curricular-Proctor Pay-High School	8,780.00	0.00	8,780.00	0.00	0.00	8,780.00
<u>A 2850.160-00-000</u>	CoCurricular Support Salaries	3,400.00	0.00	3,400.00	166.66	3,097.34	136.00
<u>A 2850.400-00-000</u>	CoCurricular Contractual Expenses	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2850.400-33-000</u>	Marching Band Contractual	20,000.00	0.00	20,000.00	5,230.00	2,355.00	12,415.00
<u>A 2850.450-30-000</u>	CoCurricular High School Materials	2,500.00	6,000.00	8,500.00	6,000.00	0.00	2,500.00
<u>A 2850.450-33-000</u>	Marching Band Materials & Supplies	12,375.00	2,101.66	14,476.66	0.00	3,543.16	10,933.50
2850	CO-CURRICULAR ACTIV-REG SCHL *	218,575.00	8,101.66	226,676.66	15,333.93	102,971.23	108,371.50
<u>A 2855.150-00-000</u>	Interscholastic Instructional Salaries	259,200.00	0.00	259,200.00	224.64	159,301.00	99,674.36
<u>A 2855.151-00-000</u>	Interscholastic Director Salary	42,325.00	0.00	42,325.00	3,512.34	38,635.66	177.00
<u>A 2855.156-00-000</u>	Interscholastic Athletics-Proctor & SRO Pay	29,565.00	0.00	29,565.00	0.00	0.00	29,565.00
<u>A 2855.160-00-000</u>	Interscholastic Athletics Support Sal	82,040.00	0.00	82,040.00	2,541.66	27,949.19	51,549.15
<u>A 2855.400-00-000</u>	Interscholastic Athletics Contractual	68,500.00	800.00	69,300.00	4,999.76	4,779.28	59,520.96

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<u>A 2855.450-00-000</u>	Interscholastic Athletic Materials		60,000.00	21,564.09	81,564.09	1,480.00	40,127.91	39,956.18
2855	INTERSCHOL ATHLETICS-REG SCHL	*	541,630.00	22,364.09	563,994.09	12,758.40	270,793.04	280,442.65
2		***	15,350,485.00	333,736.04	15,684,221.04	192,508.49	9,061,107.73	6,430,604.82
<u>A 5510.160-00-000</u>	Transportation Salaries		1,150,000.00	0.00	1,150,000.00	2,090.40	22,994.40	1,124,915.20
<u>A 5510.160-00-001</u>	Transportation Supervisor & Office Salary		113,900.00	0.00	113,900.00	6,372.54	60,481.66	47,045.80
<u>A 5510.161-00-000</u>	Transportation Extra Trip Salaries		53,300.00	0.00	53,300.00	64.80	0.00	53,235.20
<u>A 5510.163-00-000</u>	Transportation Substitutes		77,000.00	0.00	77,000.00	141.44	0.00	76,858.56
<u>A 5510.164-00-000</u>	Transportation Overtime		14,600.00	0.00	14,600.00	0.00	0.00	14,600.00
<u>A 5510.167-00-000</u>	Transportation Summer Help		17,200.00	0.00	17,200.00	4,260.46	0.00	12,939.54
<u>A 5510.200-00-000</u>	Transportation - Equipment		34,000.00	0.00	34,000.00	0.00	0.00	34,000.00
<u>A 5510.210-00-000</u>	Transportation-Bus Purchases		465,000.00	0.00	465,000.00	0.00	0.00	465,000.00
<u>A 5510.400-00-000</u>	Transportation Contractual Expenses		44,000.00	8,278.32	52,278.32	600.00	21,643.58	30,034.74
<u>A 5510.426-00-000</u>	Transportation Insurance		35,000.00	4,000.00	39,000.00	35,100.37	0.00	3,899.63
<u>A 5510.438-00-000</u>	Transportation Physicals		5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
<u>A 5510.439-00-000</u>	Transportation Repairs on Buses		8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
<u>A 5510.450-00-000</u>	Transportation Materials & Supplies		12,000.00	10,464.07	22,464.07	0.00	10,590.53	11,873.54
<u>A 5510.500-00-000</u>	Vehicle Fuel		168,000.00	0.00	168,000.00	-3,668.63	100,000.00	71,668.63
<u>A 5510.501-00-000</u>	Oil, Lubricants, Additives, DEF...		5,500.00	33.97	5,533.97	0.00	33.97	5,500.00
<u>A 5510.502-00-000</u>	Vehicle Parts		21,500.00	0.00	21,500.00	180.79	1,201.05	20,118.16
<u>A 5510.503-00-000</u>	Vehicle Tires		10,000.00	3,450.10	13,450.10	3,450.10	0.00	10,000.00
<u>A 5510.504-00-000</u>	Transportation-Snow Removals Salt/Sand		6,500.00	0.00	6,500.00	0.00	0.00	6,500.00
5510	DISTRICT TRANSPORT-MEDICAID	*	2,240,500.00	26,226.46	2,266,726.46	48,592.27	216,945.19	2,001,189.00
<u>A 5530.160-00-000</u>	Mechanic Salaries		106,900.00	0.00	106,900.00	5,985.68	0.00	100,914.32
<u>A 5530.168-00-000</u>	Bus Garage Snow Removal Stipends		6,900.00	0.00	6,900.00	0.00	0.00	6,900.00
<u>A 5530.400-00-000</u>	Bus Garage Contractual & Insurance		15,000.00	-4,000.00	11,000.00	708.12	480.00	9,811.88
<u>A 5530.420-00-000</u>	Bus Garage Electric & Gas		16,000.00	0.00	16,000.00	2,095.44	10,477.20	3,427.36
5530	GARAGE BUILDING	*	144,800.00	-4,000.00	140,800.00	8,789.24	10,957.20	121,053.56
<u>A 5581.490-00-000</u>	BOCES Transportation Services		15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
5581	TRANSPORTATION FROM BOCES	*	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
5		***	2,400,300.00	22,226.46	2,422,526.46	57,381.51	227,902.39	2,137,242.56
<u>A 7140.160-00-000</u>	Community Service Salaries		20,000.00	0.00	20,000.00	393.12	0.00	19,606.88
<u>A 7140.200-00-000</u>	Community Srvc-Recreation-Equipment		8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
<u>A 7140.400-00-000</u>	Community Service Contractual		2,800.00	0.00	2,800.00	0.00	0.00	2,800.00

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<u>A 7140.450-00-000</u>	Community Service-Supplies	1,800.00	0.00	1,800.00	0.00	0.00	1,800.00
7140	RECREATION	32,600.00	0.00	32,600.00	393.12	8,000.00	24,206.88
7		32,600.00	0.00	32,600.00	393.12	8,000.00	24,206.88
<u>A 9010.800-00-000</u>	Employee Retirement System	381,000.00	0.00	381,000.00	0.00	0.00	381,000.00
9010	STATE RETIREMENT	381,000.00	0.00	381,000.00	0.00	0.00	381,000.00
<u>A 9020.800-00-000</u>	Teacher Retirement System	990,735.00	0.00	990,735.00	0.00	0.00	990,735.00
9020	TEACHERS' RETIREMENT	990,735.00	0.00	990,735.00	0.00	0.00	990,735.00
<u>A 9030.800-00-000</u>	FICA Social Security Medicare	1,032,133.00	0.00	1,032,133.00	16,632.15	975,367.85	40,133.00
9030	SOCIAL SECURITY	1,032,133.00	0.00	1,032,133.00	16,632.15	975,367.85	40,133.00
<u>A 9040.800-00-000</u>	Workers Compensation	232,000.00	0.00	232,000.00	108,664.00	118,264.00	5,072.00
9040	WORKERS COMP	232,000.00	0.00	232,000.00	108,664.00	118,264.00	5,072.00
<u>A 9050.800-00-000</u>	Unemployment Insurance	29,000.00	0.00	29,000.00	0.00	10,000.00	19,000.00
9050	UNEMPLOYMENT INSURANCE	29,000.00	0.00	29,000.00	0.00	10,000.00	19,000.00
<u>A 9060.800-00-000</u>	Health Insurance	3,658,000.00	0.00	3,658,000.00	326,021.17	3,321,978.83	10,000.00
<u>A 9060.801-00-000</u>	Dental Insurance	101,800.00	0.00	101,800.00	-6,162.52	106,878.52	1,084.00
<u>A 9060.802-00-000</u>	Vision Insurance	45,600.00	0.00	45,600.00	0.00	45,600.00	0.00
<u>A 9060.803-00-000</u>	Medicare Part B Payment to GF Retirees	1,160.00	0.00	1,160.00	289.20	867.60	3.20
<u>A 9060.804-00-000</u>	403B Administration	2,000.00	0.00	2,000.00	1,752.00	0.00	248.00
<u>A 9060.805-00-000</u>	Flex Spending Plan	4,000.00	0.00	4,000.00	257.95	2,983.65	758.40
9060	HOSPITAL, MEDICAL & DENTAL INS	3,812,560.00	0.00	3,812,560.00	322,157.80	3,478,308.60	12,093.60
<u>A 9080.800-00-000</u>	Employee Tuition	7,500.00	10,693.00	18,193.00	0.00	10,693.00	7,500.00
9080		7,500.00	10,693.00	18,193.00	0.00	10,693.00	7,500.00
<u>A 9711.600-00-000</u>	Serial Bonds - Principal - School	1,920,000.00	0.00	1,920,000.00	1,455,000.00	465,000.00	0.00
<u>A 9711.700-00-000</u>	Serial Bonds - Interest - School	678,150.00	0.00	678,150.00	163,156.25	514,993.75	0.00
9711		2,598,150.00	0.00	2,598,150.00	1,618,156.25	979,993.75	0.00
<u>A 9713.600-00-000</u>	Serial Bonds - Principal - BOCES	205,000.00	0.00	205,000.00	0.00	205,000.00	0.00
<u>A 9713.700-00-000</u>	Serial Bonds - Interest - BOCES	93,250.00	0.00	93,250.00	0.00	93,250.00	0.00
9713		298,250.00	0.00	298,250.00	0.00	298,250.00	0.00
<u>A 9789.600-00-000</u>	Energy Perf. Contract-Principal	195,086.00	0.00	195,086.00	0.00	195,085.38	0.62
<u>A 9789.700-00-000</u>	Energy Perf. Contract-Interest	19,896.00	0.00	19,896.00	0.00	19,895.36	0.64
9789		214,982.00	0.00	214,982.00	0.00	214,980.74	1.26
<u>A 9901.930-00-000</u>	Transfer to School Food Service Fund	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A 9901.950-00-000</u>	Transfer to Special Aid Fund	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00

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<u>A 9901.950-3Y-000</u>	Transfer to Special Aid Fund - 3 Yr Old Pre-K	185,000.00	0.00	185,000.00	0.00	0.00	185,000.00
<u>A 9901.950-4Y-000</u>	Transfer to Special Aid Fund-4 Yr Old Pre-K	160,000.00	0.00	160,000.00	0.00	0.00	160,000.00
9901	TRANSFER TO SPECIAL AID	410,000.00	0.00	410,000.00	0.00	0.00	410,000.00
<u>A 9950.900-00-000</u>	Transfer to Capital-Capital Outlay	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
9950	TRANSFER TO CAPITAL	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
9	***	10,106,310.00	10,693.00	10,117,003.00	2,065,610.20	6,085,857.94	1,965,534.86
Fund ATotals:		31,825,000.00	550,695.02	32,375,695.02	2,751,636.72	16,583,524.34	13,040,533.96
Grand Totals:		31,825,000.00	550,695.02	32,375,695.02	2,751,636.72	16,583,524.34	13,040,533.96

JORDAN - ELBRIDGE CSD

Revenue Status Report From 7/1/2019 To 7/31/2019



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 1001</u>	Real Property Taxes School	12,471,747.00	0.00	12,471,747.00	0.00	12,471,747.00
<u>A 1081</u>	Other Payments in Lieu of Taxes	485,360.00	0.00	485,360.00	0.00	485,360.00
<u>A 1090</u>	Interest & Penalties School Taxes	15,000.00	0.00	15,000.00	0.00	15,000.00
<u>A 1120</u>	Non Property Tax Distribution Counties	34,000.00	0.00	34,000.00	11,342.85	22,657.15
<u>A 1335</u>	Other Student Fees/Charges from Indiv	9,500.00	0.00	9,500.00	-0.21	9,500.21
<u>A 1410</u>	Admissions from Individuals	1,500.00	0.00	1,500.00	0.00	1,500.00
<u>A 2291</u>	Narcotic Control Services for BOCES	20,000.00	0.00	20,000.00	0.00	20,000.00
<u>A 2401</u>	Interest & Earnings	12,000.00	0.00	12,000.00	4,645.82	7,354.18
<u>A 2412</u>	Rental of Real Property Other Gov'ts	0.00	0.00	0.00	6,000.00	-6,000.00
<u>A 2413</u>	Rental of Real Property BOCES	6,500.00	0.00	6,500.00	0.00	6,500.00
<u>A 2450</u>	Commissions	0.00	0.00	0.00	57.41	-57.41
<u>A 2690</u>	Other Compensation for Loss	0.00	0.00	0.00	13.95	-13.95
<u>A 2701</u>	Refund Prior Year BOCES Expenditures	150,000.00	0.00	150,000.00	0.00	150,000.00
<u>A 2703</u>	Refund Prior Year Other Expenditures	20,000.00	0.00	20,000.00	354.18	19,645.82
<u>A 2770</u>	Misc Revenue from Local Sources	90,000.00	0.00	90,000.00	32,285.63	57,714.37
<u>A 2773</u>	Misc Revenue Transportation	5,000.00	0.00	5,000.00	0.00	5,000.00
<u>A 3101.0</u>	State Aid Basic Formula Aid	13,098,000.00	0.00	13,098,000.00	41,664.00	13,056,336.00
<u>A 3101.1</u>	State Aid Excess Cost Aid	203,630.00	0.00	203,630.00	0.00	203,630.00
<u>A 3102</u>	State Aid Lottery	1,468,000.00	0.00	1,468,000.00	0.00	1,468,000.00
<u>A 3102.1</u>	State Aid VLT Lottery	574,000.00	0.00	574,000.00	0.00	574,000.00
<u>A 3103</u>	State Aid BOCES	1,588,000.00	0.00	1,588,000.00	0.00	1,588,000.00
<u>A 3260</u>	State Aid Textbook Aid (Inc Lottery Ai	70,210.00	0.00	70,210.00	0.00	70,210.00
<u>A 3262</u>	State Aid Computer Software/Hardware	39,800.00	0.00	39,800.00	0.00	39,800.00
<u>A 3263</u>	State Aid Library	7,500.00	0.00	7,500.00	0.00	7,500.00
<u>A 3289</u>	State Aid Other	15,000.00	0.00	15,000.00	0.00	15,000.00
<u>A 4601</u>	Federal Aid Medicaid	20,000.00	0.00	20,000.00	6,489.99	13,510.01
A Totals:		30,404,747.00	0.00	30,404,747.00	102,853.62	30,301,893.38
Grand Totals:		30,404,747.00	0.00	30,404,747.00	102,853.62	30,301,893.38

Jordan Elbridge Central Schools						
Date	Activity Warrant Number	Checks	Transactions	Check No's	Findings	Recommendations
7/10/2019	A-2	7	7	23895-23901	No Discrepancies Noted	Check Released
7/10/2019	A-2	1	1	23902	PO Dated 06/24/2019 Invoice dated 05/24/2019	Check Released
7/10/2019	A-2	5	5	23903-23907	No Discrepancies Noted	Checks Released
7/10/2019	A-2	1	1	23908	PO Dated 06/30/2019 service dated w/o 05/13 and 05/20	Check Released
7/10/2019	A-2	19	19	23909-23927	No Discrepancies Noted	Checks Released
7/10/2019	A-2	1	1	23928	PO Dated 06/24/19 - activity date 05/20/19	Check Released
7/10/2019	A-2	13	13	23929-23941	No Discrepancies Noted	Checks Released
7/10/2019	A-3	2	2	23942-23943	No Discrepancies Noted	Checks Released
7/10/2019	A-3	1	1	23944	PO Dated 07/01/2019 Invoice dated 06/05/19	Check Released
7/10/2019	A-3	1	1	23945	PO Dated 07/01/2019 Invoice dated 06/29/19	Check Released
7/10/2019	A-3	1	1	23946	No Discrepancies Noted	Checks Released
7/10/2019	A-3	1	1	23947	PO Dated 07/01/2019 Invoice issued 06/04/19	Check Released
7/10/2019	A-3	1	1	23948	No Discrepancies Noted	Checks Released
7/10/2019	A-3	1	1	23949	PO Dated 07/01/2019 Invoice dated 06/01/19	Check Released
7/10/2019	A-3	1	1	23950	PO Dated 07/01/2019 Invoice dated 06/18/19	Check Released
7/10/2019	A-3	1	1	23951	PO Dated 07/01/2019 Invoice for annual dues dated 06/01/19	Check Released
7/10/2019	A-3	4	4	23952-23955	No Discrepancies Noted	Checks Released
7/10/2019	C-1	1	1	116	No Discrepancies Noted	Checks Released
7/10/2019	F-1	6	6	321-326	No Discrepancies Noted	Checks Released
7/24/2019	A-4	1	1	1633612	Check no. previously used 06/27/2019. 2 PO Dated after 2 card transaction dates	Wire Transaction- CC pymnt- Released
7/24/2019	A-5	2	2	23956-23957	No Discrepancies Noted	Checks Released
7/24/2019	A-5	1	1	23958	PO dated 06/24/2019, Invoice dated 06/21/19	Check Released
7/24/2019	A-5	2	2	23959-23960	No Discrepancies Noted	Checks Released
7/24/2019	A-5	1	1	23961	PO Dated 05/22/19 Invoice dated 04/23/19	Check Released
7/24/2019	A-5	1	1	23962	No Discrepancies Noted	Check Released
7/24/2019	A-5	1	1	23963	PO Dated 06/30/19, Invoice dated 06/21/19	Check Released
7/24/2019	A-5	10	10	23964-23973	No Discrepancies Noted	Checks Released
7/24/2019	A-7	1	1	23974	No Discrepancies Noted	Check Released
7/24/2019	A-7	1	1	23075	PO Dated 07/03/19 Invoice dated 07/01/19	Check Released
7/24/2019	A-7	31	31	23976-24006	No Discrepancies Noted	Checks Released
7/24/2019	A-7	1	1	24007	PO for NYSBSA dated 07/17/19 Inv dated 07/05	Check Released
7/24/2019	A-7	1	1	24008	No Discrepancies Noted	Check Released
7/24/2019	A-7	1	1	24009	PO dated 07/15 Inv dated 07/01	Check Released
7/24/2019	A-7	1	1	24010	PO for insurance dated 07/10 invoice dated 06/27	Check Released
7/24/2019	A-7	1	1	24011	PO Dated 07/03 invoice dated 07/01	Check Released
7/24/2019	A-7	3	3	24012-24014	No Discrepancies Noted	Checks Released
7/24/2019	A-7	1	1	24015	PO Dated 07/15 Invoice dated 07/08	Check Released
7/24/2019	A-7	1	1	24016	PO Dated 07/03 invoice dated 07/02	Check Released
7/24/2019	A-7	6	6	24017-24022	No Discrepancies Noted	Checks Released
7/24/2019	A-7	1	1	24023	PO Dated 07/23 Invoice dated 07/16	Check Released
7/24/2019	A-7	4	4	24024-24027	No Discrepancies Noted	Checks Released
7/24/2019	A-7	1	1	24028	PO Dated 07/19 Invoice date 07/17	Check Released

7/24/2019	A-7	2	2	24029-24030	No Discrepancies Noted	Checks Released
7/24/2019	A-7	1	1	24031	PO Dated 07/16 mailer invoice dated 07/12	Check Released
7/24/2019	A-7	8	8	24032-24039	No Discrepancies Noted	Checks Released
7/24/2019	A-8	1	1	1633613	No Discrepancies Noted	Wire Transaction- DS pymnt
7/24/2019	F-2	1	1	327	No Discrepancies Noted	Check Released
7/31/2019	A-9	1	1	23851	Check Voided	
7/31/2019	A-9	10	10	24040-24049	No Discrepancies Noted	Checks Released
7/31/2019	A-9	1	1	24050	Annual Renewal for Technology Insight Invoice dated 04/04/2019 PO dated 06/27/2019	Check Released
7/31/2019	A-9	3	3	24051-24053	No Discrepancies Noted	Checks Released
7/31/2019	A-9	1	1	24054	Inv dated 07/01/19 for fire alarm inspection contract date 08/01/19-07/31/20 PO dated 07/18/2019	Check Released
7/31/2019	A-9	2	2	24055-24056	No Discrepancies Noted	Checks Released
7/31/2019	A-9	1	1	24057	PO dated 07/08/2019 Invoice dated 05/09/2019	Check Released
7/31/2019	A-9	6	6	24058-24063	No Discrepancies Noted	Checks Released
7/31/2019	A-9	1	1	24064	2 Invoices- 1 order dated 07/24/19 1- order dated 07/22/2019, PO dated 07/24/2019	Check Released
7/31/2019	A-9	4	4	24065-24068	No Discrepancies Noted	Checks Released
7/31/2019	H-1	2	2	50420-50421	No Discrepancies Noted	Checks Released

Jordan Elbridge Central Schools						
Date	Activity Warrant Number	Checks	Transactions	Check No's	Findings	Recommendations
8/14/2019	A-11	12	12	24069-24085	No Discrepancies Noted	Checks Released
8/14/2019	A-11	1	1	24086	PO dated 07/23/19 Invoice dated 07/12/19 psat April admin	Check Released
8/14/2019	A-11	9	9	24087-24095	No Discrepancies Noted	Checks Released
8/14/2019	A-11	1	1	24096	PO dated 07/23/2019 Invoice dated 08/08/2019 for physicals done in June, July and 08/07/2019	Check Released
8/14/2019	A-11	1	1	24097	PO dated 07/17/2019 Inv dated 04/29/2019	Check Released
8/14/2019	A-11	12	12	24098-24109	No Discrepancies Noted	Checks Released
8/14/2019	A-11	1	1	24110	2 invoices 1-dated 07/03/2019; 1- dated 07/29/2019 , PO dated 07/24/2019	Check Released
8/14/2019	A-11	18	18	24111-24128	No Discrepancies Noted	Checks Released
8/14/2019	A-11	1	1	24129	PO dated 07/25/2019 Inv dated 07/25/2019, date of service 07/09/2019	Check Released
8/14/2019	A-11	1	1	24130	No Discrepancies Noted	Check Released
8/14/2019	A-11	1	1	24131	PO dated 07/26/2019 Inv dated 07/25/2019	Check Released
8/14/2019	A-11	6	6	24132-24137	No Discrepancies Noted	Checks Released
8/14/2019	A-12	1	1	1633614	Manual check	CC Payment
8/14/2019	F-3	5	5	24071-24075	No Discrepancies Noted	Checks Released
8/14/2019	H-2	2	2	50422-50423	No Discrepancies Noted	Checks Released
8/28/2019	A-14	1	1	24138	Invoice dated 08/15/2019 PO dated 08/16/2019	Check Released
8/28/2019	A-14	1	1	24139	No Discrepancies Noted	Check Released
8/28/2019	A-14	1	1	24140	3 PO's all dated after billing dates of invoices	Check Released
8/28/2019	A-14	47	47	24141-24187	No Discrepancies Noted	Checks Released
8/28/2019	A-14	1	1	24188	PO dated 08/14/2019 Invoice dated 08/13/2019	Check Released
8/28/2019	A-14	8	8	24189-24196	No Discrepancies Noted	Checks Released
8/28/2019	A-14	1	1	24197	PO dated 07/12/19 Order date 06/25/2019	Check Released
8/28/2019	A-14	7	7	24198-24204	No Discrepancies Noted	Checks Released
8/28/2019	F-4	8	8	328-335	No Discrepancies Noted	Checks Released
8/28/2019	F-4	1	1	336	PO dated 07/31/2019 packaging slip reflects 07/23/2019 - invoice is dated 08/13/2019	Check Released
8/28/2019	F-4	2	2	337-338	No Discrepancies Noted	Checks Released

ENTATIVE

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

NEW YORK

*COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT*

For Year Ended June 30, 2019

_____, 2019

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Jordan-Elbridge Central School District, New York as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Jordan-Elbridge Central School District, New York's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Prior Year Deficiency Pending Corrective Action:

Fund Balance

As of June 30, 2019, the District's unassigned fund balance exceeded the four percent (4%) maximum allowed by Section 1318 of the Real Property Tax Law by \$134,377.

We recommend the District monitor fund balance as it relates to Section 1318 of the Real Property Tax Law.

Current Year Deficiencies in Internal Control:

Retirement Payouts

As part of our examination we reviewed the retirement payouts for employees based on the various contracts in place. During our review of a recently settled contract we noted the language in the contract was inconsistent with the calculation of the payout due to confusion in the contract language.

We recommend the District review and approve a memorandum of understanding to clarify the contract language.

Deposit Replacement Program

The District participates in a deposit replacement program which allocates funds to various banks to take advantage of the FDIC insurance coverage and enhance the return on investments.

We recommend the District review the investment policy to ensure it has been updated to reflect the recommendations in the office of the State Comptrollers accounting bulletin.

Other Items:

The following items are not considered to be a deficiencies in internal control, however, we consider them other items which we would like to communicate to you as follow:

Cyber Risk Management

The AICPA Center for Audit Quality recently issued a cyber security risk management document discussing cyber threats that face both public and private entities. The District's IT personnel routinely assesses cyber risk as part of their normal operating procedures. We recommend the District continue to document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

New Accounting Requirements

GASB Statement No. 84 – *Agency Funds* – will modify the reporting of the District student activity funds and scholarship activities effective June 30, 2020.

GASB Statement No. 87 – *Leases* – will modify the reporting of your financial statements for the different leases the District enters into and will be effective June 30, 2021.

The District should review these items in order to begin gathering information and develop a plan to ensure timely implementation.

Prior Year Recommendation:

We are pleased to report that the following prior year recommendation has been implemented to our satisfaction:

1. For those items tested, the District issued 1099s to all vendors that required one and if they didn't require one there was a W-9 on file to support it.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

Rochester, New York
_____, 2019

TENTATIVE

TENTATIVE

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2019

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jordan-Elbridge Central School District, New York, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Jordan-Elbridge Central School District, New York, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress postemployment benefit plan, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4-13 and 49-53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jordan-Elbridge Central School District, New York's basic financial statements. The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2019 on our consideration of the Jordan-Elbridge Central School District, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jordan-Elbridge Central School District, New York's internal control over financial reporting and compliance.

Rochester, New York
_____, 2019

TENTATIVE

**Jordan-Elbridge Central School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019**

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2019. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

Financial Highlights

At the close of the fiscal year, the total liabilities plus deferred inflows (what the district owes) exceeded its total assets plus deferred outflows (what the district owns) resulting in a net position of (\$9,303,946) an increase of \$992,562 from the prior year. This increase is primarily a result of

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$10,114,374, an increase of \$322,009 in comparison with the prior year. This increase is primarily a result of

General revenues which include Real Property Taxes, Non Property Taxes, State and Federal Aid, Investment Earnings, Compensation for Loss, and Miscellaneous accounted for \$30,593,893 or 92% of all revenues. Program specific revenues in the form of Charges for services, Operating Grants and Contributions, and Capital Grants and Contributions accounted for \$2,829,685 or 8% of total revenues.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the School District's basic financial statements. The School District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains individual fund statements and schedules in addition to the basic financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the School District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the School District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The *governmental* activities of the School District include instruction, pupil transportation, cost of food sales, general administrative support, community service, and interest on long-term debt.

The government-wide financial statements can be found on the pages immediately following this section as the first two pages of the basic financial statements.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School District can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the School District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The School District maintains five individual governmental funds; General Fund, Special Aid Fund, School Lunch Fund, Debt Service Fund, and Capital Projects Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, the special aid fund, and the capital projects fund which are reported as major funds. Data for the school lunch fund and the debt service fund are aggregated into a single column reported as non-major funds.

The School District adopts and voters approve an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund within the basic financial statements to demonstrate compliance with the budget.

The *Fiduciary Funds* are used to account for assets held by the School District in an agency capacity which accounts for assets held by the School District on behalf of others. Fiduciary funds are not reflected in the government-wide financial statement because the resources of these funds are *not* available to support the School District's programs.

The financial statements for the governmental and fiduciary funds can be found in the basic financial statement section of this report.

Major Feature of the District-Wide and Fund Financial Statements			
	Government-Wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the School District administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required financial statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures, and changes in fund balance	Statement of fiduciary net position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

Notes to the Financial Statements

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

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the School District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets plus deferred outflow of resource and liabilities plus deferred inflow of resources, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively. Additional non-financial factors such as changes in the District's property tax base and the condition of the school buildings and facilities must also be considered to assess the District's overall health.

All of the District's services are reported in the government-wide financial statements as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes, federal and state aid, and investment earnings finance most of these activities.

Financial Analysis of the School District As A Whole

Net Position

The District's combined net position were lower on June 30, 2019, than they were the year before, decreasing by 10% to (\$9,303,946) as shown in table below.

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2019</u>	<u>2018</u>	<u>Variance</u>
<u>ASSETS:</u>			
Current and Other Assets	\$ 11,897,261	\$ 11,667,377	\$ 229,884
Capital Assets	44,567,850	44,155,231	412,619
Total Assets	\$ 56,465,111	\$ 55,822,608	\$ 642,503
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	\$ 8,408,478	\$ 8,730,578	\$ (322,100)
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 67,506,213	\$ 66,952,070	\$ 554,143
Other Liabilities	1,970,344	1,627,274	343,070
Total Liabilities	\$ 69,476,557	\$ 68,579,344	\$ 897,213
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	\$ 4,700,978	\$ 6,270,350	\$ (1,569,372)
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 19,124,122	\$ 18,488,590	\$ 635,532
Restricted For:			
Debt Service Reserve	1,129,943	1,109,115	20,828
Capital Reserve	1,915,860	1,906,792	9,068
Other Purposes	2,430,753	2,338,508	92,245
Unrestricted	(33,904,624)	(34,139,513)	234,889
Total Net Position	\$ (9,303,946)	\$ (10,296,508)	\$ 992,562

The District's financial position is the product of many factors.

By far, the largest component of the School District's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The School District uses these capital assets to provide services to the students and consequently, these assets are not available for future spending. Although the School District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

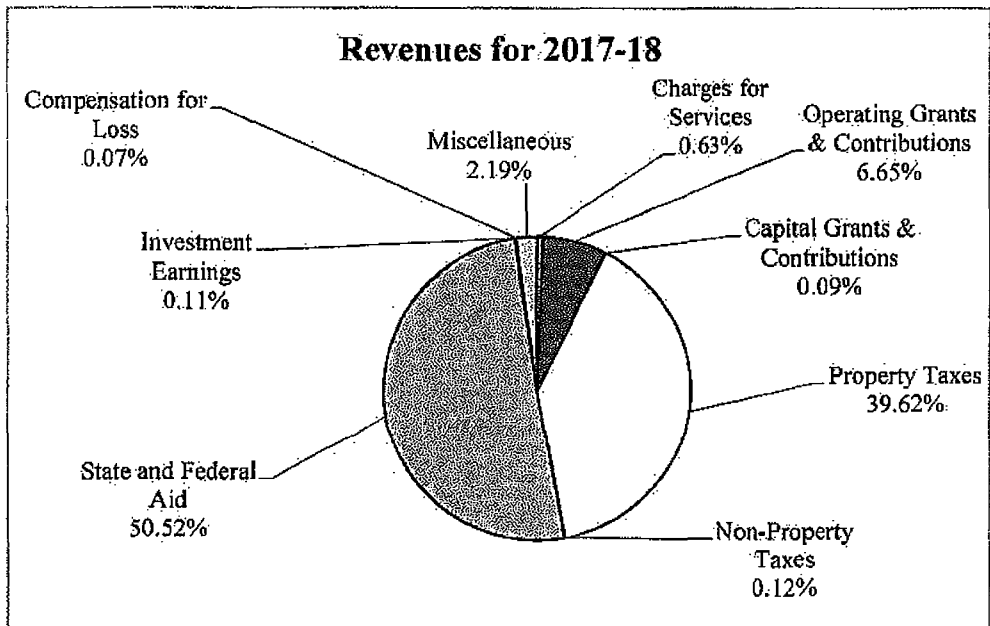
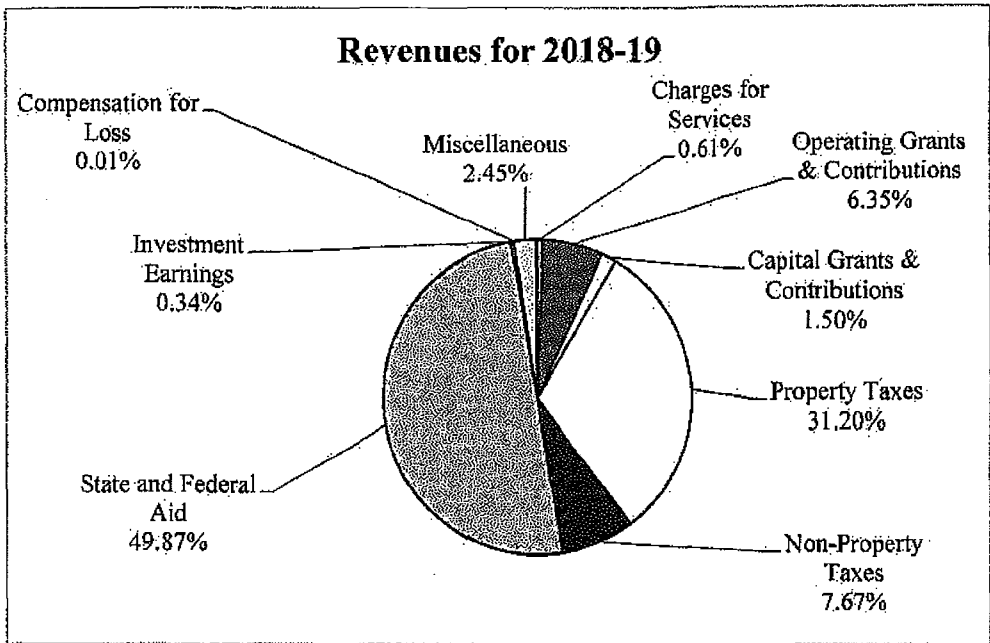
There are three restricted net asset balances, Debt Service, Capital Reserves, and Other Purposes.

Changes in Net Asset

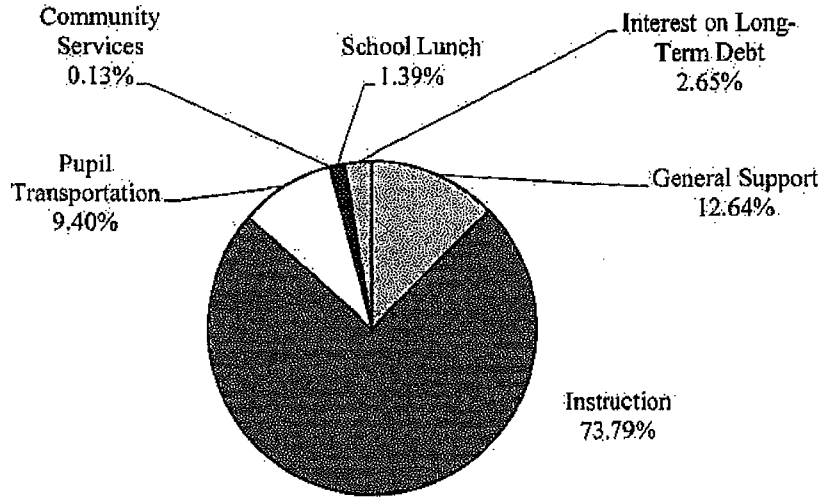
The District's total revenue increased 4% to \$33,423,578. State and federal aid 50% and property taxes 31% accounted for most of the District's revenue. The remaining 19% of the revenue comes from operating grants, capital grants, charges for services, non-property taxes, investment earnings, compensation for loss, and miscellaneous revenues.

The total cost of all the programs and services increased 4% to \$32,431,016. The District's expenses are predominately related to education and caring for the students 74%. General support which included expenses associated with the operation, maintenance and administration of the District accounted for 13% of the total costs. See table below:

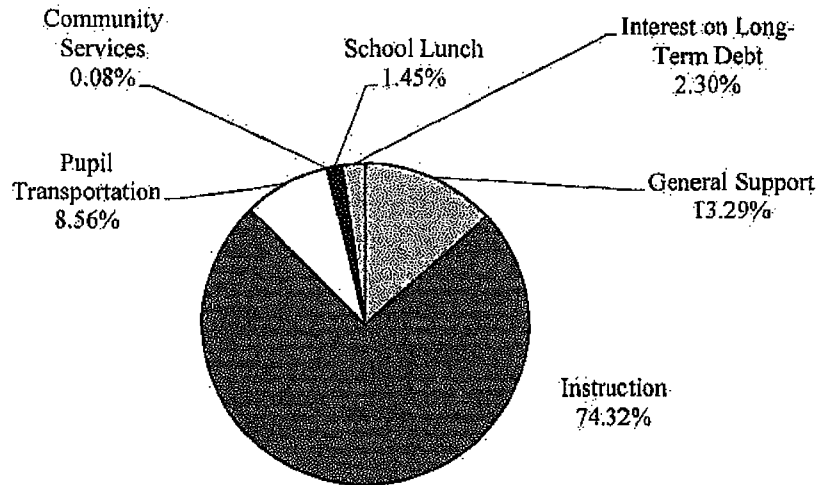
	<u>Governmental Activities</u>		<u>Total</u>
	<u>2019</u>	<u>2018</u>	<u>Variance</u>
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 203,997	\$ 201,081	\$ 2,916
Operating Grants & Contributions	2,122,891	2,134,070	(11,179)
Capital Grants & Contributions	502,797	29,700	473,097
Total Program	\$ 2,829,685	\$ 2,364,851	\$ 464,834
<u>General -</u>			
Property Taxes	\$ 10,429,564	\$ 12,718,967	\$ (2,289,403)
Non Property Taxes	2,563,214	39,770	2,523,444
State and Federal Aid	16,668,807	16,219,448	449,359
Investment Earnings	112,648	34,039	78,609
Compensation for Loss	3,352	23,730	(20,378)
Miscellaneous	816,308	702,236	114,072
Total General	\$ 30,593,893	\$ 29,738,190	\$ 855,703
TOTAL REVENUES	\$ 33,423,578	\$ 32,103,041	\$ 1,320,537
<u>EXPENSES:</u>			
General Support	\$ 4,099,257	\$ 4,125,256	\$ (25,999)
Instruction	23,930,635	23,067,910	862,725
Pupil Transportation	3,047,769	2,657,999	389,770
Community Services	43,102	24,537	18,565
School Lunch	451,928	451,138	790
Interest	858,325	713,528	144,797
TOTAL EXPENSES	\$ 32,431,016	\$ 31,040,368	\$ 1,390,648
INCREASE IN NET POSITION	\$ 992,562	\$ 1,062,673	
NET POSITION, BEGINNING OF YEAR	(10,296,508)	(11,359,181)	
NET POSITION, END OF YEAR	\$ (9,303,946)	\$ (10,296,508)	



Expenditures for 2018-19



Expenditures for 2017-18



Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$10,114,374 which is greater than last year's ending fund balance of \$9,792,365.

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$7,614,938. Fund balance for the General Fund increased by \$272,012 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2019</u>	<u>2018</u>	<u>Total Variance</u>
Restricted	\$ 4,346,613	\$ 4,245,300	\$ 101,313
Assigned	1,860,948	1,708,666	152,282
Unassigned	1,407,377	1,388,960	18,417
Total General Fund Balances	\$ 7,614,938	\$ 7,342,926	\$ 272,012

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$1,590,398. This change is attributable to \$588,666 of carryover encumbrances from the 2017-18 school year, \$1,732 for donations, and \$1,000,000 for voter approved capital projects.

The key factors for budget variances in the general fund are listed below along with explanations for each.

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
Transfers-Out	\$1,032,776	

Revenue Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Miscellaneous	\$536,047	

Expenditure Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Programs for Children with Handicapping Conditions	\$276,156	
Pupil Transportation	\$268,887	

Capital Asset and Debt Administration

Capital Assets

By the end of the 2018-19 fiscal year, the District had invested \$43,446,421 in a broad range of capital assets, including land, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2019</u>	<u>2018</u>
Land	\$ 74,885	\$ 74,885
Work in Progress	1,517,356	8,518,573
Buildings and Improvements	39,135,326	33,006,038
Machinery and Equipment	2,718,854	2,555,735
Total Capital Assets	<u>\$ 43,446,421</u>	<u>\$ 44,155,231</u>

More detailed information can be found in the notes to the financial statements.

Long-Term Debt

At year end, the District had \$67,506,213 in general obligation bonds and other long-term debt as follows:

<u>Type</u>	<u>2019</u>	<u>2018</u>
Serial Bonds	\$ 23,080,000	\$ 25,040,000
Energy Performance Contract	604,722	793,768
OPEB	41,927,044	39,578,698
Net Pension Liability	672,138	285,323
Unamortized Bond Premium	1,007,067	1,079,000
Compensated Absences	215,242	175,281
Total Long-Term Obligations	<u>\$ 67,506,213</u>	<u>\$ 66,952,070</u>

More detailed information can be found in the notes to the financial statements.

Factors Bearing on the District's Future

Contacting the School District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following:

Jordan-Elbridge Central School District
9 N. Chappell Street
P.O. Box 902
Jordan, New York 13080

JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 8,995,229
Accounts receivable	2,890,537
Inventories	11,495
Capital Assets:	
Land	74,885
Work in progress	1,517,356
Other capital assets (net of depreciation)	42,975,609
TOTAL ASSETS	<u>\$ 56,465,111</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 8,408,478</u>
 LIABILITIES	
Accounts payable	\$ 473,981
Accrued liabilities	199,457
Unearned revenues	7,004
Due to other governments	275
Due to teachers' retirement system	1,177,227
Due to employees' retirement system	112,400
Long-Term Obligations:	
Due in one year	2,535,327
Due in more than one year	64,970,886
TOTAL LIABILITIES	<u>\$ 69,476,557</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 4,700,978</u>
 NET POSITION	
Net investment in capital assets	\$ 19,124,122
Restricted For:	
Debt service	1,129,943
Capital reserves	1,915,860
Other purposes	2,430,753
Unrestricted	(33,904,624)
TOTAL NET POSITION	<u>\$ (9,303,946)</u>

(See accompanying notes to financial statements)

JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Activities

For Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary Government					Governmental Activities
General support	\$ 4,099,257	\$ -	\$ -	\$ -	\$ (4,099,257)
Instruction	23,930,635	59,140	1,847,258	502,797	(21,521,440)
Pupil transportation	3,047,769	-	-	-	(3,047,769)
Community services	43,102	-	-	-	(43,102)
School lunch	451,928	144,857	275,633	-	(31,438)
Interest	858,325	-	-	-	(858,325)
Total Primary Government	\$ 32,431,016	\$ 203,997	\$ 2,122,891	\$ 502,797	\$ (29,601,331)

General Revenues:

Property taxes	\$ 10,429,564
Non property taxes	2,563,214
State and federal aid	16,668,807
Investment earnings	112,648
Compensation for loss	3,352
Miscellaneous	816,308
Total General Revenues	\$ 30,593,893
Changes in Net Position	\$ 992,562
Net Position, Beginning of Year	(10,296,508)
Net Position, End of Year	\$ (9,303,946)

JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK

**Balance Sheet
Governmental Funds
June 30, 2019**

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Aid</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
ASSETS					
Cash and cash equivalents	\$ 7,038,589	\$ 10,225	\$ 759,007	\$ 1,187,408	\$ 8,995,229
Receivables	1,522,106	814,714	532,497	21,220	2,890,537
Inventories	-	-	-	11,495	11,495
Due from other funds	818,911	-	-	23,625	842,536
TOTAL ASSETS	<u>\$ 9,379,606</u>	<u>\$ 824,939</u>	<u>\$ 1,291,504</u>	<u>\$ 1,243,748</u>	<u>\$ 12,739,797</u>
LIABILITIES AND FUND BALANCES					
Liabilities -					
Accounts payable	\$ 437,616	\$ 6,145	\$ -	\$ 30,220	\$ 473,981
Accrued liabilities	12,000	-	-	-	12,000
Due to other funds	23,625	818,794	117	-	842,536
Due to other governments	-	-	-	275	275
Due to TRS	1,177,227	-	-	-	1,177,227
Due to ERS	112,400	-	-	-	112,400
Unearned revenue	1,800	-	-	5,204	7,004
TOTAL LIABILITIES	<u>\$ 1,764,668</u>	<u>\$ 824,939</u>	<u>\$ 117</u>	<u>\$ 35,699</u>	<u>\$ 2,625,423</u>
Fund Balances -					
Nonspendable	\$ -	\$ -	\$ -	\$ 11,495	\$ 11,495
Restricted	4,346,613	-	1,291,387	1,129,943	6,767,943
Assigned	1,860,948	-	-	66,611	1,927,559
Unassigned	1,407,377	-	-	-	1,407,377
TOTAL FUND BALANCE	<u>\$ 7,614,938</u>	<u>\$ -</u>	<u>\$ 1,291,387</u>	<u>\$ 1,208,049</u>	<u>\$ 10,114,374</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,379,606</u>	<u>\$ 824,939</u>	<u>\$ 1,291,504</u>	<u>\$ 1,243,748</u>	

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

43,446,421

Interest is accrued on outstanding bonds in the statement of net position but not in the funds.

(187,457)

The following long-term obligations are not due and payable in the current period and therefore are not reported in the governmental funds:

Serial bonds payable	(23,080,000)
OPEB	(41,927,044)
Compensated absences	(215,242)
Unamortized bond premium	(1,007,067)
Energy performance contracts	(604,722)
Net pension asset	1,121,429
Deferred outflow - pension	6,412,041
Deferred outflow - OPEB	1,996,437
Net pension liability	(672,138)
Deferred inflow - pension	(1,723,113)
Deferred inflow - OPEB	(2,977,865)

Net Position of Governmental Activities

\$ (9,303,946)

(See accompanying notes to financial statements)

JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For Year Ended June 30, 2019

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Real property taxes and tax items	\$ 12,950,427	\$ -	\$ -	\$ -	\$ 12,950,427
Non-property taxes	42,351	-	-	-	42,351
Charges for services	59,140	-	-	-	59,140
Use of money and property	91,805	-	-	20,843	112,648
Sale of property and compensation for loss	14,981	-	-	-	14,981
Miscellaneous	804,679	-	-	32	804,711
State sources	16,591,826	1,177,339	502,797	8,479	18,280,441
Federal sources	76,981	669,919	-	267,154	1,014,054
Sales	-	-	-	144,825	144,825
TOTAL REVENUES	\$ 30,632,190	\$ 1,847,258	\$ 502,797	\$ 441,333	\$ 33,423,578
EXPENDITURES					
General support	\$ 3,491,036	\$ -	\$ -	\$ -	\$ 3,491,036
Instruction	13,885,988	1,645,616	-	-	15,531,604
Pupil transportation	2,066,811	105,907	-	-	2,172,718
Community services	33,749	-	-	-	33,749
Employee benefits	6,360,730	394,670	-	-	6,755,400
Debt service - principal	2,149,046	-	-	-	2,149,046
Debt service - interest	963,912	-	-	-	963,912
Cost of sales	-	-	-	34,660	34,660
Other expenses	-	-	-	411,936	411,936
Capital outlay	-	-	1,557,508	-	1,557,508
TOTAL EXPENDITURES	\$ 28,951,272	\$ 2,146,193	\$ 1,557,508	\$ 446,596	\$ 33,101,569
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,680,918	\$ (298,935)	\$ (1,054,711)	\$ (5,263)	\$ 322,009
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ -	\$ 298,935	\$ 1,099,971	\$ 10,000	\$ 1,408,906
Transfers - out	(1,408,906)	-	-	-	(1,408,906)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,408,906)	\$ 298,935	\$ 1,099,971	\$ 10,000	\$ -
NET CHANGE IN FUND BALANCE	\$ 272,012	\$ -	\$ 45,260	\$ 4,737	\$ 322,009
FUND BALANCE, BEGINNING OF YEAR	7,342,926	-	1,246,127	1,203,312	9,792,365
FUND BALANCE, END OF YEAR	\$ 7,614,938	\$ -	\$ 1,291,387	\$ 1,208,049	\$ 10,114,374

(See accompanying notes to financial statements)

JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For Year Ended June 30, 2019

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS: \$ 322,009

Amounts reported for governmental activities in the Statement of Activities are different because:
 Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following are the amounts by which capital outlays and additions of assets lower than depreciation in the current period:

Capital Outlay	\$ 1,557,508	
Additions to Assets, Net	721,206	
Depreciation	<u>(2,987,524)</u>	(708,810)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position. The following details these items as they effect the governmental activities:

Debt Repayments	\$ 2,149,046	
Unamortized Bond Premium	<u>71,933</u>	2,220,979

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 33,654

The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. (1,096,800)

(Increase) decrease in proportionate share of net pension asset/liability reported in the Statement of Activities do not provide for or require the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds:

Teachers' Retirement System		316,498
Employees' Retirement System		(55,011)

In the Statement of Activities, vacation pay, teachers' retirement incentive and judgments and claims are measured by the amount accrued during the year. In the governmental funds, expenditures for these items are measured by the amount actually paid. The following provides the differences of these items as presented in the governmental activities:

Compensated Absences		<u>(39,957)</u>
----------------------	--	-----------------

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 992,562**

JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2019

	Private Purpose Trust	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 24,354	\$ 102,925
Receivable from general fund	-	49,280
TOTAL ASSETS	\$ 24,354	\$ 152,205
LIABILITIES		
Extraclassroom activity balances	\$ -	\$ 76,143
Other liabilities	-	76,062
TOTAL LIABILITIES	\$ -	\$ 152,205
NET POSITION		
Restricted for scholarships	\$ 24,354	
TOTAL NET POSITION	\$ 24,354	

Statement of Changes in Fiduciary Net Position

For Year Ended June 30, 2019

	Private Purpose Trust
ADDITIONS	
Investment earnings	\$ 7
TOTAL ADDITIONS	\$ 7
DEDUCTIONS	
Other expenses	\$ 10,600
TOTAL DEDUCTIONS	\$ 10,600
CHANGE IN NET POSITION	\$ (10,593)
NET POSITION, BEGINNING OF YEAR	34,947
NET POSITION, END OF YEAR	\$ 24,354

(See accompanying notes to financial statements)

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2019

I. Summary of Significant Accounting Policies

The financial statements of the Jordan-Elbridge Central School District, New York (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The Jordan-Elbridge Central School District is governed by the laws of New York State. The District is an independent entity governed by an elected Board of Education consisting of seven members. The President of the Board serves as the chief fiscal officer and the Superintendent is the chief executive officer. The Board is responsible for, and controls all activities related to public school education within the District. Board members have authority to make decisions, power to appoint management, and primary accountability for all fiscal matters.

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Units* and GASB Statement No. 61, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities included in the District's reporting entity.

1. Extraclassroom Activity Funds

The extraclassroom activity funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The extraclassroom activity funds are independent of the District with respect to its financial transactions, and the designation of student management. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the District's business office. The District accounts for assets held as an agency for various student organizations in an agency fund.

(I.) (Continued)

B. Joint Venture

The District is a component of the Cayuga-Onondaga Board of Cooperative Educational Services (BOCES). The BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

BOCES are organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New York State Education Law. All BOCES property is held by the BOCES Board as a corporation (§1950(6)). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the New York State General Municipal Law.

A BOCES' budget is comprised of separate budgets for administrative, program, and capital costs. Each component school district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, Section 1950(4)(b)(7). In addition, component districts pay tuition or a service fee for programs in which its students participate.

During the year, the District was billed \$3,997,528 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$1,620,889.

Financial statements for the BOCES are available from the BOCES administrative office.

C. Basis of Presentation

1. Districtwide Statements

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The Statement of Activities presents a comparison between program expenses and revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

2. **Fund Statements**

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category (governmental and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following governmental funds:

a. **Major Governmental Funds**

General Fund - This is the District's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Special Aid Fund - This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

Capital Projects Fund - Used to account for the acquisition construction or major repair of capital facilities.

b. **Nonmajor Governmental** - The other funds which are not considered major are aggregated and reported as nonmajor governmental funds as follows:

Debt Service Fund - This fund accounts for the accumulation of resources and the payment of principal and interest on long-term obligations for governmental activities.

School Lunch Fund - Used to account for transactions of the District's lunch, breakfast and milk programs.

c. **Fiduciary** - Fiduciary activities are those in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the District-wide financial statements, because their resources do not belong to the District, and are not available to be used. There are two classes of fiduciary funds:

Private Purpose Trust Funds - These funds are used to account for trust arrangements in which principal and income benefit annual third party awards and scholarships for students. Established criteria govern the use of the funds and members of the District or representatives of the donors may serve on committees to determine who benefits.

Agency Funds - These funds are strictly custodial in nature and do not involve the measurement of results of operations. Assets are held by the District as agent for various student groups or extraclassroom activity funds and for payroll or employee withholding.

(I.) (Continued)

D. Measurement Focus and Basis of Accounting

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The District-Wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The fund financial statements are reported using the current financial resources measurement focus and the modified-accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year.

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

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and became a lien on August 15, 2018. Taxes are collected during the period September 1, 2018 to November 17, 2018.

Uncollected real property taxes are subsequently enforced by the Counties in which the District is located. The Counties pay an amount representing uncollected real property taxes transmitted to the Counties for enforcement to the District no later than the following April 1.

F. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these notes.

(I.) (Continued)

G. Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

In the District-wide statements, the amounts reported on the Statement of Net Position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the District's practice to settle these amounts at a net balance based upon the right of legal offset.

Refer to Note V for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenues activity.

H. Estimates

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

I. Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

New York State Law governs the District's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

(I.) (Continued)

J. Receivables

Receivables are shown net of an allowance for uncollectible accounts, when applicable.

No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

K. Inventory and Prepaid Items

Inventories of food and/or supplies for school lunch are recorded at cost on a first-in, first-out basis or, in the case of surplus food, at stated value which approximates market. Purchases of inventoriable items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

Prepaid items represent payments made by the District for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

A non-spendable fund balance for these non-liquid assets (inventories and prepaid items) has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

L. Capital Assets

In the District-wide financial statements, capital assets are accounted for at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

<u>Class</u>	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$ 50,000	SL	15-50 Years
Machinery and Equipment	\$ 5,000	SL	5-25 Years

The investment in infrastructure type assets have not been segregated for reporting purposes since all costs associated with capital projects are consolidated and reported as additions to buildings and improvements.

(I.) (Continued)

M. Unearned Revenue

The District reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position, unearned revenue arises when resources are received by the District before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the District has legal claim to resources, the liability for unearned revenue is removed and revenue is recognized.

N. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The government has four items that qualify for reporting in this category. First is the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is related to pensions reported in the district-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension asset or liability and difference during the measurement period between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The third item is the District contributions to the pension systems (TRS and ERS Systems) and OPEB subsequent to the measurement date. The fourth item relates to OPEB reporting in the district-wide Statement of Net Position. This represents the effect of the net change in the actual and expected experience.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has four items that qualify for reporting in this category. First arises only under a modified accrual basis of accounting and is reported as unavailable revenue-property taxes. The second item is related to pensions reported in the district-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension liability (ERS System) and difference during the measurement periods between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The third item is revenues from grants received that have met all other eligibility requirements except those related to time restrictions. The fourth item is related to OPEB reported in the district-wide Statement of Net Position. This represents the effect on the net changes of assumptions or other inputs.

O. Vested Employee Benefits

1. Compensated Absences

Compensated absences consist of unpaid accumulated annual sick leave, vacation, and sabbatical time.

(I.) (Continued)

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

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

Consistent with GASB Statement 16, Accounting for Compensated Absences, the liability has been calculated using the vesting/termination method and an accrual for that liability is included in the District-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year end.

In the funds statements only the amount of matured liabilities is accrued within the General Fund based upon expendable and available financial resources. These amounts are expensed on a pay-as-you-go basis.

P. Other Benefits

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

District employees may choose to participate in the District's elective deferred compensation plans established under Internal Revenue Code Sections 403(b) and 457.

In addition to providing pension benefits, the District provides post-employment health coverage to retired employees in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits may be shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

(I.) (Continued)

R. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities, and long-term obligations are reported in the district-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, other postemployment benefits payable and compensated absences that will be paid from governmental funds are reported as a liability in the funds financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Long-term obligations represent the District's future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Position.

S. Equity Classifications

1. District-Wide Statements

In the District-wide statements there are three classes of net position:

- a. Net Investment in Capital Assets - consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, constructions or improvements of those assets.
- b. Restricted Net Position - reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

On the Statement of Net Position the following balances represent the restricted for other purposes:

	<u>Total</u>
Workers' Compensation	\$ 270,478
Unemployment Costs	500,730
Retirement Contribution	603,405
Insurance	151,500
Tax Certiorari	199,571
Teacher' Retirement	200,000
Liability	289,439
Employee Benefit Accrued Liability	215,630
Total Net Position - Restricted for Other Purposes	<u>\$ 2,430,753</u>

(I .) (Continued)

c. **Unrestricted Net Position** - reports the balance of net position that does not meet the definition of the above two classifications and is deemed to be available for general use by the District.

2. **Fund Statements**

In the fund basis statements there are five classifications of fund balance:

a. **Nonspendable Fund Balance** - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes \$11,495 of inventory in school lunch.

b. **Restricted Fund Balances** - Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. All encumbrances of funds other than the general fund are classified as restricted fund balance. The District has established the following restricted fund balances:

Capital Reserve - According to Education Law §3651, must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, its probable term and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. The Reserve is accounted for in the General Fund under restricted fund balance. Year end balances are as follows:

Name of Reserve	Maximum Funding	Total Funding Provided	Total Year to Date Balance
2016 Building Capital Reserve	\$ 1,000,000	\$ 1,002,671	\$ 5,730
2017 School Bus Reserve	\$ 900,000	\$ 900,000	\$ 910,310
2019 Capital Reserve	\$ 3,000,000	\$ 1,000,000	\$ 1,000,000

Reserve for Debt Service - According to General Municipal Law §6-1, the Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of the sale. Also, earnings on project monies invested together with unused proceeds are reported here.

(I.) (Continued)

Employee Benefit Accrued Liability Reserve - According to General Municipal Law §6-p, must be used for the payment of accrued employee benefits due to an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.

Liability Reserve - According to General Municipal Law §1709(8)(c), must be used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and this reserve may not in total exceed 3% of the annual budget or \$15,000, whichever is greater.

Retirement Contribution Reserve - According to General Municipal Law §6-r, must be used financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board.

Teachers' Retirement Reserve - General Municipal Law §6r was amended to include a Teachers' Retirement Reserve (TRS) sub-fund. The reserve has an annual funding limit of 2% of the prior year TRS salaries and a maximum cumulative total balance of 10% of the previous years TRS salary.

Tax Certiorari Reserve - According to General Municipal Law §3651.1-a, must be used to establish a reserve fund for tax certiorari claims and to expend from the fund without voter approval. The monies held in the reserve shall not exceed the amount which might reasonably be deemed necessary to meet anticipated judgments and claims arising out of tax certiorari proceedings. Any resources deposited to the reserve which are not expended for tax certiorari proceeding in the year such monies are deposited must be returned to the General Fund on or before the first day of the fourth fiscal year after deposit of these monies.

Unemployment Insurance Reserve - According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund.

(I.) (Continued)

Workers' Compensation Reserve - According to General Municipal Law §6-j, must be used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget.

Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments of expenditures are recorded for budgetary control purposes in order to reserve applicable appropriations, is employed as a control in preventing over-expenditure of established appropriations. Open encumbrances are reported as restricted fund balance in all funds other than the General Fund and the School Lunch Fund, since they do not constitute expenditures or liabilities and will be honored through budget appropriations in the subsequent year.

Restricted fund balances include the following:

	<u>Total</u>
<u>General Fund -</u>	
Workers' Compensation	\$ 270,478
Unemployment Costs	500,730
Retirement Contribution	603,405
Insurance	151,500
Tax Certiorari	199,571
Capital Reserve	1,915,860
Teachers' Retirement	200,000
Liability	289,439
Employee Benefit Accrued Liability	215,630
<u>Capital Fund -</u>	
Capital Projects	1,291,387
<u>Debt Service Fund -</u>	
Debt Service	1,129,943
Total Restricted Fund Balance	<u>\$ 6,767,943</u>

The District appropriated and/or budgeted funds from the following reserves for the 2019-20 budget:

	<u>Total</u>
2017 School Bus Reserve	\$ 100,000
Unemployment Costs	5,000
Total	<u>\$ 105,000</u>

(I.) (Continued)

c. **Committed** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balances as of June 30, 2019.

d. **Assigned Fund Balance** - Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances represent purchase commitments made by the District's purchasing agent through their authorization of a purchase order prior to year end. The District assignment is based on the functional level of expenditures.

Management has determined significant encumbrances for the General Fund to be \$45,000, and the Capital Projects Fund to be \$4,500. The District reports the following significant encumbrances:

General Fund -	
Central Services	\$ 155,499
Teaching-Regular School	175,242
Instructional Media	72,938
Total General Fund Significant Encumbrances	\$ 403,679
Capital Projects Fund -	
Capital Outlay	\$ 367,393

Assigned fund balances include the following:

	Total
General Fund - Encumbrances	\$ 550,697
General Fund - Appropriated for Taxes	1,310,251
Total Assigned Fund Balance	\$ 1,310,251

e. **Unassigned Fund Balance** - Includes all other general fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the school district and could report a surplus or deficit. In funds other than the general fund, the unassigned classification is used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted or assigned.

NYS Real Property Tax Law 1318 limits the amount of unexpended surplus funds a school district can retain to no more than 4% of the District's budget for the general fund for the ensuing fiscal year. Nonspendable and restricted fund balance of the general fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances are also excluded from the 4% limitation.

(I.) (Continued)

3. **Order of Use of Fund Balance**

The District's policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the general fund are classified as restricted fund balance. In the general fund, the remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

T. **New Accounting Standards**

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2019, the District implemented the following new standards issued by GASB:

GASB has issued Statement 83, *Certain Asset Retirement Obligations*, which will be effective for reporting periods beginning after June 15, 2019.

GASB has issued Statement 88, *Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements*, which will be effective for reporting periods beginning after June 15, 2018.

U. **Future Changes in Accounting Standards**

GASB has issued Statement 84, *Fiduciary Activities*, which will be effective for the periods beginning after December 15, 2019.

GASB has issued Statement 87, *Leases*, which will be effective for the periods beginning after December 15, 2019.

GASB has issued Statement 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which will be effective for reporting periods beginning after December 15, 2019.

GASB has issued Statement No. 90, *Majority equity Interests* – an amendment of GASB statements No. 14 and No. 61, which will be effective for reporting periods beginning after December 15, 2018.

GASB has issued statement No. 91, *Conduit Debt Obligations*, which will be effective for reporting periods beginning after December 15, 2020.

The District will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

II. Stewardship, Compliance and Accountability

By its nature as a local government unit, the District is subject to various federal, state and local laws and contractual regulations. An analysis of the District's compliance with significant laws and regulations and demonstration of its stewardship over District resources follows.

A. Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the General Fund.

The voters of the District approved the proposed appropriation budget.

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. During the 2018-19 fiscal year, the budget was increased by \$588,666 for prior year carryover encumbrances, \$1,732 for donations, \$1,000,000 for voter approved capital project.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year.

Budgets are established and used for individual capital projects fund expenditures as approved by a special referendum of the District's voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

B. Encumbrances

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year end are presented as reservations of fund balance and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time, as the liability is incurred or the commitment is paid.

C. Real Property Tax Law

The District's unreserved undesignated fund balance was in excess of the New York State Real Property Tax Law §1318 limit, which restricts it to an amount not greater than 4% of the District's budget for the upcoming school year.

D. Deficit Net Position

The District-wide net position had a deficit at June 30, 2019 of \$9,303,946. The deficit is the result of the implementation of GASB Statement 75, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", which required the recognition of an unfunded liability of \$41,927,044 at June 30, 2019. Since New York State Laws provide no mechanism for funding the liability, the subsequent accruals are expected to increase the deficit.

III. Cash and Cash Equivalents

Credit risk: In compliance with the State Law, District investments are limited to obligations of the United States of America, obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America, obligations of the State, time deposit accounts and certificates of deposit issued by a bank or trust company located in, and authorized to do business in, the State, and obligations issued by other municipalities and authorities within the State.

Concentration of Credit risk: To promote competition in rates and service cost, and to limit the risk of institutional failure, District deposits and investments are placed with multiple institutions. The District's investment policy limits the amounts that may be deposited with any one financial institution.

Interest rate risk: The District has an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from rising interest rates

The District's aggregate bank balances (disclosed in the financial statements), included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$ -
Collateralized with Securities held by the Pledging Financial Institution	1,501,177
Total	<u>\$ 1,501,177</u>

Restricted cash represents cash where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year end includes \$6,767,943 within the governmental funds and \$24,354 in the fiduciary funds.

IV. Receivables

Receivables at June 30, 2019 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

<u>Description</u>	<u>Governmental Activities</u>				<u>Total</u>
	<u>General Fund</u>	<u>Special Aid Fund</u>	<u>Capital Projects Fund</u>	<u>School Lunch Fund</u>	
Accounts Receivable	\$ 11,867	\$ -	\$ -	\$ 62	\$ 11,929
Due From State and Federal	1,510,239	814,714	532,497	21,158	2,878,608
Total Receivables	<u>\$ 1,522,106</u>	<u>\$ 814,714</u>	<u>\$ 532,497</u>	<u>\$ 21,220</u>	<u>\$ 2,890,537</u>

District management has deemed the amounts to be fully collectible.

V. **Interfund Receivables, Payables, Revenues and Expenditures**

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2019 were as follows:

	Interfund			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 818,911	\$ 23,625	\$ -	\$ 1,408,906
Special Aid Fund	-	818,794	298,935	-
School Lunch Fund	23,563	-	10,000	-
Debt Service Fund	62	-	-	-
Capital Projects Fund	-	117	1,099,971	-
Total	<u>\$ 842,536</u>	<u>\$ 842,536</u>	<u>\$ 1,408,906</u>	<u>\$ 1,408,906</u>

Interfund receivables and payables between governmental activities are eliminated on the Statement of Net Position. The District typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are not necessarily expected to be repaid within one year.

Transfers are used to finance certain special aid programs, support capital project expenditures, school lunch programs and debt service expenditures.

VI. **Capital Assets**

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance 7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2019</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 74,885	\$ -	\$ -	\$ 74,885
Work in progress	8,518,573	1,557,508	8,558,725	1,517,356
Total Nondepreciable	<u>\$ 8,593,458</u>	<u>\$ 1,557,508</u>	<u>\$ 8,558,725</u>	<u>\$ 1,592,241</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 67,499,856	\$ 8,558,725	\$ -	\$ 76,058,581
Machinery and equipment	5,030,603	745,201	160,293	5,615,511
Total Depreciated Assets	<u>\$ 72,530,459</u>	<u>\$ 9,303,926</u>	<u>\$ 160,293</u>	<u>\$ 81,674,092</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 34,493,818	\$ 2,429,437	\$ -	\$ 36,923,255
Machinery and equipment	2,474,868	558,087	136,298	2,896,657
Total Accumulated Depreciation	<u>\$ 36,968,686</u>	<u>\$ 2,987,524</u>	<u>\$ 136,298</u>	<u>\$ 39,819,912</u>
Total Capital Assets Depreciated, Net of Accumulated Depreciation	<u>\$ 35,561,773</u>	<u>\$ 6,316,402</u>	<u>\$ 23,995</u>	<u>\$ 41,854,180</u>
Total Capital Assets	<u>\$ 44,155,231</u>	<u>\$ 7,873,910</u>	<u>\$ 8,582,720</u>	<u>\$ 43,446,421</u>

(VI.) (Continued)

Depreciation expense for the period was charged to functions/programs as follows:

<u>Governmental Activities:</u>	
General Government Support	\$ 136,229
Instruction	2,413,234
Pupil Transportation	424,269
School Lunch	13,792
Total Depreciation Expense	<u>\$ 2,987,524</u>

VII. Long-Term Debt Obligations

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

	<u>Balance</u> <u>7/1/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2019</u>	<u>Due Within</u> <u>One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 25,040,000	\$ -	\$ 1,960,000	\$ 23,080,000	\$ 2,125,000
Energy Performance Contracts	793,768	-	189,046	604,722	195,085
Total Bonds and Notes Payable	\$ 25,833,768	\$ -	\$ 2,149,046	\$ 23,684,722	\$ 2,320,085
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 285,323	\$ 386,815	\$ -	\$ 672,138	\$ -
OPEB	39,578,698	2,348,346	-	41,927,044	-
Unamortized Bond Premium	1,079,000	-	71,933	1,007,067	71,933
Compensated Absences	175,281	39,961	-	215,242	53,811
Total Other Liabilities	\$ 41,118,302	\$ 2,775,122	\$ 71,933	\$ 43,821,491	\$ 125,744
Total Long-Term Obligations	\$ 66,952,070	\$ 2,775,122	\$ 2,220,979	\$ 67,506,213	\$ 2,445,829

The General Fund has typically been used to liquidate long-term liabilities such as compensated absences.

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original</u> <u>Amount</u>	<u>Issue</u> <u>Date</u>	<u>Final</u> <u>Maturity</u>	<u>Interest</u> <u>Rate</u>	<u>Amount</u> <u>Outstanding</u> <u>6/30/2019</u>
<u>Serial Bonds -</u>					
Series A Serial Bonds	\$ 1,006,603	2012	2025	2.5%-3.0%	\$ 375,000
Series B Serial Bonds	\$18,145,000	2012	2026	2.0%-3.0%	10,885,000
Refunding Bonds	\$ 4,350,000	2013	2022	1.02%-2.75%	60,000
Serial Bonds, 2014	\$ 1,916,118	2014	2030	1.75%-3.25%	1,435,000
Refunding Bonds	\$ 3,885,000	2015	2032	1.00%-3.50%	3,215,000
Reconstruction	\$ 7,345,000	2018	2033	5.00%	7,110,000
Total Serial Bonds					<u>\$ 23,080,000</u>
<u>Energy Performance Contract -</u>					
Energy Performance Contract	\$ 1,354,756	2015	2021	2.71%	<u>\$ 604,722</u>

(VII.) (Continued)

The following is a summary of debt service requirements:

Year	Serial Bonds		Energy Performance Contract	
	Principal	Interest	Principal	Interest
2020	\$ 2,125,000	\$ 771,400	\$ 195,085	\$ 19,895
2021	2,190,000	713,313	201,504	13,477
2022	2,265,000	653,012	208,133	6,848
2023	2,320,000	588,213	-	-
2024	2,315,000	515,875	-	-
2025-29	8,415,000	1,517,206	-	-
2030-33	3,450,000	388,075	-	-
Total	\$ 23,080,000	\$ 5,147,094	\$ 604,722	\$ 40,220

In prior years, the District defeased certain general obligations and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. \$3,220,000 of bonds outstanding are considered defeased.

Interest on long-term debt for June 30, 2019 was composed of:

Interest Paid	\$ 963,912
Amortization of Bond Premium	(71,933)
Less: Interest Accrued in the Prior Year	(221,111)
Plus: Interest Accrued in the Current Year	187,457
Total Long-Term Interest Expense	\$ 858,325

VIII. Deferred Inflows/Outflows of Resources

The following is a summary of the deferred inflows/outflows of resources:

	Deferred Outflows	Deferred Inflows
Pension	\$ 6,412,041	\$ 1,723,113
OPEB	1,996,437	2,977,865
Total	\$ 8,408,478	\$ 4,700,978

IX. Pension Plans

A. General Information

The District participates in the New York State Teacher's Retirement System (TRS) and the New York State and Local Employee's Retirement System (ERS). These are cost-sharing multiple employer public employee retirement systems. The Systems offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

(IX.) (Continued)

B. Provisions and Administration

A 10 member Board of Trustees of the New York State Teachers' Retirement Board administers TRS. TRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the New York State Retirement and Social Security Law (NYSRSSL). Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York Public Schools and BOCES who elected to participate in TRS. Once a public employer elects to participate in the system, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYRS, 10 Corporate Woods Drive, Albany, New York 12211-2395 or by referring to the TRS Comprehensive Annual Financial report, which can be found on the System's website at www.nystrs.org.

ERS provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. NYSRSSL govern obligations of employers and employees to contribute, and benefits to employees. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to NYSERS, Office of the State Comptroller, 110 State Street, Albany, New York 12244 or by referring to the ERS Comprehensive Annual Report, which can be found at www.osc.state.ny.us/retire/publications/index.php.

C. Funding Policies

The Systems are noncontributory except for employees who joined after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 3.5 percent of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. For TRS, contribution rates are established annually by the New York State Teachers' Retirement Board pursuant to Article 11 of the Education Law. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year.

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2019:

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2019	\$ 352,412	\$ 1,177,227

(IX.) (Continued)

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions

At June 30, 2019, the District reported the following asset/(liability) for its proportionate share of the net pension asset/(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2019 for ERS and June 30, 2018 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and ERS Systems in reports provided to the District.

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2019	June 30, 2018
Net pension assets/(liability)	\$ (672,138)	\$ 1,121,429
District's portion of the Plan's total net pension asset/(liability)	0.009486%	0.062017%

For the year ended June 30, 2019, the District recognized pension expenses of \$412,409 for ERS and \$861,157 for TRS. At June 30, 2019 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expensed and actual experience	\$ 132,358	\$ 838,035	\$ 45,119	\$ 151,801
Changes of assumptions	168,948	3,920,129	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	1,725,080	1,244,871
Changes in proportion and differences between the District's contributions and proportionate share of contributions	46,497	15,447	45,109	63,705
Subtotal	<u>\$ 347,803</u>	<u>\$ 4,773,611</u>	<u>\$ 1,815,308</u>	<u>\$ 1,460,377</u>
District's contributions subsequent to the measurement date	112,400	1,177,227	-	-
Grand Total	<u><u>\$ 460,203</u></u>	<u><u>\$ 5,950,838</u></u>	<u><u>\$ 1,815,308</u></u>	<u><u>\$ 1,460,377</u></u>

(IX.) (Continued)

District contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>ERS</u>	<u>TRS</u>
2019	\$ -	\$ 1,114,865
2020	128,920	753,981
2021	(130,893)	71,303
2022	(6,761)	751,339
2023	93,801	505,935
Thereafter	-	115,811
Total	\$ 85,067	\$ 3,313,234

E. Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2019	June 30, 2018
Actuarial valuation date	April 1, 2018	June 30, 2017
Interest rate	7.00%	7.25%
Salary scale	4.20%	4.72%-1.90%
Decrement tables	April 1, 2010- March 31, 2015 System's Experience	July 1, 2009- June 30, 2014 System's Experience
Inflation rate	2.50%	2.25%
COLA's	1.30%	1.50%

For ERS, annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2014. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale AA.

(IX.) (Continued)

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized as follows:

<u>Long-Term Expected Rate of Return</u>		
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2019	June 30, 2018
<u>Asset Type -</u>		
Domestic equity	4.55%	5.80%
International equity	6.35%	7.30%
Global equity	0.00%	6.70%
Private equity	7.50%	8.90%
Real estate	5.55%	4.90%
Absolute return strategies*	3.75%	0.00%
Opportunistic portfolios	5.68%	0.00%
Real assets	5.29%	0.00%
Bonds and mortgages	1.31%	0.00%
Cash	-0.25%	0.00%
Inflation-indexed bonds	1.25%	0.00%
Private debt	0.00%	6.80%
Real estate debt	0.00%	2.80%
High-yield fixed income securities	0.00%	3.50%
Domestic fixed income securities	0.00%	1.30%
Global fixed income securities	0.00%	0.90%
Short-term	0.00%	0.30%

The real rate of return is net of the long-term inflation assumption of 2.5% for ERS and 2.3% for TRS.

* Excludes equity-oriented long-only funds. For investment management purposes, these funds are included in domestic equity and internal equity.

F. Discount Rate

The discount rate used to calculate the total pension liability was 7% for ERS and 7.25% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(IX.) (Continued)

G. Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7% for ERS and 7.25% for TRS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentagepoint lower (6% for ERS and 6.25% for TRS) or 1-percentagepoint higher (8% for ERS and 8.25% for TRS) than the current rate :

	1% Decrease (6%)	Current Assumption (7%)	1% Increase (8%)
ERS			
Employer's proportionate share of the net pension asset (liability)	\$ (2,938,696)	\$ (672,138)	\$ 1,231,931
	1% Decrease (6.5%)	Current Assumption (7.5%)	1% Increase (8.5%)
TRS			
Employer's proportionate share of the net pension asset (liability)	\$ (7,704,398)	\$ 1,121,429	\$ 8,515,018

H. Pension Plan Fiduciary Net Position

The components of the current year net pension asset/(liability) of the employers as of the respective valuation dates, were as follows:

	(In Thousands)	
	ERS	TRS
Measurement date	March 31, 2019	June 30, 2018
Employers' total pension liability	\$ 189,803	\$ 118,107,253
Plan net position	182,718	119,915,517
Employers' net pension asset/(liability)	<u>\$ (7,085)</u>	<u>\$ 1,808,264</u>
Ratio of plan net position to the employers' total pension asset/(liability)	96.27%	101.53%

I. Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2019 represent the projected employer contribution for the period of April 1, 2019 through June 30, 2019 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2019 amounted to \$112,400.

(IX.) (Continued)

For TRS, employer and employee contributions for the fiscal year ended June 30, 2019 are paid to the System in September, October and November 2019 through a state aid intercept. Accrued retirement contributions as of June 30, 2019 represent employee and employer contributions for the fiscal year ended June 30, 2019 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2019 amounted to \$1,177,227.

X. Postemployment Benefits

A. General Information About the OPEB Plan

Plan Description – The District's defined benefit OPEB plan, provides OPEB for all permanent full-time general and public safety employees of the District. The plan is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided – The District provides healthcare and life insurance benefits for retirees and their dependents. The benefit terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the District offices and are available upon request.

Employees Covered by Benefit Terms – At March 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	281
Active Employees	179
Total	\$ 460

B. Total OPEB Liability

The District's total OPEB liability of \$41,927,044 was measured as of March 31, 2019, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.31 percent
Salary Increases	3.32 percent, average, including inflation
Discount Rate	3.44 percent
Healthcare Cost Trend Rates	5.2 percent for 2016, decreasing to an ultimate rate of 4.32 percent
Retirees' Share of Benefit-Related Costs	varies between 85 and 92 percent depending on contract

(X.) (Continued)

The discount rate was based on a tax exempt, high quality 20-year tax-exempt general obligation municipal bond yield or index rate.

Mortality rates were based on 2015 NYSTRS retirement mortality rates, as appropriate, with adjustments for mortality improvements based on Scale AA.

C. Changes in the Total OPEB Liability

Balance at June 30, 2019	<u>\$ 39,578,698</u>
<u>Changes for the Year -</u>	
Service cost	\$ 1,094,909
Interest	1,427,102
Differences between expected and actual experience	799,024
Changes in assumptions or other inputs	169,018
Benefit payments	<u>(1,141,707)</u>
Net Changes	<u>\$ 2,348,346</u>
Balance at June 30, 2019	<u>\$ 41,927,044</u>

Changes of benefit terms reflect the following:

- The Single Discount Rate changed from 3.61% to 3.44% effective June 30, 2019.
- Mortality rate updated to rates based on Pub-2010 Public Retirement Plans mortality tables, headcount-weighted, without contingent survivor mortality, fully generational using scale MP-2018.
- Dental reimbursements are no longer assumed to increase with dental trend.
- Salary scale changed from 3.31% to 3.36% effective June 30, 2019.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.61 percent) or 1-percentage-point higher (4.61 percent) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
	<u>(2.44%)</u>	<u>(3.44%)</u>	<u>(4.44%)</u>
Total OPEB Liability	\$ 49,520,286	\$ 41,297,044	\$ 35,986,954

(X.) (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.20 percent decreasing to 3.32 percent) or 1-percentage-point higher (6.20 percent decreasing to 5.17 percent) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	(4.2	(5.2	(6.2
	Decreasing	Decreasing	Decreasing
	to 3.32)	to 4.32)	to 5.32)
Total OPEB Liability	\$ 34,799,417	\$ 41,927,044	\$ 52,266,872

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB expense of \$2,226,500. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expensed and actual experience	\$ 1,242,079	\$ 941,548
Changes of assumptions	468,931	2,036,317
Contributions after measurement date	285,427	-
Total	\$ 1,996,437	\$ 2,977,865

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year	
2020	\$ (295,511)
2021	19,647
2022	(167,962)
2023	(167,964)
2024	(167,964)
Thereafter	(487,101)
Total	\$ (1,266,855)

XI. Risk Management

A. General Information

The District is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past two years;

B. Health Plan

The District participates in the Cayuga-Onondaga Counties area schools BOCES Health and Dental Plan, a risk-sharing pool, to insure Health Care and Dental claims. The District's share of the expenditures for claims for the year ended June 30, 2019 was \$3,659,900.

C. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self insurance fund to pay these claims. The claim and judgment expenditures of this program for the 2018-19 fiscal year totaled \$6,867. The balance of the fund at June 30, 2019 was \$500,730 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2019, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

D. Workers' Compensation

The District incurs costs related to the New York State Public Schools Statewide Workers' Compensation Trust (Trust) made up of a nonprofit unincorporated association of public school districts within the State of New York. The Trust's objectives are to furnish workers' compensation benefits to participating districts at a significant cost savings. Membership in the Trust may be offered to any public school district within the State of New York with the approval of the Board of Directors. Voluntary withdrawal from the Trust may be effective only once annually on the last day of the Plan year as may be established by the Board of Director. Notice of Intention to Withdraw must be given in writing to the Chairman of the Board of Directors and the Treasurer not less than 120 days prior to the end of the Trust year.

Trust membership is currently comprised of twenty districts. If a surplus of participants' assessments exists after the close of a Trust year, the Board may retain from such surplus an amount sufficient to establish and maintain a claim contingency fund. Surplus funds in excess of the amount transferred to or included in such contingency fund shall be applied in reduction of the next annual assessment or to the billing of Trust participants. All monies paid to the Treasurer by participants shall be commingled and administered as a common fund. No refunds shall be made to a participant and no assessments are charged to a participant other than the annual premium equivalent. However, if it appears to the Board of Directors that the liabilities of the Trust will exceed its cash assets, after taking into account any "excess insurance", the Board shall determine the amount needed to meet such deficiency and shall assess such amount against all participants pro-rata per enrollee.

The Trust purchases, on an annual basis, stop-loss insurance policies to limit its exposure for claims paid.

(XI.) (Continued)

The Trust establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported.

Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2019, the District incurred premiums or contribution expenditures totaling \$475,716.

The Plan is audited on an annual basis and is available from the Trust. The most recent audit available for the year ended June 30, 2016, revealed that the Trust was in a deficit of \$5,501,651. The District's portion of this deficit could not be estimated as of the audit date.

XII. Commitments and Contingencies

A. Litigation

B. Grants

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

XIII. Tax Abatement

The County of Onondaga IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result the district property tax revenue was reduced \$671,671. The District received payment in lieu of tax (PILOT) payment totaling \$456,729 to help offset the property tax reduction. The total net tax abated was \$214,942.

Required Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Changes in District's Total OPEB Liability and Related Ratio
(Unaudited)
For Year Ended June 30, 2019

TOTAL OPEB LIABILITY			
	<u>2019</u>	<u>2018</u>	<u>2017</u>
Service cost	\$ 1,094,909	\$ 1,149,549	\$ 1,185,616
Interest	1,427,102	1,503,323	1,342,986
Differences between expected and actual experiences	799,024	(2,390,084)	978,787
Changes of assumptions or other inputs	169,018	904,334	(2,809,600)
Benefit payments	<u>(1,141,707)</u>	<u>(1,189,726)</u>	<u>(1,189,726)</u>
Net Change in Total OPEB Liability	\$ 2,348,346	\$ (22,604)	\$ (491,937)
Total OPEB Liability - Beginning	\$ 39,578,698	\$ 39,601,302	\$ 40,093,239
Total OPEB Liability - Ending	\$ 41,927,044	\$ 39,578,698	\$ 39,601,302
Covered Employee Payroll	\$ 9,162,327	\$ 8,868,771	\$ 8,868,771
Total OPEB Liability as a Percentage of Covered Employee Payroll	457.60%	446.27%	446.53%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

Required Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability
(Unaudited)
For Year Ended June 30, 2019

NYSERS Pension Plan					
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.0095%	0.0088%	0.0083%	0.0086%	0.0100%
Proportionate share of the net pension liability (assets)	\$ 672,138	\$ 285,323	\$ 778,509	\$ 1,376,035	\$ 306,550
Covered-employee payroll	\$ 2,670,673	\$ 2,418,209	\$ 2,314,651	\$ 2,195,061	\$ 2,297,672
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	25.167%	11.799%	33.634%	62.688%	13.342%
Plan fiduciary net position as a percentage of the total pension liability	96.27%	98.24%	94.70%	90.70%	97.90%

NYSTRS Pension Plan					
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.6202%	0.0617%	0.0612%	0.0614%	0.0600%
Proportionate share of the net pension liability (assets)	\$ (1,121,429)	\$ (468,849)	\$ 655,583	\$ (6,382,104)	\$ (6,736,728)
Covered-employee payroll	\$ 10,295,887	\$ 10,369,099	\$ 10,065,343	\$ 9,513,221	\$ 9,284,369
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-10.892%	-4.522%	6.513%	-67.087%	-72.560%
Plan fiduciary net position as a percentage of the total pension liability	101.53%	100.66%	99.01%	110.46%	111.48%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

(See Independent Auditors' Report)

Required Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District Contributions
(Unaudited)
For Year Ended June 30, 2019

NYSERS Pension Plan

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 352,412	\$ 330,936	\$ 316,720	\$ 326,383	\$ 356,059
Contributions in relation to the contractually required contribution	<u>(352,412)</u>	<u>(330,936)</u>	<u>(316,720)</u>	<u>(326,383)</u>	<u>(356,059)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,670,673	\$ 2,418,209	\$ 2,314,651	\$ 2,195,061	\$ 2,297,672
Contributions as a percentage of covered-employee payroll	13.20%	13.69%	13.68%	14.87%	15.50%

NYSTRS Pension Plan

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,177,227	\$ 1,070,804	\$ 1,252,446	\$ 1,336,372	\$ 1,701,365
Contributions in relation to the contractually required contribution	<u>(1,177,227)</u>	<u>(1,070,804)</u>	<u>(1,252,446)</u>	<u>(1,336,372)</u>	<u>(1,701,365)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 10,295,887	\$ 10,369,099	\$ 10,065,343	\$ 9,513,221	\$ 9,284,369
Contributions as a percentage of covered-employee payroll	11.43%	10.33%	12.44%	14.05%	18.33%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

Required Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
(Unaudited)
For Year Ended June 30, 2019

	<u>Original</u>	<u>Amended</u>	<u>Current</u>	<u>Over (Under)</u>
	<u>Budget</u>	<u>Budget</u>	<u>Year's</u>	<u>Revised</u>
			<u>Revenues</u>	<u>Budget</u>
REVENUES				
Local Sources -				
Real property taxes	\$ 12,471,747	\$ 10,435,895	\$ 10,429,564	\$ (6,331)
Real property tax items	478,632	2,514,484	2,520,863	6,379
Non-property taxes	30,000	30,000	42,351	12,351
Charges for services	31,500	31,500	59,140	27,640
Use of money and property	14,500	14,500	91,805	77,305
Sale of property and compensation for loss	-	-	14,981	14,981
Miscellaneous	266,900	268,632	804,679	536,047
State Sources -				
Basic formula	12,356,251	12,356,251	12,661,706	305,455
Lottery aid	2,155,900	2,155,900	2,047,537	(108,363)
BOCES	1,642,642	1,642,642	1,620,889	(21,753)
Textbooks	73,100	73,100	73,104	4
All Other Aid -				
Computer software	41,300	41,300	41,056	(244)
Library loan	7,800	7,800	7,700	(100)
Other aid	23,200	23,200	139,834	116,634
Federal Sources	<u>20,000</u>	<u>20,000</u>	<u>76,981</u>	<u>56,981</u>
TOTAL REVENUES	<u>\$ 29,613,472</u>	<u>\$ 29,615,204</u>	<u>\$ 30,632,190</u>	<u>\$ 1,016,986</u>
Other Sources -				
Transfer - in	<u>\$ 112,000</u>	<u>\$ 112,000</u>	<u>\$ -</u>	<u>\$ (112,000)</u>
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 29,725,472</u>	<u>\$ 29,727,204</u>	<u>\$ 30,632,190</u>	<u>\$ 904,986</u>
Appropriated reserves	<u>\$ 181,800</u>	<u>\$ 1,181,800</u>		
Appropriated fund balance	<u>\$ 1,120,000</u>	<u>\$ 1,120,000</u>		
Prior year encumbrances	<u>\$ 588,666</u>	<u>\$ 588,666</u>		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u>\$ 31,615,938</u>	<u>\$ 32,617,670</u>		

(See Independent Auditors' Report)

Required Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
(Unaudited)
For Year Ended June 30, 2019

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Current</u> <u>Year's</u> <u>Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered</u> <u>Balances</u>
EXPENDITURES					
General Support -					
Board of education	\$ 20,173	\$ 19,140	\$ 14,828	\$ 1,300	\$ 3,012
Central administration	220,387	220,387	218,925	448	1,014
Finance	323,069	319,069	260,421	14,454	44,194
Staff	334,918	340,818	283,169	12,339	45,310
Central services	2,705,680	2,701,389	2,364,506	155,499	181,384
Special items	370,200	365,250	349,187	-	16,063
Instructional -					
Instruction, administration and improvement	1,194,857	1,201,435	1,061,992	6,453	132,990
Teaching - regular school	7,175,195	7,291,880	6,967,397	175,242	149,241
Programs for children with handicapping conditions	3,078,340	2,926,536	2,608,655	41,725	276,156
Occupational education	608,925	608,925	602,896	-	6,029
Teaching - special schools	63,500	58,700	40,565	-	18,135
Instructional media	1,373,164	1,374,566	1,115,315	72,938	186,313
Pupil services	1,493,554	1,547,690	1,489,168	37,380	21,142
Pupil Transportation	2,356,926	2,357,924	2,066,811	22,226	268,887
Community Services	27,467	33,758	33,749	-	9
Employee Benefits	6,654,191	6,602,035	6,360,730	10,693	230,612
Debt service - principal	2,270,064	2,169,178	2,149,046	-	20,132
Debt service - interest	863,028	963,914	963,912	-	2
TOTAL EXPENDITURES	\$ 31,133,638	\$ 31,102,594	\$ 28,951,272	\$ 550,697	\$ 1,600,625
Other Uses -					
Transfers - out	\$ 482,300	\$ 1,515,076	\$ 1,408,906	\$ -	\$ 106,170
TOTAL EXPENDITURES AND OTHER USES	\$ 31,615,938	\$ 32,617,670	\$ 30,360,178	\$ 550,697	\$ 1,706,795
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 272,012		
FUND BALANCE, BEGINNING OF YEAR	7,342,926	7,342,926	7,342,926		
FUND BALANCE, END OF YEAR	\$ 7,342,926	\$ 7,342,926	\$ 7,614,938		

Note to Required Supplementary Information:

A reconciliation is not necessary since encumbrances are presented in a separate column on this schedule.

Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Change From Adopted Budget To Final Budget
And The Real Property Tax Limit
For Year Ended June 30, 2019

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget	\$ 31,027,272
Prior year's encumbrances	588,666
Original Budget	\$ 31,615,938
Budget revisions - Donations	1,732
Voter Approved Capital projects	1,000,000
FINAL BUDGET	<u>\$ 32,617,670</u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2019-20 voter approved expenditure budget	\$ 31,825,000
<u>Unrestricted fund balance:</u>	
Assigned fund balance	\$ 1,860,948
Unassigned fund balance	1,407,377
Total Unrestricted fund balance	<u>\$ 3,268,325</u>
<u>Less adjustments:</u>	
Appropriated fund balance	\$ 1,310,253
Encumbrances included in assigned fund balance	550,695
Total adjustments	<u>\$ 1,860,948</u>
General fund fund balance subject to Section 1318 of Real Property Tax Law	<u>1,407,377</u>
ACTUAL PERCENTAGE	<u>4.42%</u>

Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
CAPITAL PROJECTS FUND
Schedule of Project Expenditures
For Year Ended June 30, 2019

Project Title	Expenditures					Unexpended Balance	Methods of Financing				Fund Balance
	Original Appropriation	Revised Appropriation	Prior Years	Current Year	Total		Obligations	Local Sources	State Sources	Total	
2016 Capital Project	\$ 9,735,000	\$ 9,735,000	\$ 8,488,873	\$ 876,637	\$ 9,365,510	\$ 369,490	\$ 7,345,000	\$ 2,390,000	\$ -	\$ 9,735,000	\$ 369,490
Smart School Bond Act	838,637	838,637	29,700	502,797	532,497	306,140	-	-	532,497	532,497	-
2018-19 Capital Outlay	100,000	100,000	-	99,971	99,971	29	-	99,971	-	99,971	-
2018 Renovation Project	3,800,000	3,800,000	-	78,103	78,103	3,721,897	-	1,000,000	-	1,000,000	921,897
TOTAL	\$ 14,473,637	\$ 14,473,637	\$ 8,518,573	\$ 1,557,508	\$ 10,076,081	\$ 4,397,556	\$ 7,345,000	\$ 3,489,971	\$ 532,497	\$ 11,367,468	\$ 1,291,387

(See Independent Auditors' Report)

Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2019

	<u>Special</u> <u>Revenue Fund</u>		<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
	<u>School</u> <u>Lunch</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	
ASSETS			
Cash and cash equivalents	\$ 57,527	\$ 1,129,881	\$ 1,187,408
Receivables	21,220	-	21,220
Inventories	11,495	-	11,495
Due from other funds	23,563	62	23,625
TOTAL ASSETS	\$ 113,805	\$ 1,129,943	\$ 1,243,748
LIABILITIES AND FUND BALANCES			
<u>Liabilities -</u>			
Accounts payable	\$ 30,220	\$ -	\$ 30,220
Due to other governments	275	-	275
Unearned revenue	5,204	-	5,204
TOTAL LIABILITIES	\$ 35,699	\$ -	\$ 35,699
<u>Fund Balances -</u>			
Nonspendable	\$ 11,495	\$ -	\$ 11,495
Restricted	-	1,129,943	1,129,943
Assigned	66,611	-	66,611
TOTAL FUND BALANCE	\$ 78,106	\$ 1,129,943	\$ 1,208,049
TOTAL LIABILITIES AND			
FUND BALANCES	\$ 113,805	\$ 1,129,943	\$ 1,243,748

(See Independent Auditors' Report)

Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For Year Ended June 30, 2019

	<u>Special Revenue Fund</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>School Lunch Fund</u>	<u>Debt Service Fund</u>	
REVENUES			
Use of money and property	\$ 15	\$ 20,828	\$ 20,843
Miscellaneous	32	-	32
State sources	8,479	-	8,479
Federal sources	267,154	-	267,154
Sales	144,825	-	144,825
TOTAL REVENUES	\$ 420,505	\$ 20,828	\$ 441,333
EXPENDITURES			
Cost of sales	\$ 34,660	\$ -	\$ 34,660
Other expenses	411,936	-	411,936
TOTAL EXPENDITURES	\$ 446,596	\$ -	\$ 446,596
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (26,091)	\$ 20,828	\$ (5,263)
OTHER FINANCING SOURCES (USES)			
Transfers - in	\$ 10,000	\$ -	\$ 10,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 10,000	\$ -	\$ 10,000
NET CHANGE IN FUND BALANCE	\$ (16,091)	\$ 20,828	\$ 4,737
FUND BALANCE, BEGINNING OF YEAR	94,197	1,109,115	1,203,312
FUND BALANCE, END OF YEAR	\$ 78,106	\$ 1,129,943	\$ 1,208,049

(See Independent Auditors' Report)

Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
Net Investment in Capital Assets
For Year Ended June 30, 2019

Capital assets, net		\$ 43,446,421
Add:		
Unspent bond proceeds	<u>\$ 369,490</u>	369,490
Deduct:		
Short-term portion of bonds payable	\$ 2,125,000	
Long-term portion of bonds payable	20,955,000	
Short-term portion of energy performance contract	195,085	
Long-term portion of energy performance contract	409,637	
Unamortized bond premium	<u>1,007,067</u>	
		<u>24,691,789</u>
Net Investment in Capital Assets		<u>\$ 19,124,122</u>

Supplementary Information
JORDAN - ELBRIDGE CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2019

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>CFDA</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-19-0643	\$ 317,671
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-19-0643	14,906
Total Special Education Cluster IDEA				\$ 332,577
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-19-2105	38,008
Title IV - SSAE All	84.424	N/A	0204-19-2105	19,200
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-19-2105	280,134
Total U.S. Department of Education				\$ 669,919
<u>U.S. Department of Agriculture:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program	10.555	N/A	005502	\$ 183,652
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	005502	28,871
National School Breakfast Program	10.553	N/A	005502	54,631
Total Child Nutrition Cluster				\$ 267,154
Total U.S. Department of Agriculture				\$ 267,154
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 937,073

TENTATIVE

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

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jordan Elbridge Central School District, New York, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Jordan-Elbridge Central School District, New York's basic financial statements, and have issued our report thereon dated _____, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Jordan-Elbridge Central School District, New York's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Jordan- Elbridge Central School District, New York's internal control. Accordingly, we do not express an opinion on the effectiveness of the Jordan-Elbridge Central School District, New York's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rochester, New York
_____, 2019

SEARCHED



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

FINGERPRINT CLEARANCE

FOR EMPLOYMENT

This is a notice that on 08/28/2019, **CYNTHIA J LANNIE** filed his/her fingerprints with the New York State Education Department and has been cleared for employment in your school. Please note that this clearance is valid only for your school and may not be used for any other purpose, including but not limited to, employment at another school or institution. If your school no longer employs **CYNTHIA J LANNIE**, you are required pursuant to Education Law and Regulations to notify OSPRA. Such notice should be made by submitting an online employment termination request or by filing a paper OSPRA 105 form, which is available on the OSPRA website.

DEBORAH A. MARRIOTT
OSPRA Fingerprinting Unit

Office of School Personnel Review and Accountability
NYS Education Department
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Albany, NY 12234
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JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

Policy: <u>Community Use of School Facilities</u>	Policy Number: <u>3280</u>
Date of Original Policy: <u>07/10/2002</u>	Date Revision Adopted: <u>02/15/2017</u>
Reviewed by Policy Committee: <u>01/25/2017</u>	Date of Next Review: <u>01/25/2020</u>
Replacement of Policy Number: _____	

Community Use of School Facilities

While the district's school buildings and grounds are maintained primarily for the purpose of educating students within the district, the Board of Education recognizes that the buildings and grounds are a valuable community resource and believes that this resource should be available to the community for specific uses that will not interfere with educational activities. This policy is intended to identify the uses that community groups may make of those facilities.

District facilities may be used for the purposes listed below, subject to the conditions and restrictions set forth in this policy.

- A. Instruction in any branch of education, learning or the arts.
- B. Public library purposes, subject to provisions of the Education Law, or as stations of public libraries.
- C. Social, civic (including but not limited to meetings of parent associations and parent-teacher associations) and recreational meetings and entertainments, or other uses pertaining to the welfare of the community, so long as such uses are non-exclusive and open to the general public.
- D. Meetings, entertainment and occasions where admission fees are charged, when the proceeds are to be spent for an educational or charitable purpose.
- E. Polling places for holding primaries and elections, and for the registration of voters.
- F. Civic forums and community centers.
- G. Recreation, physical training and athletics, including competitive athletic contests of children attending a private, nonprofit school.
- H. Child-care programs when school is not in session, or when school is in session for the children of students attending schools of the district and, if there is additional space available, for children of employees of the district.
- I. Licensed school-based health, dental or mental health clinics as defined in Education Law §414, operated by an entity other than the school district.
- J. Graduation exercises held by not-for-profit elementary and secondary schools, provided that no religious service is performed.
- K. Classes of instruction for intellectually disabled minors operated by a private organization approved by the Commissioner of Education.

Additionally, as a condition of receiving state funding, the district permits access to military recruiters to school buildings, grounds and facilities to the same extent it provides access to those who inform students of educational, occupational or career opportunities.

Prohibited Uses

Any use not permitted by this policy is prohibited. In addition, the following uses are specifically prohibited.

- A. Meetings sponsored by political organizations.
- B. Meetings, entertainments and occasions, where admission fees are charged, that are under the exclusive control of and the proceeds are to be applied for the benefit of a society, association or organization of a religious sect or denomination or of a fraternal, secret or exclusive society or organization, other than veterans' organizations or volunteer fire fighters or volunteer ambulance workers.
- C. School facilities may not be used for private gain. Requests involving admissions charges, registration fees, or sale of goods can be approved only when proceeds from such activities are used to support civic, charitable, or educational purposes. The Board reserves the right to require an accounting of proceeds from any approved activity.

Conditions of Use for District Facilities

- A. Use of district facilities may be permitted unless such facilities are in use for school purposes, or during educational programs. The district reserves exclusive and nonreviewable judgment to determine if a requested use would interfere with or disturb the district's educational programs.
- B. To ensure that district facilities are preserved for the benefit of the greater district community, only community based groups and organizations (that is, groups which are located within the geographic area covered by the district) may be granted access to district facilities.
- C. Use of district facilities will be permitted only where the applicant agrees to pay the district a user fee according to a schedule adopted by the district to cover the costs of heat, electricity, maintenance, custodial services and any other expenses associated with the requested use. Use is further conditioned upon the applicant's agreement to pay additional fees associated with the use of any additional services or equipment. The district retains the right to condition use upon an applicant depositing with the district a sum equaling the estimated costs and fees associated with the proposed use 10 days in advance of the requested use.
The district retains the further right to waive user fees for groups that are associated with or sponsored by the district.
- D. Where, in the judgment of the district, the requested use of district facilities requires special equipment or supervision, the district reserves the right to deny such use, or in the alternative, to condition such use upon the applicant's payment of additional fees in accordance with paragraph C above. Only authorized personnel shall operate district equipment.
- E. Use of district facilities will only be permitted where the organization provides the district timely evidence of adequate insurance coverage (\$1,000,000 minimum) to save the district harmless from all liability, property damage, personal injuries and/or medical expenses. The district will exercise complete and unreviewable discretion regarding what constitutes adequate insurance coverage for each proposed use.
- F. Kitchen facilities are only available by prior arrangement with the Food Service Supervisor and only when a Food Service employee is on duty. Where overtime pay for such services is required, a fee will be assessed to reimburse the district for this service.

- G. Except for rest room facilities, participants and spectators should remain in the area or room assigned for an activity.
- H. Community groups shall be liable for any damage to school property resulting from activities they sponsor. A check of the school facility shall be made before and after each activity by the "person in charge" and the custodian assigned.
- I. Organizations authorized to use school facilities assume responsibility for the conduct of both participants and spectators. Each group shall designate a responsible adult representative who must be present at all times. Arrangements for supervision of anticipated crowds must receive prior approval of the building principal.
- J. A custodian shall be on duty at all times when facilities inside a school building are in use. Such supervision will be provided "at no cost" during regular work hours. However, when multiple buildings are requested, a fee of \$35 per hour, per custodian will be assessed to reimburse the district for this service. The fee will include a half-hour for a custodian to open and close the facility.
- K. Vehicles are not allowed on grassed athletic fields at any time. Parking for any large event should be controlled by sufficient personnel. Use of auxiliary police for this purpose may be required.
- L. The building principal, building custodian, and district officials responsible for Community Use of School Facilities will have free access to all facilities at all times.
- M. The district reserves the right to revoke authorization to use school facilities at any time.
- N. School facilities must be left in the same condition as they are found. Desks, displays, etc. should not be disturbed. All electrical equipment or movable properties owned by the district shall at all times remain under the control of the district.
- O. Community groups are required to observe the district's policies on smoking, drugs, and alcohol use. The sale or possession of alcohol or illegal drugs on school property is prohibited. The use of tobacco products on school property is prohibited.
- P. Any student outside of the approved designated area are subject to in-school discipline.
- Q. The Board reserves the discretion to deny use of district facilities described above, or to terminate use of district facilities:
1. By an applicant who has previously misused or abused district facilities or property or who has violated this policy;
 2. For any use which could have the effect of violating the Establishment Clause of the United States Constitution or other provisions of the United States or New York State Constitutions;
 3. For any use which, in the estimation of the Board, could reasonably be expected to or actually does give rise to a riot or public disturbance;
 4. For any use which the Board deems inconsistent with this policy;
 5. For any use by a private for-profit entity that has the direct or indirect effect of promoting the products or services of such entity;
 6. In any instance where alcoholic beverages or unlawful drugs are sold, distributed, consumed, promoted or possessed;
 7. For any use prohibited by law.

Application Procedure for Use of District Facilities

- A. All applications for use of school facilities shall be made in writing and submitted to the Superintendent of Schools at least 30 days prior to the date of the requested use. A use permit application is available in the Superintendent's office.
- B. The applicant must clearly and completely describe the intended use of the district facility in the application.
- C. All applicants must review this policy prior to submitting the application. All applications must be signed by an authorized agent of the group or organization requesting use. The applicant's signature on the application shall attest to the group or organization's intent to comply with all Board policies and regulations and to use district facilities strictly in accordance with the use described in the application.
- D. All applicants must agree to assume responsibility for all damages resulting from its use of district facilities. Proof of adequate insurance must be provided by the applicant at least 10 days before the date of the requested use.
- E. Permits shall be valid only for the facility, use, dates and time specified in the permit. No adjustment to the permit is allowed except with the prior written approval of the Superintendent. Permits shall not be transferable.
- F. The Superintendent is authorized to alter or cancel any permit if it becomes necessary to use the facility for school purposes or for other justifiable reason.
- G. With regard to scheduling activities, the district retains the right to give preference to groups and organizations which are associated with or sponsored by the district.
- H. Issuance of a permit shall not limit the right of access to the facility by district staff.

Ref: Education Law §§2-a; 414

HOURS OF USE:

The hours for the use of facilities are limited: please take a moment to check that the hours you are requesting correspond with the hours listed below.

Saturday: 7 a.m. until 8 p.m.

Sunday: buildings closed

Midweek: 4 p.m. until 9 p.m.

Please do not consider your event approved until you receive an automated e-mail from ML Schedules indicating your request was approved.

Policy References:

NOTE: Refer also to Policies #3410 -- Code of Conduct on School Property

#5640 -- Smoking/Tobacco Use

#7310 -- School Conduct and Discipline #7320 -- Alcohol, Tobacco, Drugs and Other Substances (Students) District Code of Conduct on School Property

Policy Cross References:

3410 - CODE OF CONDUCT ON SCHOOL PROPERTY

5640 - SMOKING/TOBACCO USE

7310 - SCHOOL CONDUCT AND DISCIPLINE

7320 - ALCOHOL, DRUGS AND OTHER SUBSTANCES (STUDENTS)

JORDAN-ELBRIDGE CENTRAL SCHOOL DISTRICT

Policy: Fragrance Policy Policy Number: 7519

Date of Original Policy: 08/14/2019 Date Revision Adopted:

Reviewed by Policy Committee: 08/14/2019 Date of Next Review: 08/14/2022

Replacement of Policy Number:

The Board of Education recognizes that there are students who experience adverse health effects from certain fragrances or scented products.

The Board of Education acknowledges that students and staff may wear perfume, cologne and other fragrances outside of school, but does not permit these products to be introduced broadly into the school environment due to the potential for allergic reactions. Fragrances may not be used or sprayed in school buildings during school hours, including hallways, classrooms, and bathrooms, or on school buses.

If a student has a severe allergy to a particular fragrance or scent, the District should be notified either through a student's health form or by a parent or medical provider notifying the school nurse or building administrator in writing. Upon receiving notification of a severe allergy to a scent or fragrance, if necessary, the District will assemble a team to develop an individual health care plan. This plan will be maintained by the school nurse and will attempt to minimize the student's exposure to the fragrance or scent. If the student is eligible for accommodations based on the Individuals With Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act, the appropriate procedures will be followed regarding identification, evaluation and implementation of accommodations.

Cross Reference: Policy 7516 - Student Health Services

Ref: 8 NYCRR § 136.6