

DUANESBURG CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUND-CASH BASIS
Year Ended June 30, 2019

DUANESBURG CENTRAL SCHOOL DISTRICT
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Year ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the
Duanesburg Central School District:

We have audited the accompanying financial statements of the Extraclassroom Activity Funds of the Duanesburg Central School District as of June 30, 2019, which comprise the Statement of Assets and Fund Balance-Cash Basis and the related Statement of Cash Receipts and Disbursements-Cash Basis for the year then ended, and the related note to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 an opinion 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. 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 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 entity'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 entity'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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and fund balance of the Extraclassroom Activity Funds of the Duanesburg Central School District as of June 30, 2019, and its receipts and disbursements for the year then ended, in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

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

Raymond G. Preusser, CPA, PC

Claverack, New York
October 1, 2019

DUANESBURG CENTRAL SCHOOL DISTRICT
STATEMENT OF ASSETS AND FUND BALANCE-CASH BASIS
June 30, 2019

ASSETS

| | |
|------|---------------------|
| Cash | <u>\$ 35,989.82</u> |
|------|---------------------|

FUND BALANCE

| | |
|--------------|---------------------|
| Fund Balance | <u>\$ 35,989.82</u> |
|--------------|---------------------|

See auditor's report. See note to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS-CASH BASIS
Year ended June 30, 2019

| Activities Per General Ledger | Balances 7/1/2018 | Receipts | Disburse- ments | Balances 6/30/2019 |
|----------------------------------|----------------------|---------------------|---------------------|-----------------------|
| Class of 2018 | \$ 501.66 | \$ - | \$ 501.66 | \$ - |
| Class of 2019 | 6,596.09 | 10,943.10 | 17,434.24 | 104.95 |
| Class of 2020 | 6,942.51 | 9,968.50 | 7,320.34 | 9,590.67 |
| Class of 2021 | 3,969.34 | 1,572.60 | 659.93 | 4,882.01 |
| Class of 2022 | 1,431.36 | 1,405.50 | 689.98 | 2,146.88 |
| Class of 2023 | 85.29 | 2,493.00 | 2,473.56 | 104.73 |
| Class of 2024 | - | 5,288.75 | 4,482.74 | 806.01 |
| Drama Club | 3,945.26 | 5,393.05 | 6,483.70 | 2,854.61 |
| Yearbook 2018 | 8,818.04 | - | 8,818.04 | - |
| FBLA | 356.64 | 2,608.45 | 2,175.00 | 790.09 |
| HS Student Council | 10,742.51 | 786.75 | 879.81 | 10,649.45 |
| Yearbook | - | 17,380.10 | 14,605.57 | 2,774.53 |
| Sales Tax | - | 248.33 | 140.74 | 107.59 |
| School Store-HS | 988.68 | 195.50 | 5.88 | 1,178.30 |
| Totals | <u>\$ 44,377.38</u> | <u>\$ 58,283.63</u> | <u>\$ 66,671.19</u> | <u>\$ 35,989.82</u> |

See auditor's report. See note to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
NOTE TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies:

The Extraclassroom Activity Fund of the District represents funds of the students of the district. The Board of Education exercises general oversight of these funds. The Extraclassroom Activity Fund is independent of the district with respect to its financial transactions, and the designation of student management. Separate financial statements are issued for the fund. The District also reports the fund in its financial statements, within the Fiduciary Fund.

The books and records of the Duanesburg Central School District's Extraclassroom Activity Funds are maintained on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this basis of accounting, assets are increased when cash is received and decreased when cash is disbursed.

See auditor's report.

DUANESBURG CENTRAL SCHOOL DISTRICT
AUDITOR'S FINDINGS AND EVALUATION

Cash Receipts:

We found that generally, the internal accounting controls with regards to cash receipts were adequate to maintain proper accountability beyond the point of initial recording of the cash receipts.

During our audit, we noted some instances where receipts where clubs held funds longer than the recommended three days.

We recommend that all cash receipts be deposited within the recommended three days.

See auditor's report.

10/16/19 - GENERAL WARRANT A8

**DUANESBURG CENTRAL SCHOOL DISTRICT
CLAIMS AUDITOR CHECKLIST**

| | <u>YES</u> | <u>NO</u> | <u>COMMENTS</u> |
|---|------------|-----------|-----------------|
| 1. Were authorized signatures noted for the Receiving Copy of Packing Slip and the Purchase copy? | ✓ | | |
| 2. Did amount on check equal the Invoice amount? (Mathematical Accuracy) | ✓ | | |
| 3. Was Invoice price within approximately 15 % of Purchase Order amount? | ✓ | | |
| 4. Checked for duplicate payments? (previously paid invoice from vendors have been checked to be sure payment is not a duplication). | ✓ | | |
| 5. Were Conference Request forms properly Approved by the Superintendent, properly Documented and summarized? | | N/A | |
| 6. Were Receipts evident for travel, hotel, and meals? Vouchers for travel must contain purpose of travel, dates and points of travel, and approved rate. | ✓ | | |
| 7. Were vouchers properly itemized? Vouchers for personal service, such as chaperones, referees; etc. must contain purpose, date of service, length of service, and approved rate. | ✓ | | |
| 8. Were late charges deducted from claims? | ✓ | | |
| 9. Did the invoice date precede the Purchase Order date? | | ✓ | |
| 10. Was there evidence of violation of bid law? | | ✓ | |
| 11. Are all checks properly accounted for? | ✓ | | |
| 12. Were all purchase discounts taken? | ✓ | | |
| 13. Was there evidence of Sales Tax paid? | | ✓ | |

14. Did Petty Cash Report have receipts
Attached there to?

N/A

15. Check Register was found accurate?

✓

16. Did Requisition accompany a blanket
Invoice for non-contractual Items?

✓

Additional comments:

— No Comments —

Multiple horizontal lines for additional comments.

I hereby certify that the schedule of claims, GF Warrant No. AS

Capital Warrant No. Dated 10/16/19 has been audited.

Stephanie Long
Stephanie Long

Claims Auditor Date 10/16/19



Signature _____

Print Name _____ Substitute Claims Auditor Date _____

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|-----------------------------|-----------------------|---------------------------|---------------------|-----------------|------------|
| A 250 | 10/16/2019 | 7272 | Adams, John R. & Carol A. | refund of overpayment | 10/16/19 | | 12.00 | |
| | | | | | | Check Total: | 12.00 | |
| 36673 | 10/16/2019 | 1987 | Alarm & Suppression, Inc. | | 34431 | 200334 | 167.00 | 167.00 |
| A 1621.400-00-00 | | | | | | | | |
| A 1621.400-00-00 | | | | | 34332 | 200334 | 330.00 | 330.00 |
| | | | | | | Check Total: | 497.00 | |
| 36674 | 10/16/2019 | 42 | B&H Photo-Video | | 162957186 | 200343 | 3,864.88 | 3,864.88 |
| A 2630.220-00-00 | | | | intel processors | | | | |
| | | | | | | Check Total: | 3,864.88 | |
| 36675 | 10/16/2019 | 51 | Paul Bascomb | | 9/25/19 Boys V Soccer | | 100.00 | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | | | Check Total: | 100.00 | |
| 36676 | 10/16/2019 | 933 | Benetech, Inc | | 78181 | | 972.66 | |
| TA 20.2 | | | | 8/30-9/27 2019 | | | | |
| A 1310.400-20-00 | | | | Oct 2019 | 26283 | 200072 | 125.00 | 125.00 |
| A 9060.804-00-00 | | | | Oct 2019 | 26390 | 200071 | 50.40 | 50.40 |
| | | | | | | Check Total: | 1,148.06 | |
| 36677 | 10/16/2019 | 995 | Bimbo Foods, Inc./Freihofer | | 6645043050 | 200242 | 26.88 | 26.88 |
| C 2860.410-00 | | | | | 6645043049 | 200242 | 35.94 | |
| C 2860.410-00 | | | | | 66405043076 | 200242 | 28.56 | 28.56 |
| C 2860.410-00 | | | | | 66405043074 | 200242 | 18.36 | 18.36 |
| C 2860.410-00 | | | | | 66405043142 | 200242 | 26.19 | 26.19 |
| C 2860.410-00 | | | | | 66405043141 | 200242 | 99.84 | 99.84 |
| | | | | | | Check Total: | 235.77 | |
| 36678 | 10/16/2019 | 2797 | Britt, Carrie | | 9/24/19 JV & V Volleyball | | 158.50 | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | | | Check Total: | 158.50 | |
| 36679 | 10/16/2019 | 7049 | Michael Broady | | 9/27/19 Boys V Soccer | | 93.00 | |
| A 2855.402-10-00 | | | | | | | | |

Duanesburg Central School District



Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019

| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------------------|------------|-----------|--------------------------------|------------------|------------------------------|-----------|------------------|------------|
| 36680 | 10/16/2019 | 6593 | BSN Sports, LLC | | | | 93.00 | |
| A 2855.451-00-00 | | | | | 906408444 | 200328 | 324.00 | 339.00 |
| A 2855.451-10-00 | | | | | 906161723 | 200266 | 4,065.00 | 4,065.00 |
| Check Total: | | | | | | | 4,389.00 | |
| 36681 | 10/16/2019 | 1255 | Cagnina, Sr., Frank | | 10/1/19 Girls Mod Volleyball | | 73.50 | |
| A 2855.402-10-00 | | | | | | | | |
| Check Total: | | | | | | | 73.50 | |
| 36682 | 10/16/2019 | 4048 | Capitol District Supply | | | | | |
| A 1620.450-10-00 | | | | | S2013666.001 | 200103 | 20.14 | 20.14 |
| A 1620.450-10-00 | | | | | S2015673.001 | 200103 | 334.09 | 334.09 |
| A 1620.450-10-00 | | | | | S2013793.001 | 200103 | 35.48 | 35.48 |
| Check Total: | | | | | | | 389.71 | |
| 36683 | 10/16/2019 | 116 | CDW Government, Inc. | | | | | |
| A 2110.450-10-00 | | | | | VCQ6631 | 200347 | 1,160.79 | 1,160.79 |
| A 2630.220-00-00 | | | | | TNB6245 | 200269 | 737.22 | 737.22 |
| A 2630.450-00-00 | | | | | VCB3099 | 200342 | 243.20 | 243.20 |
| A 2630.220-00-00 | | | | | TNM3330 | 200269 | 2,564.88 | 2,564.88 |
| A 2630.450-00-00 | | | | | VDB0929 | 200347 | 514.00 | 514.00 |
| A 2630.220-00-00 | | | | | TPH3324 | 200269 | 694.70 | 694.70 |
| A 2825.450-00-00 | | | | | VCQ6631 | 200347 | 500.00 | 500.00 |
| A 2630.220-00-00 | | | | | TQB8188 | 200269 | 2,778.80 | 2,778.80 |
| A 2630.450-00-00 | | | | | VCQ6631 | 200347 | 1,974.41 | 1,974.41 |
| A 2630.220-00-00 | | | | | TVB3123 | 200269 | 2,825.28 | 2,825.28 |
| A 2630.450-00-00 | | | | | VDP3829 | 200347 | 49.80 | 49.80 |
| Check Total: | | | | | | | 14,043.08 | |
| 36684 | 10/16/2019 | 3478 | Center for Disability Services | | | | | |
| A 2250.470-00-00 | | | | | 9067776 | | 3,824.00 | |
| A 2250.470-00-00 | | | | September 2019 | 9044794 | 200085 | 9,767.80 | 9,767.80 |
| A 2250.470-00-00 | | | | | 9067698 | | 360.00 | |
| Check Total: | | | | | | | 13,951.80 | |
| 36685 | 10/16/2019 | 3025 | Chief Architect, Inc. | | | | | |
| A 2630.460-00-00 | | | | software renewal | ORD-587932-06S3P7 | 200337 | 1,125.00 | 1,125.00 |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|-----------------------------|-------------|----------------|-----------|-----------------|------------------|
| 36686 | 10/16/2019 | 7261 | Catherine Chuba | | | | <u>1,125.00</u> | |
| A 2110.400-10-00 | | | | | | | | 101.75 |
| Fingerprinting | | | | | | | | <u>101.75</u> |
| 36687 | 10/16/2019 | 4310 | CoreLogic | | | | | |
| A 250 | | | | | | | | 3,009.10 |
| A 250 | | | | | | | | 1,689.73 |
| A 250 | | | | | | | | 2,496.91 |
| A 250 | | | | | | | | 3,577.10 |
| Check Total: | | | | | | | | <u>10,772.84</u> |
| 36688 | 10/16/2019 | 6 | County Waste - Clifton Park | | | | | |
| A 1620.400-10-00 | | | | | | | | 804.70 |
| A 5530.400-40-00 | | | | | | | | 79.34 |
| Sept 2019 | | | | | | | | |
| Sept 2019 | | | | | | | | |
| Check Total: | | | | | | | | <u>884.04</u> |
| 36689 | 10/16/2019 | 153 | Crown Company Inc, R H | | | | | |
| A 1620.450-10-00 | | | | | | | | 272.40 |
| 066453-03 | | | | | | | | |
| Check Total: | | | | | | | | <u>272.40</u> |
| 36690 | 10/16/2019 | 2020 | D&W Diesel, Inc. | | | | | |
| A 5510.450-40-00 | | | | | | | | 556.89 |
| U95125 | | | | | | | | |
| Check Total: | | | | | | | | <u>556.89</u> |
| 36691 | 10/16/2019 | 2998 | Delta Dental of New York | | | | | |
| TA 20.1 | | | | | | | | 1,738.75 |
| BE003612125C | | | | | | | | |
| Check Total: | | | | | | | | <u>1,738.75</u> |
| 36692 | 10/16/2019 | 173 | Demco Inc | | | | | |
| A 2610.450-10-00 | | | | | | | | 318.18 |
| 6690824 | | | | | | | | |
| Check Total: | | | | | | | | <u>318.18</u> |
| 36693 | 10/16/2019 | 3660 | Expressive Journeys, LLC | | | | | |
| A 2250.400-00-00 | | | | | | | | 880.00 |
| September 2019 | | | | | | | | |
| 200091 | | | | | | | | |
| Check Total: | | | | | | | | <u>880.00</u> |
| 36694 | 10/16/2019 | 2840 | Fastenal Company | | | | | |
| A 1621.450-10-00 | | | | | | | | 385.65 |
| NYSCH186979 | | | | | | | | |
| 200110 | | | | | | | | |
| Check Total: | | | | | | | | <u>385.65</u> |
| 36695 | 10/16/2019 | 3265 | Ferrell Gas | | | | | |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|------------------------------------|-------------|-------------------------------|-----------|-----------------|------------|
| A 5510.455-40-00 | | | | | 1108198505 | 200141 | 635.53 | 635.53 |
| A 5510.455-40-00 | | | | | 1108289175 | 200141 | 722.27 | 722.27 |
| | | | | | Check Total: | | 1,357.80 | |
| 36696 | 10/16/2019 | 227 | Follett School Solutions, Inc | | | | | |
| A 2610.460-10-00 | | | | | 543560 | 200202 | 3,704.68 | 3,704.68 |
| A 2610.460-10-00 | | | | | 543560A | 200202 | 1,194.86 | 1,194.86 |
| | | | | | Check Total: | | 4,899.54 | |
| 36697 | 10/16/2019 | 7133 | FORBES AUTOMOTIVE | | | | | |
| A 5510.400-40-00 | | | | | 18246 | 200253 | 100.00 | 100.00 |
| | | | | | Check Total: | | 100.00 | |
| 36698 | 10/16/2019 | 1592 | Jim Gardinier | | | | | |
| A 2855.402-10-00 | | | | | 9/24/19 JV V Volleyball | | 158.50 | |
| A 2855.402-10-00 | | | | | 10/2/19 Girls V Volleyball | | 100.00 | |
| | | | | | Check Total: | | 258.50 | |
| 36699 | 10/16/2019 | 251 | Gillette Creamery | | | | | |
| C 2860.410-00 | | | | | 5041927617 | 200243 | 121.50 | 121.50 |
| C 2860.410-00 | | | | | 5041927618 | 200243 | 145.80 | 145.80 |
| | | | | | Check Total: | | 267.30 | |
| 36700 | 10/16/2019 | 252 | Ginsberg's | | | | | |
| C 2860.410-00 | | | | | 2409707 | 200244 | 316.77 | 316.77 |
| C 2860.410-00 | | | | | 2409708 | 200244 | 556.85 | 556.85 |
| C 2860.410-00 | | | | | 2413409 | 200244 | 544.34 | 544.34 |
| C 2860.410-00 | | | | | 2413410 | 200244 | 1,127.63 | 1,127.63 |
| | | | | | Check Total: | | 2,545.59 | |
| 36701 | 10/16/2019 | 2249 | Girvin & Ferlazzo, P.C. | | | | | |
| A 1420.400-00-00 | | | | | 143 | 200067 | 1,250.00 | 1,250.00 |
| A 1420.400-00-00 | | | | | 80 | 200067 | 648.00 | 648.00 |
| | | | | | Check Total: | | 1,898.00 | |
| 36702 | 10/16/2019 | 3261 | Global Montello Group Corp. | | | | | |
| A 5510.451-40-00 | | | | | 19398541 | 200142 | 3,380.58 | 3,380.58 |
| | | | | | Check Total: | | 3,380.58 | |
| 36703 | 10/16/2019 | 2755 | Grandview Block & Supply Co., Inc. | | | | | |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|--------------------------|-------------------|--------------------------|-----------|---------------|------------|
| A 1620.450-10-00 | | | | concrete delivery | 26604 | | 849.25 | |
| 36704 | 10/16/2019 | 1626 | Gray Electric Company | | | | 849.25 | |
| A 1620.450-10-00 | | | | | 138691 | 200113 | 155.00 | 155.00 |
| A 1620.450-10-00 | | | | | 138684 | 200113 | 568.05 | 568.05 |
| 36705 | 10/16/2019 | 3797 | Hannaford Charge Sales | | | | 723.05 | |
| A 1240.450-20-00 | | | | | 8255399939 | | 15.37 | |
| 36706 | 10/16/2019 | 7265 | Jeffrey Hannon | | | | 15.37 | |
| A 5510.400-40-00 | | | | reimbursement | Fingerprinting | | 106.75 | |
| 36707 | 10/16/2019 | 315 | J. W. Pepper & Son, Inc. | | | | 106.75 | |
| A 2110.480-30-00 | | | | | 161737157 | 200032 | 520.84 | 520.84 |
| A 2110.480-30-00 | | | | | 161737654 | 200032 | 40.00 | 40.00 |
| A 2110.480-30-00 | | | | | 164520041 | 200032 | 88.00 | 88.00 |
| A 2110.480-30-00 | | | | | 164663649 | 200032 | 87.00 | 87.00 |
| 36708 | 10/16/2019 | 3053 | George Jackson | | | | 735.84 | |
| A 2855.402-10-00 | | | | | 9/23/19 Girls V Soccer | | 100.00 | |
| A 2855.402-10-00 | | | | | 9/28/19 Girls Mod Soccer | | 99.25 | |
| A 2855.402-10-00 | | | | | 10/2/19 Girls V Soccer | | 100.00 | |
| 36709 | 10/16/2019 | 1253 | JB Supply | | | | 299.25 | |
| A 1620.450-10-00 | | | | cust. supplies | 23827 | 200116 | 447.30 | 447.30 |
| 36710 | 10/16/2019 | 1047 | Jim Kisselburgh | | | | 447.30 | |
| A 2855.402-10-00 | | | | | 9/28/19 Boys Mod Soccer | | 68.50 | |
| 36711 | 10/16/2019 | 2631 | Kralovic, Tom | | | | 68.50 | |
| A 2855.402-10-00 | | | | | 10/1/19 Girls V Swimming | | 93.00 | |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|------------------------------------|-------------------------|------------------------|-----------|-----------------|------------|
| 36712 | 10/16/2019 | 2659 | Larned William & Son, Inc | | | | <u>93.00</u> | |
| A 1620.450-10-00 | | | | | 95449 | 190871 | 2,707.53 | 2,707.53 |
| A 1620.450-10-00 | | | | | 95276 | 190871 | 302.26 | 596.72 |
| | | | | | Check Total: | | 3,009.79 | |
| 36713 | 10/16/2019 | 348 | Leonard Bus Sales | | | | 96.00 | 96.00 |
| A 5510.450-40-00 | | | | | 91277M | 200146 | 96.00 | |
| | | | | | Check Total: | | 96.00 | |
| 36714 | 10/16/2019 | 1910 | Joseph Lindsay | | | | 93.00 | |
| A 2855.402-10-00 | | | | | 9/23/19 Girls V Soccer | | 93.00 | |
| | | | | | Check Total: | | 93.00 | |
| 36715 | 10/16/2019 | 361 | Lowe's | | | | 470.30 | 507.00 |
| A 1620.450-10-00 | | | | | 978402 | 200256 | 470.30 | |
| A 1621.450-10-00 | | | | | 902295 | 200117 | 77.65 | 77.65 |
| | | | | | Check Total: | | 547.95 | |
| 36716 | 10/16/2019 | 6911 | Frank Macri | | | | 22.27 | |
| A 1240.400-20-00 | | | | reimbursement | September 2019 Mileage | | 22.27 | |
| | | | | | Check Total: | | 22.27 | |
| 36717 | 10/16/2019 | 370 | MAG Group Business Operations, Inc | | | | 3,677.08 | 3,677.08 |
| A 1310.400-20-00 | | | | September 2019 services | 9845 | 200068 | 3,677.08 | |
| | | | | | Check Total: | | 3,677.08 | |
| 36718 | 10/16/2019 | 3471 | Medco Sports Medicine | | | | 744.05 | 782.05 |
| A 2855.450-10-00 | | | | | IN91869278 | 200310 | 744.05 | |
| | | | | | Check Total: | | 744.05 | |
| 36719 | 10/16/2019 | 4043 | Tomi Mile | | | | 100.00 | |
| A 2855.402-10-00 | | | | | 9/25/14 Boys V Soccer | | 100.00 | |
| | | | | | Check Total: | | 100.00 | |
| 36720 | 10/16/2019 | 7271 | Miner, William B. & Cynthia L | | | | 11.28 | |
| A 250 | | | | refund for overpayment | 10/16/19 | | 11.28 | |
| | | | | | Check Total: | | 11.28 | |
| 36721 | 10/16/2019 | 7264 | Theodore P. Minissale Jr. | | | | | |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated | |
|------------------|------------|-----------|---------------------------------------|-------------|------------------------|-----------|---------------------|-----------------|--------|
| A 2855.401-10-00 | | | | | | | | | |
| 36722 | 10/16/2019 | 7266 | Mike Munger | | 10/3/19 Mod Football | | 70.50 | | |
| | | | | | | | Check Total: | 70.50 | |
| A 2855.401-10-00 | | | | | | | | | |
| 36723 | 10/16/2019 | 2344 | My Shopper | | 9/12/19 Mod Football | | 70.50 | | |
| | | | | | | | Check Total: | 70.50 | |
| A 1430.400-00-00 | | | | | | | | | |
| 36724 | 10/16/2019 | 1874 | Mike Nagle | | 1297 | 200078 | 48.50 | 48.50 | |
| | | | | | | | Check Total: | 48.50 | |
| A 2855.402-10-00 | | | | | | | | | |
| 36725 | 10/16/2019 | 7223 | National Geographic Explorer Magazine | | 9/30/19 Girls V Soccer | | 100.00 | | |
| | | | | | | | Check Total: | 100.00 | |
| A 2110.480-10-00 | | | | | | | | | |
| 36726 | 10/16/2019 | 4145 | NCS Pearson Inc. | | Cust ID 100202413 | 200194 | 130.63 | 118.75 | |
| | | | | | | | Check Total: | 130.63 | |
| A 2110.450-10-00 | | | | | | | | | |
| 36727 | 10/16/2019 | 119 | New York Bus Sales LLC | | 7124500 | 190759 | 867.30 | 867.30 | |
| | | | | | | | 7306537 | 200339 | 182.32 |
| | | | | | | | Check Total: | 1,049.62 | |
| A 5510.450-40-00 | | | | | | | | | |
| 36728 | 10/16/2019 | 7259 | Walter Nicholson | | 1053677 | 200151 | 2.16 | 2.16 | |
| | | | | | | | 1053676 | 200151 | 26.73 |
| | | | | | | | 1053675 | 200151 | 57.90 |
| | | | | | | | 1053674 | 200151 | 309.88 |
| | | | | | | | Check Total: | 396.67 | |
| A 2855.401-10-00 | | | | | | | | | |
| 36729 | 10/16/2019 | 436 | Northeast Ceramic Supply Inc | | 9/14/19 V Football | | 106.00 | | |
| | | | | | | | Check Total: | 106.00 | |
| A 2110.450-10-00 | | | | | | | | | |
| 36730 | 10/16/2019 | 745 | Northern Nurseries, Inc. | | 23940 | 200002 | 344.18 | 350.00 | |
| | | | | | | | Check Total: | 344.18 | |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|-------------------------------|------------|-----------|----------------------------|---------------|-----------------------------|-----------|--------------|------------|
| A 1620.450-10-00 | | | | | M5089200019223 | 200287 | 325.00 | 325.00 |
| Check Total: 325.00 | | | | | | | | |
| 36731 | 10/16/2019 | 2564 | NYSMEC | Installment 3 | 665-20A | 200232 | 9,432.75 | 9,432.75 |
| A 1620.431-10-00 | | | | | 665-20A | 200232 | 5,974.08 | 5,974.08 |
| A 5530.431-40-00 | | | | | 665-20A | 200232 | 859.43 | 859.43 |
| Check Total: 16,266.26 | | | | | | | | |
| 36732 | 10/16/2019 | 3559 | Pearce, Dean | | 10/2/19 Girls V Soccer | | 100.00 | |
| A 2855.402-10-00 | | | | | | | | |
| Check Total: 100.00 | | | | | | | | |
| 36733 | 10/16/2019 | 6638 | Peyton Petersen | | 10/3/19 Girls JV Volleyball | | 158.50 | |
| A 2855.402-10-00 | | | | | 10/2/19 Girls V Volleyball | | 100.00 | |
| Check Total: 258.50 | | | | | | | | |
| 36734 | 10/16/2019 | 1168 | Prestige Services Inc. | | 1966532 | 200158 | 47.75 | 47.75 |
| A 5510.450-40-00 | | | | | | | | |
| Check Total: 47.75 | | | | | | | | |
| 36735 | 10/16/2019 | 7256 | Rabideau, Curtis | | A. Rabideau cafe refund | | 306.05 | |
| C 689 | | | | | | | | |
| Check Total: 306.05 | | | | | | | | |
| 36736 | 10/16/2019 | 7263 | Faical Rachak | | 10/2/19 Boys Mod Soccer | | 68.50 | |
| A 2855.402-10-00 | | | | | | | | |
| Check Total: 68.50 | | | | | | | | |
| 36737 | 10/16/2019 | 7177 | Raptor Technologies | | 117711 | | 540.00 | |
| A 2110.400-10-00 | | | | renewal | | | | |
| A 2110.400-30-00 | | | | renewal | 117711 | | 540.00 | |
| Check Total: 1,080.00 | | | | | | | | |
| 36738 | 10/16/2019 | 2129 | Schenectady Floor Covering | | CG910839 | 200263 | 831.63 | 831.63 |
| A 1620.450-10-00 | | | | | | | | |
| Check Total: 831.63 | | | | | | | | |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------------------|------------|-----------|-------------------------------------|-----------------------------|----------------|-----------|-----------------|------------|
| 36739 | 10/16/2019 | 589 | Schenectady Truck & Auto Suppl | | | | | |
| A 5510.450-40-00 | | | | | 378364 | 200163 | 11.49 | 11.49 |
| A 5510.450-40-00 | | | | | 377943 | 200163 | 72.50 | 72.50 |
| A 5510.450-40-00 | | | | | 377531 | 200163 | 98.30 | 98.30 |
| A 5510.450-40-00 | | | | | 378369 | 200163 | 92.56 | 92.56 |
| A 5510.450-40-00 | | | | | 378737 | 200163 | 192.34 | 192.34 |
| A 5510.450-40-00 | | | | | 379327 | 200163 | 19.59 | 19.59 |
| Check Total: | | | | | | | 486.78 | |
| 36740 | 10/16/2019 | 1451 | School Health Corporation | | | | | |
| A 2815.450-10-00 | | | | | 3671976-00 | 200358 | 42.30 | 39.35 |
| Check Total: | | | | | | | 42.30 | |
| 36741 | 10/16/2019 | 600 | School Nurse Supply, Inc. | | | | | |
| A 1621.450-10-00 | | | | | 0759801-IN | 200348 | 276.75 | 276.75 |
| Check Total: | | | | | | | 276.75 | |
| 36742 | 10/16/2019 | 605 | SCMEA | | | | | |
| A 2110.400-10-00 | | | | | 19/20 | 200041 | 150.00 | 150.00 |
| A 2110.400-30-00 | | | | | 19/20 | 200041 | 150.00 | 150.00 |
| Check Total: | | | | | | | 300.00 | |
| 36743 | 10/16/2019 | 611 | Security Supply Corporation | | | | | |
| A 1620.450-10-00 | | | | | 043775 01 | 200123 | 209.81 | 209.81 |
| A 1620.450-10-00 | | | | | 043775 02 | 200123 | 168.01 | 168.01 |
| Check Total: | | | | | | | 377.82 | |
| 36744 | 10/16/2019 | 7270 | Securo, Adam D. & Quill, Marlana M. | | | | | |
| A 250 | | | | refund of overpayment | 10/16/19 | | 180.00 | |
| Check Total: | | | | | | | 180.00 | |
| 36745 | 10/16/2019 | 1990 | Sherwin-Williams | | | | | |
| A 1620.450-10-00 | | | | | 4284-0 | 200124 | 278.00 | 278.00 |
| Check Total: | | | | | | | 278.00 | |
| 36746 | 10/16/2019 | 7273 | Smith, Dominelli & Guetti LLC | | | | | |
| A 250 | | | | refund of duplicate payment | #74.-3-13.2 | | 1,986.49 | |
| Check Total: | | | | | | | 1,986.49 | |
| 36747 | 10/16/2019 | 639 | Staples Contract & Commercial | | | | | |
| A 2110.450-10-00 | | | | | 3425789839 | 200330 | 14.14 | 14.14 |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # | Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------|------------------|------------|---------------------------|-------------|-------------------------|---------------------|-----------|-----------------|------------|
| | A 2110.450-30-01 | | | | | 3425998525 | 200340 | 27.26 | 27.26 |
| | A 2110.450-30-01 | | | | | 3425704153 | 200325 | 185.61 | 385.91 |
| | A 2815.450-10-00 | | | | | 3425704152 | 200324 | 49.70 | 49.70 |
| | A 2815.450-30-00 | | | | | 3425704154 | 200327 | 33.70 | 45.46 |
| | C 2860.450-00 | | | | | 3425789839 | 200330 | 60.21 | 60.21 |
| | | | | | | Check Total: | | 370.62 | |
| 36748 | 10/16/2019 | 3215 | Surveillance-247, LLC | | | | | | |
| | A 5510.400-40-00 | | | | service contract | IN583 | 200168 | 2,860.00 | 2,860.00 |
| | | | | | | | | 2,860.00 | |
| 36749 | 10/16/2019 | 7260 | Bryan Susser | | | | | | |
| | A 2855.401-10-00 | | | | 10/3/19 Mod Football | | | 70.50 | |
| | | | | | | | | 70.50 | |
| 36750 | 10/16/2019 | 654 | James Swab | | | | | | |
| | A 2855.402-10-00 | | | | 9/30/19 Girls V Soccer | | | 100.00 | |
| | | | | | | | | 100.00 | |
| 36751 | 10/16/2019 | 4013 | Sycaway Creamery Inc. | | | | | | |
| | C 2860.410-00 | | | | | 957053A | 200246 | 167.18 | 167.18 |
| | C 2860.410-00 | | | | | 957055A | 200246 | 98.59 | 98.59 |
| | C 2860.410-00 | | | | | 957606A | 200246 | 75.81 | 75.81 |
| | C 2860.410-00 | | | | | 957604A | 200246 | 167.19 | 167.19 |
| | C 2860.410-00 | | | | | 956069A | 200246 | 100.89 | 100.89 |
| | C 2860.410-00 | | | | | 956296A | 200246 | 116.41 | 116.41 |
| | C 2860.410-00 | | | | | 956294A | 200246 | 131.92 | 131.92 |
| | C 2860.410-00 | | | | | 956831A | 200246 | 105.85 | 105.85 |
| | C 2860.410-00 | | | | | 956829A | 200246 | 136.51 | 136.51 |
| | | | | | | Check Total: | | 1,100.35 | |
| 36752 | 10/16/2019 | 3878 | Symer, Michael | | | | | | |
| | A 2855.402-10-00 | | | | 10/2/19 Boys Mod Soccer | | | 68.50 | |
| | | | | | | | | 68.50 | |
| 36753 | 10/16/2019 | 1673 | Sysco Food Svcs of Albany | | | | | | |
| | C 2860.410-00 | | | | | 225270741 | 200247 | 587.43 | 587.43 |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|-------------------------------|--------------------------|--------------------------|-----------|--------------|------------|
| C 2860.410-00 | | | | | 225270744 | 200247 | 324.08 | 324.08 |
| 36754 | 10/16/2019 | 1877 | Time Warner of Albany NY | | | | 911.51 | |
| A 5530.400-40-00 | | | | | 598487001100819 | 200170 | 45.41 | 45.41 |
| 36755 | 10/16/2019 | 6947 | Stephen Trembley | | | | 45.41 | |
| A 2855.402-10-00 | | | | 10/1/19 Girls V Swimming | | | 93.00 | |
| 36756 | 10/16/2019 | 7262 | Anders Trestick | | | | 93.00 | |
| A 2855.402-10-00 | | | | 9/28/19 Boys Mod Soccer | | | 68.50 | |
| 36757 | 10/16/2019 | 4330 | Tyson Foods, Inc. | | | | 68.50 | |
| C 2860.410-00 | | | | | 25590717 | | 300.58 | |
| 36758 | 10/16/2019 | 703 | Village Treasurer | | | | 300.58 | |
| A 1620.421-10-00 | | | | 10/1-12/31 water | B-00003224 | 200074 | 1,848.00 | 1,848.00 |
| 36759 | 10/16/2019 | 4258 | Warren Tire Service Ctr., Inc | | | | 1,848.00 | |
| A 5510.450-40-00 | | | | | 31002 | 200173 | 743.80 | 743.80 |
| 36760 | 10/16/2019 | 2024 | Whispering Pines Pre-school | | | | 743.80 | |
| FPK 2510.400-30-00 | | | | UPK | September 2019 | 200365 | 2,750.00 | 2,750.00 |
| 36761 | 10/16/2019 | 7253 | Frank Winger | | | | 2,750.00 | |
| A 2855.401-10-00 | | | | clock operator | 9/14/19 V Football | | 70.00 | |
| 36762 | 10/16/2019 | 4344 | Michelle Yager | | | | 70.00 | |
| A 2855.400-10-00 | | | | volleyball scorekeeper | 9/24/19 | | 25.00 | |
| A 2855.400-10-00 | | | | scorekeeper | 10/2/19 Girls Volleyball | | 25.00 | |
| | | | | | | | 50.00 | |

Duanesburg Central School District

Check Warrant Report For A - 8: October 16 2019 Payments For Dates 10/1/2019 - 10/31/2019




| Check # | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------|------------|-----------|-------------|-------------|----------------|-----------|--------------|------------|
|---------|------------|-----------|-------------|-------------|----------------|-----------|--------------|------------|

Number of Transactions: 91

Warrant Total: 119,318.04
 Vendor Portion: 119,318.04

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 91 in number, in the total amount of \$ 119,318.04. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

10/16/19 Date

 Claims Auditor

Contract for Health and Welfare Services

THIS AGREEMENT made this 23rd day of October 2019, by and between the Board of Education of Duaneburg CSD, party of the first part, and the Board of Education of Guilderland Central School District, County of Albany, State of New York, party of the second part.

WITNESSETH, that whereas the party of the first part has been duly empowered by the provisions of Section 912 of the Education Law to enter into a contract for the purpose of providing health and welfare services for children residing in said school district and attending nonpublic schools in the Guilderland Central School District, to begin on September 1, 2019 and to end on June 30, 2020.

NOW, THEREFORE, the said party of the first part hereby agrees to pay to the party of the second part the sum of \$676.52 per pupil for a total of \$676.52 for health and welfare services to be provided under Section 912 to approximately 1 child(ren) residing in said and attending nonpublic schools in said Guilderland Central School District.

And the party of the second part hereby agrees with the party of the first part as follows:

1. That the health and welfare services provided under Section 912 shall consist of the following:
 - Physician Services
 - Nurse Services
 - School Psychological/Social Worker Services
 - School Speech Correctionist Services

Such services may include, but are not limited to all services performed by a physician, nurse, school psychologist/social worker, or school speech correctionist, and may also include vision and hearing tests, the taking of medical histories and the administration of health screening tests, the maintenance of cumulative health records and the administration of emergency care programs for ill or injured pupils.

2. The party of the second part will also furnish the following equipment to be used in providing such services if requested by the authorities in charge of the non-public school: supplies and equipment for use by physician, school nurse-teacher, psychologist, social worker and speech correctionist (i.e. scales, vision and hearing testing devices, health record forms, first aid supplies).

It is expressly agreed by and between the parties hereto that the services agreed to be supplied under this contract shall not include any teaching services.

It is mutually agreed that this contract shall not become valid and binding upon either party hereto until the same shall be approved by the Superintendent of Schools.

IN WITNESS WHEREOF, the parties have hereunto set their hands the day and year above written.

Guilderland Central School District

By Timothy J. Foran
President, Board of Education

By [Signature]
Clerk, Board of Education

Duanesburg CSD

By _____
President, Board of Education

By _____
Clerk, Board of Education

Approval of Superintendent

10/30/19
Date

[Signature]
Superintendent of Schools

10/30/19 - CAPITAL WARRANT H3 & GENERAL WARRANT A9

DUANESBURG CENTRAL SCHOOL DISTRICT
CLAIMS AUDITOR CHECKLIST

| | <u>YES</u> | <u>NO</u> | <u>COMMENTS</u> |
|---|------------|-----------|-----------------|
| 1. Were authorized signatures noted for the Receiving Copy of Packing Slip and the Purchase copy? | ✓ | | |
| 2. Did amount on check equal the Invoice amount? (Mathematical Accuracy) | ✓ | | |
| 3. Was Invoice price within approximately 15 % of Purchase Order amount? | ✓ | | |
| 4. Checked for duplicate payments? (previously paid invoice from vendors have been checked to be sure payment is not a duplication). | ✓ | | |
| 5. Were Conference Request forms properly Approved by the Superintendent, properly Documented and summarized? | N/A | | |
| 6. Were Receipts evident for travel, hotel, and meals? Vouchers for travel must contain purpose of travel, dates and points of travel, and approved rate. | N/A | | |
| 7. Were vouchers properly itemized? Vouchers for personal service, such as chaperones, referees; etc. must contain purpose, date of service, length of service, and approved rate. | ✓ | | |
| 8. Were late charges deducted from claims? | ✓ | | |
| 9. Did the invoice date precede the Purchase Order date? | | ✓ | |
| 10. Was there evidence of violation of bid law? | | ✓ | |
| 11. Are all checks properly accounted for? | ✓ | | |
| 12. Were all purchase discounts taken? | ✓ | | |
| 13. Was there evidence of Sales Tax paid? | | ✓ | |

14. Did Petty Cash Report have receipts
Attached there to?

N/A _____

15. Check Register was found accurate?

✓ _____

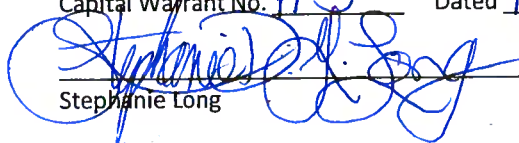
16. Did Requisition accompany a blanket
Invoice for non-contractual Items?

✓ _____

Additional comments:

I hereby certify that the schedule of claims, GF Warrant No. A9

Capital Warrant No. H3 Dated 10/30/19 has been audited.


Stephanie Long

Claims Auditor Date 10/30/19



Signature _____

Print Name _____ Substitute Claims Auditor Date _____

Duanesburg Central School District

Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|-------------------------|--------------|---------------------|-----------|---------------|------------|
| 36776 | 10/30/2019 | 3984 | Ace Pest Control | | | | | |
| A 1620.400-10-00 | | | | | 21437696 | 200226 | 70.00 | 70.00 |
| A 1620.400-10-00 | | | | | 21437699 | 200226 | 70.00 | 70.00 |
| | | | | | Check Total: | | 140.00 | |
| 36777 | 10/30/2019 | 2785 | Actronic Piano Service | | | | | |
| A 2110.400-10-00 | | | | piano tuning | 702477 | | 98.00 | |
| A 2110.400-30-00 | | | | piano tuning | 702478 | | 98.00 | |
| | | | | | Check Total: | | 196.00 | |
| 36778 | 10/30/2019 | 18 | Alini Magazine Services | | | | | |
| A 2610.460-10-00 | | | | renewals | 213695 | 200204 | 545.15 | 545.15 |
| | | | | | Check Total: | | 545.15 | |
| 36779 | 10/30/2019 | 22 | **CONTINUED** Amazon | | | | | |
| | | | | | Check Total: | | 0.00 | |
| 36781 | 10/30/2019 | 22 | Amazon | | | | | |
| A 1620.450-10-00 | | | | | 443388764395 | 200351 | 63.74 | 63.74 |
| A 2110.450-10-00 | | | | | 465873475476 | 200027 | 44.95 | 44.95 |
| A 2110.450-10-00 | | | | | 939588553873 | 200367 | 14.99 | 14.99 |
| A 2110.450-10-00 | | | | | 469559399337 | 200280 | 35.08 | 35.08 |
| A 2110.450-10-00 | | | | | 849598648733 | 200304 | 107.26 | 107.46 |
| A 2110.450-10-00 | | | | | 758599634385 | 200345 | 36.99 | 36.99 |
| A 2110.450-10-00 | | | | | 465944939669 | 200341 | 110.42 | 106.97 |
| A 2110.450-30-01 | | | | | 594387536436 | 200313 | 301.90 | 305.60 |
| A 2110.450-30-01 | | | | | 644545666477 | 200303 | 75.04 | 125.00 |
| A 2110.450-30-01 | | | | | 464838597688 | 200323 | 57.56 | 56.98 |
| A 2110.450-30-01 | | | | | 567398334669 | 200322 | 16.98 | 10.99 |
| A 2110.450-30-01 | | | | | 495374546894 | 200352 | 4.99 | 4.99 |
| A 2110.480-10-00 | | | | | 847959953569 | 200314 | 104.85 | 104.85 |
| A 2250.450-30-00 | | | | | 434968993773 | 200360 | 27.86 | 20.00 |
| A 2810.450-00-00 | | | | | 494485375879 | 200294 | 15.22 | 15.22 |

Duanesburg Central School District

Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------------------|------------|-----------|--------------------------------|-------------|---------------------------|-----------|-----------------|------------|
| A 2810.450-00-00 | | | | | 749839849473 | 200336 | 26.15 | 26.15 |
| A 2815.450-10-00 | | | | | 785849368763 | 200354 | 107.98 | 107.98 |
| A 1620.450-10-00 | | | | | 445666787953 | 200351 | 20.24 | 20.24 |
| A 1620.450-10-00 | | | | liq 200297 | 693477688796 | 200280 | 133.00 | |
| A 2110.450-10-00 | | | | | 464396558847 | 200027 | 7.59 | 7.59 |
| A 2110.450-10-00 | | | | | 478833799766 | 200345 | 175.93 | 175.93 |
| A 2110.450-30-01 | | | | | 946998679848 | 200352 | 61.39 | 60.94 |
| A 2810.450-00-00 | | | | | 875394679886 | 200294 | 220.65 | 220.65 |
| A 1620.450-10-00 | | | | liq 200297 | 439988454499 | 200280 | -133.00 | |
| A 2110.450-10-00 | | | | | 439576796973 | 200027 | 163.90 | 163.90 |
| Check Total: | | | | | | | 1,801.66 | |
| 36782 | 10/30/2019 | 31 | Antonucci's Wholesale | | 48170 | 200241 | 175.30 | 175.30 |
| Check Total: | | | | | | | 175.30 | |
| 36783 | 10/30/2019 | 2827 | Bellevue Builders Supply LLC | | 5176288 | 200101 | 74.53 | 74.53 |
| Check Total: | | | | | | | 74.53 | |
| 36784 | 10/30/2019 | 995 | Bimbo Foods, Inc./Freihofer | | 66405043311 | 200242 | 51.84 | 51.84 |
| C 2860.410-00 | | | | | 66405043310 | 200242 | 49.62 | 49.62 |
| C 2860.410-00 | | | | | 66405043248 | 200242 | 23.19 | 23.19 |
| Check Total: | | | | | | | 124.65 | |
| 36785 | 10/30/2019 | 2429 | Bonded Building Materials, Inc | | 507254 | 200385 | 587.29 | 600.00 |
| Check Total: | | | | | | | 587.29 | |
| 36786 | 10/30/2019 | 7032 | Breakout Edu Inc. | | 23957 | 200320 | 275.00 | 275.00 |
| Check Total: | | | | | | | 275.00 | |
| 36787 | 10/30/2019 | 2797 | Britt, Carrie | | 10/8/19 JVV Volleyball | | 158.50 | |
| Check Total: | | | | | | | 158.50 | |
| 36788 | 10/30/2019 | 7275 | Brookes Publishing | | 1148037 | 200384 | 333.35 | 333.35 |
| Check Total: | | | | | | | 333.35 | |
| 10/30/2019 1:00 PM | | | | | | | | 2/14 |

Duanesb Central School District



Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019

| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------------------|------------|-----------|------------------------------------|--------------------------------------|----------------|-----------|-----------------|------------|
| 36789 | 10/30/2019 | 6593 | BSN Sports, LLC | | | | 333.35 | |
| A 2855.450-10-00 | | | | winch | 906603450 | 200376 | 570.00 | 570.00 |
| A 2855.451-10-00 | | | | uniforms | 906522354 | 200309 | 610.00 | 610.00 |
| A 2855.451-10-00 | | | | uniforms | 906522347 | 200309 | 610.00 | 610.00 |
| Check Total: | | | | | | | 1,790.00 | |
| 36790 | 10/30/2019 | 1255 | Cagnina, Sr., Frank | | | | 73.50 | |
| A 2855.402-10-00 | | | | 10/17/19 Girls Mod Volleyball | | | 73.50 | |
| Check Total: | | | | | | | 73.50 | |
| 36791 | 10/30/2019 | 7268 | Richard E. Calabrese | | | | 68.50 | |
| A 2855.402-10-00 | | | | 10/1/19 Girls Mod Soccer | | | 68.50 | |
| Check Total: | | | | | | | 68.50 | |
| 36792 | 10/30/2019 | 4313 | Capital Area NYAPT | | | | 235.00 | |
| A 5510.400-40-00 | | | | 19/20 Membership/regist ration | | 200133 | 235.00 | 235.00 |
| Check Total: | | | | | | | 235.00 | |
| 36793 | 10/30/2019 | 100 | **CONTINUED** Capital Region BOCES | | | | 0.00 | |
| 36794 | 10/30/2019 | 100 | Capital Region BOCES | | | | 0.00 | |
| A 1010.490-50-00 | | | | | C0323-20 | 200181 | 400.00 | 400.00 |
| FI 2253.490 | | | | | 112-20F | | 29,572.52 | |
| A 1310.490-20-00 | | | | | C0323-20 | 200181 | 5,080.65 | 2,386.39 |
| A 1345.490-00-00 | | | | | C0323-20 | 200181 | 403.34 | 403.34 |
| A 1430.490-00-00 | | | | | C0323-20 | 200181 | 1,421.00 | 1,421.00 |
| A 1480.490-00-00 | | | | | C0323-20 | 200181 | 9,180.54 | 9,180.54 |
| A 1680.490-00-00 | | | | | C0323-20 | 200181 | 2,059.03 | 2,059.03 |
| A 2060.490-00-00 | | | | | C0323-20 | 200181 | 742.17 | 742.17 |
| A 2070.490-00-00 | | | | | C0323-20 | 200181 | 6,693.36 | 6,693.36 |
| A 2110.490-00-00 | | | | | C0323-20 | 200181 | 12,757.92 | 12,757.92 |
| A 2250.490-00-00 | | | | | C0323-20 | 200181 | 40,745.77 | 40,745.77 |
| A 2280.490-00-00 | | | | | C0323-20 | 200181 | 28,195.70 | 28,195.70 |

Duanesburg Central School District

Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------------------|------------|-----------|--------------------------------|----------------------|----------------------------------|-----------|-------------------|------------|
| A 2610.490-00-00 | | | | | C0323-20 | 200181 | 2,085.66 | 2,085.66 |
| A 2630.490-00-00 | | | | | C0323-20 | 200181 | 14,904.04 | 14,904.04 |
| A 1620.490-00-00 | | | | | C0323-20 | 200181 | 1,882.50 | 1,882.50 |
| Check Total: | | | | | | | 156,124.20 | |
| 36795 | 10/30/2019 | 7057 | Elizabeth Cardella Hayes | | 10/17/19 Girls Mod Volleyball | | 73.50 | |
| Check Total: | | | | | | | 73.50 | |
| 36796 | 10/30/2019 | 1886 | Cardiac Life | | | | | |
| A 2815.450-10-00 | | | | health supplies | 114805 | 200371 | 455.60 | 455.60 |
| Check Total: | | | | | | | 455.60 | |
| 36797 | 10/30/2019 | 115 | CDPHP | | | | | |
| A 9060.800-00-00 | | | | November 2019 | 192860000830 | 200062 | 3,306.50 | 3,306.50 |
| A 9060.800-00-00 | | | | November 2019 | 192860015404 | 200062 | 1,061.70 | 1,061.70 |
| Check Total: | | | | | | | 4,368.20 | |
| 36798 | 10/30/2019 | 116 | CDW Government, Inc. | | | | | |
| A 2630.220-00-00 | | | | supplies | VG9506 | 200362 | 1,617.66 | 1,617.66 |
| A 2630.220-00-00 | | | | supplies | VHF2488 | 200362 | 98.54 | 98.54 |
| Check Total: | | | | | | | 1,716.20 | |
| 36799 | 10/30/2019 | 3478 | Center for Disability Services | | | | | |
| A 2250.470-00-00 | | | | October 2019 tuition | 9044868 | 200085 | 9,767.80 | 9,767.80 |
| FE 2250.400 | | | | 19/20 | Sec 611 | 200085 | 4,264.00 | 4,264.00 |
| Check Total: | | | | | | | 14,031.80 | |
| 36800 | 10/30/2019 | 4127 | Rhian Cleare | | | | | |
| A 2855.401-10-00 | | | | | 9/21/19 V Football | | 102.00 | |
| Check Total: | | | | | | | 102.00 | |
| 36801 | 10/30/2019 | 2037 | Colonie Mechanical | | | | | |
| A 1620.400-10-00 | | | | | 62930 | 200105 | 360.92 | 360.92 |
| Check Total: | | | | | | | 360.92 | |
| 36802 | 10/30/2019 | 7267 | Bryan Cronkhite | | | | | |
| A 2855.402-10-00 | | | | | 10/1/19 Girls Mod Soccer | | 68.50 | |
| Check Total: | | | | | | | 68.50 | |
| 36803 | 10/30/2019 | 153 | Crown Company Inc, R H | | | | | |
| Check Total: | | | | | | | 68.50 | |

Duanesburg Central School District



Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019

| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|--------------------------|------------------|-----------------------------|---------------------|-------------------|------------|
| A 1620.450-10-00 | | | | | 068145 | 200107 | 1,067.00 | 1,067.00 |
| A 1620.450-10-00 | | | | | 068146 | 200107 | 1,067.00 | 1,067.00 |
| | | | | | | Check Total: | 2,134.00 | |
| 36804 | 10/30/2019 | 2998 | Delta Dental of New York | claims | BE003619396C | | 1,599.00 | |
| TA 20.1 | | | | | | Check Total: | 1,599.00 | |
| 36805 | 10/30/2019 | 2998 | Delta Dental of New York | October 2019 | BE003619396A | | 733.57 | |
| TA 20.1 | | | | | | Check Total: | 733.57 | |
| 36806 | 10/30/2019 | 3900 | DePaula Chevrolet Inc. | parts & supplies | 784069 | 200139 | 138.37 | 138.37 |
| A 5510.450-40-00 | | | | parts & supplies | 784069-1 | 200139 | 22.96 | 22.96 |
| A 5510.450-40-00 | | | | parts & supplies | 166620 | 200139 | 104.00 | 104.00 |
| | | | | | | Check Total: | 265.33 | |
| 36807 | 10/30/2019 | 2474 | Dillon, Dan | | 10/10/19 JVV Volleyball | | 144.50 | |
| A 2855.402-10-00 | | | | | | Check Total: | 144.50 | |
| 36808 | 10/30/2019 | 7286 | Daniel Doran | | 10/1/19 Girls V Swimming | | 93.00 | |
| A 2855.402-10-00 | | | | | | Check Total: | 93.00 | |
| 36809 | 10/30/2019 | 186 | Duanesburg Auto Care | inspection | 12539 | 200140 | 21.00 | 21.00 |
| A 5510.400-40-00 | | | | | | Check Total: | 21.00 | |
| 36810 | 10/30/2019 | 7285 | Steven Egna | | 10/8/19 Girls Mod Soccer | | 68.50 | |
| A 2855.402-10-00 | | | | | | Check Total: | 68.50 | |
| 36811 | 10/30/2019 | 204 | EMPIRE BLUECROSS | November 2019 | 000481495E | 200060 | 164,831.16 | 164,831.16 |
| A 9060.800-00-00 | | | | | | Check Total: | 164,831.16 | |
| 36812 | 10/30/2019 | 3265 | Ferrell Gas | | 11084911746 | 200141 | 642.35 | 642.35 |
| A 5510.455-40-00 | | | | | | Check Total: | 642.35 | |

Duanesburg Central School District

Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|-----------------------------|----------------------|--------------------|-----------|-----------------|------------|
| A 5510.455-40-00 | | | | | 1108382911 | 200141 | 451.88 | 451.88 |
| 36813 | 10/30/2019 | 7283 | FIRST | | | | 1,094.23 | |
| A 2110.400-10-00 | | | | robotics competition | #7031 | | 1,500.00 | |
| 36814 | 10/30/2019 | 224 | Flinn Scientific Inc | | | | 1,500.00 | |
| A 2110.450-10-00 | | | | | 2410567 | 200005 | 112.50 | 112.50 |
| 36815 | 10/30/2019 | 7229 | Forth Sport Floors, Inc. | | | | 112.50 | |
| A 1621.400-00-00 | | | | resurface gym floors | 10/15/19 | 200251 | 5,350.00 | 5,350.00 |
| 36816 | 10/30/2019 | 230 | Four Winds Hospital | | | | 5,350.00 | |
| A 2250.400-00-00 | | | | | September 2019 | 200238 | 210.00 | 210.00 |
| 36817 | 10/30/2019 | 7257 | Full Compass Systems, Ltd | | | | 210.00 | |
| A 2110.450-10-00 | | | | supplies | INC01000527 | 200361 | 1,930.00 | 1,930.00 |
| 36818 | 10/30/2019 | 1638 | Michael Gallo | | | | 1,930.00 | |
| A 2855.401-10-00 | | | | | 9/21/19 V Football | | 102.00 | |
| 36819 | 10/30/2019 | 238 | Matthew Galpin | | | | 102.00 | |
| A 2855.401-10-00 | | | | | 9/21/19 V Football | | 106.00 | |
| 36820 | 10/30/2019 | 251 | Gillette Creamery | | | | 106.00 | |
| C 2860.410-00 | | | | | 5041929517 | 200243 | 145.80 | 145.80 |
| 36821 | 10/30/2019 | 252 | Ginsberg's | | | | 145.80 | |
| C 2860.410-00 | | | | | 2420183 | 200244 | 626.44 | 626.44 |
| C 2860.410-00 | | | | | 2420184 | 200244 | 415.99 | 415.99 |
| 36822 | 10/30/2019 | 3261 | Global Montello Group Corp. | | | | 1,042.43 | |
| A 5510.451-40-00 | | | | | 19427354 | 200142 | 3,787.39 | 3,787.39 |
| | | | | | | | 3,787.39 | |

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Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019

| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------------------------|------------|-----------|--------------------------------|---------------|------------------------------|---------------------|-----------------|------------|
| 36823 A 2855.402-10-00 | 10/30/2019 | 3524 | Gordon, Kathryn N. | | 10/18/19 V Volleyball | | 100.00 | |
| | | | | | | Check Total: | 100.00 | |
| 36824 A 1620.450-10-00 | 10/30/2019 | 259 | Grainger | | 9319227717 | 200112 | 140.54 | 140.54 |
| | | | | | | Check Total: | 140.54 | |
| 36825 A 2855.400-10-00 | 10/30/2019 | 4343 | Hillicrest Golf & Country Club | | Golfcourse Fees | | 1,650.00 | |
| | | | | | | Check Total: | 1,650.00 | |
| 36826 A 2110.480-30-00 | 10/30/2019 | 1820 | Houghton Mifflin Harcourt | textbooks | 95433034 | 200369 | 3,465.00 | 3,465.00 |
| | | | | | | Check Total: | 3,465.00 | |
| 36827 A 2855.402-10-00 | 10/30/2019 | 3053 | George Jackson | | 10/11/19 Girls V Soccer | | 100.00 | |
| | | | | | | Check Total: | 100.00 | |
| 36828 A 1620.450-10-00 | 10/30/2019 | 2019 | Kamco Supply Corp. | | 1910-295198 | 200285 | 204.10 | 204.10 |
| | | | | | | Check Total: | 204.10 | |
| 36829 A 2855.402-10-00 | 10/30/2019 | 7280 | Lowell Knapp | | 10/8/19 Girls Mod Soccer | | 68.50 | |
| | | | | | | Check Total: | 68.50 | |
| 36830 A 2855.402-10-00 | 10/30/2019 | 6852 | Brittany Lawrence | | 10/18/19 Girls Mod Soccer | | 68.50 | |
| | | | | | | Check Total: | 137.00 | |
| 36830 A 2815.400-10-00 | 10/30/2019 | | | reimbursement | CPR training | | 73.50 | |
| | | | | | | Check Total: | 73.50 | |
| 36831 A 5510.450-40-00 | 10/30/2019 | 348 | Leonard Bus Sales | | 91639M | 200146 | 238.56 | 238.56 |
| | | | | | | Check Total: | 238.56 | |
| 36832 A 2815.400-10-00 | 10/30/2019 | 4275 | Lounsbury, Amber | | CPR training | | 73.50 | |
| | | | | | | Check Total: | 73.50 | |

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Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|------------------------|-----------------------------------|---------------------|-----------|------------------|------------|
| 36833 | 10/30/2019 | 1567 | Main-Care Energy | | | | | |
| A 5530.430-40-00 | | | | | 2302596 | 200148 | 310.72 | 310.72 |
| A 1620.430-30-00 | | | | | 2311295 | 200395 | 5,186.50 | 5,186.50 |
| A 1620.430-30-00 | | | | | 2311128 | 200395 | 5,186.50 | 5,186.50 |
| | | | | | Check Total: | | 10,683.72 | |
| 36834 | 10/30/2019 | 7287 | Masigla, Candace | | | | | |
| C 689 | | | | M. Hernandez lunch acct refund | | | 6.55 | |
| | | | | | Check Total: | | 6.55 | |
| 36835 | 10/30/2019 | 2512 | Meehan, James | | | | | |
| A 2855.402-10-00 | | | | 10/11/19 Girls V Soccer | | | 100.00 | |
| | | | | | Check Total: | | 100.00 | |
| 36836 | 10/30/2019 | 406 | MVP Health Care, Inc. | | | | | |
| A 9060.800-00-00 | | | | November 2019 | 000012599539 | 200061 | 5,435.76 | 5,435.76 |
| | | | | | Check Total: | | 5,435.76 | |
| 36837 | 10/30/2019 | 119 | New York Bus Sales LLC | | | | | |
| A 5510.450-40-00 | | | | supplies | 2008695 | 200151 | 29.36 | 29.36 |
| A 5510.450-40-00 | | | | supplies | 2008663 | 200151 | 235.74 | 235.74 |
| A 5510.450-40-00 | | | | supplies | 702733 | 200151 | 2,091.12 | 2,091.12 |
| A 5510.450-40-00 | | | | supplies | 2008508 | 200151 | 621.24 | 621.24 |
| A 5510.450-40-00 | | | | credit memo | 2008583 | 200151 | -621.24 | 0.00 |
| | | | | | Check Total: | | 2,356.22 | |
| 36838 | 10/30/2019 | 7281 | Patrick O'Shea | | | | | |
| A 2855.402-10-00 | | | | 10/15/19 Boys Mod Soccer | | | 68.50 | |
| | | | | | Check Total: | | 68.50 | |
| 36839 | 10/30/2019 | 2798 | PAR, Inc | | | | | |
| A 2250.450-30-00 | | | | | 46054A-1 | 200373 | 515.97 | 531.40 |
| | | | | | Check Total: | | 515.97 | |
| 36840 | 10/30/2019 | 2302 | Partners In Safety | | | | | |
| A 5510.400-40-00 | | | | | 69097 | 200154 | 83.00 | 83.00 |
| | | | | | Check Total: | | 83.00 | |
| 36841 | 10/30/2019 | 6638 | Peyton Petersen | | | | | |
| | | | | | Check Total: | | 83.00 | |



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| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|------------------------------------|-----------------|--------------------------------|-----------|-----------------|------------|
| A 2855.402-10-00 | | | | | 10/18/19 Girls V Volleyball | | 100.00 | |
| | | | | | Check Total: | | 100.00 | |
| 36842 | 10/30/2019 | 1051 | Giovanni Possumato | | 9/27/19 Boys V Soccer | | 93.00 | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | | Check Total: | | 93.00 | |
| 36843 | 10/30/2019 | 7254 | Jose L. Quintero | | 10/9/19 Boys V Soccer | | 100.00 | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | | Check Total: | | 100.00 | |
| 36844 | 10/30/2019 | 7263 | Faical Rachak | | 10/15/19 Boys Mod Soccer | | 68.50 | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | | Check Total: | | 68.50 | |
| 36845 | 10/30/2019 | 7252 | Rand McNally | | 005152878 | 200344 | 343.00 | 343.00 |
| A 2110.450-10-00 | | | | | | | | |
| | | | | | Check Total: | | 343.00 | |
| 36846 | 10/30/2019 | 1386 | Randall Implement Co., Inc. | | 1039919 | 200161 | 98.87 | 98.87 |
| A 5510.450-40-00 | | | | parts | | | | |
| | | | | | Check Total: | | 98.87 | |
| 36847 | 10/30/2019 | 543 | Really Good Stuff, LLC | | 6931670 | 200043 | 88.93 | 88.93 |
| A 2110.450-10-00 | | | | | | | | |
| | | | | | Check Total: | | 88.93 | |
| 36848 | 10/30/2019 | 3455 | Riddel / All American Sports Corp. | | 951065515 | 200267 | 424.00 | 424.00 |
| A 2855.451-10-00 | | | | supplies | | | | |
| A 2855.451-10-00 | | | | supplies | 951028596 | 200267 | 451.95 | 451.95 |
| | | | | | Check Total: | | 875.95 | |
| 36849 | 10/30/2019 | 4250 | RMB Heating & Cooling | | 8461 | 200375 | 185.00 | 185.00 |
| A 1620.400-10-00 | | | | sheetmetal work | | | | |
| | | | | | Check Total: | | 185.00 | |
| 36850 | 10/30/2019 | 7031 | Rose & Kiernan, Inc. | | 144159 | 200083 | 5,130.00 | 5,130.00 |
| A 1910.400-00-00 | | | | cyber liability | | | | |
| | | | | | Check Total: | | 5,130.00 | |
| 36851 | 10/30/2019 | 4317 | Darren Rossi | | | | | |

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Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|---------------------------|------------|-----------|--|-------------|-----------------------------|-----------|-----------------|------------|
| A 2855.401-10-00 | | | | | | | | |
| | | | | | 9/21/19 V Football | | 102.00 | |
| 36852 | 10/30/2019 | 7282 | Michael Ryan | | | | 102.00 | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | | 10/16/19 BOys Mod Soccer | | 61.50 | |
| 36853 | 10/30/2019 | 589 | **CONTINUED** Schenectady Truck & Auto Suppl | | | | 61.50 | |
| A 5510.450-40-00 | | | | | | | | |
| 36854 | 10/30/2019 | 589 | Schenectady Truck & Auto Suppl | supplies | 382951 | 200163 | 75.67 | 75.67 |
| | | | | supplies | 382897 | 200163 | 23.28 | 23.28 |
| | | | | supplies | 382901 | 200163 | 9.90 | 9.90 |
| | | | | supplies | 382613 | 200163 | 62.08 | 62.08 |
| | | | | supplies | 382551 | 200163 | 247.99 | 247.99 |
| | | | | supplies | 382512 | 200163 | 53.94 | 53.94 |
| | | | | supplies | 382138 | 200163 | 18.14 | 18.14 |
| | | | | supplies | 382371 | 200163 | 388.44 | 388.44 |
| | | | | supplies | 381665 | 200163 | 775.22 | 775.22 |
| | | | | supplies | 381154 | 200163 | 30.24 | 30.24 |
| | | | | supplies | 381114 | 200163 | 29.98 | 29.98 |
| | | | | supplies | 380833 | 200163 | 3.38 | 3.38 |
| | | | | supplies | 380831 | 200163 | 9.70 | 9.70 |
| | | | | supplies | 380054 | 200163 | 31.93 | 31.93 |
| | | | | supplies | 375916 | 200163 | 63.60 | 63.60 |
| | | | | credit memo | 376126 | 200163 | -63.60 | 0.00 |
| | | | | credit memo | 379068 | 200163 | -49.50 | 0.00 |
| Check Total: | | | | | | | 1,710.39 | |
| A 1620.450-10-00 | | | | | | | | |
| 36855 | 10/30/2019 | 611 | Security Supply Corporation | | 04459501 | 200123 | 71.08 | 71.08 |
| A 1620.450-10-00 | | | | | | | | |
| | | | | | 04441101 | 200123 | 136.77 | 136.77 |
| Check Total: | | | | | | | 207.85 | |
| A 2855.402-10-00 | | | | | | | | |
| 36856 | 10/30/2019 | 1865 | Bruce Seeley | | | | 99.25 | |
| 10/30/2019 10/15/19 Girls | | | | | | | | |
| Check Total: | | | | | | | 99.25 | |

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Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|-------------------------------|------------------------------|----------------|-----------|---------------|------------|
| 36857 | 10/30/2019 | 6632 | Derrick Senior | | | | <u>99.25</u> | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | 10/9/19 Girls Mod Volleyball | | | 73.50 | |
| 36858 | 10/30/2019 | 7279 | Charles Seyffer | | | | <u>73.50</u> | |
| A 2855.401-10-00 | | | | | | | | |
| | | | | 9/14/19 V Football | | | 102.00 | |
| 36859 | 10/30/2019 | 622 | Stanton Shufelt | | | | <u>102.00</u> | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | 10/9/19 Boys V Soccer | | | 100.00 | |
| | | | | 10/16/19 Boys V Soccer | | | 100.00 | |
| 36860 | 10/30/2019 | 2808 | Simon, Archie Leon | | | | <u>200.00</u> | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | 10/1/19 Girls Mod Volleyball | | | 73.50 | |
| 36861 | 10/30/2019 | 3313 | Timothy J. Smith | | | | <u>73.50</u> | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | 10/10/19 JV/V Volleyball | | | 144.50 | |
| | | | | 10/9/19 Girls Mod Soccer | | | 73.50 | |
| 36862 | 10/30/2019 | 639 | Staples Contract & Commercial | | | | <u>218.00</u> | |
| A 2110.450-10-00 | | | | | | | | |
| | | | | 3426890648 | 200355 | | 165.99 | 165.99 |
| A 2610.450-30-00 | | | | | | | | |
| | | | | 3424743761 | | | 276.89 | |
| A 2110.450-10-00 | | | | | | | | |
| | | | | 3427540977 | 200355 | | -27.45 | 0.00 |
| A 2610.450-30-00 | | | | | | | | |
| | | | | 3426286725 | | | -18.30 | |
| A 2110.450-10-00 | | | | | | | | |
| | | | | 3428326916 | 200355 | | 36.60 | 9.15 |
| 36863 | 10/30/2019 | 4201 | Daniel Stevens | | | | <u>433.73</u> | |
| A 2855.402-10-00 | | | | | | | | |
| | | | | 10/18/19 Girls Mod Soccer | | | 68.50 | |
| | | | | | | | <u>68.50</u> | |

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Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated | |
|--------------------|------------|-----------|--------------------------------|-------------|------------------------|-----------|---------------------|-----------------|--------|
| 36864 | 10/30/2019 | 3857 | Sun Life & Health Insurance Co | | November 1 2019 | 200063 | 232.96 | 232.96 | |
| A 9070.800-00-00 | | | | | | | Check Total: | 232.96 | |
| 36865 | 10/30/2019 | 2533 | Sunbelt Rentals | | 94640320-0001 | 200356 | 616.72 | 616.72 | |
| A 1620.400-10-00 | | | | | | | Check Total: | 616.72 | |
| 36866 | 10/30/2019 | 4115 | Superior Press | | 4078942 | | 336.45 | | |
| A 1310.450-20-00 | | | | | | | Check Total: | 336.45 | |
| 36867 | 10/30/2019 | 4013 | Sycaway Creamery Inc. | | 959113A | 200246 | 90.82 | 90.82 | |
| C 2860.410-00 | | | | | | | 958585A | 117.55 | 117.55 |
| C 2860.410-00 | | | | | | | 959320A | 83.56 | 83.56 |
| C 2860.410-00 | | | | | | | 959111A | 181.65 | 181.65 |
| C 2860.410-00 | | | | | | | 959321A | 151.57 | 151.57 |
| C 2860.410-00 | | | | | | | 957834A | 105.85 | 105.85 |
| C 2860.410-00 | | | | | | | 957832A | 166.60 | 166.60 |
| C 2860.410-00 | | | | | | | 958584A | 98.60 | 98.60 |
| | | | | | | | Check Total: | 996.20 | |
| 36868 | 10/30/2019 | 673 | Time For Kids | | 4093048454 | 200205 | 123.75 | 123.75 | |
| A 2110.480-30-00 | | | | | | | Check Total: | 123.75 | |
| 36869 | 10/30/2019 | 1683 | Transfinder | | 38357 | 200171 | 600.00 | 600.00 | |
| A 5510.400-40-00 | | | | | | | Check Total: | 600.00 | |
| 36870 | 10/30/2019 | 3017 | Treasury of the State of NY | | PROJ#0539-19-0007 | | 5,225.00 | | |
| FPK 691 | | | | | | | Check Total: | 5,225.00 | |
| 36871 | 10/30/2019 | 2196 | Trimbach, Chuck | | 10/16/19 Boys V Soccer | | 100.00 | | |
| A 2855.402-10-00 | | | | | | | Check Total: | 100.00 | |
| 36872 | 10/30/2019 | 686 | Turnpike Glass | | | | 100.00 | | |
| | | | | | | | Check Total: | 100.00 | |

Duanes Central School District



Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019

| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|------------------------------|------------|-----------|-----------------------------|---------------------------|--------------------------|-----------|--------------|------------|
| A 1620.400-10-00 | | | | 10/7/19 delivery | DAP glazing compound | 200126 | 50.00 | 50.00 |
| Check Total: 50.00 | | | | | | | | |
| 36873 A 2855.402-10-00 | 10/30/2019 | 4360 | Tusang, William | | 10/16/19 Boys Mod Soccer | | 61.50 | |
| Check Total: 61.50 | | | | | | | | |
| 36874 A 1620.450-10-00 | 10/30/2019 | 1921 | UniFirst Corporation | | 052 3779005 | 200127 | 75.52 | 75.52 |
| Check Total: 75.52 | | | | | | | | |
| 36875 A 1240.400-20-00 | 10/30/2019 | 700 | Verizon Wireless | Superintendent | 9839812085 | 200070 | 53.76 | 53.76 |
| A 1310.400-20-00 | | | | Business Mgr | 9839812085 | 200070 | 76.44 | 76.44 |
| A 5510.400-40-00 | | | | Transportation principals | 9839812085 | 200070 | 89.44 | 89.44 |
| A 2110.400-10-00 | | | | | 9839812085 | 200070 | 60.53 | 60.53 |
| Check Total: 280.17 | | | | | | | | |
| 36876 A 2855.401-10-00 | 10/30/2019 | 4287 | John Vine | | 9/21/19 V Football | | 102.00 | |
| Check Total: 102.00 | | | | | | | | |
| 36877 C 2860.450-00 | 10/30/2019 | 1977 | W.B. Mason Company, Inc | | 204151737 | 200248 | 141.46 | 141.46 |
| Check Total: 141.46 | | | | | | | | |
| 36878 A 2250.470-00-00 | 10/30/2019 | 725 | Wildwood Programs Inc. | | 24634 | 200087 | 5,347.10 | 5,347.10 |
| Check Total: 5,347.10 | | | | | | | | |
| 36879 A 2815.450-10-00 | 10/30/2019 | 366 | William V. MacGill | supplies | IN069641 | 200357 | 35.95 | 35.95 |
| Check Total: 35.95 | | | | | | | | |
| 36880 A 2110.450-30-01 | 10/30/2019 | 4026 | Wilson Language Training | supplies | 1780574 | 200359 | 291.17 | 326.00 |
| Check Total: 291.17 | | | | | | | | |
| 36881 A 1621.400-00-00 | 10/30/2019 | 3663 | Window Repair Systems, Inc. | | 24561 | 190858 | 5,105.00 | 9,324.00 |
| Check Total: 5,105.00 | | | | | | | | |

Duanesburg Central School District

Check Warrant Report For A - 9: October 30 2019 Payments For Dates 10/1/2019 - 10/31/2019



| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|----------------------|-------------|----------------------------|-----------|------------------------|-------------------|
| 36882 | 10/30/2019 | 2219 | Witkofsky, Mark | | 10/8/19 JV/V Volleyball | | 158.50 | |
| | | | | | | | Check Total: | 158.50 |
| 36883 | 10/30/2019 | 3871 | Workfit Medical, LLC | | 00086921-00 | 200175 | 100.00 | 100.00 |
| | | | | | | | Check Total: | 100.00 |
| 36884 | 10/30/2019 | 4344 | Michelle Yager | | 10/8/19 Scorekeeper | | 50.00 | |
| | | | | | 10/10/19 Scorekeeper | | 50.00 | |
| | | | | | 10/18/19 Scorekeeper | | 25.00 | |
| | | | | | | | Check Total: | 125.00 |
| | | | | | | | Warrant Total: | 425,119.60 |
| | | | | | | | Vendor Portion: | 425,119.60 |

Number of Transactions: 109

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 109 in number, in the total amount of \$425,119.60. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

10/30/19
Date

[Signature]
Claims Auditor

Duanesck Central School District

Check Warrant Report For H - 3: Oct 2019 Capital Payments For Dates 10/1/2019 - 10/31/2019

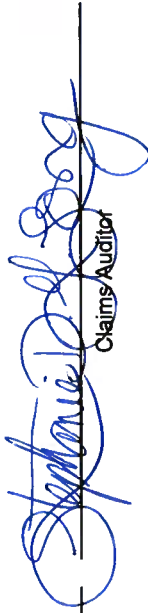


| Check # Account | Check Date | Vendor ID | Vendor Name | Explanation | Invoice Number | PO Number | Check Amount | Liquidated |
|--------------------------|------------|-----------|-------------|-------------------|----------------|-----------|------------------|------------|
| 1374 HK 2110.240-1000 | 10/30/2019 | 7251 | Blue Spruce | | 093022 | 200338 | 22,050.00 | 22,050.00 |
| 1375 HK 2110.240-1000 | 10/30/2019 | 7251 | Blue Spruce | retainage payment | 093022 | 200338 | 2,450.00 | 2,450.00 |
| Check Total: | | | | | | | 22,050.00 | |
| Warrant Total: | | | | | | | 24,500.00 | |
| Vendor Portion: | | | | | | | 24,500.00 | |

Number of Transactions: 2

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 2 in number, in the total amount of \$24,500.00 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

10/30/19 _____
Date

 Stephanie D. Long
 Claims Auditor

11/11/11



Karen S. Lancto

3315 Guilderland Avenue, Schenectady, New York 12306
Email: klsix@aol.com Phone: 518-368-5520, 518-356-5899

N

EXPERIENCE

Schenectady County Public Health, Schenectady, NY
Senior Account Clerk

Apr. 2018-Present

- Certify participants for WIC benefits.
- Answer phones and schedule appointments.
- Order supplies and process invoices for payment.
- Assist Director with daily WIC functions.

Schenectady County Community College, Schenectady, New York
Senior Bookkeeper

Aug. 2015 –Apr. 2018

- Handle all aspects of Accounts Receivable.
- Do monthly journal entries.
- Work in the Student Business Office collecting tuition and Certificates of Residence.
- Post TAP to student accounts and reconcile each semester.
- Prepare reports for year-end audit.
- Maintain grant information.

Schalmon Central School District, Schenectady, New York
Benefits Coordinator, Tax Collector, Sr. Bookkeeper/Typist

Nov. 2010 – June 2015

- Counseled employees and retirees on their benefit selection.
- Oversaw the open enrollment process for 500 employees and retirees.
- Answered all inquiries about insurance claims.
- Reimbursed all retirees for Medicare Part B.
- Sent out all Account Receivable billing including monthly COBRA billing.
- Processed STAC's and Medicaid Reimbursement for 200 special ed. Students.
- Served as the districts sole tax collector, and was responsible for collecting the taxes for the entire district.

Maggs & Associates, Schenectady, New York
Administrative Assistant

Oct. 2009 – Nov. 2010

- Processed and reported customer insurance claims.
- Created and distributed certificate of insurance for our customers.

- Assisted company president with daily office operations, such as answering the phones and setting up appointments.

LG White & Sons, Inc., Schenectady, New York
Controller

Nov. 1998 – Oct. 2009

- Managed all aspects of accounting.
- Performed weekly payroll functions.
- Managed accounts payable and accounts receivable.
- Reconciled monthly bank statements, as well as all general ledger accounts.
- Printed financials and worked closely with accountant on year end audit.
- Prepared and filed all quarterly employment taxes.

Glennpeter Jewelers, Schenectady, New York
General Ledger Supervisor

June 1988 – May 1994

- Responsible for all general ledger activity including posting journal entries and analyzing accounts
- Balanced and posed the receipts journal.
- Reconciled monthly bank and credit card statements.
- Handled the payment of rents to the landlord.
- Assisted accounting manager in the daily operations of the accounting department

Trans World Music Corp., Albany, New York
Cash control Manager

May 1985 – May 1988

- Supervised a staff of eleven people.
- Transferred money daily from all 500 store accounts into the operating account.
- Maintained sales journal and cash receipts journal.

EDUCATION

Sage-Junior College of Albany, Albany, New York
A.A.S. Accounting

Jan. 1984 - May 1985

Mohonasen High School, Rotterdam, New York
Advanced Regents Diploma

Sept. 1979 – June 1983

SKILLS

- Proficient in both Microsoft Word and Excel.
- Great knowledge of educational software including E School Data and Finance Manager.
- Serve as a Notary Public in Schenectady County.

DUANESBURG
CENTRAL SCHOOL DISTRICT

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

Year Ended June 30, 2019

DUANESBURG CENTRAL SCHOOL DISTRICT

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RAYMOND G. PREUSSER, CPA, P.C.

Certified Public Accountants

P.O. Box 538

Claverack, New York 12513

Telephone: (518) 851-6650

Fax: (518) 851-6675

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the
Duanesburg Central School District:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary funds of the Duanesburg Central School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Duanesburg Central School 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 entity'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 entity'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 fiduciary fund information of the Duanesburg Central School District, as of June 30, 2019, and the respective changes in financial position 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, budgetary comparison information and the schedule of changes in the total OPEB liability, the District's proportionate share of the net pension asset/liability, and the District's contributions on pages M1-M9 and 48-52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 an opinion on the financial statements that collectively comprise the Duanesburg Central School District's basic financial statements as a whole. The other supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements, but is supplementary information required by the New York State Education Department. The other supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2019 on our consideration of the Duanesburg Central School District'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 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 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 Duanesburg Central School District's internal control over financial reporting and compliance.

Raymond G. Preusser, CPA, PC

Claverack, New York
October 1, 2019

DUANESBURG CENTRAL SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2019

INTRODUCTION

The Duquesne Central School District offers readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. Please review it in conjunction with the District's financial statements and the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

- Net position increased from (\$1,019,475) restated due to valuation of capital assets to (\$962,391), an increase of \$57,084.

- As of the close of this fiscal year, the District's governmental funds reported combined fund balances of \$7,297,881, an increase of \$643,075 in comparison with the prior year.

- The District appropriated \$620,048 of the fund balance to offset 2019-2020 taxes. The Board of Education and District Administrators recognize the probability of difficult budget cycles for the next few years. We continue to be conservative in our expenditures and planning while preserving an excellent academic program for our students. Our planning includes understanding and balancing taxpayer burden and the responsible use of our Reserve Funds. This ensures the District's long term financial viability and ability to respond to emergencies.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis narrative (required supplemental information) is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components:

1. District-wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements

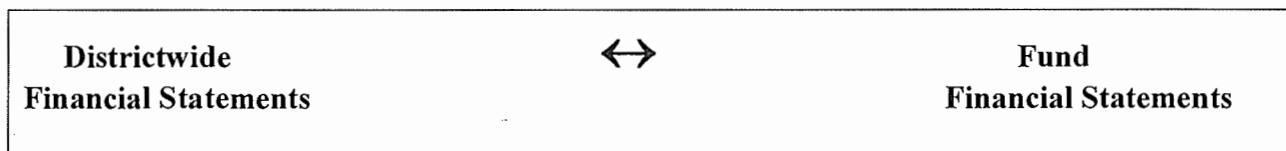
In addition to these statements, this report also includes required supplemental information and other supplemental information.

Our auditor has provided assurance in the independent auditor's report that the Basic Financial Statements are fairly stated. A different degree of assurance is being provided by the auditor regarding the supplemental information identified below. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each part in the financial statements.

Financial Statements

Required Supplemental Information (Part A)
Management's Discussion & Analysis (MD&A)

Basic Financial Statements



Notes to the Basic Financial Statements

Required Supplemental Information (Part B)

General Fund Budget to Actual Schedule

Changes in the Total OPEB Liability

District's Proportionate Share of the Net Pension Asset/Liability

District Contributions

Other Supplemental Information

General Fund Budget & Fund Balance Information

Capital Project Funds Schedule of Project Expenditures

Schedule of Net Investment in Capital Assets

DISTRICTWIDE FINANCIAL STATEMENTS

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

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

The statement of activities presents information showing how the District'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. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. certain federal/state grants earned but not yet received, unused vacation/sick leave, and proceeds from Revenue Anticipation Notes and related interest).

All of the District's services are reported in the districtwide financial statements as *governmental activities*, including general support, instruction, pupil transportation, community services, and school lunch. Property taxes, state/federal aid, and investment earnings finance most of these activities. Additionally, all capital and debt financing activities are reported here.

DISTRICTWIDE FINANCIAL ANALYSIS

Duanesburg Central School District's Net Position June 30, 2019 and 2018

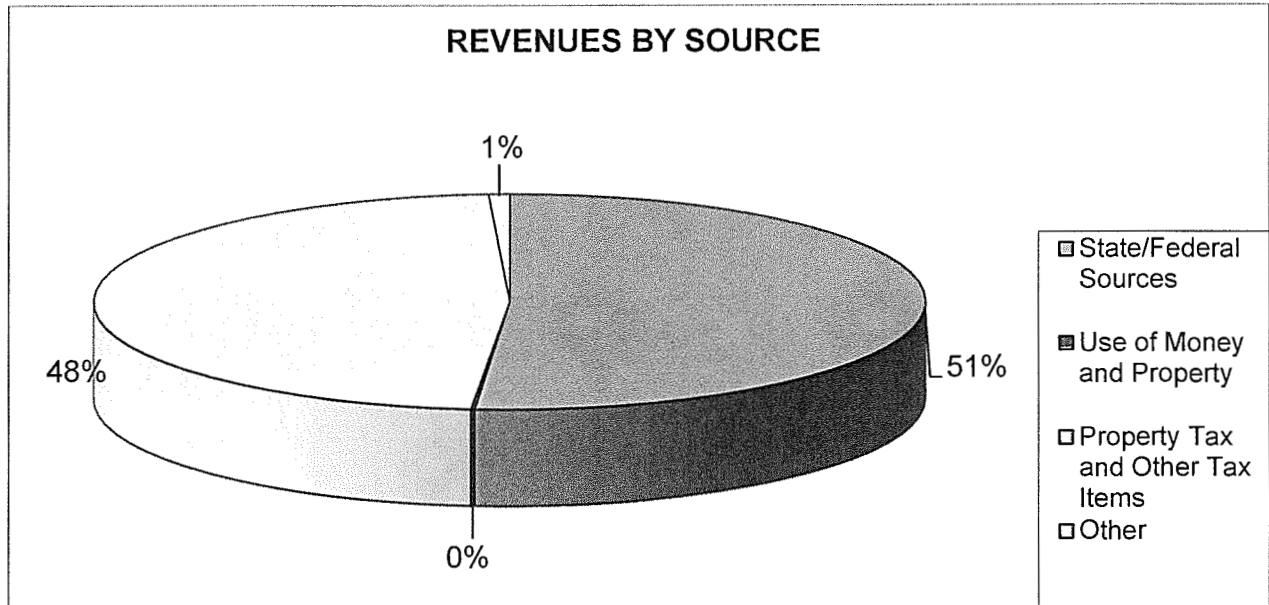
| | Governmental Activities | | Variance Increase (Decrease) |
|---|----------------------------|-----------------------|------------------------------------|
| | 2019 | Restated 2018 | |
| Current Assets | \$8,128,383 | \$21,066,042 | \$(12,937,659) |
| Capital Assets | 30,413,607 | 29,720,294 | 693,313 |
| Net Pension Asset | 552,648 | 226,489 | 326,159 |
| Total Assets | <u>39,094,638</u> | <u>51,012,825</u> | <u>(11,918,187)</u> |
| Deferred Outflows of Resources | <u>7,532,493</u> | <u>4,270,759</u> | <u>3,261,734</u> |
| Total Assets and Outflows of Resources | <u>46,627,131</u> | <u>55,283,584</u> | <u>(8,656,453)</u> |
| Current Liabilities | 887,892 | 14,737,125 | (13,849,233) |
| Long-Term Obligations | 44,582,518 | 39,119,786 | 5,462,732 |
| Net Pension Liability | <u>357,434</u> | <u>182,891</u> | <u>174,543</u> |
| Total Liabilities | <u>45,827,844</u> | <u>54,039,802</u> | <u>(8,211,958)</u> |
| Deferred Inflows of Resources | <u>1,761,678</u> | <u>2,263,257</u> | <u>(501,579)</u> |
| Total Liabilities and Inflows of Resources | <u>47,589,522</u> | <u>56,303,059</u> | <u>(8,713,537)</u> |
| Net Position: | | | |
| Investment in capital assets, net of related debt | 15,388,009 | 13,602,374 | 1,785,635 |
| Restricted | 5,670,604 | 5,293,523 | 377,081 |
| Unrestricted (deficit) | <u>(22,021,004)</u> | <u>(19,915,372)</u> | <u>(2,105,632)</u> |
| Total Net Position | <u>\$ (962,391)</u> | <u>\$ (1,019,475)</u> | <u>\$ 57,084</u> |

**Duanesburg Central School District's
Changes in Net Position
For the Years Ended June 30, 2019 and 2018**

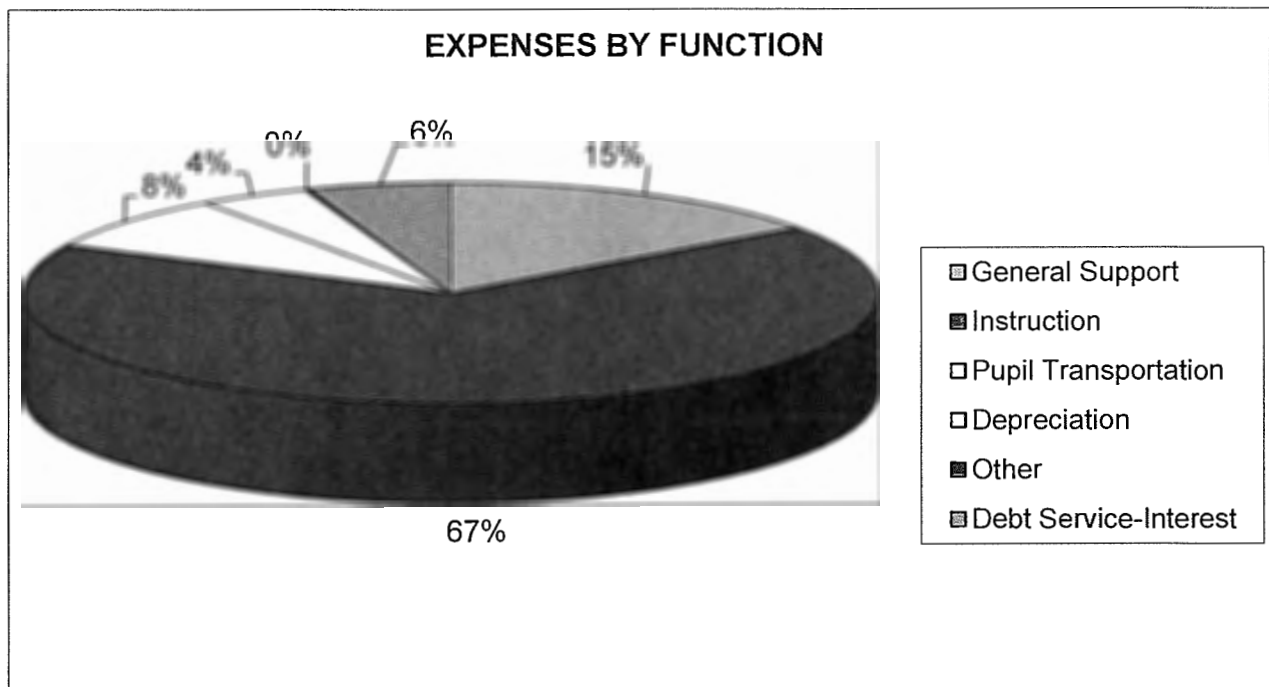
| | Governmental Activities | | Variance Increase (Decrease) |
|--|----------------------------|---------------------|------------------------------------|
| | 2019 | 2018 | |
| <u>Revenues:</u> | | | |
| Program Revenues: | | | |
| Charges for Services | \$ 238,417 | \$ 262,096 | \$ (23,679) |
| Operating Grants and Contributions | 506,067 | 536,812 | (30,745) |
| Total Program Revenues | <u>\$ 744,484</u> | <u>\$ 798,908</u> | <u>\$ (54,424)</u> |
| General Revenues: | | | |
| Real Property Taxes | \$7,145,195 | \$ 7,060,910 | \$ 84,285 |
| Other Tax Items | 944,700 | 944,196 | 504 |
| Use of Money and Property | 26,055 | 11,546 | 14,509 |
| Sale of Property and Compensation for Loss | 9,103 | 7,452 | 1,651 |
| Miscellaneous | 130,156 | 199,953 | (69,797) |
| State Sources | 8,656,173 | 7,351,764 | 1,304,409 |
| Federal Sources | 55,375 | 7,302 | 48,073 |
| Premium on Obligations | - | 1,913,381 | (1,913,381) |
| Total General Revenues | <u>16,966,757</u> | <u>17,496,504</u> | <u>(529,747)</u> |
| <u>Expenses:</u> | | | |
| Instruction | 11,361,749 | 10,328,188 | 1,033,561 |
| Support Services: | | | |
| General Support | 2,542,504 | 2,389,840 | 152,664 |
| Pupil Transportation | 1,351,582 | 1,252,677 | 98,905 |
| Debt Service-Interest | 911,475 | 547,010 | 364,465 |
| Depreciation | 708,423 | 646,357 | 62,066 |
| Fiscal Agent Fees | - | 177,410 | (177,410) |
| School Lunch | 33,940 | 33,316 | 624 |
| Total Expenses | <u>16,909,673</u> | <u>15,374,798</u> | <u>1,534,875</u> |
| Change in Net Position | <u>\$ 57,084</u> | <u>\$ 2,121,706</u> | <u>\$ (2,064,622)</u> |

The following charts provide the percentage breakdowns of all revenues by source and all expenses by function for the entire District.

District-wide Revenues by Source
For the Year Ended June 30, 2019



District-wide Expenses by Function
For the Year Ended June 30, 2019



FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds.

A fund is a grouping of related accounts, and is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The District establishes other funds to control and manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as federal grants). All of the funds of the District can be divided into two categories; governmental funds, and fiduciary funds.

- **Governmental funds:** All of the District's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds, and the balances left at year-end that are available for spending. They are reported using the modified accrual method of accounting, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources available to be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the districtwide statements, additional information at the bottom of the governmental funds statements explains the relationship (or differences) between them.
- **Fiduciary funds:** The District is the trustee, or *fiduciary*, for assets that belong to others, such as the scholarship fund and the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the districtwide financial statements because it cannot use these assets to finance its operations.

FUND FINANCIAL ANALYSIS (DISTRICT'S FUNDS)

The District's governmental funds (as presented on the balance sheet) reported a combined Fund Balance of \$7.3 million, which is above last year's total of \$6.7 million. The schedule below indicates the fund balance and the total change in fund balance by fund type as of June 30, 2019 and 2018.

| | <u>Fund Balance 2019</u> | <u>Fund Balance 2018</u> | <u>Variance Increase (Decrease)</u> |
|--------------|------------------------------|------------------------------|---|
| General | \$ 6,614,834 | \$ 5,243,829 | \$ 1,371,005 |
| School Lunch | 20,251 | 29,191 | (8,940) |
| Special Aid | - | - | - |
| Capital | 178,260 | 914,530 | (736,270) |
| Debt Service | 484,536 | 467,256 | 17,280 |
| Totals | <u>\$ 7,297,881</u> | <u>\$ 6,654,806</u> | <u>\$ 643,075</u> |

General Fund

The tables that follow assist in illustrating the financial activities and balance of the general fund.

| <u>Revenues:</u> | <u>2019</u> | <u>2018</u> | <u>Variance Increase (Decrease)</u> |
|---------------------------|----------------------|----------------------|--|
| Taxes and Other Tax Items | \$ 8,089,895 | \$ 8,005,106 | \$ 84,789 |
| Use of Money and Property | 8,775 | 9,436 | (661) |
| State/Federal Sources | 8,399,406 | 7,273,300 | 1,126,106 |
| Other | 278,094 | 360,553 | (82,459) |
| Totals | <u>\$ 16,776,170</u> | <u>\$ 15,648,395</u> | <u>\$ 1,127,775</u> |

| <u>Expenses:</u> | <u>2019</u> | <u>2018</u> | <u>Variance Increase (Decrease)</u> |
|-------------------------|----------------------|----------------------|--|
| General Support | \$ 1,955,139 | \$ 1,978,607 | \$ (23,468) |
| Instruction | 7,687,136 | 7,744,169 | (57,033) |
| Pupil Transportation | 861,258 | 871,715 | (10,457) |
| Employee Benefits | 2,987,272 | 2,916,209 | 71,063 |
| Debt Service | 1,869,374 | 1,474,003 | 395,371 |
| Other | 44,986 | 50,912 | (5,926) |
| Totals | <u>\$ 15,405,165</u> | <u>\$ 15,035,615</u> | <u>\$ 369,550</u> |

GENERAL FUND BUDGET INFORMATION

The District's budget is prepared in accordance with New York State law and is based on the modified accrual basis of accounting, utilizing cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

The difference between the general fund's original budget and the final amended budget was \$99,470. This amount represents the carryover encumbrances from 2017/18.

CAPITAL ASSETS

The District's capital assets (net of accumulated depreciation) as of June 30, 2019 are as follows:

| <u>Asset Description</u> | <u>Amount</u> |
|----------------------------|---------------------|
| Land | \$ 9,000 |
| Construction in Progress | 19,000,229 |
| Buildings and Improvements | 9,859,088 |
| Machinery and Equipment | 561,835 |
| Vehicles | <u>983,455</u> |
| Total | <u>\$30,413,607</u> |

The total increase in the District's capital assets (net of accumulated depreciation) for the current fiscal year was \$693,313. The most significant increases to capital assets were attributable to the purchase of equipment and vehicles plus capital project costs less the depreciation expense.

DEBT

The District had total debt including serial bonds outstanding in the amount of \$15,118,515 as of June 30, 2019, a decrease over the previous year of \$13,957,629. The debt outstanding for the year ended June 30, 2019 is summarized as follows:

| <u>Debt Description</u> | <u>Outstanding Balance</u> |
|-------------------------|----------------------------|
| Bonds | <u>\$15,118,515</u> |

The District has refunding bonds outstanding, the proceeds of which are in escrow to fund other previously existing debt. The refunding was done to reduce future interest payments.

Under current state statutes, the District's general obligation bonded debt issues are subject to a legal limitation based on 10% of the total full value of real property. At June 30, 2019 the District's general obligation debt was significantly lower than its total debt limit. The District has a bond rating of Aa3.

District residents have been supportive to the capital project that started in 2016. Debt increased since borrowing occurred to pay for the project.

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of existing circumstances that could significantly affect its financial health in the future.

Challenges facing the District are the state's economy and its effect on state aid funding levels and the enactment of the Property Tax Cap Chapter 97 of the Laws of 2011 which could result in revenue forecasts being restricted to increase with rising costs. Restrictions on tax increases could cause the District to scale down the educational program offerings or seek additional resources.

The future cost of employee benefits continues to be a major budgetary factor for all school districts. The continued rapid growth in the cost of health insurance combined with the costs of funding the Teachers' Retirement System and Employees' Retirement System are projected to have a significant budgetary impact in the future. While current forecasts expect an increase of the rates, the market's volatility is a major factor of concern.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

It is the intent of this report 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 funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Duanesburg Central School District
133 School Drive
Delanson, New York 12053

DUANESBURG CENTRAL SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2019

ASSETS

| | | | |
|----------------------------------|----|------------|----------------------|
| Unrestricted cash | \$ | 723,979 | |
| Restricted cash | | 5,407,262 | |
| Other receivables, net | | 1,075 | |
| State and federal aid receivable | | 1,611,056 | |
| Due from other governments | | 370,450 | |
| Due from fiduciary funds | | 4,722 | |
| Inventories | | 9,839 | |
| Capital assets, net | | 30,413,607 | |
| Net pension asset | | 552,648 | |
| Total Assets | | | <u>\$ 39,094,638</u> |

DEFERRED OUTFLOWS OF RESOURCES

| | | | |
|--------------------------------------|----|-----------|---------------------|
| Pensions | \$ | 3,313,223 | |
| OPEB-GASB 75 | | 4,219,270 | |
| Total Deferred Outflows of Resources | | | <u>\$ 7,532,493</u> |

LIABILITIES**Current Liabilities:**

| | | | |
|-------------------------------------|----|---------|--|
| Accounts payable | \$ | 144,587 | |
| Accrued liabilities | | 90,939 | |
| Due to other governments | | 140 | |
| Due to teachers' retirement system | | 575,788 | |
| Due to employees' retirement system | | 62,406 | |
| Unearned revenue | | 14,032 | |

Long-Term Liabilities:**Due and payable within one year**

| | | | |
|---------------|--|------------------|--|
| Bonds payable | | <u>1,173,515</u> | |
|---------------|--|------------------|--|

Due and payable after one year

| | | | |
|---|--|----------------|--|
| Bonds payable | | 13,945,000 | |
| Compensated absences payable | | 33,123 | |
| Other postemployment benefits payable | | 29,430,880 | |
| Net pension liability - proportionate share | | <u>357,434</u> | |

| | | | |
|-------------------|--|--|----------------------|
| Total Liabilities | | | <u>\$ 45,827,844</u> |
|-------------------|--|--|----------------------|

DEFERRED INFLOWS OF RESOURCES

| | | | |
|--------------|--|----------------|--|
| Pensions | | 909,433 | |
| OPEB-GASB 75 | | <u>852,245</u> | |

| | | | |
|-------------------------------------|--|--|---------------------|
| Total Deferred Inflows of Resources | | | <u>\$ 1,761,678</u> |
|-------------------------------------|--|--|---------------------|

NET POSITION

| | | | |
|----------------------------------|--|---------------------|---------------------|
| Net Investment in Capital Assets | | 15,388,009 | |
| Restricted | | 5,670,604 | |
| Unrestricted (deficit) | | <u>(22,021,004)</u> | |
| Total Net Position | | | <u>\$ (962,391)</u> |

See auditor's report. See notes to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
For Year Ended June 30, 2019

| | Expenses | Expenses Allocation | Program Revenues | | Net (Expense) Revenue and Changes in Net Position |
|---|----------------------|------------------------|-------------------------|---------------------|--|
| | | | Charges for Services | Operating Grants | |
| FUNCTIONS/PROGRAMS | | | | | |
| General support | \$ 1,953,749 | \$ 588,755 | \$ - | \$ - | \$ (2,542,504) |
| Instruction | 8,072,659 | 3,790,708 | 135,550 | 366,068 | (11,361,749) |
| Pupil transportation | 888,018 | 490,324 | - | 26,760 | (1,351,582) |
| Employee benefits | 4,920,983 | (4,920,983) | - | - | - |
| Debt service-interest | 911,475 | - | - | - | (911,475) |
| Depreciation | 708,423 | - | - | - | (708,423) |
| School lunch program | 198,850 | 51,196 | 102,867 | 113,239 | (33,940) |
| Total Functions and Programs | <u>\$ 17,654,157</u> | <u>\$ -</u> | <u>\$ 238,417</u> | <u>\$ 506,067</u> | <u>(16,909,673)</u> |
| GENERAL REVENUES | | | | | |
| Real property taxes | | | | | 7,145,195 |
| Other tax items | | | | | 944,700 |
| Use of money and property | | | | | 26,055 |
| Sale of property and compensation for loss | | | | | 9,103 |
| Miscellaneous | | | | | 130,156 |
| State sources | | | | | 8,656,173 |
| Federal sources | | | | | 55,375 |
| Total General Revenues | | | | | <u>16,966,757</u> |
| Change in Net Position | | | | | 57,084 |
| Total Net Position - Beginning of year, restated (See Note XII.) | | | | | <u>(1,019,475)</u> |
| Total Net Position - End of year | | | | | <u>\$ (962,391)</u> |

See auditor's report. See notes to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
June 30, 2019

| | Total Governmental Funds | Long-term Assets, Liabilities | Reclassifications and Eliminations | Statement of Net Position Totals |
|--|--------------------------------|-------------------------------------|--|--|
| ASSETS | | | | |
| Unrestricted cash | \$ 723,979 | \$ - | \$ - | \$ 723,979 |
| Restricted cash | 5,407,262 | - | - | 5,407,262 |
| Other receivables, net | 1,075 | - | - | 1,075 |
| Due from other funds | 313,684 | - | (313,684) | - |
| Due from fiduciary funds | - | - | 4,722 | 4,722 |
| Due from other governments | 370,450 | - | - | 370,450 |
| State and federal aid receivable | 1,611,056 | - | - | 1,611,056 |
| Inventories | 9,839 | - | - | 9,839 |
| Capital assets, (net) | - | 30,413,607 | - | 30,413,607 |
| Net pension asset | - | 552,648 | - | 552,648 |
| Total Assets | \$ 8,437,345 | \$ 30,966,255 | \$ (308,962) | \$ 39,094,638 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Pensions | \$ - | \$ 3,313,223 | \$ - | \$ 3,313,223 |
| OPEB-GASB 75 | - | 4,219,270 | - | 4,219,270 |
| Total Deferred Outflows of Resources | \$ - | \$ 7,532,493 | \$ - | \$ 7,532,493 |
| LIABILITIES | | | | |
| Accounts payable | \$ 144,587 | \$ - | \$ - | \$ 144,587 |
| Accrued liabilities | 33,549 | 57,390 | - | 90,939 |
| Bonds payable | - | 15,118,515 | - | 15,118,515 |
| Due to other funds | 308,962 | - | (308,962) | - |
| Due to other governments | 140 | - | - | 140 |
| Due to teachers' retirement system | 575,788 | - | - | 575,788 |
| Due to employees' retirement system | 62,406 | - | - | 62,406 |
| Other postemployment benefits payable | - | 29,430,880 | - | 29,430,880 |
| Compensated absences | - | 33,123 | - | 33,123 |
| Unearned revenues | 14,032 | - | - | 14,032 |
| Net pension liability- proportionate share | - | 357,434 | - | 357,434 |
| Total Liabilities | \$ 1,139,464 | \$ 44,997,342 | \$ (308,962) | \$ 45,827,844 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Pensions | \$ - | \$ 909,433 | \$ - | \$ 909,433 |
| OPEB-GASB 75 | - | 852,245 | - | 852,245 |
| Total Deferred Inflows of Resources | \$ - | \$ 1,761,678 | \$ - | \$ 1,761,678 |
| FUND BALANCE\NET POSITION | | | | |
| Total Fund Balance\Net Position | \$ 7,297,881 | \$ (8,260,272) | \$ - | \$ (962,391) |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance\Net Position | \$ 8,437,345 | \$ 38,498,748 | \$ (308,962) | \$ 46,627,131 |

See auditor's report. See notes to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
For Year Ended June 30, 2019

| | Total Governmental Funds | Long-term Revenue, Expenses | Capital Related Items | Long-term Debt Transactions | Statement of Activities Totals |
|--|--------------------------------|-----------------------------------|-----------------------------|-----------------------------------|--------------------------------------|
| REVENUES | | | | | |
| Real property taxes | \$ 7,145,195 | \$ - | \$ - | \$ - | \$ 7,145,195 |
| Other tax items | 944,700 | - | - | - | 944,700 |
| Charges for services | 135,550 | - | - | - | 135,550 |
| Use of money and property | 26,055 | - | - | - | 26,055 |
| Sale of property and compensation for loss | 9,103 | - | - | - | 9,103 |
| Miscellaneous | 135,718 | - | - | - | 135,718 |
| State sources | 8,738,896 | - | - | - | 8,738,896 |
| Federal sources | 475,546 | - | - | - | 475,546 |
| Sales - school lunch | 100,478 | - | - | - | 100,478 |
| Total Revenues | 17,711,241 | - | - | - | 17,711,241 |
| EXPENDITURES/EXPENSES | | | | | |
| General support | 1,955,139 | - | (1,390) | - | 1,953,749 |
| Instruction | 8,072,833 | 1,673 | (1,847) | - | 8,072,659 |
| Pupil transportation | 888,018 | - | - | - | 888,018 |
| Employee benefits | 3,038,468 | 1,882,515 | - | - | 4,920,983 |
| Debt service-principal | 689,400 | - | - | (689,400) | - |
| - interest | 1,179,974 | (268,499) | - | - | 911,475 |
| Cost of sales | 198,850 | - | - | - | 198,850 |
| Depreciation | - | - | 708,423 | - | 708,423 |
| Capital outlay | 1,398,499 | - | (1,398,499) | - | - |
| Total Expenditures | 17,421,181 | 1,615,689 | (693,313) | (689,400) | 17,654,157 |
| Excess (Deficiency) of Revenues Over Expenditures | 290,060 | (1,615,689) | 693,313 | 689,400 | 57,084 |
| OTHER SOURCES AND USES | | | | | |
| BANS redeemed from appropriations | 109,500 | - | - | (109,500) | - |
| Proceeds from debt | 243,515 | - | - | (243,515) | - |
| Operating transfers in | 48,271 | (48,271) | - | - | - |
| Operating transfers (out) | (48,271) | 48,271 | - | - | - |
| Total Other Sources (Uses) | 353,015 | - | - | (353,015) | - |
| Net Change for the Year | \$ 643,075 | \$ (1,615,689) | \$ 693,313 | \$ 336,385 | \$ 57,084 |

See auditor's report. See notes to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
BALANCE SHEET- GOVERNMENTAL FUNDS

June 30, 2019

| | General | Special Aid | School Lunch | Debt Service | Capital Projects | Total Governmental Funds |
|---|---------------------|-------------------|------------------|-------------------|---------------------|--------------------------------|
| ASSETS | | | | | | |
| Unrestricted cash | \$ 589,971 | \$ 28,443 | \$ 12,114 | \$ - | \$ 93,451 | \$ 723,979 |
| Restricted cash | 5,080,726 | - | - | 326,536 | - | 5,407,262 |
| Other receivables, net | - | - | 1,075 | - | - | 1,075 |
| State and federal aid receivable | 1,226,637 | 133,093 | 8,517 | - | 242,809 | 1,611,056 |
| Due from other governments | 370,450 | - | - | - | - | 370,450 |
| Due from other funds | 155,684 | - | - | 158,000 | - | 313,684 |
| Inventories | - | - | 9,839 | - | - | 9,839 |
| Total Assets | \$ 7,423,468 | \$ 161,536 | \$ 31,545 | \$ 484,536 | \$ 336,260 | \$ 8,437,345 |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 144,380 | \$ 207 | \$ - | \$ - | \$ - | \$ 144,587 |
| Accrued liabilities | 26,060 | - | 7,489 | - | - | 33,549 |
| Due to other funds | - | 150,962 | - | - | 158,000 | 308,962 |
| Due to other governments | - | - | 140 | - | - | 140 |
| Due to teachers' retirement system | 575,788 | - | - | - | - | 575,788 |
| Due to employees' retirement system | 62,406 | - | - | - | - | 62,406 |
| Unearned revenues | - | 10,367 | 3,665 | - | - | 14,032 |
| Total Liabilities | 808,634 | 161,536 | 11,294 | - | 158,000 | 1,139,464 |
| FUND BALANCES | | | | | | |
| Non-spendable | - | - | 9,839 | - | - | 9,839 |
| Restricted | 5,080,726 | - | - | 484,536 | 105,342 | 5,670,604 |
| Assigned | 839,508 | - | 10,412 | - | 72,918 | 922,838 |
| Unassigned | 694,600 | - | - | - | - | 694,600 |
| Total Fund Balances | 6,614,834 | - | 20,251 | 484,536 | 178,260 | 7,297,881 |
| Total Liabilities and Fund Balance | \$ 7,423,468 | \$ 161,536 | \$ 31,545 | \$ 484,536 | \$ 336,260 | \$ 8,437,345 |

See auditor's report. See notes to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- GOVERNMENTAL
FUNDS
For Year Ended June 30, 2019

| | General | Special Aid | School Lunch | Debt Service | Capital Projects | Total Governmental Funds |
|---|---------------------|-----------------|------------------|-------------------|---------------------|--------------------------------|
| REVENUES | | | | | | |
| Real property taxes | \$ 7,145,195 | \$ - | \$ - | \$ - | \$ - | \$ 7,145,195 |
| Other tax items | 944,700 | - | - | - | - | 944,700 |
| Charges for services | 135,550 | - | - | - | - | 135,550 |
| Use of money and property | 8,775 | - | - | 17,280 | - | 26,055 |
| Sale of property and compensation for loss | 9,103 | - | - | - | - | 9,103 |
| Miscellaneous | 130,156 | 3,173 | 2,389 | - | - | 135,718 |
| State sources | 8,344,031 | 78,790 | 3,933 | - | 312,142 | 8,738,896 |
| Federal sources | 55,375 | 310,865 | 109,306 | - | - | 475,546 |
| Sales | - | - | 100,478 | - | - | 100,478 |
| Total Revenues | 16,772,885 | 392,828 | 216,106 | 17,280 | 312,142 | 17,711,241 |
| EXPENDITURES | | | | | | |
| General support | 1,955,139 | - | - | - | - | 1,955,139 |
| Instruction | 7,687,136 | 385,697 | - | - | - | 8,072,833 |
| Pupil transportation | 861,258 | 26,760 | - | - | - | 888,018 |
| Employee benefits | 2,987,272 | - | 51,196 | - | - | 3,038,468 |
| Debt service | | | | | | |
| Principal | 689,400 | - | - | - | - | 689,400 |
| Interest | 1,179,974 | - | - | - | - | 1,179,974 |
| Cost of sales | - | - | 198,850 | - | - | 198,850 |
| Capital outlay | - | - | - | - | 1,398,499 | 1,398,499 |
| Total Expenditures | 15,360,179 | 412,457 | 250,046 | - | 1,398,499 | 17,421,181 |
| Excess (Deficiency) of Revenues Over Expenditures | 1,412,706 | (19,629) | (33,940) | 17,280 | (1,086,357) | 290,060 |
| OTHER SOURCES AND USES | | | | | | |
| BANS redeemed from appropriations | - | - | - | - | 109,500 | 109,500 |
| Proceeds from debt | - | - | - | - | 243,515 | 243,515 |
| Operating transfers in | 3,285 | 19,986 | 25,000 | - | - | 48,271 |
| Operating transfers (out) | (44,986) | (357) | - | - | (2,928) | (48,271) |
| Total Other Sources (Uses) | (41,701) | 19,629 | 25,000 | - | 350,087 | 353,015 |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | 1,371,005 | - | (8,940) | 17,280 | (736,270) | 643,075 |
| Fund Balance- Beginning of year | 5,243,829 | - | 29,191 | 467,256 | 914,530 | 6,654,806 |
| Fund Balance - End of year | \$ 6,614,834 | \$ - | \$ 20,251 | \$ 484,536 | \$ 178,260 | \$ 7,297,881 |

See auditor's report. See notes to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2019

| | Private Purpose Trusts | Agency |
|----------------------------------|------------------------------|------------|
| ASSETS | | |
| Cash | \$ 54,759 | \$ 426,889 |
| Total Assets | \$ 54,759 | \$ 426,889 |
| LIABILITIES | | |
| Extraclassroom activity balances | \$ - | \$ 35,990 |
| Other liabilities | - | 386,177 |
| Due to governmental funds | - | 4,722 |
| Total Liabilities | - | \$ 426,889 |
| NET POSITION | | |
| Reserved for scholarships | \$ 54,759 | |

See auditor's report. See notes to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For Year Ended June 30, 2019

| | Private Purpose Trusts |
|---|------------------------------|
| | |
| ADDITIONS | |
| Contributions | \$ 20,471 |
| Interest | 78 |
| Total Additions | 20,549 |
| DEDUCTIONS | |
| Scholarships and awards | 18,720 |
| Change in Net Position | 1,829 |
| Net Position - Beginning of year | 52,930 |
| Net Position - End of year | \$ 54,759 |

See auditor's report. See notes to financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

The financial statements of the Duaneburg Central School District have been prepared in conformity with generally accepted accounting principles (GAAP). Those principles are as prescribed by the Governmental Accounting Standards Board (GASB) which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting principles and policies utilized by the District are described below:

A. Reporting Entity

The Duaneburg 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 7 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. 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 accompanying financial statements present the activities of the District. The District is not a component unit of another reporting entity. The decision to include a potential component unit in the School 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 School District's reporting entity:

The Extraclassroom Activity Funds

The Extraclassroom Activity Funds of the Duaneburg Central School District represent funds of the students of the School District. The Board of Education exercises general oversight of these funds. The Extraclassroom Activity Funds are independent of the School District with respect to its financial transactions and the designation of student management. Separate audited financial statements (cash basis) of the Extraclassroom Activity Funds are included in these financial statements. The District accounts for assets held as an agent for various student organizations in an agency fund.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. **Summary of Significant Accounting Policies (Continued)**

B. **Joint Venture**

The Duanesburg Central School District is one of 23 component school districts in the Capital District Board of Cooperative Educational Services (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that share planning, services, and programs which provide educational and support activities.

BOCES are organized under Section 1950 of the Education Law. A BOCES Board is considered a corporate body. All BOCES property is held by the BOCES Board as a corporation (Section 1950(6)). In addition, BOCES Boards are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under Section 119-n(a) of the 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.

There is no authority or process by which a school district can terminate its status as a BOCES component. In addition, component school districts pay tuition or a service fee for programs in which their students participate. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of Section 1950 of the Education Law.

During the year ended June 30, 2019, the Duanesburg Central School District was billed \$1,766,255 for BOCES administrative and program costs. The District's share of BOCES Aid amounted to \$636,305. Financial statements for the BOCES Aid are available from the BOCES administrative office.

C. **Basis of Presentation**

1. **Districtwide Statements**

The Districtwide 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,

DUANESBURG CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

1. Districtwide Statements (Continued)

State Aid, intergovernmental revenues, and other exchange and nonexchange 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 Net Position presents the financial position of the District at fiscal year end. 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. 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. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas.

2. Fund Financial Statements

The fund financial 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.

The District reports the following funds:

a. Major Governmental Funds

- (1) 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.
- (2) Special Aid Fund** - These funds account for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes and other activities whose funds are restricted as to use. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

DUANESBURG CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

2. Fund Financial Statements (Continued)

a. Major Governmental Funds (Continued)

- (3) School Lunch Fund** – Used to account for transactions of the District’s lunch and breakfast programs.
- (4) 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.
- (5) Capital Projects Fund** – This fund is used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

b. Fiduciary Funds

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 districtwide 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:

- (1) Private Purpose Trust Funds** – These funds are used to account for trust arrangements in which principal and income benefits 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.
- (2) 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.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (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 districtwide 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. Revenues from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The fund 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 60 days 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. Cash and Investments

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 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. Certain cash balances are restricted by various legal and contractual obligations, such as legal reserves and debt agreements.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

F. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1 and become a lien on August 14. Taxes are collected during the period September 1 to October 31.

Uncollected real property taxes are subsequently enforced by the Counties of Albany and Schenectady. An amount representing uncollected real property taxes is transmitted to the Counties for enforcement and is paid by the Counties to the District no later than the forthcoming April 1.

G. Restricted Resources

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

H. Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. 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 districtwide 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 funds, with the exception of those due from or to the fiduciary 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.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses 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.

J. Receivables

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

K. Inventories and Prepaid Items

Inventories of food in the School Lunch Fund are recorded at cost on a first-in, first-out basis, or in the case of surplus food, at stated value that 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 districtwide and fund financial statements. These items are reported as assets on the Statement of Net Position or balance sheet using the consumption method. Under 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 portion of fund balance has been classified as nonspendable to indicate that inventory and prepaids do not constitute available spendable resources.

L. Other Assets/Restricted Assets

Certain proceeds from serial bonds and bond anticipation notes, as well as resources set aside for their repayment are classified as restricted assets in the districtwide financial statements and their use is limited by applicable bond covenants.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

L. Other Assets/Restricted Assets (Continued)

In the districtwide financial statements, bond discounts and premiums, and any prepaid bond insurance costs are deferred and amortized over the life of the debt issue. Bond issuance costs are recognized as an expense in the period incurred.

M. Capital Assets

Capital assets are reflected in the districtwide financial statements. Capital assets are reported at historical cost or estimated historical costs, based on appraisals conducted by independent third-party professionals. Donated assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Capital assets, except land, are depreciated on a straight-line basis over their estimated useful lives. Capitalization thresholds and estimated useful lives of capital assets reported in the districtwide statements are as follows:

| | Capitalization Threshold | Estimated Useful Life |
|----------------------------|-----------------------------|--------------------------|
| Buildings and Improvements | \$ 5,000 | 15-50 |
| Furniture and Equipment | \$ 5,000 | 5-15 |
| Vehicles | \$ 5,000 | 8 |

N. Compensated Absences

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

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.

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.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

N. Compensated Absences (Continued)

Consistent with GASB Statement 16, Accounting for Compensated Absences, the liability has been calculated using the vested method and an accrual for that liability is included in the Districtwide Financial Statements. The compensated absences liability is calculated based on the pay rates in effect at year end. In the fund statements only the amount of matured liabilities is accrued within the General Fund based upon expendable and available resources. These amounts are expensed on a pay-as-you-go basis.

O. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities and long-term obligations are reported in the districtwide 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 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.

P. Deferred Outflows of Resources

Deferred outflows of resources, in the Statement of Net Position, represents a consumption of net position that applies to a future reporting period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The District has three items that qualify for reporting in this category. The first item represents the effect of the net change in the District's proportion of the collective net pension asset or liability and the difference during the measurement period between the District's contributions and its proportionate share of total contributions to the pension systems not included in pension expense. The second item is the District's contributions to the pension systems (TRS and ERS Systems) and OPEB subsequent to the measurement date. The third item relates to OPEB reporting in the districtwide Statement of Net Position. This represents the effect of the net change in the actual and expected experience.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

Q. Deferred Inflows of Resources

Deferred inflows of resources represent 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 two items that qualify for reporting in this category. The first item is related to pensions reported in the Districtwide Statement of Net Position. This represents the effect of net change in the District's proportion of the collective net pension liability and difference during the measurement periods between the District's contributions and its proportionate share of total contributions to the pension systems not included in pension expense, and the net difference between projected and actual earnings on pension plan investments. The second item is related to OPEB reported in the districtwide Statement of Net Position. This represents the effect of the net changes of assumptions or other inputs.

R. Unearned Revenue

Unearned revenues arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures or when charges for service monies are received in advance from payers prior to the services being rendered by the District. These amounts are recorded as liabilities in the financial statements. The liabilities are removed, and revenues are recognized in subsequent periods when the District has legal claim to the resources.

S. Other Benefits

Eligible District employees participate in the New York State Teachers' Retirement System or the New York State and Local Employees' 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 postemployment health insurance coverage and survivor benefits to retired employees and their survivors 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 is 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.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. **Summary of Significant Accounting Policies (Continued)**

T. **Short-Term Debt**

The School District may issue Revenue and Tax Anticipation Notes in anticipation of receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The revenue anticipation and tax anticipation notes represent a liability that will be extinguished using expendable, available resources of the fund.

The District may issue budget notes up to an amount not to exceed 5% of the amount of the annual budget during any fiscal year for expenditures for which there is an insufficient or no provision made in the annual budget. The budget note must be repaid no later than the close of the second fiscal year succeeding the year in which the note was issued.

The School District may issue Bond Anticipation Notes in anticipation of proceeds from the subsequent sale of bonds. These bonds are recorded as a current liability of the fund that will receive the proceeds from the issuance of bonds. State law requires that bond anticipation notes issued for capital purposes be converted to long-term financing within five years after the original issue date.

U. **Equity Classifications**

1. **Districtwide Statements**

In the districtwide statements there are three classes of net position:

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, construction or improvement of those assets.

Restricted net position – reports net position when constraints placed on the assets 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.

Unrestricted net position – reports all other net position that do not meet the definition of the above two classifications and are deemed to be available for general use by the District.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. **Summary of Significant Accounting Policies (Continued)**

U. **Equity Classifications (Continued)**

2. **Fund Statements**

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

Non-spendable – includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Non-spendable fund balance includes the inventory recorded in the School Lunch Fund of \$9,839.

Restricted – 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 School District has established the following restricted fund balances:

1. **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and 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, since they do not constitute expenditures or liabilities and will be honored through budget appropriations in the subsequent year.

2. **Unemployment Insurance**

This reserve is 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. This reserve is accounted for in the General Fund.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

U. Equity Classifications (Continued)

2. Fund Statements (Continued)

3. Employee Benefit Accrued Liability

This reserve is used to set aside funds for the payment of accrued employee benefits due 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. This reserve is accounted for in the General Fund.

4. Capital

This reserve is 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 source of the funds. Expenditure may be made from the reserve only for a specific purpose further authorized by the voters. The form for the 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. This reserve is accounted for in the General Fund.

5. Employee Retirement Contributions

This reserve is used for future employee's retirement and teacher's retirement obligations. 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.

DUANESBURG CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

U. Equity Classifications (Continued)

2. Fund Statements (Continued)

6. Insurance

This reserve is used to pay liability, casualty and other types of losses, except losses incurred for which the following types of insurance may be purchased; life, accident, health, annuities, fidelity and surety, credit, title residual value and mortgage guarantee. In addition, this reserve may not be used for any purpose for which a special reserve may be established pursuant to law (for example, for unemployment compensation insurance). This reserve may be established by Board action, and funded by budgetary appropriations, or such other funds as may be legally appropriated. There is no limit on the amount that may be accumulated in the Insurance Reserve, however, the annual contribution to this reserve may not exceed the greater of \$33,000 or 5% of the budget. Settled or compromised claims up to \$25,000 may be paid from the reserve without judicial approval. This reserve is accounted for in the General Fund.

7. Property Loss

This reserve is used to accumulate funds to pay property loss claims incurred. The total amount accumulated in the reserve may not exceed 3% of the total annual budget. This reserve is accounted for in the General Fund.

8. Workers' Compensation

This reserve is 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. The reserve is accounted for in the General Fund.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

U. Equity Classifications (Continued)

2. Fund Statements (Continued)

Restricted fund balance includes the following:

General Fund:

| | | |
|------------------------------------|----|--------------|
| Employee Benefit Accrued Liability | \$ | 33,123 |
| Unemployment Insurance | | 180,233 |
| Retirement Contributions | | 1,145,048 |
| Capital | | 2,852,163 |
| Insurance | | 733,000 |
| Workers' Compensation | | 75,000 |
| Property Loss | | 62,159 |
| Capital Fund | | 105,342 |
| Debt Service Fund | | 484,536 |
| Total restricted funds | | \$ 5,670,604 |

Committed – Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the School District’s highest level of decision making, the Board of Education. The School District has no committed fund balances as of June 30, 2019.

Assigned – Includes amounts that are constrained by the School 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** in the General Fund. Encumbrances reported in the General Fund amounted to \$219,460 and the assigned fund balance amounted to \$620,048.

Unassigned – 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 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.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

I. Summary of Significant Accounting Policies (Continued)

U. Equity Classifications (Continued)

2. Fund Statements (Continued)

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 School 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.

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, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

V. New Accounting Standards

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable.

W. Future Changes in Accounting Standards

GASB issued Statement 84, Fiduciary Activities, effective for the year ending June 30, 2020.

GASB has issued Statement 87, Leases, effective for the year ending June 30, 2021.

GASB has issued Statement 89, Accounting for Interest Cost Incurred Before the End of a Construction Period, effective for the year ending June 30, 2021.

The school district will evaluate the impact these pronouncements may have on its financial statements and will implement it as applicable and when material.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

II. Explanation of Certain Differences between Governmental Fund Statements and Districtwide Statements

Due to differences in the measurement focus and basis of accounting used in the governmental fund statements and the districtwide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the Statement of Activities, compared with the current financial resources focus of the governmental funds.

1. Total Fund Balances of Governmental Funds vs. Net Position of Governmental Activities:

Total fund balances of the District's governmental funds differ from "net position" of governmental activities reported in the Statement of Net Position. This difference primarily results from the additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the governmental fund balance sheets.

2. Statement of Revenues, Expenditures, and Changes in Fund Balance vs. Statement of Activities:

Differences between the funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of three broad categories:

a. Long-term revenue differences:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

b. Capital related differences:

Capital related differences include the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items in the governmental fund statements and depreciation expense on those items as recorded in the Statement of Activities.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

II. Explanation of Certain Differences between Governmental Fund Statements and Districtwide Statements (Continued)

2. Statement of Revenues, Expenditures, and Changes in Fund Balance vs. Statement of Activities (Continued):

c. Long-term debt transaction differences:

Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements, whereas interest payments are recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

d. Pension differences:

Pension differences occur as a result of changes in the District's proportion of the collective net pension asset/liability and differences between the District's contributions and its proportionate share of the total contributions to the pension systems.

The costs of building and acquiring capital assets (land, buildings, and equipment) financed from governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the Balance Sheet. However, the Statement of Net Position includes those capital assets among the assets of the District as a whole, and their original costs are expensed annually of their useful lives.

| | |
|---------------------------------|---------------------|
| Original cost of capital assets | \$38,666,600 |
| Accumulated depreciation | <u>8,252,993</u> |
| Capital assets, net | <u>\$30,413,607</u> |

Long-term liabilities are reported in the Statement of Net Position, but not in the governmental funds, because they are not due and payable in the current period. Balances at year end were:

| | |
|---|---------------------|
| Bonds payable | <u>\$15,118,515</u> |
| OPEB obligations | <u>\$29,430,880</u> |
| Compensated Absences | <u>\$ 33,123</u> |
| Net Pension Liability-Proportionate Share | <u>\$ 357,434</u> |

When the purchase or construction of capital assets is financed through governmental funds, the resources expended for those assets are reported as expenditures in the years they are incurred. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Depreciation of \$708,423 was less than capital expenditures of \$1,401,736 in the current year.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

II. Explanation of Certain Differences between Governmental Fund Statements and Districtwide Statements (Continued)

2. Statement of Revenues, Expenditures, and Changes in Fund Balance vs. Statement of Activities (Continued):

Repayment of bond principal of \$579,900 is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Interest on long-term debt and short-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The interest reported in the Statement of Activities decreased by \$268,499.

III. Changes in Accounting Principles

For the fiscal year ended June 30, 2018, the District implemented GASB Statement #75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*. The implementation of the statement requires District's to report Other Post-Employment Benefits (OPEB) liabilities, OPEB expenses, deferred outflow of resources and deferred inflow of resources related to OPEB. See Note X. for the financial statement impact of the implementation of the statement.

IV. Cash and Investments

A. Deposits

The Duanesburg Central School District's investment policies are governed by State statutes. The Duanesburg Central School District's monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. The Treasurer is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. 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 Federal Deposit 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 school districts.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

IV. Cash and Investments (Continued)

A. Deposits (Continued)

Custodial credit risk is the risk that in an event of a bank failure, the District's deposits may not be returned to it. GASB directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are as follows:

- A. Uncollateralized
- B. Collateralized by securities held by the pledging financial institution, or
- C. Collateralized by securities held by the pledging financial institution's trust department or agent but not in the District's name.

Deposits and investments at year end were entirely covered by Federal Deposit Insurance or by collateral held by the School District's custodial bank in the School District's name.

The District did not have any investments at year end or during the year.

V. Interfund Transaction

Interfund balances at June 30, 2019 are as follows:

| | Interfund | | Interfund | |
|---------------------------|-------------------|-------------------|------------------|------------------|
| | Receivable | Payable | Revenues | Expenditures |
| General Fund | \$ 155,684 | \$ - | \$ 3,285 | \$ 44,986 |
| Special Aid Fund | - | 150,962 | 19,986 | 357 |
| School Lunch Fund | - | - | 25,000 | - |
| Capital Fund | - | 158,000 | - | 2,928 |
| Debt Service Fund | 158,000 | - | - | - |
| | <u>313,684</u> | <u>308,962</u> | <u>\$ 48,271</u> | <u>\$ 48,271</u> |
| Fiduciary Agency Fund | <u>-</u> | <u>4,722</u> | | |
| Totals | <u>\$ 313,684</u> | <u>\$ 313,684</u> | | |

The District typically transfers from the General Fund to the Special Aid Fund to pay its' share of the Summer Handicapped Program.

Interfund receivables and payables, other than between governmental activities and fiduciary funds, are eliminated on the Statement of Net Position.

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

VI. Capital Assets

A summary of changes in general fixed assets follows:

| | Restated Balance 7/1/2018 | Additions | Deletions | Balance 6/30/2019 |
|--|---------------------------------|-------------------|----------------|----------------------|
| <u>Capital assets-not depreciated:</u> | | | | |
| Land | \$ 9,000 | \$ - | \$ - | 9,000 |
| Construction in progress | 17,845,244 | 1,154,985 | - | 19,000,229 |
| Total capital assets-not depreciated: | <u>17,854,244</u> | <u>1,154,985</u> | <u>-</u> | <u>19,009,229</u> |
| <u>Other capital assets:</u> | | | | |
| Buildings and improvements | 15,280,591 | - | - | 15,280,591 |
| Machinery and equipment | 1,758,115 | 3,237 | 4,069 | 1,757,283 |
| Vehicles | 2,569,670 | 243,514 | 193,687 | 2,619,497 |
| Total other capital assets: | <u>19,608,376</u> | <u>246,751</u> | <u>197,756</u> | <u>19,657,371</u> |
| <u>Less accumulated depreciation:</u> | | | | |
| Buildings and improvements | 5,094,116 | 327,387 | - | 5,421,503 |
| Machinery and equipment | 1,084,500 | 115,017 | 4,069 | 1,195,448 |
| Vehicles | 1,563,710 | 266,019 | 193,687 | 1,636,042 |
| Total accumulated depreciation | <u>7,742,326</u> | <u>708,423</u> | <u>197,756</u> | <u>8,252,993</u> |
| Other capital assets, net | <u>11,866,050</u> | <u>(461,672)</u> | <u>-</u> | <u>11,404,378</u> |
| Total | <u>\$ 29,720,294</u> | <u>\$ 693,313</u> | <u>\$ -</u> | <u>\$ 30,413,607</u> |

Depreciation expense for the period was shown as unallocated in the Statement of Activities.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

VII. Pension Plans

1. General Information

New York State and Local Employees' Retirement System (ERS) and the New York State Teachers' Retirement (TRS) (the Systems).

2. Plan Descriptions and Benefits Provided

Teachers' Retirement System (TRS)

The District participates in the New York State Teachers' Retirement System (TRS). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as, death and disability benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. The System is governed by a 10 member Board of Trustees. System benefits are established under New York State Law. 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. Additional information regarding the System, may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395 or by referring to the NYSSTR Comprehensive Annual Financial report which can be found on the System's website at www.nystrs.org.

Employees' Retirement System (ERS)

The District participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The System 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. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). 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. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

VII. Pension Plans (Continued)

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 ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31. For TRS, contribution rates are established annually by the New York State Teachers' Retirement Board pursuant to Article 11 of the Education law.

Contributions for the current year and two preceding years were equal to 100 percent of the contributions required, and were as follows:

Contributions

| | ERS | TRS |
|------|-----------|-----------|
| 2019 | \$236,242 | \$523,773 |
| 2018 | \$245,073 | \$580,241 |
| 2017 | \$226,756 | \$700,434 |

3. 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 ERS and TRS Systems in reports provided to the District.

| | <u>ERS</u> | <u>TRS</u> |
|--|-------------|-------------|
| Actuarial valuation date | 1-Apr-18 | 30-Jun-17 |
| Net pension liability/(asset) | \$357,434 | (\$552,648) |
| District's portion of the Plan's total net pension liability | 0.005045% | .030562% |
| Change in proportion since the prior measurement date | (.0000022%) | .000765% |

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

VII. Pension Plans (Continued)

For the year ended June 30, 2019, the District's recognized pension expense of \$245,587 for ERS and \$446,666 for TRS. At June 30, 2019 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resource</u> | | <u>Deferred Inflows of Resources</u> | |
|---|--------------------------------------|--------------------|--------------------------------------|------------------|
| | <u>ERS</u> | <u>TRS</u> | <u>ERS</u> | <u>TRS</u> |
| Differences between expected and actual experience | \$70,386 | \$412,989 | \$23,994 | \$74,808 |
| Changes of assumptions | 89,844 | 1,931,866 | 0 | 0 |
| Net difference between projected and actual earnings on pension plan investments | 0 | 0 | 91,737 | 613,481 |
| Changes in proportion and differences between the District's contributions and proportionate share of contributions | 49,544 | 155,507 | 31,672 | 73,741 |
| District's contributions subsequent to the measurement date | 62,406 | 540,681 | 0 | 0 |
| Total | <u>\$272,180</u> | <u>\$3,041,043</u> | <u>\$147,403</u> | <u>\$762,030</u> |

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>ERS</u> | <u>TRS</u> |
|-------------|------------|------------|
| Year ended: | | |
| 2019 | \$ - | \$ 571,695 |
| 2020 | 79,208 | 393,849 |
| 2021 | (65,290) | 57,421 |
| 2022 | (666) | 392,547 |
| 2023 | 49,120 | 270,568 |
| Thereafter | - | 52,252 |

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

VII. Pension Plans (Continued)

4. 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:

Significant actuarial assumptions used in the valuations were as follows:

| | <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 | 7.0% | 7.25% |
| Salary scale | 4.20% | 1.90%-4.72% |
| Decrement tables | April 1, 2010 - March 31, 2015 System's Experience | July 1, 2009 - June 30, 2014 System's Experience |
| Inflation rate | 2.5% | 2.25% |

For ERS, annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System’s experience with adjustments for mortality improvements based on MP-2014. For TRS, annuitant mortality rates are based on July 1, 2009 – June 30, 2014 System’s experience with adjustments for mortality improvements based on Society of Actuaries Scale AA.

For ERS, the actuarial assumptions used in the April 1, 2018 valuation are based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015. For TRS, the actuarial assumptions used in the June 30, 2017 valuation are based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

VII. Pension Plans (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 below:

| Measurement date | <u>ERS</u> | <u>TRS</u> |
|------------------------------------|----------------|---------------|
| | March 31, 2019 | June 30, 2018 |
| <u>Asset Type</u> | <u>%</u> | <u>%</u> |
| Domestic Equities | 36% | 33% |
| International Equities | 14% | 16% |
| Global equities | 0% | 4% |
| Private Equity | 10% | 8% |
| Real Estate | 10% | 11% |
| Domestic fixed income securities | 0% | 16% |
| Global fixed income securities | 0% | 2% |
| Bonds and mortgages | 17% | 8% |
| Cash Equivalents | 1% | 0% |
| Inflation-Indexed bonds | 4% | 0% |
| High yield fixed income securities | 0% | 1% |
| Real assets | 3% | 0% |
| Short-term | 0% | 1% |
| Alternative investments | <u>8%</u> | <u>0%</u> |
| | 100% | 100% |

5. Discount Rate

The discount rate used to calculate the total pension liability was 7.0 % 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.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

VII. Pension Plans (Continued)

6. Sensitivity of the Proportionate Share of Net Pension Asset/Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension asset/liability calculated using the discount rate of 7.0% 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-percentage point lower (6.0% or ERS and 6.25% for TRS) or 1-percentage point higher (8.0% for ERS and 8.25% for TRS) than the current rate :

| ERS | 1% Decrease <u>(6.0%)</u> | Current Assumption <u>(7.0%)</u> | 1% Increase <u>(8.0%)</u> |
|--|----------------------------------|---|----------------------------------|
| Employer's proportionate share Of the net pension (asset) liability | \$1,562,761 | \$357,434 | (\$655,125) |
| | | | |
| TRS | 1% Decrease <u>(6.25%)</u> | Current Assumption <u>(7.25%)</u> | 1% Increase <u>(8.25%)</u> |
| Employer's proportionate share Of the net pension (asset) liability | \$3,796,779 | (\$552,648) | (\$4,196,259) |

7. 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:

| | <u>ERS</u> | <u>TRS</u> |
|---|------------------|------------------|
| Measurement date | March 31, 2019 | June 30, 2018 |
| Employers' total pension liability | \$ (189,803,429) | \$ (118,107,254) |
| Plan Fiduciary Net Position | 182,718,124 | 119,915,518 |
| Employers' net pension liability/(asset) | (7,085,305) | (1,808,264) |
| | | |
| Ratio of plan fiduciary net position to the Employers' total pension (asset)/liability | 96.2700% | 101.5300% |

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

VII. Pension Plans (Continued)

8. 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 \$62,406.

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 \$575,788.

VIII. Short-Term Debt Obligations

Transactions in short-term debt for the year are summarized below:

| | <u>Maturity</u> | <u>Interest Rate</u> | <u>Balance 7/1/2018</u> | <u>Issued</u> | <u>Redeemed</u> | <u>Balance 6/30/19</u> |
|-----|-----------------|----------------------|-------------------------|---------------|---------------------|------------------------|
| BAN | 2019 | 2.25% | <u>\$13,621,244</u> | <u>\$ -</u> | <u>\$13,621,244</u> | <u>\$ -</u> |

Interest on short-term debt for the year was composed of:

| | |
|--|------------------|
| Interest paid | \$306,478 |
| Less interest accrued in the prior year | (289,449) |
| Plus, interest accrued in the current year | <u>-</u> |
| Total expense | <u>\$ 17,029</u> |

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

IX. Long-Term Debt Obligations

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

1. Long-Term Debt Interest

| | |
|--|----------------------|
| Interest paid | \$873,496 |
| Less interest accrued in the prior year | (36,440) |
| Plus, interest accrued in the current year | <u>57,390</u> |
| Total expense | <u>\$894,446</u> |

2. Changes

| | Balance 7/1/2018 | Additions | Deletions | Balance 6/30/2019 | Due Within One Year |
|---|----------------------|---------------------|-------------------|----------------------|------------------------|
| Serial Bonds | \$ 15,454,900 | \$ 243,515 | \$ 579,900 | \$ 15,118,515 | <u>\$ 1,173,515</u> |
| Compensated Absences | 31,450 | 1,673 | - | 33,123 | |
| OPEB Obligations | 23,633,436 | 5,797,444 | - | 29,430,880 | |
| Net Pension Liability- Proportionate Share | <u>182,891</u> | <u>174,543</u> | <u>-</u> | <u>357,434</u> | |
| Totals | <u>\$ 39,302,677</u> | <u>\$ 6,217,175</u> | <u>\$ 579,900</u> | <u>\$ 44,939,952</u> | |

Additions and deletions to compensated absences are shown net since it is impractical to determine these amounts separately.

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

IX. Long-Term Debt Obligations (Continued)

3. Maturity

a. The following is a summary of the debt issued:

| Purpose | Issue Date | Final Maturity | Interest Rate | Outstanding 6/30/2019 |
|--------------------|---------------|-------------------|------------------|--------------------------|
| Serial Bonds: | | | | |
| Advanced refunding | 2012 | 2025 | 2-4% | \$ 2,190,000 |
| Construction | 2014 | 2028 | 3.5-5.25% | 400,000 |
| Construction | 2018 | 2033 | 5.00% | 11,895,000 |
| Buses | 2019 | 2024 | .5-4.03% | 243,515 |
| Buses | 2017 | 2022 | 2-2.25% | 135,000 |
| Buses | 2016 | 2021 | .95-2.35% | 60,000 |
| Buses | 2018 | 2023 | 2.7-3.9% | 195,000 |
| Total | | | | <u>\$ 15,118,515</u> |

b. The following is a summary of maturing principal debt service requirements:

| Serial Bonds: | Year | Principal | Interest | Total |
|---------------|---------------------|----------------------|---------------------|----------------------|
| | 2020 | \$ 1,173,515 | \$ 678,236 | \$ 1,851,751 |
| | 2021 | 1,205,000 | 636,357 | 1,841,357 |
| | 2022 | 1,215,000 | 592,166 | 1,807,166 |
| | 2023 | 1,210,000 | 545,884 | 1,755,884 |
| | 2024 | 1,105,000 | 498,390 | 1,603,390 |
| | 2025 and thereafter | 9,210,000 | 2,241,825 | 11,451,825 |
| | Total | <u>\$ 15,118,515</u> | <u>\$ 5,192,858</u> | <u>\$ 20,311,373</u> |

Prior-Year Defeasance of Debt

In prior years, certain general obligation bonds were defeased 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 liability for the defeased bonds and the trust account assets are not included in the financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

X. Postemployment (Health Insurance) 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 June 30, 2019, the following employees were covered by the benefit terms:

| | |
|--|------------|
| Inactive members or beneficiaries currently receiving benefit payments | 89 |
| Inactive members entitled to but not yet receiving benefit payments | - |
| Active members | <u>128</u> |
| Total membership | <u>217</u> |

B. Total OPEB Liability

The District’s total OPEB liability of \$29,430,880 was measured as of July 1, 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:

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

X. Postemployment (Health Insurance) Benefits (Continued)

B. Total OPEB Liability (Continued)

| | |
|-----------------------------|---|
| Inflation | 2.20% |
| Salary Increases | varied by years of service and retirement system membership |
| Discount Rate | 3.51% |
| Healthcare Cost Trend Rates | 5.50% for 2018, decreasing to an ultimate rate of 3.84% by 2075 |

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Bond Index.

Mortality rates were based on the PUB-2010 Headcount-Weighted Table projected fully generationally using MP-2018.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period April 1, 2010-March 31, 2015.

C. Changes in the Total OPEB Liability

| | |
|--|---------------------|
| Balance at June 30, 2018 | <u>\$23,633,436</u> |
| <u>Changes for the Year</u> | |
| Service cost | 610,891 |
| Interest | 925,577 |
| Changes of benefit terms | - |
| Differences between expected and actual experience | 778,563 |
| Changes in assumptions or other inputs | 4,143,918 |
| Benefit payments | <u>(661,505)</u> |
| Net Changes | <u>5,797,444</u> |
| Balance at June 30, 2019 | <u>\$29,430,880</u> |

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

X. Postemployment (Health Insurance) Benefits (Continued)

C. Changes in the Total OPEB Liability (Continued)

Changes of assumptions and other inputs reflect a change in the discount rate from 3.87% in 2018 to 3.51% in 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 (2.51%) or 1 percentage point higher (4.51%) than the current discount rate:

| | (2.51%) <u>1% Decrease</u> | Current Discount Rate 3.51% | (4.51%) <u>1% Increase</u> |
|----------------------|-------------------------------|-----------------------------------|-------------------------------|
| Total OPEB Liability | <u>\$37,543,850</u> | <u>\$29,430,880</u> | <u>\$26,235,747</u> |

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 or 1 percentage point higher than the current healthcare cost trend rate:

| | <u>1% Decrease</u> | Healthcare Cost Trend Rates | <u>1% Increase</u> |
|----------------------|----------------------|--------------------------------|----------------------|
| Total OPEB Liability | <u>\$ 25,292,007</u> | <u>\$ 29,430,880</u> | <u>\$ 39,045,481</u> |

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

X. Postemployment (Health Insurance) Benefits (Continued)

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 \$1,960,178. 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 expected and actual experience | \$ 667,340 | \$ - |
| Changes of assumptions or other inputs | <u>3,551,930</u> | <u>(852,245)</u> |
| Total | <u>\$4,219,270</u> | <u>(\$852,245)</u> |

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

| <u>Fiscal Year Ending June 30,</u> | <u>Amount</u> |
|------------------------------------|---------------|
| 2020 | \$531,778 |
| 2021 | 531,778 |
| 2022 | 531,778 |
| 2023 | 531,778 |
| 2024 | 536,698 |
| Thereafter | 703,215 |

DUANESBURG CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

XI. Commitments and Contingencies

A. Risk Financing and Related Insurance

1. General Information

The Duanesburg Central School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. 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.

2. Grants

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

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

XII. Other Disclosures

A. Prior Period Adjustment

The reconciliation of restated amounts to the June 30, 2018 year end balance is:

| | |
|------------------------|---------------|
| Beginning Net Position | (\$1,361,895) |
|------------------------|---------------|

The following adjustment is necessary to determine the revised beginning Net Position for the Statement of Activities:

| | |
|----------------|----------------|
| Capital Assets | <u>342,420</u> |
|----------------|----------------|

| | |
|--|----------------------|
| Beginning net position reported on Statement of Activities, for governmental activities, July 1, 2018. | <u>(\$1,019,475)</u> |
|--|----------------------|

B. Summary of Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position

| | | |
|--|----|-------------------------|
| Total governmental fund balance | \$ | 7,297,881 |
| Capital assets (net) | | 30,413,607 |
| Net pension asset | | 552,648 |
| Deferred outflows of resources | | 7,532,493 |
| Bonds payable | | (15,118,515) |
| Accrued interest payable | | (57,390) |
| Net pension liability- proportionate share | | (357,434) |
| Deferred inflows of resources | | (1,761,678) |
| Compensated absences | | (33,123) |
| OPEB obligations | | (29,430,880) |
| Total net position | \$ | <u><u>(962,391)</u></u> |

DUANESBURG CENTRAL SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

XII. Other Disclosures (Continued)

C. Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities

| | |
|--|----------------------|
| Net changes in fund balance – total governmental funds | \$ 643,075 |
| Capital outlays are expenditures in governmental funds, but are capitalized in the Statement of Net Position | 1,401,736 |
| Depreciation is not recorded as an expenditure in the governmental funds, but is recorded in the Statement of Activities | (708,423) |
| Repayments of Long-term Debt are recorded as expenditures in the governmental funds, but are recorded as payments of liabilities in the Statement of Net Position | 689,400 |
| Interest is recognized as an expense in governmental funds when paid. For governmental activities, interest expense is recognized as it accrues. The decrease in accrued interest during 2018/19 results in less expense. | 268,499 |
| Proceeds from debt are recognized as revenue in the Governmental Funds, but not in the Statement of Activities | (353,015) |
| (Increases) Decreases 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 | 89,703 |
| Employees' Retirement System | (12,040) |
| Certain expenses in the Statement of Activities do not require the expenditure of current resources and are, therefore, not reported as expenditures in the governmental funds: | |
| OPEB obligations | (1,960,178) |
| Compensated absences | <u>(1,673)</u> |
| Change in Net Position – Governmental Activities | <u>\$ 57,084</u> |

DUANESBURG CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

XIII. Stewardship, Compliance and Accountability

A. Budgetary Procedures and Budgetary Accounting

1. Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the governmental funds for which legal (appropriated) budgets are adopted. The voters of the District approved the proposed appropriation budget for the General Fund.

Appropriations are adopted at the program line item level.

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances), that may be incurred. Appropriations lapse at the fiscal year end 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 restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted.

The General Fund budget was increased to reflect the carryover encumbrances from 2017-18 in the amount of \$99,470.

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 project funds 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.

Special Aid Fund and School Lunch Fund have not been included because they do not have legally authorized budgets.

DUANESBURG CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

XIII. Stewardship, Compliance and Accountability (Continued)

A. Budgetary Procedures and Budgetary Accounting (Continued)

2. 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.

XIV. Subsequent Events

There were no significant events to report from July 1, 2019 to October 1, 2019.

DUANESBURG CENTRAL SCHOOL DISTRICT
SCHEDULE OF REVENUES COMPARED TO BUDGET- GENERAL FUND
For Year Ended June 30, 2019

| | Original Budget | Final Budget | Actual | Variance Favorable (Unfavorable) |
|--|----------------------|----------------------|-------------------|--|
| REVENUES | | | | |
| Local Sources | | | | |
| Real property taxes | \$ 7,142,253 | \$ 7,142,253 | \$ 7,145,195 | \$ 2,942 |
| Other tax items | 935,848 | 935,848 | 944,700 | 8,852 |
| Charges for services | 2,500 | 2,500 | 135,550 | 133,050 |
| Use of money and property | 11,000 | 11,000 | 8,775 | (2,225) |
| Sale of property and compensation for loss | - | - | 9,103 | 9,103 |
| Miscellaneous | 195,500 | 195,500 | 130,156 | (65,344) |
| Total Local Sources | <u>8,287,101</u> | <u>8,287,101</u> | <u>8,373,479</u> | <u>86,378</u> |
| State Sources | 8,111,865 | 8,111,865 | 8,344,031 | 232,166 |
| Federal Sources | 20,000 | 20,000 | 55,375 | 35,375 |
| Total Revenues | <u>16,418,966</u> | <u>16,418,966</u> | <u>16,772,885</u> | <u>353,919</u> |
| Other Financing Sources | | | | |
| Operating Transfers in | - | - | 3,285 | 3,285 |
| Total Revenues and Other Financing Sources | <u>16,418,966</u> | <u>16,418,966</u> | <u>16,776,170</u> | <u>\$ 357,204</u> |
| Appropriated Fund Balance | 731,034 | 731,034 | | |
| Appropriated Reserves | - | 99,470 | | |
| Total Revenues, Other Financing Sources, Appropriated Fund Balance and Reserves | <u>\$ 17,150,000</u> | <u>\$ 17,249,470</u> | | |

See paragraph on required supplementary information included in auditor's report.

DUANESBURG CENTRAL SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES, OTHER USES AND ENCUMBRANCES COMPARED TO BUDGET-
GENERAL FUND
For Year Ended June 30, 2019

| | Original Budget | Final Budget | Actual | Encumbrances | Variance Favorable (Unfavorable) |
|--|----------------------|----------------------|---------------------|-------------------|--|
| EXPENDITURES | | | | | |
| General Support | | | | | |
| Board of education | \$ 29,650 | \$ 33,350 | \$ 24,326 | \$ - | \$ 9,024 |
| Central administration | 181,600 | 181,600 | 178,262 | - | 3,338 |
| Finance | 302,554 | 325,013 | 281,558 | - | 43,455 |
| Staff | 159,820 | 176,900 | 151,525 | - | 25,375 |
| Central services | 1,116,579 | 1,339,650 | 1,184,795 | 71,645 | 83,210 |
| Special items | 150,982 | 139,735 | 134,673 | - | 5,062 |
| Total General Support | 1,941,185 | 2,196,248 | 1,955,139 | 71,645 | 169,464 |
| Instruction | | | | | |
| Instruction, administration and improvement | 492,755 | 503,197 | 472,479 | - | 30,718 |
| Teaching - regular school | 4,178,820 | 4,095,139 | 3,821,497 | 45,966 | 227,676 |
| Programs for children with handicapping conditions | 2,313,125 | 2,218,695 | 1,887,119 | - | 331,576 |
| Occupational education | 307,538 | 261,023 | 260,546 | - | 477 |
| Instructional media | 494,987 | 597,051 | 532,443 | 35,115 | 29,493 |
| Pupil services | 839,999 | 829,526 | 713,052 | 45,640 | 70,834 |
| Total Instructional | 8,627,224 | 8,504,631 | 7,687,136 | 126,721 | 690,774 |
| Pupil transportation | 1,112,637 | 1,112,637 | 861,258 | 21,094 | 230,285 |
| Employee benefits | 3,519,459 | 3,486,459 | 2,987,272 | - | 499,187 |
| Debt service | | | | | |
| Principal | 1,216,244 | 689,400 | 689,400 | - | - |
| Interest | 678,251 | 1,205,095 | 1,179,974 | - | 25,121 |
| Total Expenditures | 17,095,000 | 17,194,470 | 15,360,179 | 219,460 | 1,614,831 |
| OTHER FINANCING USES | | | | | |
| Operating transfers out | 55,000 | 55,000 | 44,986 | - | 10,014 |
| Total Expenditures and Other Financing Uses | \$ 17,150,000 | \$ 17,249,470 | 15,405,165 | \$ 219,460 | \$ 1,624,845 |
| Net change in fund balance | | | 1,371,005 | | |
| Fund balance- Beginning | | | 5,243,829 | | |
| Fund balance- Ending | | | \$ 6,614,834 | | |

See paragraph on required supplementary information included in auditor's report.

DUANESBURG CENTRAL SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY
For Year Ended June 30, 2019

| | <u>2019</u> |
|---|-----------------------------|
| Total OPEB Liability | |
| Service Cost at end of year | \$ 610,891 |
| Interest | 925,577 |
| Changes of benefit terms | - |
| Difference between expected and actual experience | 778,563 |
| Changes of assumptions or other inputs | 4,143,918 |
| Benefit payments | <u>(661,505)</u> |
| Net change in Total OPEB Liability | 5,797,444 |
| Total OPEB Liability- beginning | <u>23,633,436</u> |
| Total OPEB Liability- ending | <u><u>\$ 29,430,880</u></u> |
| Covered-employee payroll | 6,082,993 |
| Total OPEB Liability as a percentage of covered-employee payroll | 483.80% |

See paragraph on required supplementary information included in auditor's report

DUANESBURG CENTRAL SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION ASSET/LIABILITY
June 30, 2019

| | <i>Teachers' Retirement System</i> | | | |
|---|-------------------------------------|--------------|--------------|----------------|
| | 2019 | 2018 | 2017 | 2016 |
| District 's proportion of the net pension (asset)/liability | .030562% | .029797% | .032619% | .0329% |
| District's proportionate share of the net pension (asset)/liability | \$ (552,648) | \$ (226,489) | \$ 349,368 | \$ (3,417,304) |
| District's covered-employee payroll | \$ 5,121,968 | \$ 5,024,853 | \$ 4,829,091 | \$ 5,085,695 |
| District's proportionate share of the net pension asset/liability as a percentage of its covered-employee payroll | 10.79% | 4.50% | 7.20% | 67.60% |
| Plan fiduciary net position as a percentage of the total pension liability | 101.53% | 100.66% | 99.01% | 110.46% |
| | <i>Employees' Retirement System</i> | | | |
| | 2019 | 2018 | 2017 | 2016 |
| District 's proportion of the net pension liability | .0050447% | .0056667% | .0056667% | .0058569% |
| District's proportionate share of the net pension liability | \$ 357,434 | \$ 182,891 | \$ 182,891 | \$ 940,056 |
| District's covered-employee payroll | \$ 1,671,073 | \$ 1,671,451 | \$ 1,671,451 | \$ 1,379,339 |
| District's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 21.39% | 10.94% | 10.94% | 68.20% |
| Plan fiduciary net position as a percentage of the total pension liability | 96.27% | 98.24% | 98.24% | 90.70% |

See paragraph on required supplementary information included in auditor's report.

DUANESBURG CENTRAL SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
June 30, 2019

| | <u>Teachers' Retirement System</u> | | | |
|--|------------------------------------|---------------------|---------------------|---------------------|
| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> |
| Contractually required contribution | \$ 540,681 | \$ 492,436 | \$ 597,785 | \$ 866,348 |
| Contributions in relation to the contractually required contribution | <u>540,681</u> | <u>492,436</u> | <u>597,785</u> | <u>866,348</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| District's covered-employee payroll | <u>\$ 5,121,968</u> | <u>\$ 5,024,853</u> | <u>\$ 4,829,091</u> | <u>\$ 5,058,695</u> |
| Contributions as a percentage of covered employee payroll | 10.6% | 9.8% | 12.4% | 17.1% |

| | <u>Employees' Retirement System</u> | | | |
|--|-------------------------------------|---------------------|---------------------|---------------------|
| | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> |
| Contractually required contribution | \$ 236,242 | \$ 245,073 | \$ 226,756 | \$ 252,967 |
| Contributions in relation to the contractually required contribution | <u>236,242</u> | <u>245,073</u> | <u>226,756</u> | <u>252,967</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| District's covered-employee payroll | <u>\$ 1,671,073</u> | <u>\$ 1,671,451</u> | <u>\$ 1,695,680</u> | <u>\$ 1,379,339</u> |
| Contributions as a percentage of covered employee payroll | 14.1% | 14.7% | 13.4% | 18.3% |

See paragraph on required supplementary information included in auditor's report.

DUANESBURG CENTRAL SCHOOL DISTRICT
 SCHEDULE OF CHANGE FROM ORIGINAL BUDGET TO FINAL BUDGET AND
 THE REAL PROPERTY TAX LIMIT
 For Year Ended June 30, 2019

CHANGE FROM ORIGINAL BUDGET TO FINAL BUDGET

| | |
|---------------------------|---------------|
| Original Budget | \$ 17,150,000 |
| Additions: | |
| Prior year's encumbrances | 99,470 |
| Final Budget | \$ 17,249,470 |

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

| | |
|---|---------------|
| 2019-20 Voter-approved Expenditure Budget | \$ 17,365,000 |
| Maximum allowed (4% of 2019-2020 Budget) | \$ 694,600 |

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law*:

| | |
|---------------------------------|--------------|
| Unrestricted fund balance: | |
| Committed fund balance | \$ - |
| Assigned fund balance | 839,508 |
| Unassigned fund balance | 694,600 |
| Total unrestricted fund balance | \$ 1,534,108 |

Less:

| | |
|--|------------|
| Appropriated fund balance | 620,048 |
| Encumbrances included in committed and assigned fund balance | 219,460 |
| Total adjustments | \$ 839,508 |

| | |
|--|------------|
| General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law | \$ 694,600 |
|--|------------|

| | |
|-------------------|-------|
| Actual percentage | 4.00% |
|-------------------|-------|

* Per Office of the State Comptroller's "Fund Balance Reporting and Governmental Fund Type Definitions", Updated April 2011 (originally Issued November 2010), the portion of General Fund Fund Balance subject to Section 1318 of the Real Property Tax Law is: unrestricted fund balance (i.e., the total of the committed, assigned and unassigned classifications), minus appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction, and encumbrances included in committed and assigned fund balance.

DUANESBURG CENTRAL SCHOOL DISTRICT
 SCHEDULE OF PROJECT EXPENDITURES- CAPITAL PROJECTS FUND
 For Year Ended June 30, 2019

| PROJECT TITLE | Original Budget | Revised Budget | Expenditures | | | Methods of Financing | | | | Fund Balance June 30, 2019 | |
|--------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|-------------------------|---------------------|-------------------|----------------------------|-------------------|
| | | | Prior Years | Current Year | Total | Unexpended Balance | Proceeds of Obligations | Local Sources | State Sources | | Total |
| Smart Schools Bond Act | \$ 661,917 | \$ 661,917 | \$ 109,469 | \$ 189,677 | \$ 299,146 | \$ 362,771 | \$ - | \$ - | \$ 384,488 | \$ 384,488 | \$ 85,342 |
| Districtwide Renovations | 18,875,000 | 18,794,000 | 17,735,776 | 965,308 | 18,701,084 | 92,916 | 11,900,000 | 6,880,580 | 13,420 | 18,794,000 | 92,916 |
| Buses-18/19 | 243,515 | 243,515 | - | 243,514 | 243,514 | 1 | 243,515 | - | - | 243,515 | 1 |
| | <u>\$ 19,780,432</u> | <u>\$ 19,699,432</u> | <u>\$ 17,845,245</u> | <u>\$ 1,398,499</u> | <u>\$ 19,243,744</u> | <u>\$ 455,688</u> | <u>\$ 12,143,515</u> | <u>\$ 6,880,580</u> | <u>\$ 397,908</u> | <u>\$ 19,422,003</u> | <u>\$ 178,259</u> |

See paragraph on required supplementary information included in auditor's report.

DUANESBURG CENTRAL SCHOOL DISTRICT
SCHEDULE OF INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT
FOR THE YEAR ENDED JUNE 30, 2019

| | | |
|-------------------------------------|-----------------|----------------------|
| Capital assets, net | | \$ 30,413,607 |
| Deduct: | | |
| Short-term portion of bonds payable | \$ 1,173,515 | |
| Long-term portion of bonds payable | 13,945,000 | |
| less unspent bond proceeds | <u>(92,917)</u> | <u>15,025,598</u> |
| Net investment in capital assets | | <u>\$ 15,388,009</u> |

See paragraph on required supplementary information included in auditor's report.

RAYMOND G. PREUSSER, CPA, P.C.

Certified Public Accountants

P.O. Box 538

Claverack, New York 12513

Telephone: (518) 851-6650

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INDEPENDENT AUDITOR'S 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*

To the Board of Education of the
Duanesburg Central School District:

We have audited, 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, the financial statements of the governmental activities, each major fund and the fiduciary funds of the Duanesburg Central School District 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 and have issued our report thereon dated October 1, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Duanesburg Central School District's internal control over financial reporting (internal control) 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 Duanesburg Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Duanesburg Central School 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 Duanesburg Central School District's financial statements are free of 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*. We noted certain other matters that we have reported to the Board of Education, Audit Committee and Management in our accompanying management letter.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Raymond G. Preusser, CPA, PC

Claverack, New York
October 1, 2019

RAYMOND G. PREUSSER, CPA, P.C.

Certified Public Accountants

P.O. Box 538

Claverack, New York 12513

Telephone: (518) 851-6650

Fax: (518) 851-6675

To the Board of Education of the
Duanesburg Central School District:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary funds of the Duanesburg Central School District 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 Duanesburg Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Duanesburg Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Duanesburg Central School 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 entity'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 significant deficiencies or material weaknesses, and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

During our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 1, 2019 on the financial statements of the Duanesburg Central School District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies.

We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized as follows:

Other Matters:

Budgeting

We noted that the District only utilized 90% of the General Fund Budget for the fourth consecutive year.

We recommend that future budgets be closely scrutinized so that potentially unnecessary expenditures are not budgeted.

This communication is intended solely for the information and use of the Board of Education, management, the audit committee, the New York State Education Department and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the Business Office personnel for their courtesies received during the course of our audit.

Very truly yours,
RAYMOND G. PREUSSER, CPA, P.C.


Scott R. Preusser

Veterans meeting on 10/21/2019

During the week of 10/14. The board president and I were contacted by April Kellerman, veteran, community member and representative of the marine Corps League, to have a discussion or presentation regarding the veterans exemption.

A meeting was scheduled with me and Jeff Rivenburg on Monday the 21st.

Mrs. Kellerman was joined by Robert Serotta, commander of the Disabled American Veterans, and Robert E. Becker Jr, legislative Representative of the Department of Marine corps league Department of NY AMVETS.

Mr. Serotta began the conversation by discussing when the alternative veterans exemption was released. Mr. Becker stated that he actually was apart of getting it passed.

Mr. Serotta stated that the district did in the past have a discussion held a non-binding community vote and then the board voted to not have the exemption. Mrs. Kellerman stated that some people felt that the amounts were at the highest levels and not at the minimum levels.

There was a petition that was sent out to over 200 people in the district and they received back 82 petitions) give them out.

Mr. Serotta stated that they are going to all schools in Schenectady county to revisit the ones that do not have the exemption. This is Schalmont, Duanesburg, and Schenectady.

Mr. Serotta stated that we Duanesburg has roughly 300 properties that could qualify for the exemption and if it went out at the maximum it would be about 2.5 million. Most districts, do the minimum exemption.

With the exemption there would be a burden on others in the community. Mr. Serotta stated that Niskayuna only saw an increase of 11-22 dollar increase per 100,000 property value.

(editorial- I did state that we have a smaller tax base with less commercial property. For the boards example. Niskayuna has over 4,000 student this not include all the tax payers. DCS has roughly 650 students and roughly 3,000 tax payers. The burden is spread out over a larger group)

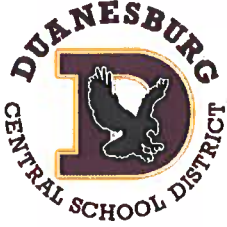
Mr. Serrotta did state that the veterans do not have much recourse except for not voting for budgets. He then discussed some of our previous budget vote margins.

I did state to the group that I would bring this information to the board. The board could choose to have further discussion, look into the options, or they have the option to state that it was discussed previously and they would not bring it up again.

The presenters at the meeting would be willing to meet with members of the board or do a presentation for the board themselves if needed. They did say that if something were to change it would have to be before March 1st.

The board can take some time to think about the information and can have a copy of my speaking points.

I will speak with the board president regarding future agenda setting items.



Central Office
133 School Drive
Delanson, NY 12053
(518) 895-2279

Elementary School
165 Chadwick Road
Delanson, NY 12053
(518) 895-2310

Jr./Sr. High School
163 School Drive
Delanson, NY 12053
(518) 895-3000

"To be a socially responsible school community where learning and the pursuit of excellence are valued."

October 28, 2019

Mr. Scott R. Preusser
Raymond G. Preusser, CPA, P.C.
PO Box 538
Claverack, NY 12513

RE: Management Letter Response Corrective Action Plan

Dear Mr. Preusser,

Thank you for your comments in your 2018-19 management letter. The District has reviewed your recommendations and responds as follows:

Budgeting:

Duanesburg Central Schools will continue to pay close attention to our budget development for the 2020-2021 year to balance our projected budget with estimated spending. In 2018-19 the District utilized a Capital reserve fund and newly established TRS fund to prepare for tougher budget years ahead. The District considered historical budgets and impacts when developing the 2019-2020 budget with a 0% tax levy increase.

Cash Receipts (ECA):

In the 2018-2019 school year effort was made to communicate the timeline need to ECA advisors and try a bank drop closer to the office. We will continue our efforts in aiming to make deposits as soon as possible within the designated timeframe.

Thank you once again for your kind assistance with the audit. We look forward to working with you in 2019 - 2020.

Sincerely,

Jeffrey Rivenburg

Business Official
PC: Board of Education

**** Anticipated Executive Session in Central Office conference room following Regular Board meeting with no action anticipated being taken after. ****

DUANESBURG CENTRAL SCHOOL DISTRICT

TOWN OF DUANESBURG

October 22, 2019

Board Meeting

6:30 P.M. in Joe Bena Auditorium

Mission

We will provide students of every ability the support, dedication, quality instruction and experiences they need as they strive to fulfill their dreams and aspirations for the future.

Board Goals

1. To provide opportunities to improve overall student success by developing and recognizing student achievement in all areas.
2. Ensure and secure the district’s fiscal stability while delivering exceptional educational results at a cost appropriate to the community's economic condition.
3. Continue to nurture, support and improve the school district culture of a safe, welcoming and inclusive climate with a strong emphasis on effective strategies that support all students.
4. Continually evaluate, maintain and improve facilities that address the current and future needs of our district and provide students, employees and community members with an inviting, safe, efficient and modern infrastructure.
5. Continually explore methods to provide concise, clear and consistent two-way communication among all school and community members.
6. Identify and partner with resources that will assist us in the fulfillment of our mission.

ROLL CALL: Pres. Camille Siano Enders VP Deb Grier Jennifer Sexton
 Shayne Mitchell Teresa Wood-Irvin Dianne Grant Henry “Dirk” Felton

MEETING CALLED TO ORDER at 6:35 p.m. by President Siano Enders.

Also Present: Superintendent Macri, Business Official Rivenburg, Principal Conover, Principal Marvin, Athletic Director Hardenstine

SALUTE TO THE FLAG

AGENDA CHANGES – additions and/or deletions -addendum

PRINCIPALS’ REPORTS/UPDATES

- ❖ Principal Conover – Nicole O’Connor & Kerry Upstein came in & presented a Crazy 8 math program for K-2 students with Melinda Stetcher. It was well received, starts this Friday after school, 10/25, has 30 kids & goes for 8 weeks.
- ❖ Principal Marvin – There was a big push to enroll in the PTA for both buildings & on the superintendent’s day, enrollment was up 200%. Teachers have bought in to the PTA. In December, the PTA will offer a movie nite, crafts for kids. Currently meeting 1x/mth with principals.
- ❖ AD Hardenstine – Fall sports are finishing up. Swim team is 3rd in the Colonial Council with Abby O’Donnell going to sectionals, all 13 girls qualify for sectionals. Girls’ soccer is 12-4, 8th seed, sectional game this Friday at home – game starts at 3. X-C is going to sectionals. Football

crossover is Friday night. They're 4th seed in Class D. They play Warrensburg on 11/2 in Schuylerville.

PRIVILEGE OF THE FLOOR

SUPERINTENDENT'S STATUS REPORT/UPDATE

- ❖ Superintendent Macri – The transportation dept. gets a shout out – 5 buses were presented to DOT for inspection; all 5 passed; we're 100% pass on DOT inspections this year.
 - There will be a new required policy effective 1/1/20 for student voter registration and pre-registration for kids age 16. It will be reviewed in committee and presented to the board for a first read.
 - The Veterans' exemption is being addressed. Meeting with April Kellerman, Robert Serrotta, Robert Becker & Jeff on 10/21. (see additional page of notes).
 - The census is coming in 2020 – looking for people to do the canvassing. It's very important for us; affects broadband, funding, assembly people – make sure we're counted.

PRESENTATION/APPROVAL OF BOE MINUTES FOR ACTION:

Recommendation that the Board of Education approve the minutes of the October 8, 2019 meeting as submitted.

Motion by Board Member Felton, seconded by Board Member Grant.

In favor: 6
Opposed: 0
Abstain: 1

Motion Carried

NEW BUSINESS: BOE STANDING COMMITTEE REPORT – (2019-20 MEMBERS)

Audit Committee – Dianne Grant (chair), Teresa Wood-Irvin – **meeting 10/29**

Buildings & Grounds Committee –Shayne Mitchell (chair), Jennifer Sexton

Education Committee – Jennifer Sexton (chair), Teresa Wood-Irvin, Deb Grier – **meeting 11/12 prior to board mtg**

Employee Relations Committee – Camille Siano Enders (chair), Deb Grier, Dianne Grant – **contracts are being reviewed & having discussions – having the BOCES HR services as well as recommendations is good. Our contact is very connected with us.**

Policy Committee – Teresa Wood-Irvin (chair), Shayne Mitchell – **meeting 10/28**

Public Relations Committee – Deb Grier (chair), Jennifer Sexton

FINANCIAL ITEMS:

1. Accept Financial Reports.

Recommendation that the Duanesburg Board of Education accept the Appropriation Status, Budget Transfer, Revenue Status, ECA (ending 9/30/19) and Treasurer's reports as provided by the treasurer and recommended by the business official.

Motion by VP Grier, seconded by Board Member Mitchell

In favor: 7
Opposed: 0

Motion Carried

OTHER ITEMS:

- 1. Approve CSE minutes.

Recommendation that the Duaneburg Board of Education approve the CSE minutes of October 7 & 8, 2019 meetings as submitted.

Motion by Board Member Wood-Irvin, seconded by Board Member Grant.

In favor: 7

Opposed: 0

Motion Carried

PERSONNEL ITEMS:

- 1. Accept Resignation for Retirement.

Recommendation that the Board of Education accept the resignation for retirement of Carol DeAngelo, bus driver, effective January 4, 2020.

Motion by VP Grier, seconded by Board Member Sexton.

In favor: 7

Opposed: 0

Motion Carried

- 2. Accept Resignation.

Recommendation that the Board of Education accept the resignation of Jacob Armstrong, modified basketball coach, effective October 8, 2019.

Motion by Board Member Sexton, seconded by Board Member Grant.

In favor: 7

Opposed: 0

Motion Carried

- 3. Accept Resignation.

Recommendation that the Board of Education accept the resignation of Heather Livengood, teacher aide, effective October 18, 2019.

Motion by Board Member Grant, seconded by Board Member Felton.

In favor: 7

Opposed: 0

Motion Carried

- 4. Accept Resignation.

Recommendation that the Board of Education accept the resignation of Mike Russell, evening cleaner, effective October 25, 2019.

Motion by Board Member Mitchell, seconded by Board Member Sexton.

In favor: 7

Opposed: 0

Motion Carried

5. Approve Appointments.

Recommendation that the Duquesne Board of Education approve the following appointments as recommended by the superintendent and athletic director. ECA appointments are for the applicable 2019-20 school year/sport season - beginning with pre-season practice and ending at the conclusion of the season, including sectional play. All appointments are "employees at will" and the appointment at this time does not guarantee employment for the entire school season/term/year.

BOCES Substitute list

Jacob Armstrong

J Adam Cole

Dorothy Halbohm

Christie Hennessey

Richard DuFresne

Patrick O'Hanlon

Danielle Pantoucou

Boys' JV Basketball Coach

Boys' Varsity Basketball Coach

Full-time food service helper effective 10/23/19

Full-time food service helper effective 10/23/19

Varsity Wrestling Coach

Volunteer Girls' Basketball Coach

Volunteer Girls' Basketball Coach

Motion by Board Member Sexton, seconded by Board Member Mitchell.

In favor: 7

Opposed: 0

Motion Carried

ADDENDUM TO October 22, 2019 BOE Meeting

DUANESBURG CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION MEETING

PERSONNEL ITEM #4:

6. Approve Appointment.

Recommendation that the Duquesne Board of Education approve the following appointment as recommended by the superintendent and building principals. All appointments are pending fingerprint clearance. All appointments are "employees at will" and the appointment at this time does not guarantee employment for the entire school term/year.

Serena Killenberger

Full-time JR/SR HS Aide effective 10/28/19

Motion by VP Grier, seconded by Board Member Sexton.

In favor: 7

Opposed: 0

Motion Carried

DISCUSSION:

BOE Community Service Award
Grade 6 location
Schopeg – board meeting location & lighting

Motion by Board Member Sexton, seconded by VP Grier to enter into executive session to discuss legal issue with no anticipated action being taken after.

In favor: 7
Opposed: 0 Motion Carried

Recess and move of executive meeting to the Central Office Conference room at 7:34 p.m.

INTO ANTICIPATED EXECUTIVE SESSION at 7:35 p.m.

OUT OF EXECUTIVE SESSION at 7:51 p.m.

Motion by Board Member Sexton, seconded by Board Member Mitchell.

In favor: 7
Opposed: 0 Motion Carried

Meeting adjourned at 7:51 pm.

Motion by VP Grier, seconded by Board Member Wood-Irvin.

In favor: 7
Opposed: 0 Motion Carried

Dates to remember:

- November 1 Drama Production, 7 p.m., Joe Bena Auditorium
- 2 Drama Production, 7 p.m., Joe Bena Auditorium
- 3 Drama Production, 2 p.m., Joe Bena Auditorium
- 8 7 Veterans Assembly, 9 a.m., ES Gym
- 11 Veterans Day – No School
- 12 BOE Mtg, 6:30 p.m., Joe Bena Auditorium
- 15 K-12 Report Cards Posted
- 21 K-12 Evening Parent-Teacher Conferences, 6 – 8:30 p.m.
- 22 Staff Development Day – No Students
K-6 Parent-Teacher Conferences
- 27-29 Thanksgiving Recess – No School

Respectfully submitted,

Celeste E Junge
District Clerk

Agreement for Interim Superintendent of Schools

AGREEMENT made this 12th of November, 2019 by and between the Board of Education of the Duanesburg Central School District, with offices in Delanson, New York and Jeffery Ziegler, residing at 5 Wayne Ct, Queensbury, NY 12804.

WHEREAS, the Board of Education of the Duanesburg Central School District (hereinafter “the Board” or “the District”), desires to hire an Interim Superintendent of Schools for the School District; and

WHEREAS, Jeffery Ziegler (hereinafter “Mr. Ziegler”) desires to serve as Interim Superintendent of Schools for the District;

NOW THEREFORE in consideration of the mutual covenants and promises herein contained, it is agreed as follows:

1. The Board and Mr. Ziegler agree that, pursuant to a resolution of the Board, Mr. Ziegler shall be employed by the Board as Interim Superintendent of Schools commencing November 12, 2019 and continuing on a per diem basis until a full time superintendent is chosen, but concluding no later than June 30, 2020.

2. Mr. Ziegler will be paid \$700 per day worked, Monday through Friday, during the term hereof, on days the school central office is open, including all vacation periods. Mr. Ziegler will only be compensated for actual days worked.

3. The Board shall reimburse Mr. Ziegler for actual business expenses, within budgetary limitations, which he incurs in the course of his work for the Board, upon presentation to the Board of vouchers or receipts of the actual out-of-pocket expenses necessary in the discharge of his responsibilities as the Interim Superintendent. Additionally, the District shall pay Mr. Ziegler for his mileage when on District business at the rate approved by the Board of Education (not including travel to and from home to the District). The Superintendent shall be required to keep appropriate records for his own tax purposes.

4. The Board shall be responsible for withholding taxes and social security payments from payments made to Mr. Ziegler. He shall not be entitled to any other fringe benefits, including but not limited to any insurance, pension or retirement contributions. Mr. Ziegler shall not be entitled to any paid time off. Any days off taken will be without pay.

5. Mr. Ziegler shall furnish and maintain throughout the length of this Agreement a valid appropriate certificate to serve as Superintendent of Schools in the State of New York.

Board of Education
Duanesburg Central School District

Interim Superintendent

Camille Siano Enders, President

Jeffery Ziegler

Duanesburg Central School District

2020-2021 SCHOOL YEAR BUDGET PLANNING CALENDAR

Board of Education Meetings & Budget Work Sessions ~ 6:30 p.m. Joe Bena Auditorium (open to public)

The Board will tentatively adopt the budget on April 7th so your input is important prior to that date.
Duanesburg CSD web site is www.duanesburg.org

- Tuesday, Nov. 12, 2019 ~ Board of Education Meeting - (Review Budget Planning Calendar for adoption on Dec. 10)
- Tuesday, Dec. 10 ~ Board of Education Meeting - Adopt Budget Planning Calendar, Budget discussion & establish parameters
- Tuesday, Jan. 14, 2020 ~ Board of Education Meeting – Budget work/discussion
- Tuesday, Jan. 28 ~ Board of Education Meeting – Budget work/discussion
- Tuesday, Feb. 11 ~ BOE Meeting/Budget Work Session
- Tuesday, Feb. 25 ~ BOE Meeting/Budget Work Session
- Friday, Feb. 28 ~ Submit Tax Levy limit to the Office of State Comptroller by March 1
- Tuesday, March 10 ~ BOE Meeting & Budget Work Session
- Tuesday, March 24 ~ BOE Meeting & Community Budget Presentation
- Friday, April 3 ~ Gazette Legal Notice #1 of 4 at least 45-49 days before Meeting, to be published 4 times
- Tuesday, April 7 ~ Board of Education Meeting - Adopt Budget
- Wednesday, April 8 ~ Submit Property Tax Report Card to SED & local newspaper (within 24 hours of adoption)
- Monday, April 20 ~ Last day to submit Board of Education Petitions. Two 3-year term seats are open: Camille Siano Enders and Jennifer Sexton and one 1-year term to fulfill the vacancy left by the resignation of Joshua Menzies, currently filled by Henry “Dirk” Felton, whose term shall expire on June 30, 2021. Petitions are due by 5:00 p.m. at the Central Office.
- Tuesday, April 21 ~ Drawing for Board of Education Candidate Ballot position, NYS Education Law 2032 2b, day after petitions are due
- Wednesday, April 22 ~ Gazette Legal Notice #2 of 4
- Wednesday, April 22 ~ Special Board of Education Meeting to vote on BOCES Admin. Budget – time to be determined/Central Office
- Wednesday, April 29 ~ Absentee Ballot applications available on line and at Central Office
- Tuesday, May 5 ~ Public Budget Hearing (Presentation of Adopted Budget) followed by Board of Ed. Meeting – Adopted Budget available to public
- Wednesday, May 6 ~ Gazette Legal Notice #3 of 4
- Tuesday, May 12 ~ “Meet the Candidates” Night @ 7:00 pm, Joe Bena Auditorium, sponsored by PTA
- Friday, May 8 ~ Mail Budget Notice (Budget Newsletter)
- Monday, May 18 ~ Gazette Legal Notice #4 of 4
- Tuesday, May 19 ~ **Annual Budget Vote/BOE Election – 1:00 to 9:00 pm/ES Lobby** followed by a brief BOE meeting to announce budget and BOE election results.

Adopted by BOE:

POLICY

2019

7440

Students

SUBJECT: STUDENT VOTER REGISTRATION AND PRE-REGISTRATION

The District recognizes the importance of voting and civic engagement. As such, the District seeks to encourage student voter registration and pre-registration. A person who is at least sixteen years of age and who is otherwise qualified to register to vote may pre-register to vote, and will then be automatically registered to vote upon reaching the age of eligibility as provided by law.

The District promotes student voter registration and pre-registration through the following means:

- a) Collaborating with county boards of elections to conduct voter registration and pre-registration in the District's high school(s); and
- b) Encouraging voter registration and pre-registration at various student events throughout the year.
- c) Create opportunities for students to pre-register/register on line during the school day.
- d) Place a link on the district's website for students and community members to access online voter registration.
- e) Utilize district communication throughout the school year to remind individuals of ability to pre-register/register.
- f) Student leadership groups such as Student Council and Participation in Government will create programs/opportunities to encourage pre-registration/registration.

The completion and submission of voter registration or pre-registration forms will not be a course requirement or graded assignment for District students.

Election Law § 5-507

1st Read & review: 11/12/19

Adoption Date

DUANESBURG CENTRAL SCHOOL DISTRICT

DISTRICT-WIDE SCHOOL SAFETY PLAN

2019-20 School Year

Reviewed/Revised: September 2019

Duanesburg Central School District
District-Wide School Safety Plan Table of Contents

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Duanesburg Central School District
DISTRICT – WIDE SCHOOL SAFETY PLAN
PROJECT SAVE (Safe Schools Against Violence in Education)
Commissioner’s Regulation 155.17

Introduction

Emergencies and violent incidents in school districts are critical issues that must be addressed in an expeditious and effective manner. Districts are required to develop a district-wide school safety plan designed to prevent or minimize the effects of serious violent incidents and emergencies and to facilitate the coordination of the district with local and county resources in the event of such incidents or emergencies. The district-wide plan is responsive to the needs of all schools within the district and is consistent with the more detailed emergency response plans required at the school building level. Districts stand at risk from a wide variety of acts of violence, natural, and manmade disasters. To address these threats, the State of New York has enacted the Safe Schools Against Violence in Education (SAVE) law. Project SAVE is a comprehensive planning effort that addresses prevention, response, and recovery with respect to a variety of emergencies in each school district and its schools.

The Duanesburg Central School District supports the SAVE Legislation and intends to facilitate the planning process. The Superintendent of Schools encourages and advocates on-going district-wide cooperation and support of Project SAVE.

Section I: General Considerations and Planning Guidelines

A. Purpose

The **Duanesburg Central School District** district-wide school safety plan was developed pursuant to Commissioner’s Regulation 155.17. At the direction of the Duanesburg Central School District Board of Education, the Superintendent of the Duanesburg Central School District appointed a district-wide school safety team and charged it with the development and maintenance of the district-wide school safety plan.

B. Identification of Chief Emergency Officer

The Duanesburg Central School District designates the **School Superintendent** as the district’s **chief emergency officer** whose duties shall include, but not be limited to:

- a. Coordination of the communication between school staff, law enforcement, and other first responders;
- b. Lead the efforts of the district-wide school safety team in the completion and yearly update by September 1st, of the district-wide school safety plan and the coordination of the district-wide plan with the building-level emergency response plan;
- c. Ensure staff understanding of the district-wide school safety plan;
- d. Ensure the completion and yearly update by September 1st, of building-level emergency response plans for each school building;
- e. Assist in the selection of security related technology and development of policies for the use of such technology;
- f. Coordinate appropriate safety, security, and emergency training for district and school staff, including required training in the emergency response plan yearly by September 15th; and
- g. Ensure the conduct of required evacuation and lock-down drills in all district buildings as required by Education Law section 807.

B. District Emergency Response Team consists of, but is not limited to:

- Superintendent of Schools who is the Incident Commander and Chief Emergency Officer
- The Director of Instruction/PE Who is the District's alternate Incident Commander and Chief Emergency Officer.
- Business Official
- Director of Facilities II
- Transportation Manager
- HS Principal
- ES Building Principal

C. Concept of Operations

- The district-wide school safety plan is directly linked to the individual building-level emergency response plan to the school. Protocols reflected in the district-wide school safety plan guide the development and implementation of individual building-level emergency response plan.
- In the event of an emergency or violent incident, the initial response to all emergencies at an individual school is by the building-level emergency response team.
- Upon the activation of the building-level emergency response team, the Superintendent of Schools or their designee is notified and, where appropriate, local emergency officials are notified.
- Efforts may be supplemented by County and State resources through existing protocols.

D. Plan review and public comment

- This plan shall be reviewed and maintained by the Duanesburg Central School District district-wide school safety team and reviewed on an annual basis on or before September 1st of each year. A copy of the plan is available in the Superintendent's office.
- Pursuant to Commissioner's Regulation 155.17 (e)(3), this plan was made available for public comment, 30 days prior to its initial adoption, which was May 30, 2019. The district-wide school safety plan was then adopted by the School Board on July 2, 2019 after the one, required public hearing that provided for the participation of school personnel, parents, students and any other interested parties.
- While linked to the district-wide school safety plan, the building-level emergency response plan **shall be confidential** and shall not be subject to disclosure under Article 6 of the Public Officers Law or any other provision of law, in accordance with Education Law Section 2801-a. The building-level emergency response plan shall be kept confidential and shall not be disclosed except to authorized department staff and law enforcement officers.
- Full copies of the district-wide school safety plan and any amendments are submitted to the New York State Education Department within 30 days of adoption by posting this public plan on the district's website. The building-level emergency response plan is supplied to the Schenectady County Sheriff and NYS State Police within 30 days of adoption.

Section II: General Emergency Response Planning

The district-wide school safety plan provides the framework for the building-level emergency response plan. The purpose of a uniform plan is to ensure district-wide continuity for emergency responses. These general emergency responses are used to assist school employees, students, parents and emergency responders learn one system that can be used in the Duanesburg Central School District

- A. Identification of sites of potential emergency, including:
- The district-wide school safety team in conjunction with local officials has identified areas outside of school property that may impact a district facility during an emergency. Factors that were considered included population, presence of hazardous materials, and potential for emergency based on national trends and proximity to district property.
 - A list of areas has been identified as having the potential to impact within the district. This list has been created for reference and awareness. The list is not all-inclusive for every emergency. However, these areas have been identified as having the most probable impact on district facilities or district boundaries should they have or create an emergency. A list of potential community-based hazards or emergency situations has been noted in the building-level emergency response plan
 - The district-wide school safety team has recognized that there are many factors that could cause an emergency within our school building. There are also factors that need to be considered when responding to an emergency. A list of potential internal and external hazards or emergency situations has been noted in the building-level emergency response plan.
- B. The district has developed multi-hazard response guides. These guidelines are located in the building-level emergency response plan and are in ICS (Incident Command System) format. Plans for taking the following actions in response to an emergency where appropriate are, including but not limited to:
- Initial Actions
 - Command Post Location (primary and secondary)
 - **Shelter in Place:** Used to shelter students/staff inside the school
 - Severe Weather
 - Bomb Threat
 - HazMat Incident
 - **Hold-In Place:** Limits student/staff movement while dealing with short term emergencies
 - **Evacuation:** Used to evacuate students/staff from the school
 - Before, during and after school hours, including security during evacuation and evacuation routes
 - Evacuation/Relocation Sites (internal and external)
 - **Lockout:** Used to secure school buildings and grounds during incidents that pose an imminent concern outside of the school
 - **Lockdown:** Used to secure school buildings and grounds during incidents that pose an immediate threat of violence in or around the school.
 - School Cancellation

- Early Dismissal

OFFICE OF THE COUNTY ATTORNEY
Inter-Department Correspondence Sheet

July 26, 2019

To: Rory Fluman, County Manager

From: Christopher H. Gardner, County Attorney *CHG*

Re: School Resource Officer at Duanesburg High School
 For 2019-2020 School Year

CC: Dominic Dagostino, Sheriff
 James Barrett, Undersheriff
 John Lubrant, Chief Deputy
 Geoffrey Hall, Clerk of the Legislature
 Joe Landry, Counsel to the Legislature
 Jessee McGuire, Deputy Clerk of the Legislature
 John McPhillips, Commissioner of Finance
 Jaelyn Falotico, Deputy County Manager
 Joe McQueen, Director of Communications

Last year the County Legislature authorized placing a school resource officer at Duanesburg High School on a part-time basis for 20 hours per week. This was a trial which permitted the school district and the Sheriff to evaluate the program. All agreed that this program was extremely successful.

This year, Sheriff Dagostino and the Duanesburg School District have reached an agreement to make the School Resource Officer (SRO) a full-time position.

The District will pay 70% of the cost of an entry level officer taking into account that the school year with summer vacation and various breaks constitutes about 70% of the officer's work time. The fringe benefit ratio is 47.01% of salary.

The financial breakdown is as follows:

| | |
|---------------------------|--------------------|
| Officer – Step One Salary | \$39,768.00 |
| Fringe Benefits (47.01%) | <u>\$18,695.00</u> |
| Total | \$58,463.00 |
| 70% School District | \$40,924.10 |
| 30% County | \$17,538.91 |

I have attached the proposed contract. I recommend that this proposal be forwarded to the County Legislature for consideration at its August meetings.

CHG:car
 Attachments

Emergencies include, but are not limited to:

| | | |
|------------------------|---------------------|--------------------|
| Pollution | Chemical | Chemical Emergency |
| Nuclear/Biological | Contamination | Radon Gas Leak |
| Aviation Crash | Alarm Activation | Biological |
| Structural Failure | | Leak/Failure |
| Threat | IT System Failure | Bus Accident |
| Disturbance | Severe Situation | Weather Emergency |
| Attacks Against People | Severe Situation | Acts of Violence |
| Earthquake | Failure of Building | Emergency |
| IT System Failure | Failure of Buses | |
| Utility Supply Loss | Casualty | |

- C. The district has identified various district resources that may be available for use during an emergency, including the identification of personnel, equipment and shelters.
 - D. Using the ICS (Incident Command System) the district has identified the school officials authorized to make decisions during an emergency. Through ICS, the procedures to coordinate the use of school district resources and manpower during emergencies are clearly defined. ICS also identifies the staff members and their backups assigned to provide assistance during emergencies.
 - E. The district has policies and procedures for annual multi-hazard school safety training for staff and students, including the strategies for implementing training related to multi-hazards. Beginning with the 2016-2017 school year, all staff will undergo annual training by September 15, 2016 and each subsequent September 15 thereafter on the building-level emergency response plan which includes components on violence prevention and mental health. New employees hired after the start of the school year receive this training within 30 days of hire or as part of the district’s existing new hire training program, whichever is sooner. The district certifies that this training is completed during the October NYSED BEDS data collection.
- The following procedures have been established to provide this training on an annual basis to include but not limited to: early dismissal/go home drill, shelter-in place, hold-in-place, evacuation/fire drills, lockout, lockdown, and table top exercises.
- F. The district conducts drills and other training exercises to test components of the emergency response plan, including the use of tabletop exercises, in coordination with local, county, and state emergency responders and preparedness officials. A debriefing concludes each test to determine if changes to the plan are necessary.

Fire and Emergency Drills. The school district, at least once every school year, and where possible in cooperation with local county emergency preparedness plan officials, conducts one test of its emergency response procedures under its building-level emergency response plan, including sheltering, lock-down, or early dismissal, at a time not to occur more than 15 minutes earlier than the normal dismissal time.

Education Law §§ 807(1-a), 807 (b): Fire and Emergency Drills

The July 2016 amendments expanded fire drill requirements to also include emergency drills to prepare students to be able to respond appropriately in the event of a sudden emergency. The statute now requires twelve drills be conducted each school year, four of which must be lock-down drills, the remaining eight are required to be evacuation drills. There is still a requirement that eight of the required twelve drills must be completed in the first half of the

school year. However, the date of completion has been changed from December 1 to December 31 of each school year.

The statute now explicitly requires schools to conduct lock-down drills, which are essential, because they prepare students and staff to respond to the highest level of threat with the most urgent action and the least margin for error. The goal is to have schools conduct drills where they immediately clear hallways, lock doors and take positions out of sight to practice their ability to put the building into a protective posture as quickly as possible. These emergency measures allow time for responding law enforcement to arrive on scene and neutralize the threat. If possible, law enforcement should be involved in the drills to help prepare students and staff for their interactions and release from lock-down by uniformed officers. However, law enforcement involvement is not required by the new legislative mandate. Other protective actions such as lock-out or shelter in place are emergency actions that are usually preceded by some degree of warning time and do not require the immediate response necessary for a lock-down. While the school should be well versed in their lock-out and shelter in place protocols, lock-down is the only type of protective action that is specifically required by the statute.

Section III: Responding to Threats and Acts of Violence

- A. The school refers to its **Crisis Intervention Plan** via the post-incident response team and the Multi-Hazard Emergency Response Guides located in the building-level emergency response plan. These are reviewed by the district-wide school safety team to ensure content and consistency throughout the district. These policies and procedures are for responding to implied or direct threats of violence by students, teachers, other school personnel and visitors to the school, including threats by students against themselves, which includes suicide. The following types of procedures are addressed in the plan:
- The use of staff trained in de-escalation
 - Informing the Superintendent or designee of implied or direct threats.
 - Determining the level of threat with the Superintendent and building-level emergency response team members.
 - Contacting appropriate law enforcement agency, if necessary.
 - Monitoring the situation, adjusting the district's responses as appropriate to include possible implementation of the building-level emergency response team.
 - Communication with parent/guardian. When a student implies or specifically threatens self-inflicted violence including suicide, the school's **social worker** and School resource Officer directly contacts the respective parents/guardians.
- B. The Multi-Hazard Emergency Response Guides, in the building-level emergency response plan, provide guidance on the district's policies and procedures for responding to direct acts of violence (i.e., Crimes Against Persons, Hostage Taking, Intruder and Kidnapping) by students, teachers, other school personnel and visitors to the school, including consideration of zero-tolerance policies for school violence. The following types of procedures are addressed in the plan:
- Inform the Superintendent/designee
 - Determine the level of threat with the superintendent/designee and the building-level emergency response team.
 - If the situation warrants, isolate the immediate area.

- Monitor the situation; adjust the level of response as appropriate; if necessary, initiate lockdown, evacuation, sheltering and/or early dismissal procedures as needed, if needed.
- Contact appropriate law enforcement agency.

NOTE: The Duanesburg Central School District “Code of Conduct” describes policies and procedures for responding to acts of violence by students, teachers, other school personnel and visitors to the school.

C. Response protocols are identified in the Building-level Emergency Response Plan in the ICS format along with definitions of ICS Roles and Responsibilities. The Multi-Hazard Emergency Response Guides address specific procedures for responding to bomb threat, intruders, hostage takings and kidnapping.

D. The following protocols for appropriate responses to emergencies are provided as examples of responses to bomb threats, hostage takings, intrusions and kidnappings:

- Identification of decision-makers.
- Plans to safeguard students and staff.
- Procedures to provide transportation, if necessary.
- Procedures to notify parents.
- Procedures to notify media.
- Debriefing procedures.

E. The district has established policies and procedures to contact parents, guardians or persons in parental relation to, the students in the event of a violent incident or an early dismissal. In the Duanesburg Central School District, the following communication methods are taken:

- For small-scale incidents, school personnel directly call the parents/guardians of all students directly impacted by any acts of violence. All other parents/guardians receive an informational letter. The Crisis Intervention Plan and post-incident response team are activated and available. If needed, as needed, community meetings are scheduled in a timely manner for further discussion.
- For any major incident, the district works with the media (TV, radio) to relay pertinent school related information (i.e., how and where can parents be reunited with children, etc.) It is unfortunate, but important to remember, that major emergencies can quickly tie up phone lines with incoming and outgoing calls, and roads can be quickly blocked by the traffic of emergency vehicles, concerned parents and community members. School personnel directly call the parents/guardians of all students directly impacted by any acts of violence. All other parents/guardians receive an informational letter. Community meetings are scheduled in a timely manner, for further discussion to include the Crisis Intervention Plan and post-incident response team.

Section IV: Communication with Others

The District-wide School Safety Plan provides the framework for the Building-level Emergency Response Plan.

A. The Duanesburg Central School District is fortunate to have substantial ties to the community of Duanesburg and Schenectady County. If there were to be an emergency within our facility, that facility would call 911 for emergency assistance. If involvement is needed from other local government agencies, then the Superintendent or designee would act as that contact person.

Additional procedures for communications can be found in the Building-level Emergency Response Plan including local emergency contacts and phone numbers, and the NYS/BOCES Communication Flow Chart. These contacts provide guidance for obtaining assistance during emergencies from emergency services organizations and local government. The following examples are the types of arrangements that could be used by the district:

- **Superintendent (IC-Incident Commander or backup IC) in an emergency would contact the county dispatch center for fire, EMS, or police by calling 911.**
- **Superintendent (IC or backup IC) contacts the highest-ranking local government official for notification and/or assistance.**

B. Arrangements for obtaining advice and assistance from local government officials including the county or city officials responsible for implementation of Article 2-B of the Executive Law is carried out through the protocols established in the NYS/BOCES Communication Flow Chart. The following are examples of the types of arrangements that could be used by the district during county-wide emergencies:

- Superintendent (IC or backup IC) in an emergency, contacts the Schenectady County Emergency Management Coordinator and/or the highest-ranking local government official for obtaining advice and assistance.
- The district has identified resources for an emergency from the following agencies: Schenectady County Sheriff’s Office, NY State Police, County Civil Defense Office, American Red Cross, Schenectady County Emergency Services Office, New York State Police, Schenectady County Mental Health Office and the Capital Region Health/Safety/Risk Management Office.
- If the emergency is within the school district boundaries and has the potential to impact the surrounding community, the Superintendent or designee notifies the appropriate city officials (Example: Mayor, Highway Dept., City Administrator, and/or Public Safety). Likewise, should there be an emergency within the community that has the potential to impact the school, the Superintendent should be notified immediately.

C. If there is a disaster within the district that has the potential to impact other educational agencies within the district boundaries, the Chief Emergency Officer activates the **One Call/SNN** to inform all necessary parties. The **One Call System/SNN is located in the Building-level Emergency Response Plan.**

D. Along with One Call, the district also maintains the following information about each educational agency located in the **confidential**, Building-level Emergency Response Plan:

- School population
- Number of staff
- Transportation needs
- Business and home telephone numbers of key officials of each such educational agency

Section V: Prevention and Intervention Strategies

The District-wide School Safety Plan provides the framework for the Building-Level Emergency Response Plan.

A. The district has developed policies and procedures related to school building security, including, where appropriate: Raptor visitor sign-in and badge procedures, employee badges, security procedures.

- B. The Duaneburg Central School District has implemented procedures for the dissemination of informative materials regarding the early detection of potentially violent behaviors, including, but not limited to: the identification of family, community and environmental factors to teachers, administrators, parents and other persons in parental relation to students of the school district or board, students and other persons deemed appropriate to receive such information. The district has, and continues to participate in programs such as: child abuse and prevention workshops, programs designed to provide staff on how to identify potentially violent behaviors and other risk factors. The district additionally employs a school psychologist, social worker, special education staff, and a school nurse who are instrumental in assisting the district in identifying early warning signs in students, early intervention/prevention strategies and the development of violence prevention instruction for staff.
- C. Appropriate prevention and intervention strategies such as:
- Collaborative agreements with state and local law enforcement officials designed to ensure that school safety officers and other security personnel are adequately trained, including being trained to de-escalate potentially violent situations
 - Non-violent conflict resolution training programs
 - Peer mediation programs
 - Extended day and other school safety programs
- D. The district has created and supported strategies for improving communication among students and between students and staff and reporting of potentially violent incidents, such as the establishment of:
- Peer mediation;
 - Conflict resolution;
 - Creating a forum or designating a mentor for students concerned with bullying or violence, Establishing anonymous reporting mechanisms for school violence;
 - Others based on district need.
- E. The Duaneburg Central School District has descriptions of duties, school safety personnel.

Section VI: Recovery

Recovery addresses the help needed for all involved to heal and to restore the school community to “normal” operations. The District Plan supports the school building plan by deploying district resources that support the school’s building-level emergency response team and the post-incident response team.

Recovery plans include mental health/emotional recovery, academic, physical and business recovery, and can continue long after the actual emergency. The District has social worker and school psychologist resources and support systems. The District has the ability to coordinate with school, local, Schenectady and Schoharie Counties, and State disaster mental health services. The District’s role with mental health services includes looking at the school culture and climate, providing student access to services and following threat assessment procedures.

A. District Support for Duaneburg Central School District

The Building-level Emergency Response Plan provides resources for supporting the building-level emergency response team and post-incident response team. The district’s Incident Command System (ICS) identifies back-ups to relieve team members. This

provides team members the opportunity to rotate personnel, to fill in if assigned personnel are unavailable and to debrief in a supportive environment.

The district realizes that some emergencies may overwhelm an individual school's ability to manage an extreme crisis. If/when the school is faced with an emergency such as threats of violence or actual violent incidents, the district-wide school safety team assists as follows:

- Acting as a sounding board regarding the implied or direct threats and/or violent acts.
- Assisting in determining the level of threat and appropriate response.
- Monitoring the situation and adjusting the district's response as appropriate.
- Assisting with parent/guardian, faculty/staff, and media communication.
- Assisting with coordinating building and grounds security in conjunction with local and State Police.
- Assisting with offering a backup post-incident response team (i.e., another school district's team and/or an outside group) as needed, if needed.
- Offering debriefing sessions as needed working in conjunction with local, Schenectady County and/or State emergency responders.

B. Disaster Mental Health Services

If/when a building-level emergency response team or post-incident response team is faced with an emergency that may overwhelm the school's ability to manage an extreme crisis, the district-wide school safety team assists as follows:

- Activating the district-wide post-incident response team.
 - The district has two school social workers, one school psychologists, two school counselors, and two school nurses who have local connections to: Neighboring school districts and Northern Rivers Mental Health and New Choices Recovery.
- Offering district support and looking for continued feedback from those directly impacted during the incident, with projected plans to assist if needed during heightened stressful times such as a re-occurrence of a similar event and anniversaries of the original event.
- Assisting with parent/guardian, student, and faculty/staff debriefing and/or post-incident crisis intervention. The debriefing is also used in part to evaluate the district's plan for possible revisions.
- Assisting the schools with written statements going out to faculty/staff, parents/guardians, press releases and media requests through the district's Public Information Officer.

The district supports the recovery phase and reevaluates current multi-hazard and violence prevention practices and school safety activities.

APPENDIX A: The following is a listing of all school buildings covered by the district-wide school safety plan:

| <u>BUILDING</u> | <u>ADDRESS</u> | <u>PHONE</u> |
|------------------------------|---------------------------------------|---------------------|
| Duanesburg Elementary School | 165 Chadwick Road, Delanson, NY 12053 | (518) 895-2310/2580 |

APPENDIX B: Identification of Potential Hazardous Sites

- **COMMUNITY BASED LIST:** A list of areas have been identified as having the potential to impact within the district. This list was created for reference and awareness. It is not all-inclusive for every emergency. However, these areas have been identified as having the most probable impact on district facilities or district boundaries should they have or create an emergency. A list of potential community-based hazards or emergency situations has been noted in the building-level emergency response plan.
- **SCHOOL BASED LIST:** The district team has recognized that there are many factors that could cause an emergency within our school building. There are also factors that need to be considered when responding to an emergency. A list of potential internal and external hazards or emergency situations has been noted in the building-level emergency response plan.

Appendix C: School Resource Officer

1. The SRO shall serve as an immediate resource to District officials, professional staff, and students, and in the roles of law enforcement officer, educator, and advisor shall perform duties including, but not limited to:
 - Maintaining a presence in the District and all school buildings, on and off campus, focused on creating a peaceful learning environment for students, faculty, staff, and visitors by proactively working to eliminate safety threats, school related crime and disorder, and by working to enhance the quality of life of members of the school community.
 - Responding immediately to ensure safety in times of crisis or conflicts and providing follow- up to proactively prevent future problems.
 - Communicating and collaborating with other law enforcement colleagues to identify and preemptively address potential issues, such as matters that occur outside the school environment that may impact the school, as well as to investigate potentially unlawful and unsafe activities in close coordination with the respective building Principal or designee. e Functioning as a resource to the school community, including staff, students and their families, for collaborative problem solving and the encouragement of information sharing to increase safety and security in the school and community.
 - Making presentations to students, faculty and staff, officials, parents and the community on violence prevention, substance abuse, social conflict, crime prevention, health and safety, conflict resolution, school safety and other related community policing issues.
2. The SRO shall not be expected or required to handle violations of the District's Code of Conduct, and shall not supplement, supplant, or circumvent the responsibilities of building administrators and others within the District responsible for enforcement of the Code of Conduct.
3. The SRO shall take law enforcement action as required to protect the immediate safety of others or property. The SRO will need to make a conscious effort to decide the best time to act on / and or address an issue so as not to interfere with school operations. Some things can wait so that school functions are not interrupted. Sound judgement needs to be demonstrated and as soon as practical, the SRO shall make the Principal or Superintendent of the school aware of such action. Also, at the Principal's or Superintendent's request, the SRO shall take the appropriate law enforcement action against intruders and unwanted visitors who may appear at the school or related functions, to the extent the SRO may do so under the authority of law.
4. The SRO shall coordinate his/ her activities with the Principal or Superintendent and the SRO will seek advice, guidance and authorization from the administration prior to enacting any program within the school.
5. The SRO shall confer with the Sheriff regarding current police activities as deemed appropriate. The SRO is anticipated to work 40 hours per week and the scheduling of said hours can be made flexible at the discretion of the Superintendent and the Sheriff as is

necessary to accommodate the need for the SRO to complete investigations or be present at school events occurring outside the regular work schedule.

6. When appropriate and in consultation with the Sheriff, the SRO will keep the Superintendent informed of the nature of any investigation of any alleged or reported criminal activities involving students, employees, faculty or third parties that have allegedly occurred on school property or at outside school functions.
7. The SRO shall maintain detailed and accurate records of their daily activities at the school.

INTERVIEWS AND ARREST PROCEDURES:

1. If the SRO plans to interview possible suspects or victims of crime pursuant to this Agreement, the SRO, to the extent practicable, will advise the Principal or his/her designee and work with the Principal and his/her designee to minimize disruption at the school, staff, and students. In the event that the SRO wishes to interview a student who is under the age of 17 the Principal or his/ her designee will make parental notification and seek parental consent for such interviews in accordance with policy as established in District regulations and applicable laws. Provided, however, that nothing herein is intended to prevent the SRO from interviewing a student, without parental notification or consent, in connection with a Child Protective Services (CPS) investigation of suspected child abuse or neglect or as requested by the Principal. The Principal or his/her designee may request to the SRO that he/ she be present during the interview of a student. The Principal or his/her designee will be present solely as an observer of the interview and not a participant therein. In the event that the arrested student is a juvenile, the Principal will notify the parents or legal guardian pursuant to District policy and procedure. The District may also make notification as may be necessary under its own guidelines.

The SRO, in consultation with the District, may refer potential criminal arrests of students on school campuses to the Schenectady County Sheriff's office or the New York State Police, as determined by the Sheriff so that the appropriate agency/officer may make such arrests. The SRO should avoid making student arrests on school campus unless the immediate safety of students, staff or other persons on campus should require it. The SRO and/or police officer/trooper shall communicate with the District regarding any arrests made on school grounds and communicate with prosecuting agencies on behalf of the District regarding said arrests and any proposed and/or desired resolutions.

To be approved by Board of Education on November 12, 2019

Substitute Teachers through BOCES Substitute Service – These people have been screened by BOCES Substitute Service:

Clint DeMyer

Erika Korzeniewski

Kenneth Lancto

Serap Salik

Regina Tirella

Jennifer Vendetti