

The Gilbertsville-Mt. Upton Central School District is committed to an educational environment that assures equitable opportunity for individuals to become College and Career Ready and ultimately, responsible, productive members of society. We will encourage all individuals to do their personal best, that they may gain a lifelong enthusiasm for work and learning.

GILBERTSVILLE-MT. UPTON CENTRAL SCHOOL DISTRICT

693 State Highway 51

Gilbertsville, New York 13776

Wednesday, September 11, 2019

Regular Meeting, 6:30 pm, D131

AGENDA

CALL TO ORDER & PLEDGE OF ALLEGIANCE

COMMUNICATIONS / POSITIVE HIGHLIGHTS

INFORMATION FOR MEMBERS

2019 New Students Registered at GMU-Superintendent Annette Hammond

CASSC School Boards Institute-Jarrin Hayen, District Clerk (**Enclosure 2**)

PUBLIC COMMENT

REPORTS

-Eagle Scout Presentation, Gavin Bonczkowski

BOARD DISCUSSION

EXECUTIVE SESSION

I. RECOMMENDED ACTIONS – ROUTINE MATTERS

APPROVE MINUTES

RESOLVED, to approve the minutes from the Regular Board of Education Meeting on 21 August 2019. (**Enclosure 3**)

APPROVE AGENDA

RESOLVED, to approve the 11 September 2019, consent agenda. (**Enclosure 1**)

II. RECOMMENDED ACTIONS – NEW BUSINESS

FINANCIAL CONSENT AGENDA

RESOLVED, upon the recommendation of the Superintendent of Schools, to accept/approve the 11 September 2019, Financial Consent Agenda.

PERSONNEL CONSENT AGENDA

RESOLVED, upon the recommendation of the Superintendent of Schools, to accept/approve the 11 September 2019, Personnel Consent Agenda.

NEW ITEMS CONSENT AGENDA

RESOLVED, upon the recommendation of the Superintendent of Schools, to accept/approve the 11 September 2019, New Item Consent Agenda.

The Gilbertsville-Mt. Upton Central School District is committed to an educational environment that assures equitable opportunity for individuals to become College and Career Ready and ultimately, responsible, productive members of society. We will encourage all individuals to do their personal best, that they may gain a lifelong enthusiasm for work and learning.

EXECUTIVE SESSION

SECOND PUBLIC COMMENT

ADJOURNMENT



Catskill Area School Study Council

A partnership between SUNY Oneonta and area school districts since 1951; serving schools in the Otsego Northern Catskills BOCES and the Delaware-Chenango-Madison-Otsego BOCES

Suzanne Swantak-Furman, Executive Coordinator

Jarrin Hayen, Assistant Coordinator

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SUNY Oneonta
Oneonta, NY 13820

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Website:

www.oncbores.org/CASSC

Board of Trustees:

Nicholas Savin
District Superintendent
ONC BOCES

Dr. Gwen Frank
Dept. of Education
SUNY Oneonta

Brad Zillox
Superintendent
Franklin C.S.

Robert Mackey
Superintendent
Unadilla Valley C.S.

James Harter
Superintendent
Charlotte Valley C.S.

Dr. David Richards
Superintendent
Unatego C.S.

Matt Sheldon
Superintendent
Morris C.S.

Romona Wenck
Superintendent
Laurens C.S.

October 14, 2019

Dear Superintendent and Board of Education Members,

The Catskill Area School Study Council is excited invite you to join us for a discussion with David A. Little, Esq., Executive Director of the Rural Schools Association, to develop a legislative advocacy agenda for our region. This event will provide educational leaders an opportunity to network and discuss the issues facing our area schools and their students.

The workshop will be held at the SUNY Oneonta campus on Monday, October 7th beginning at 5:30pm. All of the workshop details are included on the registration forms attached and can be found on our website.

Please share this event with your Board of Education and any administrator you feel may benefit from this networking and advocacy opportunity.

The deadline to register is Thursday, September 26th.

As always, I welcome questions, input or ideas. Thank you and I wish you a successful beginning of the school year. Please feel free to reach out with any questions.

Sincerely,

Suzanne Swantak-Furman
Executive Coordinator



**The Catskill Area School Study Council
School Boards Institute
Monday, October 7, 2019
5:30-8:00 pm
SUNY Oneonta
Morris Conference Center**

"How can the Rural Schools Association help us Advocate for our Rural Schools?"

CASSC, DCMO BOCES, ONC BOCES and the Rural Schools Association of New York invite you to join us for a discussion with David A. Little, Esq, Executive Director of the Rural Schools Association, to develop a legislative advocacy agenda for our region. This event will provide educational leaders an opportunity to network and discuss the issues facing our area schools and their students.

About Rural Schools from their website: <https://cardi.cals.cornell.edu/programs/rsa/>

"Communities Committed to Educational Excellence"

The Rural Schools Association is a statewide, member driven organization dedicated to representing the interests of small and rural school districts in New York State. Approximately 300 school districts and BOCES units are currently enrolled as members of RSA. In addition to the financial support provided by RSA members, supplemental assistance is given by New York State College of Agriculture and Life Sciences at Cornell University, in the form of office facilities, utilities, clerical assistance, and the use of equipment.

AGENDA

Dinner served in the Otsego Grille
Program

5:30-6:00
6:00-8:00

Please share this event with your Board of Education and any administrator you may benefit from this networking and advocacy opportunity. Feel free to contact Suzanne Swantak-Furman, Executive Coordinator sswantak@oncbores.org or Jarrin Hayen, Assistant Coordinator, at CASSC for more information at (607) 436-2533. We thank you for your support.

Registration materials are available on our website and will be distributed to superintendents and board clerks of our member districts via email and paper

http://oncbores.org/adult_education/c_a_s_s_c_professional_programs/school_boards_institute



REGISTRATION FORM

CASSC School Boards Institute

Monday, October 7, 2019

"How can the Rural Schools Association help us Advocate for our Rural Schools?"

FAX THIS FORM TO THE CASSC OFFICE AT (607) 436-2015 or scan and email jhayen@oncboces.org with the registration form.

Registration deadline is Thursday, September 26th.

THANK YOU!

District: _____

	Participant Name:	Dietary Needs?
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____

Registration Fee: Cost includes dinner and dessert

CASSC/SBI (*622 CoSer) Member: \$25

CASSC NON-Member: \$35

**** The charge to the school district per person is aided through BOCES 622 Co-Ser.***

Total number of participants: _____ registered at \$ 25.00 each equals: \$ _____

Total number of participants: _____ registered at \$ 35.00 each equals: \$ _____

Superintendent's Signature

Date

Registration materials are available on our website

http://oncboces.org/adult_education/c_a_s_s_c_professional_programs/school_boards_institute

Gilbertsville-Mount Upton Central School Board of Education

Regular Meeting

21 August 2019

Board Room D131

Members present at the start of the meeting were President, Jeremy Pain, Vice-President, Larry Smith, Sean Barrows, Hillary Giuda-Philpott, Brian Underwood and two guests.

Members Jed Barnes and Cole Covington were absent.

Others present were Superintendent Annette Hammond, District Clerk Sheila Nolan, District Treasurer, Dorothy Iannello, and Acting PK-12 Principal Heather Wilcox.

The meeting was called to order at 6:30 P.M. by President Pain, who led the Pledge of Allegiance. ORDER

The board acknowledged a thank you card from Mayor Mark Muller and Isabella Ramos who was one of the recipients of the Board of Education Scholarship. COMMUNICATIONS

The Acting PK-12 Principal and Superintendent provided the following Positive Highlights: POSITIVE HIGHLIGHTS

- Pre-K Meet & Greet and Kindergarten Bridging went well and was well attended.
- New Hire Orientation was held on August 20th, will many new faces to GMU.
- We are still in the process of getting everything finalized for the Healthy Kids Extended Day Program.
- The Small Capital Project is under way making many new updates throughout the building.
- Student workers have been busy working with the maintenance department painting and getting everything ready for the new school year.
- We are working on getting the sound system updated in hopes of it being completed by the start of basketball season.
- All of our vacant positions have been filled.
- GMU has been deemed a School of Distinction by College for Every Student and will be presented with an award.

District Clerk, Sheila Nolan informed the board of an upcoming workshop given by the Executive Director of the Rural Schools Associate on October 7th. INFORMATION FOR MEMBERS

No topics raised from the floor. PUBLIC COMMENT

Superintendent, Annette Hammond and Acting Pk-12 Principal, Heather Wilcox updated the board on the 2019-20 district goals, the LINKS Plan and ACE's. REPORTS, District Goals, LINKS Plan & ACE's

The board discussed the idea of running the Newsletter on a quarterly basis rather than a bi-monthly basis and some proposed changes to the current Code of Conduct-Student Dress Code section. The board was in consent with the changes. BOARD DISCUSSION, Newsletter & Code of Conduct-Student Dress Code

The board convened in executive session at 7:49 p.m. to discuss Non-Resident Students with the Superintendent, District Clerk, District Treasurer, and Acting Pk-12 Principal on a motion by Smith, seconded by Giuda-Philpott and passed unanimously. EXECUTIVE SESSION

The board reconvened in open session at 8:21 p.m. on a motion by Giuda-Philpott, seconded by Underwood and passed unanimously.

Minutes from the 02 July 2019 reorganizational meeting were unanimously approved on a motion by Giuda-Philpott, seconded by Smith. For the motion five, opposed none. Motion carried. MINUTES

Minutes from the 25 July 2019 special meeting were unanimously approved on a motion by Smith, seconded by Underwood. For the motion five, opposed none. Motion carried.

The proposed 21 August 2019 Regular Consent Agenda was unanimously adopted as amended on a motion by Giuda-Philpott, seconded by Barrows. For the motion five, opposed none. Motion carried. AGENDA

Board Member Smith made the motion, seconded by Board Member Giuda-Philpott, RESOLVED: Upon the recommendation of the Superintendent of Schools, to accept/approve the 21 August 2019 CSE/CPSE Consent Agenda. The meeting dates include July 26 and August 8, 20, 2019. For the motion five, opposed none. Motion carried. CSE/CPSE CONSENT AGENDA

Board Member Giuda-Philpott made the motion, seconded by Board Member Barrows, RESOLVED: Upon the recommendation of the Superintendent of Schools, to accept/approve the 21 August 2019, Financial Consent Agenda. For the motion five, opposed none. Motion carried. FINANCIAL CONSENT AGENDA

Financial Reports

To accept the financial reports for July 2019.

Substitute Bus Driver Rates

RESOLVED, upon the recommendation of the Superintendent of schools that the board increase the substitute bus driver pay from \$20 to \$25, effective September 1, 2019.

Tax Warrant

To approve the proposed tax warrant for the 2019-20 school year.

Board Member Underwood made the motion, seconded by Board Member Barrows, RESOLVED: Upon the recommendation of the Superintendent of Schools, to accept/approve the 21 August 2019, Personnel Consent Agenda as amended. For the motion five, opposed none. Motion carried. PERSONNEL CONSENT AGENDA

Resignations

To accept the resignation of Demario Reed as a full-time 1:1 aide, effective July 18, 2019.

To accept the resignation of Melissa Vanvorce as a Special Education teacher, effective September 1, 2019.

To accept the resignation of Sheila Nolan as District Secretary/Board Clerk, effective August 31, 2019.

Mentors

To appoint the following mentors for the 2019-20 school year:

Matt Johnson for Clara Tanner (School Counselor)
 Karen Hill for Lisa Ryther (School Counselor)
 Lauren Weidman for Jill O'Hara (Elementary Teacher)
 Darin Trass for Samantha Carrabba (Elementary Special Education Teacher)

Rescind Mentor

To rescind the mentoring appointment of Darin Trass for Elisa Heggenstaller for the 2019-20 school year.

Long-term Substitute

To approve Wyatt Green as a long-term substitute for the 2019-20 school year as the part-time high school science (Living Environment) teacher.

Advisors

Class of 2025 (7th Grade)	Lisa Ryther
DRAMA CLUB	Jennifer McDowall
SKI Club	Maria Sakoulas & Bobbi Stensland

Bus Drivers

To appoint Terry Hoke as a full-time bus driver, effective September 1, 2019.

To appoint Aaron Bower as a full-time bus driver, effective September 1, 2019.

Substitute Bus Driver

To appoint Bruce Giuda as a substitute bus driver for the 2019-20 school year.

To appoint Mark Grabo as a substitute bus driver for the 2019-20 school year.

Kindergarten Bridging & PK Meet & Greet Staff

Kindergarten Bridging Staff August 12 & 13, 2019	Pre-K Meet & Greet August 13, 2019
Elisa Heggenstaller	Elisa Heggenstaller

Substitute

To approve Misty Golden as a Pk-12 non-certified substitute for the 2019-20 school year.

Elementary Special Education Teacher

To appoint Samantha Carrabba as full-time Elementary Special Education teacher, effective 01 September 2019, beginning at a Step 5 of the current GMUTA contract.

Upon the recommendation of the Superintendent, the following probationary appointment is hereby made:

Name of appointee: Samantha Carrabba

Tenure area: Special Education

Date of commencement of probationary service: 01 September 2019

Expiration date of appointment: 01 September 2023

Certification Status: Childhood Education (Grades 1-6) & Supplementary Special Education (Grades 7-12), Professional

Administrative Assistant to the Superintendent/Board Clerk

To appoint Jarrin Hayen as Administrative Assistant to the Superintendent/Board Clerk effective August 29, 2019.

Leave of Absence

To approve a one year leave of absence for the 2019-20 school year as a Special Education teacher for Kimberly Degear.

Director of Special Education

To appoint Kimberly Degear as Director of Special Education for the 2019-2020 school year, effective September 1, 2019.

PK-12 Principal

To appoint Heather Wilcox as PK-12 Principal, effective September 1, 2019.

Coaching Recommendations

To appoint the following coach for the 2019-20 sports season:

Varsity Cross Country – Liana Garry
Modified Cross Country – Liana Garry

All coaches are pending the following requirements: first aid certification, CPR/AED certification, concussion certification, DASA certification, and fingerprint clearance.

RESOLVED: Upon the recommendation of the Superintendent of Schools, per the required Commissioner's Regulations Part 200.3, that this Board does hereby appoint the following **CSE/CPSE** Committee Members for the 2019-2020 school year, effective July 1, 2019:

CSE

- CSE Director: Kimberly Degear
- School Psychologist: Theresa Yantz
- Special Education Teacher
- Regular Education Teacher
- Parent Member: Refer to list (Only needed at parent request)
- Parent(s) of Guardian of the Student
- Other persons having knowledge or special expertise regarding the student, including related services personnel as appropriate, as the school district or parent(s) shall designate
- If appropriate, the student

CPSE

- CPSE Director: Kimberly Degear
- School Psychologist: Theresa Yantz
- Special Education Teacher
- Regular Education Teacher
- Parent Member: Refer to list (Only needed at parent request)
- Parent(s) of Guardian of the Student
- Other persons having knowledge or special expertise regarding the student, including related services personnel as appropriate, as the school district or parent(s) shall designate
- For child in transition from Early Intervention programs and services, at the request of the parent, the appropriate professional designated by the agency that has been charged with the responsibility of the preschool child

- A representative of the Municipality of the preschool child's residence.
- **Alternate Chairperson**
To approve the following Alternate Chairperson for the 2019-2020 school year: Theresa Yantz, School Psychologist.

Board Member Giuda-Philpott made the motion, seconded by Board Member Barrows, RESOLVED: Upon the recommendation of the Superintendent of Schools, to accept/approve the 21 August 2019 New Items Consent Agenda as amended. For the motion five, opposed none. Motion carried.

NEW ITEMS CONSENT
AGENDA

BOCES Classroom Rental Agreement

To approve the BOCES Classroom Rental Agreement for one classroom for the 2019-2020 school year.

TCCC Articulation Agreement

To approve the Articulation and Service Agreement with Tompkins Cortland Community College for the 2019-2020 school year.

Athletic Trainer Agreement

To approve the agreement between Bassett Medical Center and the Gilbertsville-Mount Upton Central School for Athletic Trainer services commencing 15 August 2019 and ending 26 June 2020. The district will be billed on an annual basis, at a rate of \$450 per year.

LINKS Plan

To approve the 2019-20 LINKS Plan.

District Goals

To approve the 2019-20 District Goals.

Sports Mergers

To approve the following sports merger for the 2019-20 school year:

Modified Boys Soccer-GMU & Unadilla Valley.

To approve the following sports merger for the 2019-20 school year:

Modified & Varsity Baseball-GMU & Unadilla Valley.

Code of Conduct-Student Dress Code

RESOLVED, to approve the proposed updated Code of Conduct-Student Dress Code.

Board Member Barrows made the motion, seconded by Board Member Giuda-Philpott, RESOLVED: Upon the recommendation of the Superintendent of Schools, to accept/approve the 21 August 2019 New Items Proposal Agenda. For the motion five, opposed none. Motion carried.

NEW ITEMS PROPOSAL
AGENDA

Non-Resident Students

RESOLVED, to approve Kaylie, Kiernan, Kendra, and Kinlee Dunham as non-resident students for the 2019-20 school year.

No topics raised from the floor.

PUBLIC COMMENT

The meeting adjourned at 8:25 p.m. on a motion by Giuda-Philpott, seconded by Barrows, and passed unanimously.

ADJOURNMENT

**Gilbertsville-Mt. Upton Board of Education
Regular Meeting
Wednesday, September 11, 2019**

Financial Consent Agenda

The Board of Education will be asked to accept/approve the following Financial Consent Agenda as recommended by the Superintendent of Schools:

Financial Reports (encl F1)

To accept the financial reports for August 2019.

External Audit (encl F2)

To approve the external audit, year ending June 30, 2019.

Gilbertsville-Mt. Upton CSD

Revenue Status Report From 7/1/2019 To 8/31/2019



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 1001</u>	REAL PROPERTY TAXES	2,073,530.00	0.00	2,073,530.00	0.00	2,073,530.00
<u>A 1085</u>	STAR TAX REIMBURSEMENT	402,500.00	0.00	402,500.00	0.00	402,500.00
<u>A 1090</u>	INTEREST AND PENALTY ON TAXES	13,500.00	0.00	13,500.00	0.00	13,500.00
<u>A 2401</u>	INTEREST AND EARNINGS	325.00	0.00	325.00	54.03	270.97
<u>A 2401.PR</u>	INTEREST PAYROLL ACCOUNT	3.00	0.00	3.00	0.18	2.82
<u>A 2402</u>	INTEREST EARNINGS-CAPITAL RESERVE	325.00	0.00	325.00	141.76	183.24
<u>A 2403</u>	INTEREST EARNINGS-LIABILITY RESERVE	100.00	0.00	100.00	61.96	38.04
<u>A 2404</u>	INTEREST EARNINGS-EBALR RESERVE	102.00	0.00	102.00	130.81	-28.81
<u>A 2405</u>	INTEREST EARNINGS-ERS RESERVES	100.00	0.00	100.00	46.74	53.26
<u>A 2406</u>	INTEREST EARNINGS-UNEMPLOYMENT RES	45.00	0.00	45.00	17.02	27.98
<u>A 2413</u>	BOCES ROOM RENTAL	12,000.00	0.00	12,000.00	0.00	12,000.00
<u>A 2666</u>	SALE OF TRANS EQUIP-BUSES	12,500.00	0.00	12,500.00	0.00	12,500.00
<u>A 2701</u>	BOCES REFUND PRIOR YRS EXP	55,000.00	0.00	55,000.00	0.00	55,000.00
<u>A 2770</u>	OTHER UNCLASSIFIED REVENUES	20,000.00	0.00	20,000.00	2,054.11	17,945.89
<u>A 3101</u>	BASIC AID GENERAL	4,085,739.00	0.00	4,085,739.00	0.00	4,085,739.00
<u>A 3101.1</u>	Building Aid	1,073,755.00	0.00	1,073,755.00	0.00	1,073,755.00
<u>A 3101.A</u>	EXCESS COST AID	620,308.00	0.00	620,308.00	0.00	620,308.00
<u>A 3102</u>	LOTTERY AID	420,004.00	0.00	420,004.00	0.00	420,004.00
<u>A 3102...1</u>	LOTTERY GRANT AID	297,000.00	0.00	297,000.00	0.00	297,000.00
<u>A 3103</u>	BOCES AID	558,500.00	0.00	558,500.00	0.00	558,500.00
<u>A 3260</u>	TEXTBOOK AID	24,370.00	0.00	24,370.00	0.00	24,370.00
<u>A 3262</u>	SOFTWARE AID	5,862.00	0.00	5,862.00	0.00	5,862.00
<u>A 3263</u>	LIBRARY A/V AID	2,237.00	0.00	2,237.00	0.00	2,237.00
<u>A 3289</u>	OTHER STATE AID	0.00	299,500.00	299,500.00	299,500.00	0.00
<u>A 4601</u>	MEDICAID	17,500.00	0.00	17,500.00	4,108.70	13,391.30
A Totals:		9,695,305.00	299,500.00	9,994,805.00	306,115.31	9,688,689.69
<u>C 2401</u>	INTEREST AND EARNINGS	0.00	0.00	0.00	36.47	-36.47
C Totals:		0.00	0.00	0.00	36.47	-36.47
<u>F 2401</u>	INTEREST	0.00	0.00	0.00	0.13	-0.13
<u>F 2860</u>	18-19 School Lunch Equipment	20,000.00	0.00	20,000.00	0.00	20,000.00
<u>F 4121.20</u>	2019-20 Title I	130,248.00	0.00	130,248.00	0.00	130,248.00

Gilbertsville-Mt. Upton CSD

Revenue Status Report From 7/1/2019 To 8/31/2019



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>F 4142.20</u>	2019-20 Title IIA	20,282.00	0.00	20,282.00	0.00	20,282.00
<u>F 4143.20</u>	2019-20 Title IV	10,000.00	0.00	10,000.00	0.00	10,000.00
<u>F 4242.20</u>	2019-20 IDEA Section 611	97,957.00	0.00	97,957.00	0.00	97,957.00
<u>F 4243.20</u>	2019-20 IDEA, Section 619	173.00	0.00	173.00	0.00	173.00
<u>F 6120</u>	2019-20 REAP	27,707.00	0.00	27,707.00	0.00	27,707.00
F Totals:		306,367.00	0.00	306,367.00	0.13	306,366.87
<u>H 2401</u>	INTEREST EARNED	0.00	0.00	0.00	17.82	-17.82
<u>H 5031</u>	INTERFUND TRANSFERS FROM G.F.	0.00	0.00	0.00	159,000.00	-159,000.00
H Totals:		0.00	0.00	0.00	159,017.82	-159,017.82
<u>V 2401</u>	INTEREST EARNED	0.00	0.00	0.00	36.20	-36.20
V Totals:		0.00	0.00	0.00	36.20	-36.20
Grand Totals:		10,001,672.00	299,500.00	10,301,172.00	465,205.93	9,835,966.07

Gilbertsville-Mt. Upton CSD

Appropriation Status Detail Report By Function From 7/1/2019 To 8/31/2019



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1010.400</u>	BOE - CONTRACTUAL	6,000.00	0.00	6,000.00	1,800.00	0.00	4,200.00
<u>A 1010.450</u>	BOE - SUPPLIES	250.00	0.00	250.00	40.49	0.00	209.51
<u>A 1040.400</u>	CONF/ELECTION OFFICIALS	750.00	0.00	750.00	0.00	0.00	750.00
<u>A 1040.450</u>	BOARD CLERK-SUPPLIES	150.00	0.00	150.00	0.00	0.00	150.00
<u>A 1060.400</u>	LEGAL ADVERTISING	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 1240.150</u>	SUPERINTENDENT-SALARY	137,300.00	0.00	137,300.00	23,392.68	0.00	113,907.32
<u>A 1240.160</u>	SUPERINTENDENT SECRETARY	41,500.00	0.00	41,500.00	6,338.00	0.00	35,162.00
<u>A 1240.400</u>	DO - CONTRACTUAL	5,000.00	0.00	5,000.00	1,790.00	459.00	2,751.00
<u>A 1240.450</u>	DO - SUPPLIES	1,000.00	0.00	1,000.00	77.95	246.80	675.25
<u>A 1310.160</u>	BO - NON INSTRUCTIONAL	91,058.00	0.00	91,058.00	17,800.70	0.00	73,257.30
<u>A 1310.400</u>	BO - CONTRACTUAL	5,000.00	0.00	5,000.00	25.00	0.00	4,975.00
<u>A 1310.450</u>	SUPPLIES	0.00	150.00	150.00	95.90	13.24	40.86
<u>A 1310.490</u>	BOCES-PAYROLL SERVICE	74,450.00	0.00	74,450.00	0.00	0.00	74,450.00
<u>A 1320.400</u>	AUDITOR SERVICES	17,500.00	0.00	17,500.00	8,400.00	8,400.00	700.00
<u>A 1325.160</u>	INTERNAL CLAIMS AUD	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1325.400</u>	TREAS - CONTRACTUAL	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 1325.450</u>	TREAS - SUPPLIES	480.00	0.00	480.00	0.00	0.00	480.00
<u>A 1330.160</u>	TAX COLLECTOR-SALARY	3,000.00	-150.00	2,850.00	432.68	0.00	2,417.32
<u>A 1330.400</u>	TAX COLLECTOR-NOTICES	3,200.00	0.00	3,200.00	1,800.00	0.00	1,400.00
<u>A 1345.490</u>	BOCES - COOP BID	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
<u>A 1420.400</u>	LEGAL SERVICES	15,000.00	0.00	15,000.00	760.00	8,360.00	5,880.00
<u>A 1430.400</u>	ADVERTISING-PERSONNEL	2,500.00	0.00	2,500.00	878.00	1,122.00	500.00
<u>A 1430.400-01</u>	PERSONNEL-FINGER PRINTING	520.00	0.00	520.00	66.17	0.00	453.83
<u>A 1430.490</u>	BOCES-REC/WC/EPA	15,500.00	0.00	15,500.00	0.00	0.00	15,500.00
<u>A 1460.400</u>	RECORDS MANAGEMENT	546.00	0.00	546.00	0.00	0.00	546.00
<u>A 1460.490</u>	BOCES-RECORD MANAGEMENT	10,250.00	0.00	10,250.00	0.00	0.00	10,250.00
<u>A 1480.490</u>	BOCES - SAFETY	57,000.00	0.00	57,000.00	0.00	0.00	57,000.00
<u>A 1620.160</u>	BLDG MAINT MECHANIC-SALARY	71,445.00	0.00	71,445.00	12,128.63	0.00	59,316.37
<u>A 1620.200</u>	MAINT-EQUIPMENT	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A 1620.400</u>	MAINT-CONTRACTUAL	14,500.00	-750.00	13,750.00	55.00	685.00	13,010.00
<u>A 1620.400-05</u>	MAINT-RUGS/MOPS	2,200.00	0.00	2,200.00	0.00	850.00	1,350.00
<u>A 1620.421</u>	MAINT-FUEL OIL	80,000.00	-3,160.00	76,840.00	0.00	70,000.00	6,840.00
<u>A 1620.422</u>	MAINT-PROPANE	200.00	0.00	200.00	0.00	0.00	200.00

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<u>A 1620.425</u>	MAINT-ELECTRIC	75,000.00	0.00	75,000.00	4,066.33	65,933.67	5,000.00
<u>A 1620.427</u>	MAINT-CLAY/MATERIAL/CRACK	750.00	0.00	750.00	0.00	0.00	750.00
<u>A 1620.428</u>	MAINT-PARTS EQP'T.	5,000.00	0.00	5,000.00	139.10	2,860.90	2,000.00
<u>A 1620.431</u>	MAINT-TELEPHONE	3,250.00	750.00	4,000.00	0.00	4,000.00	0.00
<u>A 1620.450</u>	MAINT-SUPPLIES	26,000.00	0.00	26,000.00	3,598.57	3,394.49	19,006.94
<u>A 1620.450-01</u>	MAINT-SUPPLIES/STAFF/ADVISOR PURCHASES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 1620.470</u>	MAINT-COPIER	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 1620.471</u>	MAINT-SEPTIC	3,000.00	0.00	3,000.00	2,640.00	0.00	360.00
<u>A 1620.471-01</u>	MAINT-EXTERMINATOR	1,500.00	0.00	1,500.00	165.00	555.00	780.00
<u>A 1620.472</u>	MAINT-FIRE EXTING	4,700.00	3,160.00	7,860.00	3,160.00	3,160.00	1,540.00
<u>A 1620.474</u>	MAINT-GARBAGE	4,950.00	0.00	4,950.00	640.00	3,200.00	1,110.00
<u>A 1620.474-01</u>	MAINT-HAZARD WASTE DISP	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 1620.475</u>	MAINT-PORT A FACILITIES	1,800.00	0.00	1,800.00	0.00	0.00	1,800.00
<u>A 1621.160</u>	MAINT-SALARIES	134,500.00	0.00	134,500.00	22,972.11	0.00	111,527.89
<u>A 1621.160-21</u>	MAINT-SUMMER HELP	14,220.00	0.00	14,220.00	12,937.05	0.00	1,282.95
<u>A 1621.160-22</u>	MAINT-OVERTIME	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
<u>A 1621.160-LO-NG</u>	NON-INSTRUCTIONAL-LONGEVITY	1,600.00	0.00	1,600.00	0.00	0.00	1,600.00
<u>A 1621.400-01</u>	MAINT-HVAC	5,000.00	0.00	5,000.00	1,363.00	0.00	3,637.00
<u>A 1621.400-02</u>	MAINT-TEL.REPAIRS	2,600.00	0.00	2,600.00	0.00	2,600.00	0.00
<u>A 1621.400-03</u>	MAINT-BOILER/MAINTENANCE	4,000.00	0.00	4,000.00	0.00	2,008.00	1,992.00
<u>A 1621.400-04</u>	MAINT-WATER SYSTEM	3,000.00	0.00	3,000.00	252.06	546.94	2,201.00
<u>A 1621.400-06</u>	MAINT-HARDWARE REPAIRS	1,150.00	0.00	1,150.00	0.00	0.00	1,150.00
<u>A 1621.400-07</u>	MAINT-MECH./ELECTRICAL REPAIR	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A 1621.400-08</u>	MAINT-ROOF SCAN/GYM FLOOR	6,500.00	0.00	6,500.00	970.00	0.00	5,530.00
<u>A 1621.400-09</u>	MAINT-ROOF MAINT.	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 1621.400-10</u>	MAINT-CLOCK MAINT. & REPAIR	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 1621.423</u>	MAINT-BUILDING COND SURVEY-PROJECT INCIDENTALS	15,000.00	240,500.00	255,500.00	1,866.86	0.00	253,633.14
<u>A 1621.429</u>	MAINT-TURF MAINT.	4,350.00	0.00	4,350.00	0.00	0.00	4,350.00
<u>A 1621.450</u>	MAINT-FIELD PAINTS	2,300.00	0.00	2,300.00	0.00	1,075.95	1,224.05
<u>A 1621.450-01</u>	MAINT-BASEBALL INFIELD DIRT	1,600.00	0.00	1,600.00	0.00	0.00	1,600.00
<u>A 1621.450-02</u>	MAINT-TOP DRESSING	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
<u>A 1670.450</u>	POSTAGE/PAPER/PC	24,155.00	0.00	24,155.00	2,500.00	5,000.00	16,655.00

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<u>A 1670.490</u>	BOCES-PRINTING/Q-COPY	50,145.00	0.00	50,145.00	0.00	0.00	50,145.00
<u>A 1680.490</u>	BOCES-Central Data Processing	59,700.00	0.00	59,700.00	0.00	0.00	59,700.00
<u>A 1910.400</u>	INSURANCE-DISTRICT LIABILITY	50,745.00	0.00	50,745.00	38,933.00	0.00	11,812.00
<u>A 1964.400</u>	REFUND-PROPERTY TAXES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 1981.490</u>	BOCES-ADM CHARGES/CAPITAL EXP	210,500.00	0.00	210,500.00	0.00	0.00	210,500.00
<u>A 2010.150</u>	CURRICULUM DEVELOPMENT- STIPENDS	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2020.150-01</u>	PRINCIPAL-SALARY PRE-K-12	94,150.00	0.00	94,150.00	12,083.04	0.00	82,066.96
<u>A 2020.160</u>	SECRETARIES-HS/ELEM-SALARY	34,865.00	0.00	34,865.00	4,291.56	0.00	30,573.44
<u>A 2020.160-01</u>	SUB CALLING	1,591.00	0.00	1,591.00	0.00	0.00	1,591.00
<u>A 2020.160-LO-NG</u>	NON-INSTRUCTIONAL-LONGEVITY	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 2020.400</u>	MAIN OFFICE CONTRACTUAL	2,000.00	0.00	2,000.00	1,100.56	240.00	659.44
<u>A 2020.450</u>	MAIN OFFICE SUPPLIES	2,000.00	0.00	2,000.00	742.88	25.20	1,231.92
<u>A 2020.450-00-1</u>	MAIN OFFICE BRIDGING SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2020.450-00-2</u>	MAIN OFFICE AWARDS	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 2020.450-00-3</u>	MAIN OFFICE SUMMER SCHOOL	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2020.451-02</u>	MAIN OFFICE GRADUATION SUPPLIES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2020.490</u>	BOCES-STAFF DEVELOPMENT	26,450.00	0.00	26,450.00	1,754.13	0.00	24,695.87
<u>A 2070.400</u>	MENTORING	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2110.120</u>	SALARIES/K-6	790,601.00	-3,787.00	786,814.00	1,050.00	0.00	785,764.00
<u>A 2110.120-01</u>	SALARIES-BRIDGING	2,000.00	0.00	2,000.00	564.37	0.00	1,435.63
<u>A 2110.120-02</u>	SALARIES- SUMMER PROGRAM	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
<u>A 2110.130</u>	SALARIES/7-12	822,600.00	0.00	822,600.00	1,610.00	0.00	820,990.00
<u>A 2110.130-12</u>	SALARIES-TUTORING	5,000.00	0.00	5,000.00	155.00	0.00	4,845.00
<u>A 2110.130-CS</u>	SALARIES-STEAM SALARY	53,244.00	0.00	53,244.00	0.00	0.00	53,244.00
<u>A 2110.140</u>	SALARIES-SUB TEACHERS	46,256.00	0.00	46,256.00	0.00	0.00	46,256.00
<u>A 2110.160</u>	SALARIES-AIDES	121,506.00	0.00	121,506.00	6,072.75	0.00	115,433.25
<u>A 2110.160-01</u>	SALARIES-SUB CLERICAL	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A 2110.160-LO-NG</u>	NON-INSTRUCTIONAL-LONGEVITY	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2110.200</u>	EQUIPMENT-PREK-12 BUILDING	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
<u>A 2110.200-06-S</u>	STEM Equipment	9,500.00	0.00	9,500.00	0.00	0.00	9,500.00
<u>A 2110.200-10</u>	EQUIPMENT-HS PE	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2110.220-08</u>	EQUIPMENT-MUSIC	2,150.00	0.00	2,150.00	0.00	0.00	2,150.00
<u>A 2110.400-10</u>	CONTRACTUAL - ELEM MUSIC	3,275.00	0.00	3,275.00	0.00	0.00	3,275.00

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<u>A 2110.400-11</u>	CONTRACTUAL - PREK-12 BLDG.	15,750.00	0.00	15,750.00	2,950.72	8,892.00	3,907.28
<u>A 2110.401-06-S</u>	STEM - CONTRACTUAL	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2110.401-07</u>	CONTRACTUAL - HOME & CAREERS	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2110.401-08</u>	CONTRACTUAL - HS MUSIC/BAND	9,000.00	0.00	9,000.00	573.42	5,733.00	2,693.58
<u>A 2110.401-09</u>	CONTRACTUAL - HS TECHNOLOGY	1,850.00	0.00	1,850.00	0.00	0.00	1,850.00
<u>A 2110.401-12</u>	CONTRACTUAL - HS SCIENCE	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2110.450</u>	SUPPLIES-K	850.00	0.00	850.00	388.26	3.20	458.54
<u>A 2110.450-01</u>	SUPPLIES-1ST GRADE	450.00	0.00	450.00	231.44	63.99	154.57
<u>A 2110.450-02</u>	SUPPLIES-2ND GRADE	250.00	400.00	650.00	440.14	194.47	15.39
<u>A 2110.450-03</u>	SUPPLIES-3RD GRADE	1,250.00	0.00	1,250.00	251.19	785.38	213.43
<u>A 2110.450-04</u>	SUPPLIES-4TH GRADE	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2110.450-05</u>	SUPPLIES-5TH GRADE	395.00	200.00	595.00	204.84	379.23	10.93
<u>A 2110.450-06</u>	SUPPLIES-6TH GRADE	500.00	0.00	500.00	186.05	192.79	121.16
<u>A 2110.450-08</u>	SUPPLIES-ELEM ART	3,115.00	0.00	3,115.00	995.36	1,178.81	940.83
<u>A 2110.450-09</u>	SUPPLIES-ELEM PE	950.00	0.00	950.00	21.73	388.77	539.50
<u>A 2110.450-1</u>	SUPPLIES-PREK-12 BLD	1,500.00	-1,250.00	250.00	0.00	0.00	250.00
<u>A 2110.450-10</u>	SUPPLIES-ELEM MUSIC	1,000.00	0.00	1,000.00	20.05	134.57	845.38
<u>A 2110.450-14</u>	SUPPLIES-ELEM COMPUTER LAB	350.00	0.00	350.00	88.81	0.00	261.19
<u>A 2110.450-19</u>	SUPPLIES-ELEM AGENDAS	1,000.00	0.00	1,000.00	371.25	0.00	628.75
<u>A 2110.450-20</u>	SUPPLIES-PRE-K	250.00	0.00	250.00	167.18	0.00	82.82
<u>A 2110.450-21</u>	READING	250.00	0.00	250.00	28.53	36.07	185.40
<u>A 2110.451</u>	SUPPLIES- HS ENGLISH	250.00	0.00	250.00	75.71	0.00	174.29
<u>A 2110.451-01</u>	SUPPLIES- HS MATH	375.00	0.00	375.00	168.67	71.16	135.17
<u>A 2110.451-02</u>	SUPPLIES- HS SOCIAL STUDIES	250.00	10.00	260.00	9.22	250.20	0.58
<u>A 2110.451-03</u>	SUPPLIES- HS SCIENCE	3,000.00	0.00	3,000.00	717.82	637.32	1,644.86
<u>A 2110.451-04</u>	SUPPLIES - HS ART	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2110.451-05</u>	SUPPLIES - H.S. TECHNOLOGY	2,000.00	217.00	2,217.00	316.82	800.00	1,100.18
<u>A 2110.451-06</u>	SUPPLIES - H.S. BUSINESS	275.00	0.00	275.00	0.00	0.00	275.00
<u>A 2110.451-06-S</u>	STEM SUPPLIES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 2110.451-07</u>	SUPPLIES-H.S. FCS	1,820.00	0.00	1,820.00	0.00	0.00	1,820.00
<u>A 2110.451-08</u>	SUPPLIES - HS MUSIC	4,250.00	0.00	4,250.00	292.20	3,814.38	143.42
<u>A 2110.451-09</u>	SUPPLIES- HS LANGUAGE	100.00	0.00	100.00	12.92	0.00	87.08
<u>A 2110.451-10</u>	SUPPLIES - HS PHYS ED.	1,250.00	0.00	1,250.00	230.11	13.40	1,006.49

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<u>A 2110.451-16</u>	SUPPLIES-H.S. HEALTH	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2110.471</u>	Tuition - Paid to Other Districts	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
<u>A 2110.480-1</u>	TEXTBOOKS-DISTRICT WIDE	21,105.00	3,650.00	24,755.00	140.13	24,327.74	287.13
<u>A 2110.490</u>	BOCES/REGULAR SCHOOL	198,550.00	0.00	198,550.00	0.00	0.00	198,550.00
<u>A 2250.150</u>	SPEC ED-SALARIES	397,400.00	0.00	397,400.00	12,980.78	0.00	384,419.22
<u>A 2250.160</u>	SPEC ED-SALARIES	128,500.00	0.00	128,500.00	0.00	0.00	128,500.00
<u>A 2250.400</u>	SPECIAL ED - CONTRACTUAL	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
<u>A 2250.400-05</u>	SPEC ED-TUITION	75,045.00	0.00	75,045.00	0.00	0.00	75,045.00
<u>A 2250.450</u>	SPEC ED-SUPPLIES ELEMENTARY	0.00	500.00	500.00	247.38	158.24	94.38
<u>A 2250.450-05</u>	SPEC ED-CSE SUPPLIES	2,000.00	0.00	2,000.00	1,849.82	78.86	71.32
<u>A 2250.490</u>	BOCES-SPECIAL EDUCATION	460,000.00	0.00	460,000.00	0.00	0.00	460,000.00
<u>A 2280.490</u>	BOCES-OC ED	232,765.00	0.00	232,765.00	0.00	0.00	232,765.00
<u>A 2330.490</u>	BOCES - SUMMER SCHOOL	14,925.00	0.00	14,925.00	0.00	0.00	14,925.00
<u>A 2610.150</u>	LIBRARIAN-SALARY	58,511.00	0.00	58,511.00	560.00	0.00	57,951.00
<u>A 2610.160</u>	LIBRARY AIDES-SALARIES	14,645.00	0.00	14,645.00	0.00	0.00	14,645.00
<u>A 2610.450</u>	LIBRARY-SUPPLIES	500.00	0.00	500.00	49.89	0.00	450.11
<u>A 2610.460</u>	LIBRARY-BOOKS/PERIODICALS	9,230.00	0.00	9,230.00	3,866.06	4,266.81	1,097.13
<u>A 2610.490</u>	BOCES-MEDIA SERVICES	40,500.00	0.00	40,500.00	0.00	0.00	40,500.00
<u>A 2630.150-01</u>	COMPUTER-HS/STIPEND	48,578.00	0.00	48,578.00	11,155.68	0.00	37,422.32
<u>A 2630.220</u>	COMPUTER HARDWARE K-12	12,200.00	0.00	12,200.00	3,162.25	9,013.05	24.70
<u>A 2630.400</u>	COMPUTER-CONTRACTUAL	5,500.00	0.00	5,500.00	5,199.00	0.00	301.00
<u>A 2630.450</u>	COMPUTER-SUPPLIES	2,200.00	0.00	2,200.00	380.94	0.00	1,819.06
<u>A 2630.460</u>	COMPUTER-SOFTWARE K-12	10,300.00	0.00	10,300.00	4,084.00	0.00	6,216.00
<u>A 2630.490</u>	BOCES - COMPUTER SERVICES	60,000.00	0.00	60,000.00	0.00	0.00	60,000.00
<u>A 2805.450</u>	ATTENDANCE-SUPPLIES	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2810.150</u>	GUIDANCE-SALARY	41,468.00	0.00	41,468.00	3,072.68	0.00	38,395.32
<u>A 2810.150-CS</u>	GUIDANCE SALARY CS	40,930.00	0.00	40,930.00	0.00	0.00	40,930.00
<u>A 2810.160</u>	GUIDANCE-SALARY/SECRETARY	5,903.00	0.00	5,903.00	0.00	0.00	5,903.00
<u>A 2810.400-01</u>	GUIDANCE CONTRACTUAL/HS	1,500.00	0.00	1,500.00	80.00	0.00	1,420.00
<u>A 2810.400-02</u>	GUIDANCE-CONTRACTUAL/ES	350.00	0.00	350.00	0.00	0.00	350.00
<u>A 2810.450</u>	GUIDANCE-SUPPLIES/ES	450.00	60.00	510.00	182.98	326.69	0.33
<u>A 2810.450-01</u>	GUIDANCE-SUPPLIES/HS	350.00	0.00	350.00	0.00	0.00	350.00
<u>A 2815.160</u>	HEALTH OFFICE-SALARIES	34,615.00	0.00	34,615.00	0.00	0.00	34,615.00

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<u>A 2815.400</u>	HEALTH OFFICE-CONTRACTUAL	5,825.00	0.00	5,825.00	0.00	5,500.00	325.00
<u>A 2815.450</u>	HEALTH OFFICE-SUPPLIES	6,550.00	0.00	6,550.00	245.80	665.29	5,638.91
<u>A 2816.450</u>	SCREENING-K	215.00	0.00	215.00	0.00	0.00	215.00
<u>A 2820.490</u>	BOCES - PSYCHOLOGIST	68,495.00	0.00	68,495.00	0.00	0.00	68,495.00
<u>A 2850.150</u>	MARCHING BAND	2,580.00	0.00	2,580.00	0.00	0.00	2,580.00
<u>A 2850.150-01</u>	EXTRA CHORAL	1,129.00	0.00	1,129.00	0.00	0.00	1,129.00
<u>A 2850.150-02</u>	COLOR GUARD	1,066.00	0.00	1,066.00	0.00	0.00	1,066.00
<u>A 2850.150-03</u>	HS STUDENT COUCIL	1,254.00	0.00	1,254.00	0.00	0.00	1,254.00
<u>A 2850.150-03-1</u>	ES STUDENT COUNCIL	604.00	0.00	604.00	0.00	0.00	604.00
<u>A 2850.150-04</u>	YEARBOOK	1,380.00	0.00	1,380.00	0.00	0.00	1,380.00
<u>A 2850.150-05</u>	DRAMA DIRECTOR	1,066.00	0.00	1,066.00	0.00	0.00	1,066.00
<u>A 2850.150-05-1</u>	ASST. DIRECTOR/COREOGRAPHER	619.00	0.00	619.00	0.00	0.00	619.00
<u>A 2850.150-05-2</u>	PIT AND DIRECTOR	619.00	0.00	619.00	0.00	0.00	619.00
<u>A 2850.150-06</u>	MUSICAL DIRECTOR	3,444.00	0.00	3,444.00	0.00	0.00	3,444.00
<u>A 2850.150-08</u>	SAFETY PATROL	501.00	0.00	501.00	0.00	0.00	501.00
<u>A 2850.150-09</u>	CHEERLEADING-V/JV	1,380.00	0.00	1,380.00	0.00	0.00	1,380.00
<u>A 2850.150-10</u>	HONOR SOCIETY	775.00	0.00	775.00	0.00	0.00	775.00
<u>A 2850.150-12</u>	SADD	501.00	0.00	501.00	0.00	0.00	501.00
<u>A 2850.150-13</u>	7TH GRADE	303.00	0.00	303.00	0.00	0.00	303.00
<u>A 2850.150-14</u>	8TH GRADE	376.00	0.00	376.00	0.00	0.00	376.00
<u>A 2850.150-15</u>	9TH GRADE	438.00	0.00	438.00	0.00	0.00	438.00
<u>A 2850.150-16</u>	10TH GRADE	1,507.00	0.00	1,507.00	0.00	0.00	1,507.00
<u>A 2850.150-17</u>	11TH GRADE	1,754.00	0.00	1,754.00	0.00	0.00	1,754.00
<u>A 2850.150-18</u>	12TH GRADE	2,003.00	0.00	2,003.00	0.00	0.00	2,003.00
<u>A 2850.150-19</u>	NATIONAL JHS	501.00	0.00	501.00	0.00	0.00	501.00
<u>A 2850.150-20</u>	MS STUDENT COUNCIL	669.00	0.00	669.00	0.00	0.00	669.00
<u>A 2850.150-21</u>	JAZZ BAND	1,297.00	0.00	1,297.00	0.00	0.00	1,297.00
<u>A 2850.150-23</u>	SPANISH CLUB	486.00	0.00	486.00	0.00	0.00	486.00
<u>A 2850.150-24</u>	MOCK TRIAL	775.00	0.00	775.00	0.00	0.00	775.00
<u>A 2850.150-26</u>	SKI CLUB	457.00	0.00	457.00	0.00	0.00	457.00
<u>A 2850.160-00</u>	STUDENT ACCT TREAS STIPEND	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
<u>A 2855.150</u>	SOCCER/VARSITY-1/2 EACH	7,368.00	0.00	7,368.00	0.00	0.00	7,368.00
<u>A 2855.150-02</u>	SOCCER/MODIFIED-1/2 EACH	3,538.00	0.00	3,538.00	0.00	0.00	3,538.00

Gilbertsville-Mt. Upton CSD

Appropriation Status Detail Report By Function From 7/1/2019 To 8/31/2019



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2855.150-03</u>	BASKETBALL/VARSITY-1/2 EACH	9,198.00	0.00	9,198.00	0.00	0.00	9,198.00
<u>A 2855.150-04</u>	BASKETBALL/JV-1/2 EACH	7,016.00	0.00	7,016.00	0.00	0.00	7,016.00
<u>A 2855.150-05</u>	BASKETBALL/MODIFIED-1/2 EACH	5,014.00	0.00	5,014.00	0.00	0.00	5,014.00
<u>A 2855.150-07</u>	BASEBALL/SOFTBALL-VSTY-1/2 EACH	6,954.00	0.00	6,954.00	0.00	0.00	6,954.00
<u>A 2855.150-08</u>	BASEBALL/SOFTBALL-MOD 1/2 EACH	3,538.00	0.00	3,538.00	0.00	0.00	3,538.00
<u>A 2855.150-10</u>	ATHLETIC DIRECTOR	4,732.00	0.00	4,732.00	0.00	0.00	4,732.00
<u>A 2855.150-11</u>	CHAPERONES	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
<u>A 2855.150-15</u>	MOD TRACK/ASST VARSITY	1,769.00	0.00	1,769.00	0.00	0.00	1,769.00
<u>A 2855.150-16</u>	VARSITY TRACK	3,477.00	0.00	3,477.00	0.00	0.00	3,477.00
<u>A 2855.150-17</u>	TIMERS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 2855.150-18</u>	Cross Country	3,658.00	0.00	3,658.00	0.00	0.00	3,658.00
<u>A 2855.200</u>	ATHLETIC-EQUIPMENT	5,500.00	0.00	5,500.00	0.00	3,587.76	1,912.24
<u>A 2855.400</u>	OFFICIALS/CONTRACTUAL	22,250.00	0.00	22,250.00	0.00	0.00	22,250.00
<u>A 2855.450</u>	ATHLETIC-SUPPLIES	10,500.00	0.00	10,500.00	0.00	0.00	10,500.00
<u>A 2855.490</u>	BOCES-SPORTS COORD	2,750.00	0.00	2,750.00	0.00	0.00	2,750.00
<u>A 5510.160</u>	TRANS-SALARIES	238,931.00	0.00	238,931.00	18,457.40	0.00	220,473.60
<u>A 5510.160-01</u>	TRANS-OFFICE SALARIES	11,150.00	0.00	11,150.00	0.00	0.00	11,150.00
<u>A 5510.160-22</u>	TRANS-EXTRA RUNS	14,000.00	0.00	14,000.00	138.75	0.00	13,861.25
<u>A 5510.160-23</u>	TRANS-SUB RUNS	17,500.00	0.00	17,500.00	220.00	0.00	17,280.00
<u>A 5510.160-24</u>	TRANS-SUMMER RUNS	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
<u>A 5510.160-LO-NG</u>	NON-INSTRUCTIONAL-LONGEVITY	2,800.00	0.00	2,800.00	0.00	0.00	2,800.00
<u>A 5510.400</u>	TRANS-INSURANCE	13,500.00	0.00	13,500.00	13,500.00	0.00	0.00
<u>A 5510.400-01</u>	TRANS-CONF./WKSHOPS/DUES	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 5510.400-02</u>	TRANS-MILEAGE	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 5510.400-03</u>	TRANS-PAINT/BODY REPAIRS	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
<u>A 5510.400-04</u>	TRANS-ROUTING SOFTWARE	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 5510.400-05</u>	TRANS-FIRE EXTINGUISHERS	625.00	0.00	625.00	0.00	0.00	625.00
<u>A 5510.400-06</u>	TRANS-DRIVER PHYSICALS	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
<u>A 5510.400-07</u>	TRANS-COPIER CHARGES	1,470.00	-600.00	870.00	0.00	0.00	870.00
<u>A 5510.400-08</u>	TRANS-PHONE (NOT REPAIRS)	1,000.00	600.00	1,600.00	873.76	726.24	0.00
<u>A 5510.400-09</u>	TRANS-LEGAL FEES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 5510.400-10</u>	TRANS-FINGERPRINTING/HEP.B SHOTS	500.00	0.00	500.00	100.25	0.00	399.75
<u>A 5510.450</u>	TRANS-DIESEL	60,000.00	0.00	60,000.00	0.00	50,000.00	10,000.00

Gilbertsville-Mt. Upton CSD

Appropriation Status Detail Report By Function From 7/1/2019 To 8/31/2019



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 5510.450-01</u>	TRANS-RIMS/TIRES	4,000.00	0.00	4,000.00	1,400.00	0.00	2,600.00
<u>A 5510.450-02</u>	TRANS-OIL & GREASE	2,400.00	0.00	2,400.00	0.00	0.00	2,400.00
<u>A 5510.450-03</u>	TRANS-OFFICE SUPPLIES	500.00	0.00	500.00	161.95	0.00	338.05
<u>A 5510.450-04</u>	TRANS-CLEANING SUPPLIES	500.00	0.00	500.00	0.00	400.00	100.00
<u>A 5510.450-05</u>	TRANS-POSTAGE	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 5510.450-06</u>	TRANS-JACKETS	700.00	0.00	700.00	0.00	0.00	700.00
<u>A 5510.450-07</u>	TRANS-UNLEADED GASOLINE	28,500.00	0.00	28,500.00	974.88	24,025.12	3,500.00
<u>A 5510.450-08</u>	TRANS-PROPANE	6,000.00	0.00	6,000.00	0.00	5,000.00	1,000.00
<u>A 5510.490</u>	BOCES-TRAINING/TESTING/TOWERS	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
<u>A 5530.160</u>	MECHANIC/BUS DRIVER-SALARY	42,850.00	0.00	42,850.00	7,434.18	0.00	35,415.82
<u>A 5530.160-01</u>	CLEANER/BUS GARAGE-SALARY	33,750.00	0.00	33,750.00	5,978.43	0.00	27,771.57
<u>A 5530.200</u>	GARAGE-TRANS. EQP'T. SMALL TOOLS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 5530.200-01</u>	MAINT EQUIP	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 5530.400</u>	GARAGE-ELECTRIC	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
<u>A 5530.400-01</u>	GARAGE-INSURANCE, PROP & LIAB.	7,500.00	0.00	7,500.00	7,500.00	0.00	0.00
<u>A 5530.400-02</u>	GARAGE-SEALANT/PAVING	14,500.00	19,173.00	33,673.00	19,173.00	0.00	14,500.00
<u>A 5530.400-03</u>	GARAGE-HARDWARE REPAIR	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 5530.400-04</u>	GARAGE-GARBAGE REMOVAL/MOSA	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
<u>A 5530.400-05</u>	GARAGE-SNOW REMOVAL/ICE MELT	15,000.00	0.00	15,000.00	367.50	0.00	14,632.50
<u>A 5530.400-06</u>	GARAGE - UNIFORMS	1,000.00	0.00	1,000.00	0.00	700.00	300.00
<u>A 5530.400-07</u>	GARAGE - HEAT	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
<u>A 5530.400-09</u>	GARAGE - HVAC	2,000.00	0.00	2,000.00	388.00	1,112.00	500.00
<u>A 5530.400-10</u>	GARAGE - RUGS/MOPS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 5530.400-11</u>	GARAGE - WATER SYSTEM MAINT.	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 5530.400-12</u>	BUS WASH DISCHARGE	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 5530.400-13</u>	GARAGE - PHONE REPAIRS	500.00	0.00	500.00	0.00	500.00	0.00
<u>A 5530.400-14</u>	GARAGE-LIFT INSPECTION	400.00	0.00	400.00	0.00	0.00	400.00
<u>A 5530.400-16</u>	GARAGE-GARAGE DOOR MAINT.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 5530.450</u>	GARAGE-PARTS	23,124.00	0.00	23,124.00	700.65	17,091.84	5,331.51
<u>A 5530.450-01</u>	GARAGE-PARTS(EXTRA)	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
<u>A 5530.450-02</u>	GARAGE-MAINT SUPPLIES	11,000.00	0.00	11,000.00	1,244.78	6,255.22	3,500.00
<u>A 5530.450-03</u>	GARAGE-TRANS. SUPPLIES	400.00	0.00	400.00	0.00	0.00	400.00
<u>A 7140.400</u>	SUMMER RECREATION PROGRAM	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00

Gilbertsville-Mt. Upton CSD

Appropriation Status Detail Report By Function From 7/1/2019 To 8/31/2019



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 9010.800</u>	EMPLOYEES RETIREMENT	169,770.00	0.00	169,770.00	0.00	0.00	169,770.00
<u>A 9020.800</u>	TEACHERS RETIREMENT	283,880.00	0.00	283,880.00	0.00	0.00	283,880.00
<u>A 9030.800</u>	FICA/MEDICARE-EMPLOYER	288,860.00	0.00	288,860.00	14,813.11	0.00	274,046.89
<u>A 9040.800</u>	WORKERS COMPENSATION	31,700.00	0.00	31,700.00	25,076.00	0.00	6,624.00
<u>A 9050.800</u>	UNEMPLOYMENT BENEFITS	10,000.00	0.00	10,000.00	833.95	4,166.05	5,000.00
<u>A 9060.800</u>	HEALTH INSURANCE	1,695,850.00	0.00	1,695,850.00	327,430.60	1,325,958.51	42,460.89
<u>A 9070.800</u>	DENTAL INSURANCE	41,429.00	0.00	41,429.00	10,711.68	29,233.64	1,483.68
<u>A 9731.600</u>	BONDS - SCHOOL CONSTRUCTION- PRINCIPAL	755,000.00	-53,001.44	701,998.56	0.00	695,000.00	6,998.56
<u>A 9731.700</u>	BONDS-SCHOOL CONSTRUCTION- INTEREST	273,613.00	53,001.44	326,614.44	0.00	326,614.44	0.00
<u>A 9770.700</u>	BAN-SCHOOL CONSTRUCTION-INTEREST	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
<u>A 9901.01</u>	INTERFUND TRANSFER TO SLF	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
<u>A 9950</u>	TRANSFER -CAPITAL FUND	10,000.00	59,000.00	69,000.00	59,000.00	0.00	10,000.00
<u>A 9950.1</u>	TRANSFER-CAPITAL OUTLAY	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00
Fund ATotals:		9,990,305.00	318,673.00	10,308,978.00	873,987.27	2,778,012.43	6,656,978.30
<u>C 2860.200</u>	EQUIPMENT	0.00	0.00	0.00	0.00	22,596.00	-22,596.00
<u>C 2860.450</u>	SUPPLIES	0.00	0.00	0.00	0.00	282.00	-282.00
Fund CTotals:		0.00	0.00	0.00	0.00	22,878.00	-22,878.00
<u>F 1419.150</u>	18-19 Title IIA - Instructional Salaries	0.00	0.00	0.00	0.00	0.00	0.00
<u>F 1420.150</u>	19-20 Title IIA - Instructional Salaries	20,282.00	0.00	20,282.00	0.00	0.00	20,282.00
<u>F 1620.150</u>	19-20 Title IV - Instructional Salaries	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>F 2119.150</u>	18-19 Title I - Instructional Salaries	7,201.60	0.00	7,201.60	5,081.57	0.00	2,120.03
<u>F 2119.160</u>	18-19 Title I - Non-Instructional Salaries	569.77	0.00	569.77	148.74	0.00	421.03
<u>F 2119.400</u>	18-19 Title I - Purchased Services	8,800.00	0.00	8,800.00	8,000.00	0.00	800.00
<u>F 2119.450</u>	18-19 Title I - Supplies & Materials	316.70	0.00	316.70	0.00	0.00	316.70
<u>F 2120.150</u>	19-20 Title I - Instructional Salaries	90,633.00	0.00	90,633.00	0.00	0.00	90,633.00
<u>F 2120.160</u>	19-20 Title I - Non-Instructional Salaries	19,115.00	0.00	19,115.00	0.00	0.00	19,115.00
<u>F 2120.400</u>	19-20 - Title I - Purchased Services	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
<u>F 2120.450</u>	19-20 Title I - Materials and Supplies	500.00	0.00	500.00	0.00	0.00	500.00
<u>F 2860.200</u>	18-19 Equipment - School Lunch	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
<u>F 3220.150</u>	19-20 IDEA Section 611 - Instructional Salaries	60,113.00	0.00	60,113.00	0.00	0.00	60,113.00

Gilbertsville-Mt. Upton CSD

Appropriation Status Detail Report By Function From 7/1/2019 To 8/31/2019



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>F 3220.160</u>	19-20 IDEA, Section 611 - Non Instructional Salaries	36,087.00	0.00	36,087.00	6,072.75	0.00	30,014.25
<u>F 3220.450</u>	19-20 IDEA, Section 611 Materials & Supplies	1,757.00	0.00	1,757.00	0.00	0.00	1,757.00
<u>F 3320.450</u>	19-20 IDEA, Section 619 Materials & Supplies	173.00	0.00	173.00	0.00	0.00	173.00
<u>F 8420.160</u>	19-20 REAP - Non Instructional Salaries	27,707.00	0.00	27,707.00	0.00	0.00	27,707.00
Fund FTotals:		323,255.07	0.00	323,255.07	19,303.06	0.00	303,952.01
<u>H 1620.296-12</u>	2019-20 Small Capital Outlay, General Construction	0.00	0.00	0.00	0.00	90,594.61	-90,594.61
<u>H 1620.296-13</u>	2019-20 Small Capital Outlay - Architect	0.00	4,940.97	4,940.97	301.15	3,545.21	1,094.61
<u>H 2110.250-2</u>	SBHC - General Construction	0.00	0.00	0.00	0.00	0.00	0.00
Fund HTotals:		0.00	4,940.97	4,940.97	301.15	94,139.82	-89,500.00
Grand Totals:		10,313,560.07	323,613.97	10,637,174.04	893,591.48	2,895,030.25	6,848,552.31

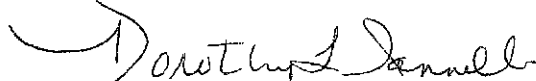
Gilbertsville-Mount Upton Central School District
Community Bank and JP Morgan Chase Bank Accounts
Monthly Treasurer's Report
August 1, 2019 through August 31, 2019

Cash Activity	General Community Interest	Cafeteria Community Interest	T & A Community Interest	Payroll Community Interest	Federal Community Interest	Student Community Interest	General MMA Chase Interest	Capital Res Chase Interest	Debt Res Chase Interest	EBALR Res Chase Interest	ERS Res Chase Interest	Unemploy- ment-Chase Interest	Liability Res Chase Interest	Capl.Savings/Ckg Chase Interest
<u>Beginning Bal.</u>	\$ 172,681.16	\$ 5,507.87	\$ 34,123.01	\$ 610.29	\$ 8,052.38	\$ 63,884.75	\$ 259,184.57	\$ 837,546.36	\$ 213,892.17	\$ 772,861.28	\$ 276,174.34	\$ 100,550.06	\$ 366,089.00	\$ 102,806.25
<u>Cash Receipts</u>	\$ 259,632.18	\$ 36.41	\$ 146,924.24	\$ 72,323.21	\$ 10,000.05	\$ 0.54	\$ 78,412.11	\$ 70.88	\$ 18.10	\$ 65.41	\$ 23.37	\$ 8.51	\$ 30.98	\$ 8.70
<u>Other Adjust.</u>														
<u>TOTAL BEG BAL & CR</u>	\$ 432,313.34	\$ 5,544.28	\$ 181,047.25	\$ 72,933.50	\$ 16,052.43	\$ 63,885.29	\$ 337,596.68	\$ 837,617.24	\$ 213,910.27	\$ 772,926.69	\$ 276,197.71	\$ 100,558.57	\$ 366,119.98	\$ 102,814.95
<u>Cash Disburse.</u>	\$ 365,377.33		\$ 151,868.46	\$ 72,323.14	\$ 11,856.93		\$ 225,000.00							
<u>Other Adjust.</u>														
<u>TOTAL CD & ADJ</u>	\$ 365,377.33	\$ -	\$ 151,868.46	\$ 72,323.14	\$ 11,856.93	\$ -	\$ 225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Cash Balance End of Month</u>	\$ 66,936.01	\$ 5,544.28	\$ 29,178.79	\$ 610.36	\$ 4,195.50	\$ 63,885.29	\$ 112,596.68	\$ 837,617.24	\$ 213,910.27	\$ 772,926.69	\$ 276,197.71	\$ 100,558.57	\$ 366,119.98	\$ 102,814.95

Reconciliation W/Bank Records	General Community	Cafeteria Community	T & A Community	Payroll Community	Federal Community	Student Community	General MMA Chase	Capital Res Chase	Debt Res Chase	EBALR Chase	ERS Res Chase	Unemploy- ment-Chase	Liability Res Chase	Cap Savings/Ckg Chase
<u>Balance Per Bank</u>	\$ 71,903.07	\$ 5,544.28	\$ 32,248.69	\$ 10,618.07	\$ 4,195.50	\$ 63,978.65	\$ 112,596.68	\$ 837,617.24	\$ 213,910.27	\$ 772,926.69	\$ 276,197.71	\$ 100,558.57	\$ 366,119.98	\$ 102,814.95
<u>Bank Error Outstanding Checks</u>	\$ 4,967.06		\$ 3,069.90	\$ 9,908.01		\$ 93.36								
<u>Other Adjust.</u>														
<u>Available Cash Balance</u>	\$ 66,936.01	\$ 5,544.28	\$ 29,178.79	\$ 610.36	\$ 4,195.50	\$ 63,885.29	\$ 112,596.68	\$ 837,617.24	\$ 213,910.27	\$ 772,926.69	\$ 276,197.71	\$ 100,558.57	\$ 366,119.98	\$ 102,814.95

This is to Certify that the above cash balances are in agreement with bank balances.

Received by the Board of Education and Entered as part of the minutes of the Board of
11-Sep-19


DOROTHY L. IANNELLO, DISTRICT TREASURER

JARRIN HAYEN, CLERK OF THE BOARD OF EDUCATION

GILBERTSVILLE-MT. UPTON CENTRAL SCHOOL STUDENT ACCOUNTS

08/01/2019 through 08/31/2019

ACTIVITY	ADVISOR	TREASURER	BEGINNING BALANCE	PAYMENTS	DEPOSITS	ENDING BALANCE
Class of 2020 (SENIORS)	Kristy Carey		\$ 11,319.20			\$ 11,319.20
Class of 2021 (JUNIORS)	Raquel Norton		\$ 5,064.12			\$ 5,064.12
Class of 2022 (SOPHOMORES)	Katie Woods		\$ 4,882.24			\$ 4,882.24
Class of 2023 (FRESHMAN)	Tresa Titus		\$ 1,515.62			\$ 1,515.62
Class of 2024 (8th)	Shania Speenburgh		\$ 1,781.00			\$ 1,781.00
Class of 2025 (9th)	Lisa Ryther					
Drama Club	Jennifer McDowall		\$ 3,439.68			\$ 3,439.68
7-8 Student Council	Kaitlyn Woods		\$ 3,050.02			\$ 3,050.02
9-12 Student Council	Aimee Piedmonte		\$ 939.85			\$ 939.85
Elementary Student Council	Alicia Cummings		\$ 2,393.58			\$ 2,393.58
Language	Maria Sakoulas		\$ 488.74			\$ 488.74
Band Fund	William Gilchrest		\$ 10,980.15			\$ 10,980.15
Chorus Fund	Deanna Perkosky		\$ 1,244.49			\$ 1,244.49
National Honor Society	Cierra Stafford		\$ 2,467.02			\$ 2,467.02
SADD	Katie Izzo, Maria Sakoulas		\$ 4,424.85			\$ 4,424.85
Safey Patrol Special	Teresa Titus, Jackie Turnbull		\$ 2,026.00			\$ 2,026.00
Safety Patrol	Teresa Titus, Jackie Turnbull		\$ 119.84			\$ 119.84
Women For A Change	Aimee Piedmonte		\$ 299.19			\$ 299.19
Yearbook	Lynne Talbot		\$ 7,006.31		\$ 0.54	\$ 7,006.85
DUE TO OTHER FUNDS						
Cheerleaders	Cheerleaders		\$ 253.13			\$ 253.13
SALES TAX	SALES TAX		\$ 189.72			189.72
		TOTALS	\$ 63,884.75	\$ -	\$ 0.54	\$ 63,885.29
SUBMITTED BY <i>Cindy Ketchum</i>			REVIEWED BY: <i>D. Daniels</i>			

Gilbertsville-Mt. Upton CSD

Check Warrant Report For A - 3: Cash Disbursement For Dates 8/1/2019 - 8/31/2019



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
1	08/05/2019	3252	Lifetime Benefit Solutions	308	5,572.53
27813	08/01/2019	603	PSAT 10		80.00
27814	08/01/2019	890	BEST PLUMBING SPECIALTIES, INC	298	290.00
27815	08/01/2019	2210	Casella Waste System INC		367.50
27816	08/01/2019	248	DOUG EXLEY		271.00
27817	08/01/2019	272	FRONTIER COMMUNICATIONS	303	873.76
27818	08/01/2019	915	HEINEMANN	39	639.58
27819	08/01/2019	350	J.W. PEPPER & SON INC	25	138.93
27820	08/01/2019	2109	MICROBAC LABORATORIES, INC	300	125.53
27821	08/01/2019	572	PERMABOUND	16	644.93
27822	08/01/2019	607	PUTNAM PEST CONTROL INC	301	55.00
27823	08/01/2019	1970	RICHARD S. SMITH	44	2,640.00
27824	08/01/2019	2289	ROCHESTER 100 INC	70	371.25
27825	08/01/2019	680	SCHOOL SPECIALTY	46	54.97
27826	08/01/2019	3058	TYLER TECH INC		2,025.00
27827	08/01/2019	2254	US BANK EQUIPMENT FINANCE	302	656.00
27828	08/01/2019	830	VASCO BRAND INC	299	133.32
27829	08/05/2019	59	B&H PHOTO	93	52.34
27830	08/05/2019	196	BLICK ART MATERIALS	182	2.79
27831	08/05/2019	2629	BROWN & BROWN OF GARDEN CITY INC	42	6,077.36
27832	08/05/2019	292	GOPHER, SPORT	183	13.45
27833	08/05/2019	1483	ISSY CLAPP		27.72
27834	08/05/2019	3050	LEARNING WITHOUT TEARS	32	1,375.83
27835	08/05/2019	407	MATTHEWS BUSES INC	63	268.73
27835	08/05/2019	407	**VOID** MATTHEWS BUSES INC	63	-268.73
27836	08/05/2019	449	NASCO	200	37.50
27837	08/05/2019	1880	PEARSON EDUCATION INC	45	285.34
27838	08/05/2019	3254	PICK UP PATROL	312	328.00
27839	08/05/2019	653	SAANYS	313	418.00
27840	08/05/2019	660	SARGENT - WELCH	273	16.28
27841	08/05/2019	680	SCHOOL SPECIALTY	268	137.94
27842	08/05/2019	2283	W.B. MASON CO INC	257	308.05
27843	08/07/2019	2782	EASTERN	41	121.00
27844	08/07/2019	2564	Follett School Solutions Inc	15	1,702.84
27845	08/07/2019	426	HENRY SCHEIN INC	82	68.53
27846	08/07/2019	374	LAKESHORE LEARNING MATERIALS	289	83.86
27847	08/07/2019	417	MEDCO SUPPLY COMPANY	83	34.50
27848	08/07/2019	432	MIRABITO ENERGY PRODUCTS	65	974.88
27849	08/07/2019	449	NASCO	110	39.92
27850	08/07/2019	659	SANICO INC.	321	306.89
27851	08/07/2019	660	SARGENT - WELCH	205	98.62
27852	08/07/2019	680	SCHOOL SPECIALTY	221	874.77
27853	08/07/2019	827	VALIANT NATIONAL AV SUPPLY	239	41.94
27853	08/07/2019	827	**VOID** VALIANT NATIONAL AV SUPPLY	239	-41.94
27854	08/08/2019	1141	CAZENOVIA EQUIPMENT CO	318	139.10
27855	08/08/2019	2554	Itsavvy LLC	286	153.45

Gilbertsville-Mt. Upton CSD

Check Warrant Report For A - 3: Cash Disbursement For Dates 8/1/2019 - 8/31/2019



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
27856	08/08/2019	374	LAKESHORE LEARNING MATERIALS	104	37.91
27857	08/08/2019	2196	PITNEY BOWES RESERVE ACCOUNT		2,500.00
27858	08/08/2019	677	SCHOOL HEALTH CORPORATION	122	59.14
27859	08/08/2019	3253	SECTIGO	311	139.00
27860	08/08/2019	765	THE WATER BOTTLE	79	20.00
27861	08/12/2019	1809	LOWE'S	50	870.51
27862	08/13/2019	3255	TOOLS BY MAIL	330	8.00
27863	08/13/2019	547	OTSEGO ELECTRIC COOP.	297	4,066.33
27864	08/13/2019	2291	AAP ONEONTA #9508	53	169.08
27865	08/13/2019	186	D'ARCANGELO & CO., LLP	328	8,400.00
27866	08/13/2019	194	DEMCO INC	326	24.33
27867	08/13/2019	1834	Gillee's Auto Truck & Marine	59	16.66
27868	08/13/2019	835	GRAINGER	316	128.65
27869	08/13/2019	327	HOGAN & SARZYNSKI LYNCH, DEWIND & GREGORY, LLP	329	760.00
27870	08/13/2019	3233	JIM SIMPSON CONTRACTING LLC	620	19,173.00
27871	08/13/2019	407	MATTHEWS BUSES INC	63	323.60
27872	08/13/2019	2109	MICROBAC LABORATORIES, INC	300	58.43
27873	08/13/2019	449	NASCO	199	47.00
27874	08/13/2019	477	NORTHEAST UNIFORM SERVICES, INC.	314	766.00
27875	08/13/2019	520	NYSSBA		1,800.00
27876	08/13/2019	2718	PC UNIVERSITY	274	38.00
27877	08/13/2019	660	SARGENT - WELCH	204	319.93
27878	08/13/2019	677	SCHOOL HEALTH CORPORATION	120	32.26
27879	08/13/2019	680	SCHOOL SPECIALTY	213	1,457.36
27879	08/13/2019	680	**VOID** SCHOOL SPECIALTY	213	-1,457.36
27880	08/13/2019	1903	SHERWIN WILLIAMS - NORWICH	323	574.00
27881	08/13/2019	2510	Tri-State Folding Partitions Inc	327	970.00
27882	08/13/2019	827	VALIANT NATIONAL AV SUPPLY	239	54.99
27883	08/13/2019	3249	WASTE RECOVERY ENTERPRISES. LLC	72	320.00
27884	08/13/2019	680	SCHOOL SPECIALTY	213	1,458.24
27885	08/15/2019	1159	PETTY CASH		300.00
27886	08/19/2019	2789	AIMEE PIEDMONTE		273.25
27887	08/19/2019	30	AMAZON.COM	78	756.06
27888	08/19/2019	2016	ANNETTE HAMMOND		64.49
27889	08/19/2019	2639	ATC TAXES	337	1,800.00
27890	08/19/2019	58	B R JOHNSON INC.		1,363.00
27891	08/19/2019	2635	Excellus Health Plan - Group	7	17,095.00
27892	08/19/2019	2564	Follett School Solutions Inc	14	47.18
27893	08/19/2019	426	HENRY SCHEIN INC	185	7.35
27894	08/19/2019	2554	Itsavvy LLC	287	177.49
27895	08/19/2019	3257	JEFF ROSENBERG		100.25
27896	08/19/2019	1985	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS LLC	309	477.96
27897	08/19/2019	674	SCHOLASTIC SPORTS SALES LTD	208	159.70
27898	08/19/2019	677	SCHOOL HEALTH CORPORATION	123	41.93
27899	08/19/2019	680	SCHOOL SPECIALTY	227	130.52

Gilbertsville-Mt. Upton CSD

Check Warrant Report For A - 3: Cash Disbursement For Dates 8/1/2019 - 8/31/2019



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
27900	08/19/2019	2440	SMILEMAKERS	30	78.54
27901	08/19/2019	2848	SYRACUSE RETREADERS LLC	339	1,400.00
27902	08/19/2019	752	THE DAILY STAR	336	878.00
27903	08/19/2019	2283	W.B. MASON CO INC	255	599.18
27904	08/19/2019	3060	WASHINGTON MUSIC CENTER	261	43.10
27905	08/22/2019	2230	Cascio Interstate Music	180	95.00
27906	08/22/2019	2946	Cierra Stafford		128.89
27907	08/22/2019	188	DCMO BOCES		161.95
27908	08/22/2019	188	DCMO BOCES		1,689.64
27909	08/22/2019	260	FLINN SCIENTIFIC INC	290	56.95
27910	08/22/2019	3258	JILL O'HARA		287.91
27911	08/22/2019	2870	MASTER LIBRARYCOM LLC		600.00
27912	08/22/2019	2109	MICROBAC LABORATORIES, INC	300	68.10
27913	08/22/2019	449	NASCO	196	32.63
27914	08/22/2019	607	PUTNAM PEST CONTROL INC	301	110.00
27915	08/22/2019	3011	RUG FAIR COMMERCIAL & INDUSTRIAL CO. INC	322	1,261.50
27916	08/22/2019	680	SCHOOL SPECIALTY	264	528.98
27917	08/22/2019	1903	SHERWIN WILLIAMS - NORWICH	323	235.24
27918	08/22/2019	3244	CASEBP	8	91,408.00
27919	08/22/2019	327	HOGAN & SARZYNSKI LYNCH, DEWIND & GREGORY, LLP	350	50.00
27920	08/26/2019	2089	DELAWARE-CHENANGO-OTSEGO ASBO		25.00
27921	08/26/2019	2968	PIRES		83.76

Number of Transactions: 113

Warrant Total: 194,369.87

Vendor Portion: 194,369.87

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 113 in number, in the total amount of \$ 194,369.87. 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.

9/4/19 Cindy Kitchum Deputy Treas
Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 194,369.87. 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.

8-3-19 [Signature] Internal Claims Auditor
Date Auditor's Signature Title

Gilbertsville-Mt. Upton CSD

Check Warrant Report For TA --3: August Payroll For Dates 8/1/2019 - 8/31/2019



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
393	08/01/2019	288	GMU PAYROLL ACCOUNT		34,356.55
394	08/01/2019	498	NYS INCOME TAX		1,762.21
395	08/01/2019	810	UNITED STATES TREASURY		10,928.50
396	08/01/2019	873	LEGEND GROUP/ADSERV, THE		610.00
397	08/15/2019	288	GMU PAYROLL ACCOUNT		32,978.10
398	08/15/2019	498	NYS INCOME TAX		1,712.49
399	08/15/2019	810	UNITED STATES TREASURY		10,447.54
400	08/15/2019	873	LEGEND GROUP/ADSERV, THE		610.00
401	08/29/2019	288	GMU PAYROLL ACCOUNT		37,739.51
402	08/29/2019	496	NYS EMPLOYEES RETIREMENT SYSTE		1,054.35
403	08/29/2019	498	NYS INCOME TAX		1,801.95
404	08/29/2019	810	UNITED STATES TREASURY		11,498.67
405	08/29/2019	873	LEGEND GROUP/ADSERV, THE		610.00
23402	08/01/2019	545	OTSEGO COUNTY SHERIFF		74.32
23403	08/12/2019	545	OTSEGO COUNTY SHERIFF		74.22
23404	08/26/2019	172	CSEA INC.		591.33
23405	08/26/2019	545	OTSEGO COUNTY SHERIFF		74.22

Number of Transactions: 17

Warrant Total: 146,923.96

Vendor Portion: 146,923.96

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 17 in number, in the total amount of \$ 146,923.96. 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.

9/4/19 Date Cindy Kitchum Signature Deputy Treas. Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 146,923.96. 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.

9-3 Date Th. Cook Auditor's Signature Internal Claims Auditor Title

Gilbertsville-Mt. Upton CSD

Check Warrant Report For F - 2: Cash Disbursement For Dates 8/1/2019 - 8/31/2019



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
40427	08/05/2019	3003	TANYA SCHNABL		1,600.00
40428	08/13/2019	3003	TANYA SCHNABL		1,600.00
40429	08/21/2019	3003	TANYA SCHNABL		800.00

Number of Transactions: 3

Warrant Total: 4,000.00

Vendor Portion: 4,000.00

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 3 in number, in the total amount of \$ 4,000.00. 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.

9/4/19 Cindy Ketchum Deputy Treas
Date Signature Title

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 4,000.00. 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.

9-3-19 [Signature] Internal claims Auditor
Date Auditor's Signature Title



GILBERTSVILLE - MOUNT
UPTON CENTRAL SCHOOL
DISTRICT

MANAGEMENT'S
DISCUSSION AND
ANALYSIS

AND

BASIC FINANCIAL
STATEMENTS

For the Year Ended
June 30, 2019

DRAFT

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
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D'Arcangelo & Co., LLP
Certified Public Accountants & Consultants

200 E. Garden St., P.O. Box 4300, Rome, N.Y. 13442-4300
315-336-9220 Fax: 315-336-0836

Independent Auditor's Report

Board of Education

Gilbertsville - Mount Upton Central School District

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Gilbertsville - Mount Upton 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 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 District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Gilbertsville - Mount Upton Central School District, as of June 30, 2019, and the respective changes in financial position 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 on and other Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gilbertsville - Mount Upton Central School District's basic financial statements. The other supplementary information as listed in the Table of Contents is presented for purposes of additional analysis as required by New York State Education Department and is not a required part of the basic financial statements. The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2019, on our consideration of the Gilbertsville - Mount Upton 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 Gilbertsville - Mount Upton Central School District's internal control over financial reporting and compliance.

S

September 10, 2019

Utica, New York

D'Arcangelo & Co., LLP
Certified Public Accountants & Consultants

200 E. Garden St., P.O. Box 4300, Rome, N.Y. 13442-4300
315-336-9220 Fax: 315-336-0836

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*

Board of Education

Gilbertsville - Mount Upton Central School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gilbertsville - Mount Upton 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 Gilbertsville - Mount Upton Central School District's basic financial statements, and have issued our report thereon dated September 11, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gilbertsville - Mount Upton 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 Gilbertsville - Mount Upton Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Gilbertsville - Mount Upton 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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

S

September 10, 2019

Utica, New York

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

The Gilbertsville - Mount Upton Central School District's discussion and analysis of financial performance provides an overall review of the District's financial activities for the fiscal years ended June 30, 2019 and 2018. The intent of this discussion and analysis is to look at the District's financial performance as a whole. This should be read in conjunction with the financial statements, which immediately follow this section.

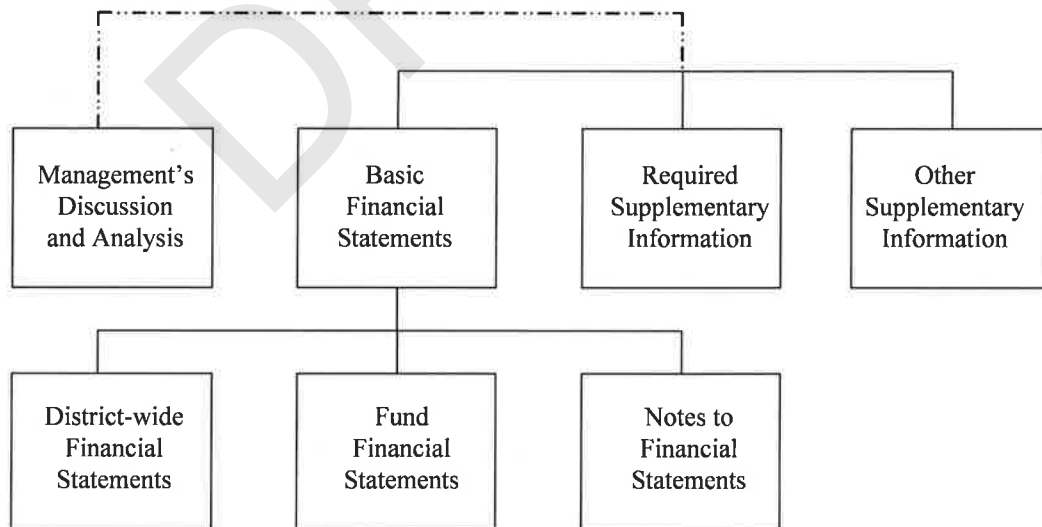
1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2019 are as follows:

- The District's total net position, as reflected in the District-wide financial statements, decreased by \$782,662 for the year.
- The District's expenses for the year, as reflected in the District-wide financial statements, totaled \$10,945,253. Of this amount, \$516,749 was offset by program revenues. The District received \$445,794 in operating grants to support instructional programs. General revenues of \$9,645,842 amount to 94.9% of total revenues.
- The General Fund's total fund balance, as reflected in the fund financial statements on Pages 15 and 17, decreased by \$114,550 to \$3,070,901. This was due to a deficit of revenues over expenditures and transfers based on the modified accrual basis of accounting.
- During the year the District issued DASNY Revenue Bonds in the amount of \$2,280,000 to permanently finance the building renovation project.

2. OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts – Management's Discussion and Analysis (MD&A), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements consist of district-wide financial statements, fund financial statements, and notes to the financial statements. A graphic display of the relationship of these statements follows:



See Independent Auditor's Report.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

(Continued)

A. District-wide Financial Statements

The District-wide financial statements are organized to provide an understanding of the fiscal performance of the District as a whole in a manner similar to a private sector business. There are two District-wide financial statements - the Statement of Net Position and the Statement of Activities. These statements provide both an aggregate and long-term view of the District's finances.

These statements utilize the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flows related to the events.

The Statement of Net Position

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating, respectively.

The Statement of Activities

The Statement of Activities presents information showing the change in net position during the fiscal year. All changes in net position are recorded at the time the underlying financial event occurs. Therefore, revenues and expenses are reported in the statement for some items that will result in cash flow in future fiscal periods.

B. Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District also uses fund accounting to ensure compliance with finance-related legal requirements. The funds of the District are reported in the governmental funds and the fiduciary funds.

These statements utilize the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period that they become measurable and available. It recognizes expenditures in the period that they become measurable, funded through available resources and payable within a current period.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the District-wide financial statements. However, the governmental fund financial statements focus on shorter term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year for spending in future years. Consequently, the governmental fund statements provide a detailed short-term view of the District's operations and the services it provides.

Because the focus of governmental funds is narrower than that of District-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the District-wide financial statements. By doing so, you may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains five individual governmental funds, General Fund, School Lunch Fund, Special Aid Fund, Debt Service Fund, and Capital Projects Fund, each of which is considered to be a major fund and is presented separately in the fund financial statements.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

(Continued)

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The fiduciary activities have been excluded from the District's District-wide financial statements because the District cannot use these assets to finance its operations.

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. Net Position

The Districts total net position decreased by \$782,662 between fiscal year 2019 and 2018. A summary of the District's Statement of Net Position for June 30, 2019 and 2018 is as follows:

	2019	2018	Increase/ (Decrease)	Percentage Change
Assets				
Current and Other Assets	\$ 4,311,008	\$ 4,874,755	\$ (563,747)	(11.6%)
Capital Assets, (Net of Accumulated Depreciation)	<u>16,256,873</u>	<u>16,249,734</u>	<u>7,139</u>	0.0%
Total Assets	<u>20,567,881</u>	<u>21,124,489</u>	<u>(556,608)</u>	(2.6%)
Deferred Outflows of Resources	<u>3,442,463</u>	<u>2,354,210</u>	<u>1,088,253</u>	46.2%
Liabilities				
Current and Other Liabilities	1,015,644	3,684,339	(2,668,695)	(72.4%)
Non-Current Liabilities	<u>18,088,891</u>	<u>14,544,472</u>	<u>3,544,419</u>	24.4%
Total Liabilities	<u>19,104,535</u>	<u>18,228,811</u>	<u>875,724</u>	4.8%
Deferred Inflows of Resources	<u>1,127,966</u>	<u>689,383</u>	<u>438,583</u>	63.6%
Net Position				
Net Investment in Capital Assets	\$ 9,396,356	\$ 9,139,553	\$ 256,803	2.8%
Restricted	2,570,821	2,640,374	(69,553)	(2.6%)
Unrestricted (Deficit)	<u>(8,189,334)</u>	<u>(7,219,422)</u>	<u>(969,912)</u>	(13.4%)
Total Net Position	<u>\$ 3,777,843</u>	<u>\$ 4,560,505</u>	<u>\$ (782,662)</u>	(17.2%)

Current and other assets decreased by \$563,747 as compared to the prior year. The decrease is primarily due to a decrease in cash in the Capital Fund due to the payment of project expenses.

Deferred outflows of resources increased by \$1,088,253, as compared to the prior year, due primarily to deferred outflows of resources for Teachers Retirement System (TRS) and Other Postemployment Benefits (OPEB).

Current and other liabilities decreased by \$2,668,695 due to the repayment of a bond anticipation note for construction of \$2,750,000.

Non-current liabilities increased by \$3,544,419, as compared to the prior year. This increase is primarily the result of receiving a DASNY Bond of \$2,280,000 and the annual accrual for the GASB 75 liability for OPEB in the amount of \$1,601,224 offset by the payments of bond principal of \$585,000 and a Bond Premium received and deferred of \$371,390.

Deferred inflows of resources increased by \$438,583 due to amounts provided by the Retirement Systems and OPEB.

The net investment in capital assets is calculated by subtracting the amount of outstanding debt used for construction from the total cost of all asset acquisitions, net of accumulated depreciation. The total cost of these acquisitions includes expenditures to purchase land, construct and improve buildings and purchase vehicles, equipment and furniture to support District operations.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

(Continued)

The unrestricted net position at June 30, 2019, is a deficit of \$8,189,334 which represents the amount by which the District's liabilities exceeded the District's assets, other than capital assets, excluding debt related to capital construction. These liabilities include the District's accrual of \$9,603,044 in other post-employment benefits.

The restricted portion of the net position decreased during the year by \$69,553 due to net reductions in the District's reserves, primarily the Capital Reserve, due to a transfer for the building renovation project.

B. Changes in Net Position

The results of this year's operations as a whole are reported in the Statement of Activities in a programmatic format in the accompanying financial statements. A summary of this statement for the years ended June 30, 2019 and 2018 is as follows:

	2019	2018	Increase/ (Decrease)	Percentage Change
Revenues				
Program Revenues				
Charges for Services	\$ 70,955	\$ 66,365	\$ 4,590	6.9%
Operating Grants	445,794	478,523	(32,729)	(6.8%)
General Revenues				
Property Taxes and STAR	2,439,157	2,392,309	46,848	2.0%
State and Federal Sources	7,018,472	7,030,485	(12,013)	(0.2%)
Other	188,213	231,078	(42,865)	(18.6%)
Total Revenues	<u>10,162,591</u>	<u>10,198,760</u>	<u>(36,169)</u>	(0.4%)
Expenses				
General Support	2,154,320	1,992,394	161,926	8.1%
Instruction	7,374,137	7,406,807	(32,670)	(0.4%)
Pupil Transportation	906,305	881,168	25,137	2.9%
Community Service	1,000	1,000		0.0%
Debt Service-Unallocated Interest	229,484	214,168	15,316	(7.2%)
Food Service Program	280,007	275,876	4,131	1.5%
Total Expenses	<u>10,945,253</u>	<u>10,771,413</u>	<u>173,840</u>	1.6%
Total Change in Net Position	<u>\$ (782,662)</u>	<u>\$ (572,653)</u>	<u>\$ (210,009)</u>	-(36.7%)

The District's revenues decreased by \$36,169 in 2019 or approximately 0.4%. The major factors that contributed to the increase were:

- District-wide state and federal revenue decreased by \$12,013 to \$7,018,472 in 2019 from \$7,030,485 in 2018. This is due to increases in Basic, Excess Cost Aid, and Building Aid offset by a decrease in SMART Schools Bond Act funds received in the Capital Fund from the prior year.
- Other revenue decreased by \$42,865 due to decreases in the refund of prior year expenses from the BOCES and the sale of transportation equipment during the year.

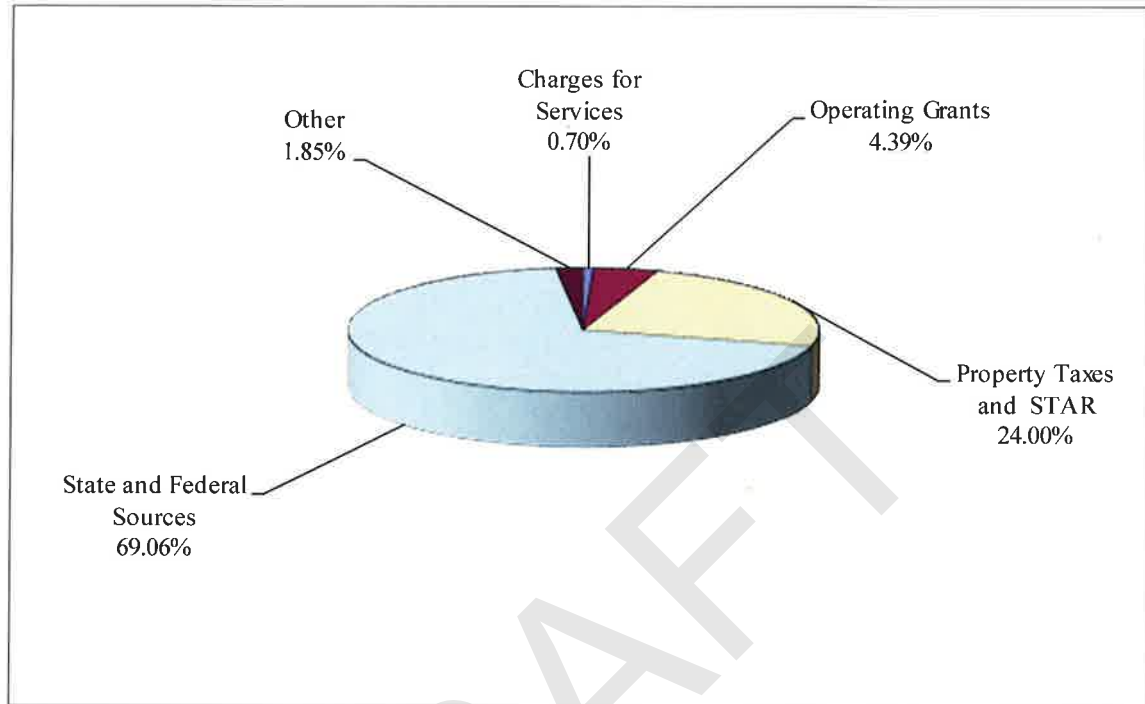
District's expenses for the year increased by \$173,840 or 1.6% primarily in General Instruction due to an increases in salaries, BOCES safety expenses, general insurance, and building condition survey costs.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

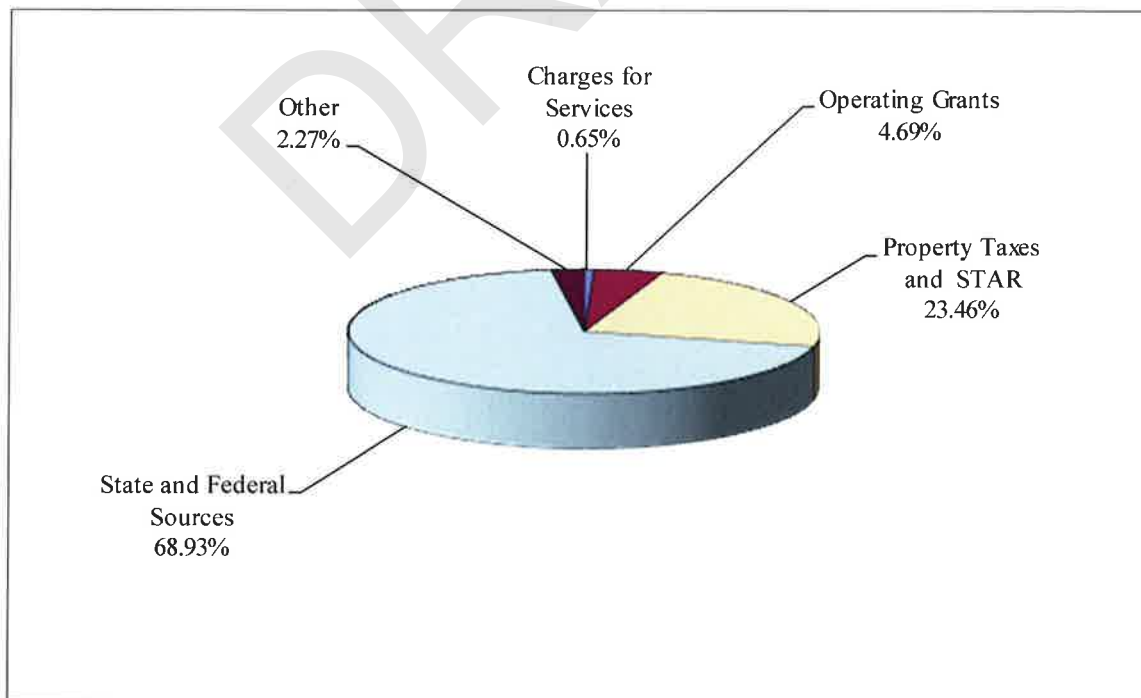
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A graphic display of the distribution of revenues for the two years follows:

For the Year Ended June 30, 2019



For the Year Ended June 30, 2018



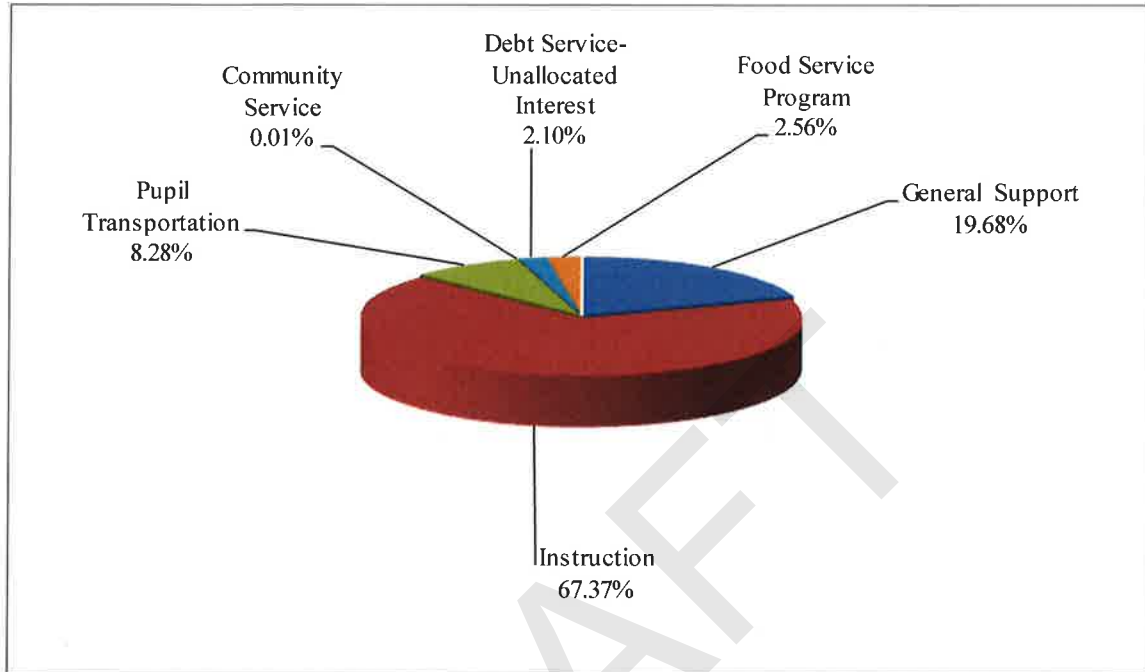
See Independent Auditor's Report.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

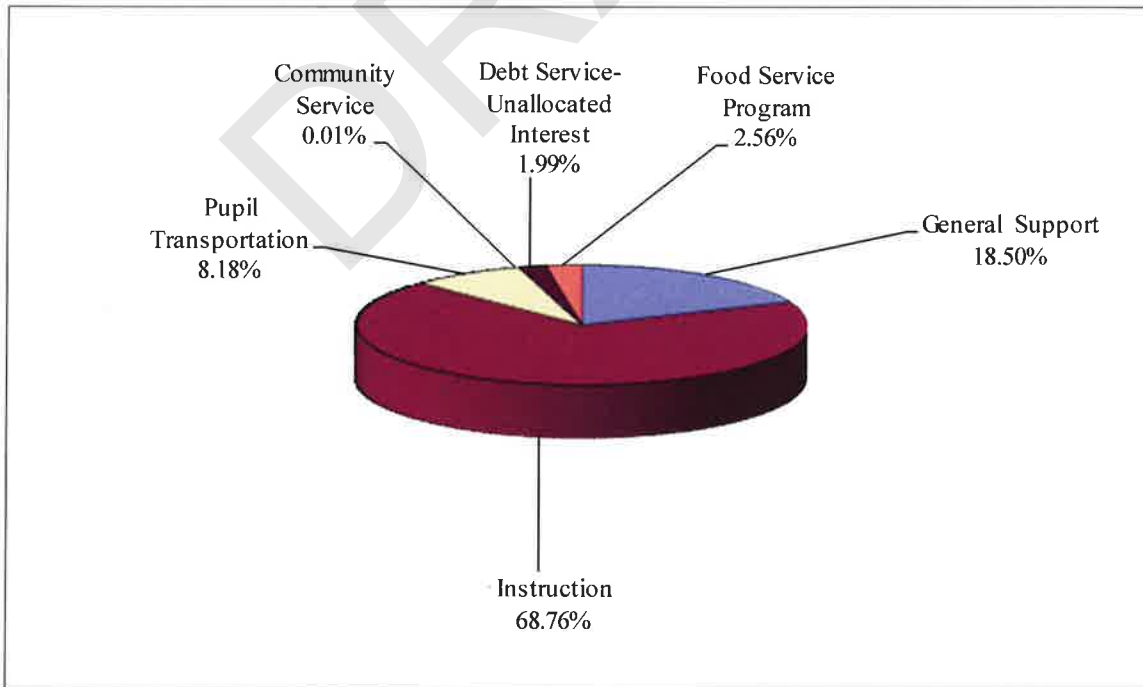
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A graphic display of the distribution of expenses for the two years follows:

For the Year Ended June 30, 2019



For the Year Ended June 30, 2018



See Independent Auditor's Report.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

(Continued)

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUND BALANCES

At June 30, 2019, the District's governmental funds reported a combined fund balance of \$3,250,216 which is an increase of \$1,998,783 from the prior year. This decrease is due to revenues exceeding expenditures for the year, primarily in the Capital Fund. A summary of the change in fund balance by fund is as follows:

	2019	2018	Increase/ (Decrease)
General Fund			
Restricted for:			
Capital	\$ 837,475	\$ 936,639	\$ (99,164)
Liability	366,058	335,723	30,335
Unemployment Insurance	100,542	100,441	101
Retirement Contribution	276,151	250,901	25,250
Employee Benefit Accrued Liability	772,796	797,002	(24,206)
Assigned	314,173	353,713	(39,540)
Unassigned	403,706	411,032	(7,326)
	<u>3,070,901</u>	<u>3,185,451</u>	<u>(114,550)</u>
School Lunch Fund			
Nonspendable	9,631	8,682	949
Assigned	1,360	2,955	(1,595)
	<u>10,991</u>	<u>11,637</u>	<u>(646)</u>
Debt Service Fund			
Restricted	213,874	213,248	626
	<u>213,874</u>	<u>213,248</u>	<u>626</u>
Capital Projects Fund			
Restricted	3,925	6,420	(2,495)
Unassigned (Deficit)	(49,475)	(2,165,323)	2,115,848
	<u>(45,550)</u>	<u>(2,158,903)</u>	<u>2,113,353</u>
 Total Fund Balance	 <u>\$ 3,250,216</u>	 <u>\$ 1,251,433</u>	 <u>\$ 1,998,783</u>

Note 12 to the Financial Statements provides additional information on the Reserves.

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2018-2019 Budget

The District's general fund adopted budget for the year ended June 30, 2019, was \$9,885,000. This is an increase of \$579,500 from prior years adopted budget, primarily due to an increase in employee benefit expense and debt service.

The budget was funded through a combination of revenues and designated fund balance. The majority of this funding source was \$2,440,865 in estimated real property taxes and STAR, and State Aid in the amount of \$6,991,135.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

(Continued)

B. Change in General Fund's Unassigned Fund Balance (Budget to Actual)

The General Fund's unassigned fund balance is the component of total fund balance that is the residual of prior years' excess revenues over expenditures, net of transfers to reserves and designations to fund the subsequent year's budget. It is this balance that is commonly referred to as the "fund balance". The change in this balance demonstrated through a comparison of the actual revenues and expenditures for the year compared to budget follows:

Opening, Unassigned Fund Balance	\$ 411,032
Revenues over Budget and Appropriated Reserves	(218,393)
Expenditures and Encumbrances under Budget	438,383
Appropriated Fund Balance for June 30, 2020 Budget	(295,000)
Net Decrease to Restricted Funds	<u>67,684</u>
Closing, Unassigned Fund Balance	<u>\$ 403,706</u>

Opening, Unassigned Fund Balance

The \$411,032 shown in the above table is the portion of the District's June 30, 2018 fund balance that was retained as unassigned. This was 4.16% of the District's 2018-2019 approved operating budget.

Revenues Over Budget and Appropriated Reserves

The 2018-2019 budget for revenues was \$9,550,000. The actual revenues received for the year were \$9,581,607. The actual revenue was over the estimated or budgeted revenue by \$31,607 which was offset by appropriated reserves of \$250,000.

Expenditures and Encumbrances Under Budget

The 2018-2019 final budget for expenditures and other uses was \$10,153,713. The actual expenditures, other uses, and encumbrances were \$9,715,330. The final budget was under expended by \$438,383. This under expenditure contributes to the change to the unassigned portion of the general fund balance from June 30, 2018 to June 30, 2019.

Appropriated Fund Balance and Reserves

The District chose to use \$295,000 of its available June 30, 2019 fund balance and reserves to partially fund its 2019-2020 approved operating budget.

Closing, Unassigned Fund Balance

Based upon the summary changes shown in the above table, the District will begin the 2019-2020 fiscal year with an unassigned fund balance of \$403,706. This is a decrease of \$7,326 over the unassigned balance from the prior year and is 4.04% of the subsequent year's budget.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

(Continued)

6. CAPITAL ASSET AND DEBT ADMINISTRATION

A. Capital Assets

At June 30, 2019, the District had invested in a broad range of capital assets, including land, buildings and improvements and equipment. The net increase in capital assets is due to the capital outlay for the district wide capital project being more than current year depreciation recorded for the year ended June 30, 2019. A summary of the District's capital assets, net of accumulated depreciation at June 30, 2019 and 2018, is as follows:

	2019	2018	Increase/ (Decrease)
Land	\$ 80,000	\$ 80,000	\$
Construction in Progress	886,206	3,658,743	(2,772,537)
Buildings and Improvements	14,154,904	11,454,461	2,700,443
Vehicles, Furniture, and Equipment	1,135,763	1,056,530	79,233
Capital Assets, Net	<u>\$ 16,256,873</u>	<u>\$ 16,249,734</u>	<u>\$ 7,139</u>

B. Debt Administration

At June 30, 2019, the District had total bonds payable of \$4,243,000. A summary of the outstanding debt at June 30, 2019 and 2018, is as follows:

Issue Date	Interest Rate	2019	2018	Increase (Decrease)
6/8/2011	2.00-5.25%	\$ 1,220,000	\$ 1,800,000	\$ (580,000)
11/15/2017	2.00-5.00%	\$ 2,795,000	\$ 2,800,000	\$ (5,000)
6/17/2019	3.00-5.00%	\$ 2,280,000	\$	\$ 2,280,000

7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The voters of the School District approved a budget of \$9,990,305 for the 2019-2020 school year.

The Board of Education and the Administration have strived to be fiscally responsible to the community while continuing to provide a quality education for students. In developing the 2019-2020 school budget, the preservation of educational programs for children remained a high priority. The School District will continue to make adjustments in spending to reflect unpredictable increases in special education costs, small projected increases in state aid revenues, the real property tax cap legislation, and ongoing unknowns in the tax base as unfavorable economic conditions continue to plague New York State. This, coupled with continued conservative fiscal management should result in future tax levies that stay within the New York State tax cap legislative mandate.

Overall, the district remains in a sound financial position, and will continue to be conservative in delivering educational programs at rates reasonably expected of a public school district.

Reserves have been established which will help in the near term to mitigate unexpected decreases in revenue or unanticipated expenditures. The Board and the Administration continue to reduce the use of reserves in the 2019-2020 school year and are working on long-term solutions to reduce the continued reliance on these reserves.

The balance of \$299,500 of deferred revenue at June 30, 2019 was utilized for the school based health clinic in the first few months of the 2019-2020 school year.

8. CONTACTING THE DISTRICT

This financial report is designed to provide the School District's citizens, taxpayers, customers, investors, and creditors with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office at Gilbertsville - Mount Upton Central School District, 693 State Highway 51, Gilbertsville, New York 13776-1104.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2019

Assets	
Cash and Cash Equivalents	\$ 945,742
Restricted Cash and Cash Equivalents	2,622,369
Receivables	
Due From Other Governments	442,450
Due from Fiduciary Funds	6
Inventory	9,631
Net Pension Asset - Proportionate Share	290,810
Capital Assets (Net of Accumulated Depreciation)	<u>16,256,873</u>
Total Assets	<u>20,567,881</u>
Deferred Outflows of Resources	
Pensions	1,765,987
Deferred Charges From Refunding of Debt (Net of Amortization)	379,077
Deferred Outflows - Other Post Employment Benefits	<u>1,297,399</u>
Total Deferred Outflows of Resources	<u>3,442,463</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 24,010,344</u>
Liabilities	
Accounts Payable	\$ 121,549
Accrued Liabilities	503
Accrued Bond Interest Payable	12,675
Due To	
Other Governments	321
Teachers' Retirement System	309,505
Employees' Retirement System	38,604
Unearned Revenues	299,500
Net Pension Liability - Proportionate Share	232,987
Noncurrent Liabilities	
Due Within One Year	
Bonds Payable	695,000
Bond Premium	114,470
Health Consortium Buy In	80,000
Due in More Than One Year	
Bonds Payable	5,600,000
Bond Premium	784,574
Health Consortium Buy In	755,000
Compensated Absences	456,803
Other Post Employment Benefits	<u>9,603,044</u>
Total Liabilities	<u>19,104,535</u>
Deferred Inflows of Resources	
Pensions	456,978
Deferred Outflows - Other Post Employment Benefits	<u>670,988</u>
Total Deferred Outflows of Resources	<u>1,127,966</u>
Net Position	
Net Investment in Capital Assets	9,396,356
Restricted	2,570,821
Unrestricted (Deficit)	<u>(8,189,334)</u>
Total Net Position	<u>3,777,843</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 24,010,344</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
General Support	\$ 2,154,320	\$	\$	\$ (2,154,320)
Instruction	7,374,137	10,610	288,762	(7,074,765)
Pupil Transportation	906,305			(906,305)
Community Service	1,000			(1,000)
Debt Service - Unallocated Interest	229,484			(229,484)
Food Service	280,007	60,345	157,032	(62,630)
Total Functions/Programs	<u>\$ 10,945,253</u>	<u>\$ 70,955</u>	<u>\$ 445,794</u>	<u>(10,428,504)</u>
General Revenues				
Real Property Taxes, STAR and Other Real Property Items				2,439,157
Use of Money and Property				15,988
Sales of Property and Compensation for Loss				22,400
State and Federal Sources				7,018,472
Miscellaneous				<u>149,825</u>
Total General Revenues				<u>9,645,842</u>
Change in Net Position				(782,662)
Net Position, Beginning of Year				<u>4,560,505</u>
Net Position, End of Year				<u>\$ 3,777,843</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

	General	School Lunch	Special Aid	Debt Service	Capital	Total
Assets						
Cash and Cash Equivalents	\$ 848,585	\$ 68,341	\$ 28,816	\$	\$	\$ 945,742
Restricted Cash and Cash Equivalents	2,353,022			213,460	55,887	2,622,369
Receivables						
Due From Other Governments	368,908	12,823	50,367		10,352	442,450
Due from Other Funds	158,672			414		159,086
Inventory		9,631				9,631
Total Assets	<u>\$ 3,729,187</u>	<u>\$ 90,795</u>	<u>\$ 79,183</u>	<u>\$ 213,874</u>	<u>\$ 66,239</u>	<u>\$ 4,179,278</u>
Liabilities						
Payables						
Accounts Payable	\$ 10,174	\$	\$	\$	\$ 111,375	\$ 121,549
Accrued Liabilities	503					503
Due To						
Other Governments		321				321
Other Funds		79,483	79,183		414	159,080
Teacher's Retirement System	309,505					309,505
Employees' Retirement System	38,604					38,604
Unearned Revenues	299,500					299,500
Total Liabilities	<u>658,286</u>	<u>79,804</u>	<u>79,183</u>		<u>111,789</u>	<u>929,062</u>
Fund Balance						
Nonspendable		9,631				9,631
Restricted	2,353,022			213,874	3,925	2,570,821
Assigned	314,173	1,360				315,533
Unassigned (Deficit)	403,706				(49,475)	354,231
Total Fund Balance (Deficit)	<u>3,070,901</u>	<u>10,991</u>		<u>213,874</u>	<u>(45,550)</u>	<u>3,250,216</u>
Total Liabilities and Fund Balance	<u>\$ 3,729,187</u>	<u>\$ 90,795</u>	<u>\$ 79,183</u>	<u>\$ 213,874</u>	<u>\$ 66,239</u>	<u>\$ 4,179,278</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
June 30, 2019

	Total Governmental Funds (Modified Accrual)	Long-Term Assets & Liabilities	Reclassifications and Eliminations	Statement of Net Position Total
Assets				
Cash and Cash Equivalents	\$ 945,742	\$	\$	\$ 945,742
Restricted Cash and Cash Equivalents	2,622,369			2,622,369
Receivables				
Due from Other Governments	442,450			442,450
Due from Other Funds	159,086		(159,080)	6
Inventory	9,631			9,631
Net Pension Asset - Proportionate Share		290,810		290,810
Capital Assets (Net of Accumulated Depreciation)		16,256,873		16,256,873
Total Assets	<u>4,179,278</u>	<u>16,547,683</u>	<u>(159,080)</u>	<u>20,567,881</u>
Deferred Outflows of Resources		<u>3,442,463</u>		<u>3,442,463</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,179,278</u>	<u>\$ 19,990,146</u>	<u>\$ (159,080)</u>	<u>\$ 24,010,344</u>
Liabilities				
Accounts Payable	\$ 121,549	\$	\$	\$ 121,549
Accrued Liabilities	503			503
Accrued Interest Payable		12,675		12,675
Bonds Payable		6,295,000		6,295,000
Bond Premium		899,044		899,044
Due To				
Due to Other Governments	321			321
Other Funds	159,080		(159,080)	
Teachers' Retirement System	309,505			309,505
Employees' Retirement System	38,604			38,604
Health Consortium Buy In		835,000		835,000
Compensated Absences		456,803		456,803
Other Postemployment Benefits		9,603,044		9,603,044
Net Pension Liability - Proportionate Share		232,987		232,987
Deferred Revenue	299,500			299,500
Total Liabilities	<u>929,062</u>	<u>18,334,553</u>	<u>(159,080)</u>	<u>19,104,535</u>
Deferred Inflows of Resources		<u>1,127,966</u>		<u>1,127,966</u>
Fund Balance/Net Position	<u>3,250,216</u>	<u>527,627</u>		<u>3,777,843</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance/Net Position	<u>\$ 4,179,278</u>	<u>\$ 19,990,146</u>	<u>\$ (159,080)</u>	<u>\$ 24,010,344</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

	General	School Lunch	Special Aid	Debt Service	Capital	Total
Revenues						
Real Property Taxes	\$ 2,024,242	\$	\$	\$	\$	\$ 2,024,242
STAR and Other Real Property Tax Items	414,915					414,915
Charges for Services	10,610					10,610
Use of Money and Property	15,360	2		372,016		387,378
Sale of Property and Compensation for Loss	22,400					22,400
Miscellaneous	142,535	7,290				149,825
State Aid	6,906,527	6,482	20,714		66,927	7,000,650
Federal Aid	45,018	150,550	268,048			463,616
School Lunch Sales		60,345				60,345
Total Revenues	<u>9,581,607</u>	<u>224,669</u>	<u>288,762</u>	<u>372,016</u>	<u>66,927</u>	<u>10,533,981</u>
Expenditures						
General Support	1,343,088				759,364	2,102,452
Instruction	4,131,524		282,130			4,413,654
Pupil Transportation	531,341		6,632		247,971	785,944
Community Service	1,000					1,000
Food Service Program		185,594				185,594
Employee Benefits	2,334,876	55,721				2,390,597
Debt Service - Principal	723,761			285,000		1,008,761
Debt Service - Interest	264,567					264,567
Total Expenditures	<u>9,330,157</u>	<u>241,315</u>	<u>288,762</u>	<u>285,000</u>	<u>1,007,335</u>	<u>11,152,569</u>
Excess (Deficit) Revenues Over Expenditures	<u>251,450</u>	<u>(16,646)</u>		<u>87,016</u>	<u>(940,408)</u>	<u>(618,588)</u>
Other Financing Sources (Uses)						
Proceeds of Debt					2,280,000	2,280,000
Cost of Issuance				(86,390)		(86,390)
BANs Redeemed from Appropriations					423,761	423,761
Transfers from Other Funds		16,000			350,000	366,000
Transfers to Other Funds	(366,000)					(366,000)
Total Other Financing Sources (Uses)	<u>(366,000)</u>	<u>16,000</u>		<u>(86,390)</u>	<u>3,053,761</u>	<u>2,617,371</u>
Excess (Deficit) Revenues Over Expenditures and Other Financing Sources (Uses)	<u>(114,550)</u>	<u>(646)</u>		<u>626</u>	<u>2,113,353</u>	<u>1,998,783</u>
Fund Balance (Deficit), Beginning of Year	<u>3,185,451</u>	<u>11,637</u>		<u>213,248</u>	<u>(2,158,903)</u>	<u>1,251,433</u>
Fund Balance (Deficit), End of Year	<u>\$ 3,070,901</u>	<u>\$ 10,991</u>	<u>\$</u>	<u>\$ 213,874</u>	<u>\$ (45,550)</u>	<u>\$ 3,250,216</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES AND
EXPENDITURES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

Net Changes in Fund Balance - Total Governmental Funds	\$	1,998,783
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Capital Outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their useful lives as depreciation expense in the statement of activities. This is the amount by which capital outlays exceeded depreciation expense and loss on disposal in the period.

	Depreciation Expense	(731,767)	
	Capital Outlays	<u>816,056</u>	84,289

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayments of bond principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Bonds issued at a premium create revenue for the governmental funds but that premium is amortized over the life of the bond in the statement of net position.

	Deferred Charge From Advance Refunding of Debt	86,390	
	Amortization of Deferred Charge On Advance Refunding Bonds	(48,781)	
	Premium on Advance Refunding Bonds	(371,390)	
	Bond Proceeds	(2,280,000)	
	Repayment of Bond Principal	585,000	
	Amortization of Premium on Bonds	<u>87,942</u>	(1,940,839)

Certain expenses in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

	Change in Accrued Interest on Debt	(4,078)	
	Change in Compensated Absences	35,253	
	Change in Other Postemployment Benefits	(978,427)	
	Change in Pension Expense	<u>22,357</u>	<u>(924,895)</u>

Change in Net Position Governmental Activities	\$	<u>(782,662)</u>
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The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2019

	<u>Agency</u>	<u>Private Purpose Trusts</u>
Assets		
Cash and Cash Equivalents	\$ 64,766	\$
Cash and Cash Equivalents - Restricted		60,313
Total Assets	<u>\$ 64,766</u>	<u>\$ 60,313</u>
Liabilities		
Due to Other Funds	\$ 6	
Agency Liabilities	1,201	
Extraclassroom Activity Balances	63,559	
Total Liabilities	<u>\$ 64,766</u>	
Net Position		
Restricted for Scholarships		\$ 60,313
Restricted For Other Purposes		
Total Net Position		<u>60,313</u>
Total Liabilities and Net Position		<u>\$ 60,313</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2019

	Private Purpose Trusts
Additions	
Investment Income	\$ 1,058
Gifts and Contributions	<u>19,559</u>
Total Additions	<u>20,617</u>
Deductions	
Scholarships and Awards	<u>16,086</u>
Change in Net Position	4,531
Net Position, Beginning of Year	<u>55,782</u>
Net Position, End of Year	<u><u>\$ 60,313</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Gilbertsville - Mount Upton Central School District (the School District) have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as they apply to governmental units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Certain significant accounting principles and policies utilized by the School District are described below:

Reporting Entity

The School District is governed by the laws of New York State. The School District is an independent entity governed by an elected Board of Education. 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 School District. Board members have authority to make decisions, power to appoint management, and primary accountability for all fiscal matters.

The reporting entity of the School District is based upon criteria set forth by GASB. 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 School District. The School 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 description of certain entities included in the School District's reporting entity.

Extraclassroom Activity Funds

The Extraclassroom Activity Funds of the 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 can be found at the School District's business office. The School District accounts for assets held as an agent for various student organizations in an agency fund.

Joint Ventures

The School District is a component district in Delaware, Chenango, Madison, and Otsego Board of Cooperative Education Services (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

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

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

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Basis of Presentation

(a) District-Wide Statements

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

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

(b) Fund Financial Statements

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

General Fund: This is the School District's primary operating fund used to account for and report all financial resources not accounted for in another fund.

Special Revenue Funds:

Special Aid Fund: This fund accounts for and reports the proceeds of specific revenue sources, such as Federal and State grants, that are legally restricted to expenditures for specified purposes.

School Lunch Fund: This fund is used to account for and report transactions of the School District's food service operations.

Capital Projects Fund: This fund is used to account for and report financial resources that are restricted or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds: This fund accounts for and reports all financial resources that are restricted to expenditures for principal and interest. Debt Service Funds should be used to report resources if legally mandated.

(c) Fiduciary Funds

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

Private Purpose Trust Funds: These funds are used to account for and report 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 School District or representatives of the donors may serve on committees to determine who benefits.

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

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Measurement Focus and Basis of Accounting

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

The governmental 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 School District considers all revenues reported in the governmental funds to be available if the revenues are collected within 90 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, other post-employment benefits, 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.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets 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, other postemployment benefits, pension liabilities, potential contingent liabilities, and useful lives of long-lived assets.

Cash and Cash Equivalents

The School District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of one year or less from date of acquisition. New York State law governs the School District's investment policies. Resources must be deposited in Federal Deposit Insurance Corporation (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.

Receivables

Receivables are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since management believes that such allowance would not be material.

Investments

Investments held by the School District are stated at fair value. Changes in the fair value of the investments and interest in dividends are reported as investment income.

Inventories

The inventories of food and supplies in the School Lunch Fund are recorded at cost on a first-in, first-out basis, or in the case of surplus food, donated by the U.S. Department of Agriculture, at the government's assigned value, which approximates market. Purchases of inventoriable items in other funds are recorded as expenditures at the time of purchase, and year-end balances are not maintained.

Capital Assets

Capital assets are reported at actual cost. Donated assets are reported at estimated fair market value at the time received.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

The School District uses capitalization thresholds of \$1,000, (the dollar value above which asset acquisitions are added to the capital asset accounts for grouped like assets or individual assets). Depreciation methods and estimated useful lives of capital assets reported in the district-wide statements are as follows:

	<u>Lives</u>	<u>Depreciation Method</u>
Furniture, Equipment and Vehicles	4-20 Years	Straight Line
Buildings and Improvements	20-30 Years	Straight Line

Deferred Outflow of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category. The first is related to pensions reported in the District-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension asset or liability and difference during the measurement period between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The second item is related to other postemployment benefits (OPEB) reported on the District-wide Statement of Position and represents the effect of differences between expected and actual experience and changes in assumptions during the year. These amounts are deferred and will be recognized in OPEB expense over the next several years. The third relates to a deferred outflow of funds due to a Deferred Charge on the Advance Refunding of Bonds. This charge is being amortized over the life of the remaining debt.

Property Taxes

Real property taxes are levied annually by the Board of Education and become a lien no later than September 1. Taxes are collected during the period September 1 to mid-November. Uncollected real property taxes are subsequently enforced by the counties of Otsego and Chenango. An amount, representing uncollected real property taxes transmitted to the counties for enforcement, is paid by the counties to the School District no later than the forthcoming April 1.

Interfund Transactions

The operations of the School District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The School 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 expenditure and revenues to provide financing or other services.

The amounts reported on the Statement of Net Position for due to and due from other funds represents amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for amounts due to and due from within the same fund type. A detailed description of the interfund transactions for governmental funds throughout the year is shown in Note 10 to the financial statements.

Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two item that qualifies for reporting in this category. The first represents the effect of the net change in the District's proportion of the collective net pension liability (ERS and TRS System) and difference during the measurement periods between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The second item is related to other postemployment benefits (OPEB) reported on the District-wide Statement of Position and represents the effect of differences between expected and actual experience and changes in assumptions during the year. These amounts are deferred and will be recognized in OPEB expenses over the next several years.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Compensated Absences

The School 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.

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

Consistent with GASB, an accrual for accumulated sick leave is included in the compensated absences liability on the District-wide statements at year end. 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 financial resources.

Other Benefits

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

In addition to providing pension benefits, the District provides postemployment health insurance coverage and survivor benefits for retired employees and their survivors. Collective bargaining agreements determine if District employees are 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 postemployment benefits is shared between the District and the retired employee. Other postemployment benefit costs are measured and disclosed using the accrual basis of accounting.

Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities and long-term obligations are reported in the District-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, 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 within one year or due in more than one year in the Statement of Net Position.

Unearned Revenue

Unearned revenues are reported when potential revenues do not meet both the measurable and available criteria for recognition in the current period. Unearned revenues also arise when resources are received by the School District before it has legal claim to them, as when grant monies are received prior to the incidence of qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the School District has legal claim to the resources, the liability for unearned revenues is removed and revenues are recorded.

Equity Classifications

(a) District-wide Statements

In the District-wide 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 improvements of those assets.

Restricted net position – reports net position when constraints placed on the assets or deferred outflow of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

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

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

(b) Fund Statements

The School District follows GASB's authoritative guidance under GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The following classifications describe the relative strength of the spending constraints:

Non-Spendable

This category 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 consists of inventory recorded in the School Lunch Fund.

Restricted Resources

This category 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. Generally, the District's policy is to use restricted resources only when appropriated by the Board of Education. When an expense is incurred for purposes for which both restricted and unrestricted resources are available, the School District's policy concerning which to apply first varies with the intended use, and with associated legal requirements.

The School District has established the following restricted fund balances:

- ***Capital Reserve***

The Capital 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 people at any special or annual meeting. Such authorization is further required for payments from the capital reserve. The form of 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 Section 3651 of Education Law. This reserve is accounted for in the General Fund.

- ***Liability Reserve***

The Property Loss and Liability Reserves [Education Law §1709(8)(c)] are used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and these reserves may not in total exceed 3% of the annual budget. These reserves are accounted for in the General Fund.

- ***Unemployment Insurance Reserve***

The Unemployment Insurance Reserve (GML §6-m) 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. If the School District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund. This reserve is accounted for in the General Fund.

- ***Retirement Contribution Reserve***

The Retirement Contribution Reserve (GML 6-r) (Chapter 260 of the NYS Laws of 2004) is used to reserve funds for the payment of retirement contributions to the New York State and Local Employees' Retirement System. This reserve was established by a Board resolution and is funded by budgetary appropriation and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the General Fund.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

- ***Reserve for Employee Benefit Accrued Liability***

The Reserve for Employee Benefit Accrued Liability (GML §6-p) is used to reserve funds for the payment of accrued employee benefit 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. The reserve is accounted for in the General Fund.

- ***Debt Service Fund***

This fund is used to account for and report the financial resources that are restricted to pay debt service. The funds include unused debt proceeds and interest and earnings on the temporary investment of debt proceeds.

- ***Capital Fund***

This fund is used to account for and report the financial resources that are restricted by a voter approved proposition for acquisition, construction or major repair of capital facilities.

Unrestricted Resources

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the School District has provided otherwise in its commitment or assignment actions.

- ***Committed*** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The 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. Intent is expressed by (a) the Board of Education or (b) the designated official, such as the District's Purchasing Agent, to which the Board has delegated the authority to assign amounts to be used for specific purposes. All encumbrances, other than capital fund, are classified as Assigned Fund Balance in the applicable fund. The amount appropriated for the subsequent year's budget of the General fund is also classified as Assigned Fund Balance in the General Fund.
- ***Unassigned*** - Includes all other fund resources that do not meet the definition of the above four classifications and are deemed to be available for general use by the School District. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in the respective fund.

(c) ***Reserve for Endowments and Scholarships*** - This reserve is used to account for various endowment and scholarship awards. This reserve is accounted for in the Fiduciary Fund.

(d) ***Order of Use of Fund Balance***

In circumstances where an expenditure is incurred for the purpose for which amounts are available in multiple fund balance classifications, (e.g. expenditures related to reserves) the Board will assess the current financial condition of the School district and then determine the order of application of expenditures to which the fund balance classification will be charged.

Future Changes in Accounting Standards

- GASB Statement No. 84 – Fiduciary Activities Effective for the year ended June 30, 2020
- GASB Statement No. 87 – Leases Effective for the year ended 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.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

2. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND DISTRICT-WIDE STATEMENTS

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the district-wide 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.

Total Fund Balances of Governmental Funds Compared To Net Position of Governmental Activities

The total fund balances of the School District's governmental funds differs 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 Sheet.

Statement of Revenues, Expenditures, and Changes In Fund Balances Compared To Statement of Activities

Differences between the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance and the Statement of Activities fall into one of four 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.

(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.

(e) *Employee Benefit Allocation*

Expenditures for employee benefits are not allocated to a specific function on the Statement of Revenues, Expenditures, and Changes in Fund Balances based on the requirements of New York State. These costs have been allocated based on total salary for each function on the Statement of Activities.

3. STEWARDSHIP AND COMPLIANCE

Fund Balance Limitations

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. At June 30, 2019, the School District's General Fund unassigned fund balance was 4.04% of the 2019-2020 budget.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Budgetary Procedures and Budgetary Accounting

The School District administration prepares a proposed budget for approval by the Board of Education for the General Fund for which legal (appropriated) budgets are adopted:

The voters of the School District approved the proposed appropriations budget for the General Fund.

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted. Supplemental appropriations occurred during the year for a voter approved project for use of the capital reserve and transfer to the capital fund.

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.

Change from Adopted Budget to Revised Budget

Adopted Budget	\$ 9,885,000
Add: Prior Year's Encumbrances	<u>18,713</u>
Original Budget	9,903,713
Add: Transfer to Capital Fund - Voter approved project	<u>250,000</u>
Final Budget	<u><u>\$ 10,153,713</u></u>

The budget and actual comparison for the Special Revenue Funds (if any) reflects budgeted and actual amounts only for funds with legally authorized (appropriated) budgets.

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.

Encumbrances

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

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

4. CASH AND CASH EQUIVALENTS

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. The School District's policy for custodial credit risk and New York State statutes govern the School District's investment policies, as discussed previously in these notes. GASB directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either:

- 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.

As of June 30, 2019, the School District had bank balances of \$3,854,426 of which \$752,509 was fully insured by the FDIC. \$3,101,917 was exposed to credit risk but fully collateralized by securities held by an agent of the pledging financial institution in the School District's name.

Restricted Cash and Cash Equivalents

Restricted cash and cash equivalents of \$2,353,022 in the General Fund for the year ended June 30, 2019 represents the following:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Reserve	\$ 936,639	\$ 150,836	\$ 250,000	\$ 837,475
Liability Reserve	335,723	30,335		366,058
Unemployment Insurance Reserve	100,441	101		100,542
Retirement Contribution Reserve	250,901	50,250	25,000	276,151
Employee Benefit Accrued Liability	797,002	794	25,000	772,796
Total	<u>\$ 2,420,706</u>	<u>\$ 232,316</u>	<u>\$ 300,000</u>	<u>\$ 2,353,022</u>

Restricted cash and cash equivalents of \$213,460 in the Debt Service fund represents funds restricted for debt service of outstanding deficit financing bonds. Restricted cash and cash equivalents of \$55,887 in the Capital fund represents funds restricted for capital projects approved by the voters. Restricted cash in the Fiduciary Fund was \$60,313.

5. PARTICIPATION IN BOCES

During the year, the School District was billed \$1,564,837 for BOCES' administrative and program costs. Financial statements for the BOCES are available from the BOCES' administrative office at 6678 County Road 32, Norwich, New York 13815.

Financial statements for the BOCES are available from the Delaware-Chenango-Madison-Otsego BOCES' administrative office located in Norwich, New York.

During the year ended June 30, 2019, the School District issued no debt on behalf of BOCES. However, during 2008, the BOCES issued \$47,755,000 in Revenue Lease Bonds with the Dormitory Authority of the State of New York (DASNY). These bonds will be repaid by the component districts of the BOCES as a lease payment included in the administrative budget of the BOCES over the term of the bonds. During 2019, \$2,315,000 in principal payments were made and the outstanding balance at June 30, 2019, was \$26,135,000. The Bonds were refinanced through DASNY in June 2015, to reduce the debt service expenditures over the remaining life of the bonds.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 80,000	\$	\$	\$ 80,000
Construction in Progress	3,658,743	477,463	3,250,000	886,206
Total	3,738,743	477,463	3,250,000	966,206
Capital Assets Being Depreciated				
Buildings and Improvements	19,799,122	3,250,000		23,049,122
Furniture, Equipment and Vehicles	5,287,975	261,443	203,492	5,345,926
Total	25,087,097	3,511,443	203,492	28,395,048
Accumulated Depreciation				
Buildings and Improvements	8,344,661	549,557		8,894,218
Furniture, Equipment and Vehicles	4,231,445	182,210	203,492	4,210,163
Total	12,576,106	731,767	203,492	13,104,381
Net Capital Assets Being Depreciated	12,510,991	2,779,676		15,290,667
Net Capital Assets	<u>\$ 16,249,734</u>	<u>\$ 3,257,139</u>	<u>\$ 3,250,000</u>	<u>\$ 16,256,873</u>

Depreciation expense of \$731,767 is charged as follows:

<u>Function/Program</u>	
General Support	\$ 205,473
Instruction	431,347
Pupil Transportation	76,810
School Lunch	18,137
Total Depreciation	<u>\$ 731,767</u>

7. SHORT-TERM DEBT

Bond Anticipation Notes

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

<u>Payable From/Description</u>	<u>Date of Original Issue</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Interest Rate (%)</u>	<u>Outstanding Amount</u>
BAN - District Renovations	7/12/2017	\$ 2,750,000	7/12/2018	1.41%	<u>\$</u>

Changes in the School District's short-term outstanding debt for the year ended June 30, 2019, are as follows:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Paid</u>	<u>Ending Balance</u>
BAN - Capital Fund	<u>\$ 2,750,000</u>	<u>\$</u>	<u>\$ (2,750,000)</u>	<u>\$</u>

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
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For the Year Ended June 30, 2019

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

Interest Expensed and Paid	\$ 38,775
Less: Interest Accrued in the Prior Year	<u>(37,482)</u>
Total Interest Expense on Short-Term Debt	<u>\$ 1,293</u>

8. NONCURRENT LIABILITIES

Noncurrent liability balances and activity are as follows for the year ended June 30, 2019:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One Year
Bonds Payable					
Serial Bonds Payable	\$ 4,600,000	\$ 2,280,000	\$ 585,000	\$ 6,295,000	\$ 695,000
Bond Premium	615,596	371,390	87,942	899,044	114,470
Other Liabilities					
Other Postemployment Benefits	8,001,820	2,574,649	973,425	9,603,044	
Health Consortium Buy In	835,000			835,000	80,000
Compensated Absences	492,056		35,253	456,803	
Total Noncurrent Liabilities	<u>\$ 14,544,472</u>	<u>\$ 5,226,039</u>	<u>\$ 1,681,620</u>	<u>\$ 18,088,891</u>	<u>\$ 889,470</u>

The General Fund has typically been used to liquidate noncurrent liabilities through budget appropriations.

Serial Bonds

The School District borrows money in order to acquire land or equipment, construct buildings, or make improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

Long-Term Debt Maturity Schedule

The following is a statement of serial bonds with corresponding maturity schedules:

Payable From/Description	Date of Original Issue	Original Amount	Date of Final Maturity	Interest Rate (%)	Ending Balance
General Fund					
Construction	06/11	\$ 7,955,000	06/25	2.00-5.25	\$ 1,220,000
Advance Refunding Bond	11/17	\$ 2,810,000	06/25	2.00-5.00	2,795,000
DASNY Revenue Bond	06/19	\$ 2,280,000	06/33	3.00-5.00	2,280,000
Total					<u>\$ 6,295,000</u>

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

Principal and interest payments due on serial bonds are as follows:

For the Year Ending June 30,	Serial Bonds		Total
	Principal	Interest	
2020	\$ 695,000	326,614	\$ 1,021,614
2021	750,000	267,400	1,017,400
2022	780,000	229,900	1,009,900
2023	810,000	195,300	1,005,300
2024	860,000	154,800	1,014,800
2025-2029	1,580,000	330,750	1,910,750
2030-2033	820,000	83,650	903,650
Total	<u>\$ 6,295,000</u>	<u>\$ 1,588,414</u>	<u>\$ 7,883,414</u>

Interest on Long Term Debt

Interest paid on long-term debt for the year was \$264,567.

Interest expense on the District-wide financial statements is calculated as follows:

Interest Paid	\$ 264,567
Less: Interest Accrued in the Prior Year	(8,597)
Amortization of Bond Premium	(87,942)
Plus: Interest Accrued in the Current Year	12,675
Amortization of Bond Costs	<u>48,781</u>
Total Interest Expense on Long-Term Debt	<u>\$ 229,484</u>

Advance Refunding

During November 2017, the School District issued \$2,810,000 of Advance Refunding Serial Bonds. The bonds consist of serial bonds bearing various fixed rates ranging from 2.00% to 5.00% with annual maturities from June 2018 through June 2025.

The advance refunding was done in order to reduce future debt payments. The transaction resulted in an economic gain (difference between the present value of the debt service on the old and new bonds) of approximately \$100,539.

Deferred Charges From Refunding of Debt

The cost of refunding the serial bonds has been capitalized and recorded as a deferred outflow on the District-wide financial statements. The costs are being amortized using the straight-line method over eight years, the remaining time to maturity of the bonds. The current year amortization is \$48,781 and is included as an addition to interest expense on the statement of activities.

Deferred Charge from Refunding of Debt	\$ 341,468
Add: Current Year Bond Issuance Costs	86,390
Less: Accumulated Amortization	<u>(48,781)</u>
Net Refunding of Debt Costs	<u>\$ 379,077</u>

Prior Year Defeasance of Debt

The School District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the School District's financial statements. At June 30, 2019, \$2,825,000 bonds outstanding are considered defeased.

Debt Limit

Pursuant to the Local Finance Law, the School District has the power to contract indebtedness for any school district purpose authorized by the legislature of the State of New York provided the aggregate principal amount thereof shall not exceed ten per centum of the full valuation of the taxable real estate of the School District and subject to certain enumerated deductions such as State aid for building purposes. The Constitutional and statutory method for determining full valuation consist of taking the

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

assessed valuation of taxable real estate for the last completed assessment roll and applying thereto the ratio (equalization rate) which such assessed valuation bears to the full valuation; such ratio is determined by the State Board of Real Property Services. The Legislature also is required to prescribe the manner by which such ratio shall be determined by such authority. The District is in compliance with its constitutional debt limit at year end.

Serial Bond Premium

In 2011, 2017, and 2019, the District issued serial bonds for \$7,955,000, \$2,810,000 and \$2,280,000, respectively. The serial bonds were issued at premiums of \$355,000, \$500,680 and \$371,390, respectively. While these amounts were recognized as revenue in the Debt Service Fund, they are considered unearned revenue on the District-wide financial statements. The premiums are being amortized until the bonds mature in 2033. Interest revenue amortized for the year ending June 30, 2019, was \$87,942, and the remaining unamortized balance is reported as a deferred bond premium in the amount of \$899,044.

Compensated Absences

Compensated absences represent vacation and sick time that has been earned by the School District employees but not used as of June 30, 2019.

9. PENSION PLANS

A. New York State and Local Employees' Retirement System (ERS)

(a) Plan Description

The School District participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer public employee 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. The Comptroller is an elected official determined in a direct statewide election and serves a four year term. Thomas P. DiNapoli has served as Comptroller since February 7, 2007. In November, 2014, he was elected for a new term commencing January 1, 2015. 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 School 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.

(b) Contributions

The System is noncontributory for employees who joined prior to July 28, 1976. For employees who joined after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary for the first ten years of membership. Employees who joined on or after January 1, 2010 are required to contribute 3% of their annual salary for their entire working career. Under the authority of the NYSRSSL, 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. All required contributions for the NYSERS fiscal year ended March 31, 2019, were paid. The required contributions for the current year and two preceding years were:

	<u>Amount</u>
2017	\$ 138,471
2018	\$ 147,368
2019	\$ 154,413

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NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

(c) Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the School District reported a liability of \$232,987 for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2019, the School District's proportion was .0032883 percent, which was an increase of .0001519 percent from its proportionate share measured at June 30, 2018.

For the year ended June 30, 2019, the School District recognized pension expense of \$183,379. At June 30, 2019, the School District reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 45,880	\$ 15,640
Change of Assumptions	58,563	
Net difference between projected and actual earnings on Pension plan investments		59,797
Changes in proportion and differences between contributions and proportionate share of contributions	64,187	1,432
Contributions subsequent to the measurement date	38,604	
Total	<u>\$ 207,234</u>	<u>\$ 76,869</u>

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

Year ended June 30:

2020	\$ 71,308
2021	\$ (27,552)
2022	\$ 9,825
2023	\$ 38,180

(d) Actuarial Assumptions

The total pension liability at March 31, 2019 was determined by using an actuarial valuation as of April 1, 2018, with update procedures used to roll forward the total pension liability to March 31, 2019. The actuarial valuation used the following actuarial assumptions.

Significant actuarial assumptions used in the April 1, 2018 valuation were as follows:

Investment rate of return (net of investment expense, including inflation)	7.00%
Salary scale	4.20%
Decrement tables	April 1, 2010 - March 31, 2015 System's Experience
Inflation rate	2.50%

Annuitant mortality rates are based on April 1, 2010 - March 31, 2015 System's experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2014.

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.

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The long term expected 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 return, net of investment expenses 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 the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2019 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	36.00%	4.55%
International equity	14.00%	6.35%
Private equity	10.00%	7.50%
Real estate	10.00%	5.55%
Absolute return strategies	2.00%	3.75%
Opportunistic portfolio	3.00%	5.68%
Real assets	3.00%	5.29%
Bonds and mortgages	17.00%	1.31%
Cash	1.00%	-0.25%
Inflation-indexed bonds	4.00%	1.25%
	<u>100.00%</u>	

* Real rates of return are net of the long-term inflation assumption of 2.50%

(e) Discount Rate

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

(f) Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
Proportionate share of the net pension liability (assets)	\$ 1,018,657	\$ 232,987	\$ (427,031)

(g) Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued ERS financial report.

(h) Payables to the Pension Plan

The School District has recorded an amount due to ERS in amount of \$38,604 in the General Fund at June 30, 2019. This amount represents the three months of the School District's fiscal year that will be included in the ERS 2019-2020 billing cycle and has been accrued as an expenditure in the current year.

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NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

B. New York State Teachers' Retirement System (TRS)

(a) Plan Description

The School District participates in the New York Teachers' Retirement System (TRS). This is a cost-sharing multiple-employer public employee retirement system. The system provides retirement benefits as well as death and disability benefits. The TRS was created and exists pursuant to Article 11 of the New York State Education Law. TRS is administered by the system and governed by a ten member board to provide these benefits to teachers employed by participating employers in the State of New York, excluding New York City. The System provides benefits to plan members and beneficiaries as authorized by New York State Law and may be amended only by the Legislature with the Governor's approval. Benefit provisions vary depending on date of membership and membership class (6 tiers). TRS issues a publicly available financial report that contains basic financial statements and required supplementary information for the System. For additional plan information please refer to the NYSTRS Comprehensive Annual Financial Report which can be found on the TRS website located at www.nystrs.org.

(b) Contributions

Pursuant to Article 11 of the New York State Education Law, employers are required to contribute at an actuarially determined rate adopted annually by the Retirement Board. Tier 3 and Tier 4 members who have less than 10 years of service or membership are required by law to contribute 3% of their salary to the System. Tier 5 members are required by law to contribute 3.5% of their salary throughout their active membership. Tier 6 members are required by law to contribute between 3% and 6% of their salary throughout their active membership in accordance with a schedule based upon salary earned. Pursuant to Article 14 and Article 15 of the Retirement and Social Security Law, those member contributions are used to help fund the benefits provided by the System. However, if a member dies or leaves covered employment with less than 5 years of credited service for Tiers 3 and 4, or 10 years of credited service for Tiers 5 and 6, the member contributions with interest calculated at 5% per annum are refunded to the employee or designated beneficiary. Eligible Tier 1 and Tier 2 members may make member contributions under certain conditions pursuant to the provisions of Article 11 of the Education Law and Article 11 of the Retirement and Social Security Law. Upon termination of membership, such accumulated member contributions are refunded. At retirement, such accumulated member contributions can be withdrawn or are paid as a life annuity. The required employer contributions for the current year and two preceding years were:

	Amount	Rate
2017	\$ 339,474	11.72%
2018	\$ 266,705	9.80%
2019	\$ 287,885	10.62%

(c) Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the School District reported an asset of \$290,810 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2018, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of June 30, 2017. The School District's proportion of the net pension asset was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2018, the School District's proportionate share was .016082 percent, which was an decrease of .000489 percent from its proportionate share measured as of June 30, 2017.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

For the year ended June 30, 2019, the School District recognized pension expense of \$228,435. At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 217,320	\$ 39,365
Change of Assumptions	1,016,571	
Net difference between projected and actual earnings on Pensions plan investments		322,821
Changes in proportion and differences between contributions and proportionate share of contributions	36,977	17,923
Contributions subsequent to the measurement date	287,885	
Total	<u>\$ 1,558,753</u>	<u>\$ 380,109</u>

Amounts reported as deferred outflows/inflows of resources related to pensions resulting from School District contributions subsequent to the measurement date, if any, will be recognized as a reduction of the net pension asset. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2019	\$ 294,227
2020	\$ 200,643
2021	\$ 23,610
2022	\$ 199,957
2023	\$ 135,967
Thereafter	\$ 36,355

(d) Actuarial Assumptions

The total pension liability (asset) at June 30, 2018 measurement date was determined by using an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total pension liability (asset) to June 30, 2018. The actuarial valuation used the following actuarial assumptions.

Investment Rate	
of Return	7.25 % compounded annually, net of pension plan investment expense, including inflation.
Salary scale	Rates of increase differ based on service.
	They have been calculated based upon recent NYSTRS member experience.

Service	Rate
5	4.72%
15	3.46%
25	2.37%
35	1.90%

Projected COLAs	1.5% compounded annually.
Inflation rate	2.3%

Annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale MP 2014, applied on a generational basis. Active member mortality rates are based on plan member experience.

The actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2014.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
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For the Year Ended June 30, 2019

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of the measurement date of June 30, 2018 is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Domestic equity	33.0%	5.80%
International equity	16.0%	7.30%
Global equity	4.0%	6.70%
Real estate equity	11.0%	4.90%
Private equity	8.0%	8.90%
Domestic fixed income securities	16.0%	1.30%
Global fixed income securities	2.0%	0.90%
Private debt	1.0%	6.80%
Real estate debt	7.0%	2.80%
High-yield fixed income securities	1.0%	3.50%
Short-term	1.0%	0.30%
	<u>100.0%</u>	

* Real rates of return are net of the long-term inflation assumption of 2.3% for 2018.

(e) Discount Rate

The discount rate used to measure the pension liability (asset) was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from school districts will be made at statutorily required rates, actuarially determined. Based on those assumptions, the System's 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 asset.

(f) Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the School District's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the School District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Assumption (7.25%)	1% Increase (8.25%)
Proportionate share of the net pension liability (assets)	\$ 1,997,911	\$ (290,810)	\$ (2,208,122)

(g) Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued TRS financial report.

(h) Payables to the Pension Plan

The School District has recorded an amount due to TRS in amount of \$309,505 in the General Fund at June 30, 2019. This amount represents contribution for the 2018-2019 fiscal year that will be made in 2019-2020 and has been accrued as an expenditure in the current year.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

10. OTHER POSTEMPLOYMENT HEALTH CARE BENEFITS

(a) *Plan Description*

The School District administers the payment of Postretirement Healthcare Benefits Plan (the Plan) as a single-employer defined benefit Other Postemployment Benefit plan. The Plan provides for continuation of medical insurance benefits for certain retirees and their spouses and can be amended by action of the School District subject to applicable collective bargaining and employment agreements.

(b) *Benefits Provided*

Superintendent of Schools

Per an agreement between Board of Education and the Superintendent of Schools. Superintendent must retire under the NYSTRS, have at least 13 years of service with the District, and retire from the District not before the age of 55. The District pays 100% of single or family medical and dental premiums for coverage.

Group 1 Employees (Administrators)

Per an agreement between the Superintendent of Schools and the Administrators' Association. An employee must be eligible to retire under either NYSTRS or NYSERS and have at least 10 years of service with the District and retire from the District not before the age of 55. The District pays 50% of single coverage premiums and 35% of family coverage. Surviving spouses are eligible to continue coverage under the plan by paying 100% of premiums for coverage.

Group 2 Employees (Teachers, Supervisors, CSEA, and Exempt)

Per an agreement between the Superintendent of Schools and the various bargaining units. Employee must be eligible to retire from the district with at least 15 years of service and not before the age of 55. The District pays 50% of single coverage and 35% of family coverage premiums. Surviving spouses are eligible to remain in the plan by paying 100% of the premiums for coverage.

(c) *Schedule of Required Contributions*

The OPEB plan is currently unfunded.

(d) *Employees covered by benefit terms*

At June 30, 2019, the following employees were covered by the benefit terms:

	<u>Total</u>
Active not eligible to retire	70
Active eligible to retire	0
Inactive employees entitled to but not yet receiving benefit payments	0
Retired and surviving spouses currently receiving benefits	<u>47</u>
Total	<u>117</u>

(e) *Actuarial Methods and Assumptions*

Actuarial Methods

All actuarial methods are chosen to be consistent with the requirements of GASB 75 and are effective July 1, 2018:

Entry Age Normal, Level Percentage of Salary

No assets have been set aside to fund the liabilities for this plan.

All active employees eligible to participate in any OPEB benefit plan offered by the employer are included in this valuation. Retirees and surviving spouses currently enrolled in an OPEB plan offered by the employer are included in the valuation. Retirees who have opted out or otherwise waived all coverage are not included in the valuation unless explicitly stated otherwise.

All amortizable amounts are amortized on a straight line basis over the average years to expected retirement for active employees.

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NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

The July 1, 2018 Actuarial Valuation directly calculated the July 1, 2018 Total OPEB Liability (TOL). The July 1, 2018 TOL was increased by service cost and interest and decreased by benefit payments to estimate the TOL as of June 30, 2019. The TOL as of June 30, 2019 was also adjusted to reflect any material plan changes after the valuation, if applicable.

Actuarial Assumptions

All actuarial assumptions are chosen to be consistent with the requirements of GASB 75 and Actuarial Standards of Practice (ASOPs). Whenever possible, actual plan experience is factored into the setting of actuarial assumptions. Rates based on independent, published sources are used as noted, without audit.

The long-term bond rate used of 3.50% is based on the Bond Buyer General Obligation 20-Bond Municipal Index as of the measurement date.

The salary scale reflects the rate at which payroll amounts are expected to increase over time for purposes of attributing liabilities under the Entry Age Normal, Level Percentage of Salary actuarial cost method.

Mortality Rates

RP-2014 adjusted to 2006 Total Dataset Mortality Table generationally projected to the valuation date with Scale MP-2018. This assumption includes a margin for future improvements in longevity.

Termination Rates

Based on the assumptions used in the June 30, 2017 Actuarial Valuation Report for the New York State Teachers' Retirement System and the 2018 Annual Report to the Comptroller on Actuarial Assumptions for the New York State and Local Retirement System.

Marital Assumption

80% of both male and female employees are assumed to be married at retirement and elect coverage for a spouse. Actual spousal information was used for retirees when available.

Spousal Ages

Actual age, if reported, for retirees. Otherwise males are assumed to be three years older than females.

Participation Rate

100% of future eligible retirees are assumed to elect coverage at retirement. Also, 100% of eligible spouses are assumed to elect coverage at retirement.

100% of future retirees and spouses are assumed to continue coverage past age 65.

Healthcare Cost Trend Rate

Health care trend rates reflect both the current and long-term outlook for increases in health care costs. The short-term rates are based on recent industry surveys, plan experience and near-term expectations. The long-term trend rate is based on our general inflation assumption plus an adjustment to reflect expectations for long-term medical inflation.

The medical trend rates used are 6.1% decreasing to 4.1% over the next 57 years.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

(f) Changes in the Total OPEB Liability

The following outlines the changes to the Total OPEB Liability during the fiscal year, by source.

Beginning at June 30, 2018:	\$ 8,001,820
Changes for the year:	
Service Cost	371,191
Interest	248,095
Effect of Plan Changes	478,876
Effect of Demographic Gains or Losses	(765,493)
Effect of Assumption Changes or Inputs	1,476,487
Benefit Payments	(207,932)
Net Changes:	<u>1,601,224</u>
Balance at June 30, 2019	<u>\$ 9,603,044</u>

(g) Sensitivity of the total OPEB liability to changes in the discount rate

The discount rate assumption can have a profound impact on total liabilities. The following exhibit demonstrates the effect a 1% change in the discount rate assumption would have on liabilities.

	1% Decrease (2.5%)	Current Assumption (3.5%)	1% Increase (4.5%)
Total OPEB liability	\$ 11,368,050	\$ 9,603,044	\$ 8,201,899

(h) Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

Healthcare costs can be subject to considerable volatility over time. The following exhibit demonstrates the effect on liabilities of a 1% change in the healthcare cost trend rates.

	1% Decrease (5.1%-3.1%)	Current Assumption (6.1%-4.1%)	1% Increase (7.1%-5.1%)
Total OPEB liability	\$ 7,702,303	\$ 9,603,044	\$ 12,307,436

(i) OPEB Expense

The OPEB Expense reflects the costs to the OPEB plan incurred during the year, including the service cost, interest cost, immediate recognition of the impact of all plan provision changes, and the amortization of gains and losses due to experience or changes in the assumptions.

Calculation of the OPEB Expense

Service cost	\$ 371,191
Interest cost	248,095
Effect of plan changes	478,876
Recognition of demographic gains or losses	(94,085)
Recognition of assumption changes or inputs	<u>182,282</u>
Total OPEB Expense	<u><u>\$ 1,186,359</u></u>

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

(j) Deferred Outflows and Inflows of Resources Related to OPEB

The following deferrals of outflows were reported during the fiscal year.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,194	\$ 670,988
Changes of assumptions	1,294,205	
Net difference between projected and actual earnings on Pensions plan investments		
Changes in proportion and differences between contributions and proportionate share of contributions		
Contributions subsequent to the measurement date		
Total	<u>\$ 1,297,399</u>	<u>\$ 670,988</u>

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

Year ended June 30:	<u>Amount</u>
2020	\$ 88,197
2021	88,197
2022	88,197
2023	88,197
2024	88,197
Thereafter	185,426

(k) Schedule of Deferred Outflows and Inflows of Resources due to the difference between actual and expected experience

The following details the source of deferred outflows and inflows of resources each year due to the difference between actual and expected experience. This includes changes in the census, and changes in medical premiums that are different than expected healthcare cost trend rates.

Outstanding amounts are amortized on a straight line basis over the average years to expected retirement.

Fiscal Year Ending	Outstanding Amount <u>Beginning of Year</u>	Annual <u>Amortization Amount</u>
June 30, 2018	\$ 3,614	\$ 420
June 30, 2019	\$ (765,493)	\$ (94,505)

(l) Schedule of Deferred Outflows and Inflows of Resources due to changes in assumptions or other inputs

The following details the source of deferred outflows and inflows of resources each year due to changes in assumptions or other inputs.

Outstanding amounts are amortized on a straight line basis over the average years to expected retirement.

Fiscal Year Ending	Outstanding Amount <u>Beginning of Year</u>	Annual <u>Amortization Amount</u>
June 30, 2019	\$ 1,476,487	\$ 182,282

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

11. INTERFUND TRANSACTIONS – GOVERNMENTAL FUNDS

Fund	Interfund		Interfund	
	Receivables	Payables	Revenues	Expenditures
General	\$ 158,672	\$	\$	\$ 366,000
School Lunch		79,483	16,000	
Special Aid		79,183		
Debt Service	414			
Capital Fund		414	350,000	
Trust and Agency		6		
Total	<u>\$ 159,086</u>	<u>\$ 159,086</u>	<u>\$ 366,000</u>	<u>\$ 366,000</u>

- The School District transferred a total of \$350,000 from the General Fund to the Capital Fund; \$100,000 for a small local project and \$250,000 for the purchase of school buses and vehicles as approved by the voters of the School District.
- The School District transferred a total of \$16,000 from the General Fund to the School Lunch Fund.
- All interfund payables are expected to be repaid within one year.
- Interfund receivables and payables, other than between governmental activities and fiduciary funds, are eliminated on the Statement of Net Position.

12. FUND BALANCE

The following is the disaggregation of the fund balance that is reported in summary on the Governmental Fund's Balance Sheet:

	General	School Lunch	Debt Service	Capital	Total
Nonspendable	<u>\$</u>	<u>\$ 9,631</u>	<u>\$</u>	<u>\$</u>	<u>\$ 9,631</u>
Restricted					
Capital Reserve	837,475				837,475
Liability Reserve	366,058				366,058
Unemployment Insurance Reserve	100,542				100,542
Retirement Contribution Reserve	276,151				276,151
Employee Benefit Accrued Liability Reserve	772,796				772,796
Debt Service Fund			213,874		213,874
Capital Project Fund				3,925	3,925
Total Restricted	<u>2,353,022</u>		<u>213,874</u>	<u>3,925</u>	<u>2,570,821</u>
Assigned					
School Lunch Fund		1,360			1,360
Encumbrances	19,173				19,173
Appropriated for Subsequent Year's Budget	295,000				295,000
Total Assigned	<u>314,173</u>	<u>1,360</u>			<u>315,533</u>
Unassigned (Deficit)	<u>403,706</u>			<u>(49,475)</u>	<u>354,231</u>
Total Fund Equity (Deficit)	<u>\$ 3,070,901</u>	<u>\$ 10,991</u>	<u>\$ 213,874</u>	<u>\$ (45,550)</u>	<u>\$ 3,250,216</u>

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

The following is a summary of the change in selected general fund restricted funds during the year ended June 30, 2019:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Reserve	\$ 936,639	\$ 150,836	\$ 250,000	\$ 837,475
Liability Reserve	335,723	30,335		366,058
Unemployment Insurance Reserve	100,441	101		100,542
Retirement Contribution Reserve	250,901	50,250	25,000	276,151
Employee Benefit Accrued Liability	797,002	794	25,000	772,796
Total	<u>\$ 2,420,706</u>	<u>\$ 232,316</u>	<u>\$ 300,000</u>	<u>\$ 2,353,022</u>

13. **RISK MANAGEMENT**

General Information

The School District is exposed to various risks of loss related to torts, theft, damage, injuries, errors and omissions, natural disasters, and other risks. 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.

Risk Financing and Related Insurance

(a) Worker's Compensation Insurance Plan

Gilbertsville-Mount Upton Central School District participates with 29 other school districts in the Madison-Oneida-Herkimer Worker's Compensation Plan Consortium for its workers' compensation insurance coverage. Entities joining the plan must remain members for a minimum of one year; a member may withdraw from the plan after that time by submitting a notice of withdrawal 30 days prior to the plan's year end. Plan members are subject to a supplemental assessment in the event of deficiencies. If the plan's assets were to be exhausted, members would be responsible for the plan's liabilities. The plan uses a reinsurance agreement to reduce its exposure to large losses on insured events. Reinsurance permits recovery of a portion of losses from the reinsurer, although it does not discharge the liability of the plan as direct insurer of the risks reinsured. The plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims' costs depend on complex factors, the process used in computing claims' liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims' liabilities are charged or credited to expense in the periods in which they are made. The Consortium is a shared-risk public entity risk pool, whereby each district pays annual premiums based on the expected aggregate claims for all enrollees. Paid claims are also accounted for in the aggregate with individual district activity not being traced separately. Due to this arrangement, a possible contingent liability exists for Gilbertsville-Mount Upton Central School District as a result of the possibility that any participating school district may have actual claims less than the annual premium and try to recover its portion due to it through the Consortium participants. During the year ended June 30, 2019, Gilbertsville - Mount Upton Central School District incurred premiums or contribution expenditures of \$25,661.

Certain required disclosures are not presented because information on an individual School District is unavailable from the Plan. Financial statements for the Madison-Oneida-Herkimer Worker's Compensation Plan Consortium are available from its office located at 4937 Spring Road, Verona, New York 13478.

(b) Health Insurance Plan

The Gilbertsville - Mount Upton Central School District incurs costs related to an employee health insurance plan sponsored by the Erie I BOCES NY44 Health Insurance Trust. The Trust's objectives are to formulate, develop, and administer a program of insurance to obtain lower costs for that coverage and to develop a comprehensive loss control program. Trust members are subject to a supplemental assessment in the event of deficiencies. If the Trust's assets were to be exhausted, members would be responsible for the Trust's liabilities. The Trust uses a reinsurance agreement to reduce its exposure to large losses on insured events. Reinsurance permits recovery of a portion of losses from the reinsurer, although it does not discharge the liability of the Trust as direct insurer of the risks reinsured. The Trust establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made. During the year ended June 30, 2019, the Gilbertsville - Mount Upton Central School District incurred premiums or contribution expenditures totaling \$1,656,803.

Certain required disclosures are not presented because information on an individual School District is unavailable from the Trust. Financial statements for the Trust are available from its office located at 355 Harlem Road, West Seneca, New York 14224.

The Gilbertsville-Mount Upton Central School District has provided notice to Erie I BOCES NY44 Health Insurance Trust that they will be leaving the Trust effective June 30, 2019. At that time the District will be joining Catskill Area Schools Employee Benefit Plan (CASEBP) for their health coverage and have committed to a buy-in amount currently estimated at \$835,000 to be paid in to CASEBP over a period of 5-8 years.

(c) Other Risks

The School District continues to maintain commercial insurance policies for all other risks of loss such as general liability.

14. CONTINGENCIES AND COMMITMENTS

Potential Grantor Liability

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal and State governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School District expects such amounts, if any, to be immaterial.

Encumbrances

Encumbrance accounting is employed as an extension of formal budgetary integration for the General Fund, special revenue funds, and capital projects funds. At June 30, 2019, certain amounts which were previously restricted, committed, or assigned for specific purposes have been encumbered in the governmental funds. Significant encumbrances included in governmental fund balances are as follows:

	General Fund
Encumbrances	
Pupil Transportation	\$ 19,173
Total Encumbrances	<u>\$ 19,173</u>

15. CAPITAL FUND DEFICIT

At June 30, 2019, the Capital Fund had a deficit of \$45,550. This deficit is due to expenditures being incurred before permanent financing is obtained and settled.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual		Final Budget Variance With Actual
Revenues					
Local Sources					
Real Property Taxes	\$ 2,019,865	\$ 2,019,865	\$ 2,024,242	\$	4,377
Other Real Property Tax Items	421,000	421,000	414,915		(6,085)
Charges for Services			10,610		10,610
Use of Money and Property	13,000	13,000	15,360		2,360
Sale of Property and Compensation for Loss	12,500	12,500	22,400		9,900
Miscellaneous	75,000	75,000	142,535		67,535
State Aid	6,991,135	6,991,135	6,906,527		(84,608)
Federal Aid	17,500	17,500	45,018		27,518
Total Revenues	9,550,000	9,550,000	9,581,607		31,607
Other Financing Sources					
Appropriated Reserve		250,000			(250,000)
Appropriated Fund Balance	353,713	353,713			(353,713)
Total Revenues and Other Financing Sources	\$ 9,903,713	\$ 10,153,713	9,581,607	\$	(572,106)
Expenditures					
	Original Budget	Final Budget	Actual	Year-End Encumbrances	Final Budget Variance With Actual And Encumbrances
General Support					
Board of Education	\$ 9,150	\$ 11,057	10,568	\$	\$ 489
Central Administration	191,609	183,780	181,944		1,836
Finance	193,545	206,073	203,845		2,228
Staff	114,266	124,691	122,774		1,917
Central Services	642,248	647,714	569,407		78,307
Special Items	255,000	257,059	254,550		2,509
Total General Support	1,405,818	1,430,374	1,343,088		87,286
Instruction					
Instruction, Administration, and Improvement	162,456	163,207	155,221		7,986
Teaching - Regular School	2,183,508	2,158,935	2,123,667		35,268
Programs for Children With Special Needs	951,052	1,094,331	1,087,389		6,942
Occupational Education	230,360	230,360	230,263		97
Teaching - Special School	14,925	15,650	11,392		4,258
Instructional Media	252,968	260,880	250,727		10,153
Pupil Services	325,325	298,205	272,865		25,340
Total Instruction	4,120,594	4,221,568	4,131,524		90,044
Pupil Transportation	619,139	596,169	531,341	19,173	45,655
Community Services	1,500	1,500	1,000		500
Employee Benefits	2,591,426	2,504,566	2,334,876		169,690
Debt Service - Principal	723,761	723,761	723,761		
Debt Service - Interest	306,475	299,275	264,567		34,708
Total Expenditures	9,768,713	9,777,213	9,330,157	19,173	427,883
Other Financing Uses					
Transfers to Other Funds	135,000	376,500	366,000		10,500
Total Expenditures and Other Financing Uses	\$ 9,903,713	\$ 10,153,713	9,696,157	\$ 19,173	\$ 438,383
Net Change in Fund Balance			(114,550)		
Fund Balance - Beginning of Year			3,185,451		
Fund Balance - End of Year			\$ 3,070,901		

Notes to Required Supplementary Information:

The School District administration prepares a proposed budget for approval by the Board of Education for the General Fund, the only fund with a legally adopted budget.

The budget is 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.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
SCHEDULE OF LOCAL GOVERNMENT CONTRIBUTIONS
For the Year Ended June 30, 2019

ERS Pension Plan
Last 10 Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually Required Contribution	\$ 154,413	\$ 147,368	\$ 138,471	\$ 152,130	\$ 180,989	\$ 186,001	\$ 179,540	\$ 142,560	\$ 100,336	\$ 60,270
Contributions in Relation to the										
Contractually Required Contribution	154,413	147,368	138,471	152,130	180,989	186,001	179,540	142,560	100,336	60,270
Contribution Deficiency (Excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
School District's Covered-ERS Employee Payroll	\$ 1,048,160	\$ 987,643	\$ 916,269	\$ 875,498	\$ 901,855	\$ 892,903	\$ 946,205	\$ 906,919	\$ 896,710	\$ 865,891
Contributions as a Percentage of Covered-Employee Payroll	14.73%	14.92%	15.11%	17.38%	20.07%	20.83%	18.97%	15.72%	11.19%	6.96%

TRS Pension Plan
Last 10 Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually Required Contribution	\$ 287,885	\$ 266,705	\$ 339,474	\$ 363,923	\$ 429,882	\$ 389,891	\$ 312,183	\$ 292,764	\$ 229,879	\$ 167,751
Contributions in Relation to the										
Contractually Required Contribution	287,885	266,705	339,474	363,923	429,882	389,891	312,183	292,764	229,879	167,751
Contribution Deficiency (Excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
School District's Covered-TRS Employee Payroll	\$ 2,710,782	\$ 2,721,480	\$ 2,896,536	\$ 2,744,517	\$ 2,452,265	\$ 2,399,329	\$ 2,636,681	\$ 2,635,140	\$ 2,666,810	\$ 2,710,032
Contributions as a Percentage of Covered-Employee Payroll	10.62%	9.80%	11.72%	13.26%	17.53%	16.25%	11.84%	11.11%	8.62%	6.19%

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
SCHEDULE OF LOCAL GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2019

ERS Pension Plan

	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Pension Liability	0.0032883	0.0031364	0.00289	0.00298	0.00295	0.00295
District's Proportionate Share of the Net Pension Asset (Liability)	\$ (232,987)	\$ (101,226)	\$ (272,011)	\$ (478,754)	\$ (99,733)	\$ (133,406)
District's Covered-Employee Payroll	\$ 1,048,160	\$ 987,643	\$ 916,269	\$ 875,498	\$ 901,855	\$ 892,903
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	-22.23%	-10.25%	-29.69%	-54.68%	-11.06%	-14.94%
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.27%	98.24%	94.7%	90.7%	97.9%	97.2%

TRS Pension Plan

	2018	2017	2016	2015	2014	2013
District's Proportion of the Net Pension Asset	0.016082	0.016571	0.016252	0.016325	0.016243	0.017675
District's Proportionate Share of the Net Pension Asset (Liability)	\$ (290,810)	\$ 125,956	\$ (174,061)	\$ 1,695,668	\$ 1,809,359	\$ 116,347
District's Covered-Employee Payroll	\$ 2,721,480	\$ 2,896,536	\$ 2,744,517	\$ 2,452,265	\$ 2,399,329	\$ 2,636,681
District's Proportionate Share of the Net Pension Asset (Liability) as a Percentage of its Covered-Employee Payroll	-10.69%	4.35%	-6.34%	69.15%	75.41%	04.41%
Plan Fiduciary Net Position as a Percentage of Total Pension Asset	101.53%	100.66%	99.01%	110.46%	111.48%	100.70%

Information is presented only for the years available.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
SCHEDULES OF CHANGES IN THE DISTRICTS
TOTAL OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2019

	<u>2019</u>	<u>2018</u>
Service Cost	\$ 371,191	\$ 382,618
Interest	248,095	235,443
Effect of Plan Changes	478,876	0
Effect of Demographic Gains or Losses	(765,493)	4,034
Effect of Assumption Changes or Inputs	1,476,487	0
Benefit Payments	<u>(207,932)</u>	<u>(170,220)</u>
Net Change in Total OPEB Liability	1,601,224	451,875
Total OPEB Liability - Beginning of Year	<u>8,001,820</u>	<u>7,549,945</u>
Total OPEB Liability - End of Year	<u><u>\$ 9,603,044</u></u>	<u><u>\$ 8,001,820</u></u>
Covered Employee Payroll	\$ 3,322,121	\$ 4,066,984
Total OPEB Liability as a Percentage of Covered Payroll	289.06%	196.75%

Notes to Required Supplementary Information:

Changes of Assumptions: Discount rate increased from 3.0% to 3.5%. Medical Trend Rate decreased from 7.5% - 4.5% over 7 years to 6.1% - 4.1% over 7 years.

Actuarial Assumptions: The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 10 to the financial statements.

Plan Assets: No assets are accumulated in a trust that meets all of the following criteria of GASB No. 75, paragraph 4, to pay benefits.

Information is presented only for the years available.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
SCHEDULES OF CHANGE FROM ORIGINAL BUDGET TO REVISED BUDGET
AND SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION
For the Year Ended June 30, 2019**

Change from Adopted Budget to Revised Budget

Adopted Budget	\$ 9,885,000
Add: Prior Year's Encumbrances	<u>18,713</u>
Original Budget	<u>\$ 9,903,713</u>
Add: Approved Transfer to Capital Fund	<u>250,000</u>
Final Budget	<u>\$ 10,153,713</u>

Section 1318 of Real Property Tax Law Limit Calculation

2019-20 Voter-Approved Expenditure Budget	<u>\$ 9,990,305</u>
Maximum Allowed (4% of 2019-20 Budget)	<u>\$ 399,612</u>
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law :	
Unrestricted fund balance:	
Assigned fund balance	\$ 314,173
Unassigned fund balance	<u>403,706</u>
Total unrestricted fund balance	<u>717,879</u>
Less:	
Appropriated fund balance	295,000
Encumbrances included in committed and assigned fund balance	<u>19,173</u>
Total adjustments	<u>314,173</u>
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law	<u>\$ 403,706</u>
Actual percentage	4.04%

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND
For the Year Ended June 30, 2019

PROJECT TITLE	Expenditures				Methods of Financing					Fund Balance June 30, 2019	
	Original Authorization	Revised Authorization	Prior Years	Current Year	Total	Unexpended Balance	Proceeds of Obligations	Federal and State Aid	Local Sources		Total
2015 Capital Project	\$ 3,525,000	\$ 3,525,000	\$ 2,978,197	\$ 271,803	\$ 3,250,000	\$ 275,000	2,280,000	\$ 46,239	\$ 923,761	\$ 3,250,000	\$
School Based Health Center	300,000	300,000	28,841	\$ 314,258	\$ 343,099	(43,099)			300,000	300,000	(43,099)
2017 Buses and Vehicles	183,000	183,000	182,195		182,195	805			183,000	183,000	805
SMART School Bond Act Improvements	543,107	543,107	475,363	67,744	543,107			542,290		542,290	(817)
2018 Buses and Vehicles	224,800	224,800	183,017		183,017	41,783			183,300	183,300	283
2018 Local Project	100,000	100,000	99,192		99,192	808			100,000	100,000	808
2019 Buses and Vehicles	250,000	250,000		247,971	247,971	2,029			250,000	250,000	2,029
2019 Local Project	100,000	100,000		100,000	100,000				100,000	100,000	
2020 Local Project	100,000	100,000		5,559	5,559	94,441					(5,559)
Totals	\$ 5,325,907	\$ 5,325,907	\$ 3,946,805	\$ 1,007,335	\$ 4,954,140	\$ 371,767	\$ 2,280,000	\$ 588,529	\$ 2,040,061	\$ 4,908,590	\$ (45,550)

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
NET INVESTMENT IN CAPITAL ASSETS
For the Year Ended June 30, 2019

Capital Assets, Net	\$ <u>16,256,873</u>
Add:	
Unamortized Deferred Charge on Bonds	379,077
Capital Fund Unspent Proceeds	<u>65,825</u>
Total Additions	<u>444,902</u>
Deduct:	
Accounts Payable	111,375
Remaining Premium on Bonds Payable	899,044
Short-Term Portion of Bonds Payable	695,000
Long-Term Portion Bonds Payable	<u>5,600,000</u>
Total Deductions	<u>7,305,419</u>
Net Investment in Capital Assets	<u>\$ 9,396,356</u>

See Independent Auditor's Report.

CLAIMS AUDIT REPORT
AUGUST, 2019

Date of Audit	Vendor	Check #	Problem Encountered	Solution
8-8	Casella	27815	Contract with Casella had expired	This completed some June issues
	Matthews	27835	Incorrect amount paid	New check cut
8-22	School Specialty	27884	Incorrect amount on one invoice	Will be adjusted on next invoice

Extraclassroom Activity Fund
Communication With Those Charged With Governance

To the Board of Education
Gilbertsville - Mount Upton Central School District

We have audited the financial statements of the Extraclassroom Activity Funds of Gilbertsville - Mount Upton Central School District for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Gilbertsville - Mount Upton Central School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2018-2019 fiscal year. We noted no transactions entered into by Gilbertsville - Mount Upton Central School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements noted during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 10, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to Gilbertsville - Mount Upton Central School District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Gilbertsville - Mount Upton Central School District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of Board of Education and management of Gilbertsville - Mount Upton Central School District and is not intended to be, and should not be, used by anyone other than these specified parties.

S

September 10, 2019

Utica, New York



GILBERTSVILLE - MOUNT
UPTON CENTRAL SCHOOL
DISTRICT

EXTRACURRICULAR
ACTIVITY FUND

FINANCIAL STATEMENTS

For the Year Ended
June 30, 2019

DRAFT

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
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D'Arcangelo & Co., LLP
Certified Public Accountants & Consultants

200 E. Garden St., P.O. Box 4300, Rome, N.Y. 13442-4300
315-336-9220 Fax: 315-336-0836

Independent Auditor's Report

Board of Education
Gilbertsville - Mount Upton Central School District

We have audited the accompanying financial statements of the Extraclassroom Activity Fund of Gilbertsville - Mount Upton Central School District, which comprise the statement of assets, liabilities, and fund equity - cash basis as of June 30, 2019, and the related statement of revenues, expenditures, and changes in fund equity - cash basis for the year then ended, and the related notes 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 of 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 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 Fund'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.

Basis For Qualified Opinion

Insufficient accounting controls are exercised over cash receipts at the point of collection to the time of submission to the central treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund equity of the Extraclassroom Activity Fund of Gilbertsville - Mount Upton Central School District as of June 30, 2019, and its revenues, expenditures, and changes in fund equity for the year then ended in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial 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.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule on page 6 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of any adjustments that might have been determined to be necessary had we been able to perform adequate auditing procedures in regard to the receipts referred to in the opinion paragraphs, the information is fairly stated in all material respects in relation to the financial statements as a whole.

S

September __, 2019

Utica, New York

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUND
STATEMENT OF ASSETS, LIABILITIES, AND FUND EQUITY - CASH BASIS
June 30, 2019**

<u>Assets</u>	
Cash	\$ 63,559
<u>Total Assets</u>	<u>\$ 63,559</u>
 Fund Equity	
Assigned	\$ 63,559
Total Fund Equity	<u>\$ 63,559</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND EQUITY - CASH BASIS
For the Year Ended June 30, 2019

Revenues	\$ 70,008
Charges for Services, Sale of Property, and Miscellaneous	<u>70,008</u>
Total Revenues	
 Expenditures	 <u>64,577</u>
Instruction - Club Activities	<u>64,577</u>
Total Expenditures	
 Excess Revenues Over Expenditures	 5,431
 Fund Equity, Beginning of Year	 <u>58,128</u>
 Fund Equity, End of Year	 <u>\$ 63,559</u>

GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUND
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Operations

The transactions of the Extraclassroom Activity Fund are not considered part of the reporting entity of Gilbertsville-Mount Upton Central School District. The related year-end cash balances are shown as part of the Trust and Agency Funds with the respective offset being shown as agency liabilities.

The Board of Education makes rules and regulations for the conduct, operation, and maintenance of the Extraclassroom Activity Fund and for the safeguarding, accounting, and auditing of all monies received and derived therefrom.

Basis of Accounting

The books and records of the School District's Extraclassroom Activity Fund are maintained on the cash basis of accounting. The cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, revenues are recognized when cash is received, and expenditures are recognized when cash is disbursed.

Cash and Cash Equivalents

The Fund'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 School District's investment policies. Resources must be deposited in Federal Deposit Insurance Corporation (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.

2. CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it.

As of June 30, 2019, \$64,639 of the School District's extraclassroom bank balance was fully covered by FDIC insurance.

**GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - CASH BASIS
For the Year Ended June 30, 2019**

Activities	Cash and Fund Equity, Beginning	Cash Receipts	Cash Disbursements	Cash and Fund Equity, Ending
Class of 2019	\$ 5,744	\$ 1,148	\$ 6,892	\$
Class of 2020	9,659	6,694	5,034	11,319
Class of 2021	3,521	4,187	2,644	5,064
Class of 2022	3,666	2,811	1,595	4,882
Class of 2023	228	1,409	121	1,516
Class of 2024		4,192	2,411	1,781
Band Fund	10,579	5,445	5,044	10,980
Cheerleaders	253			253
Chorus Fund	747	3,566	3,069	1,244
Drama Club	1,335	5,475	3,370	3,440
Elementary Student Council	2,563	1,176	1,345	2,394
Foreign Language Club	489			489
Middle School Student Council	2,879	1,875	1,704	3,050
High School Student Council	520	2,063	1,643	940
National Honor Society	1,772	3,590	2,895	2,467
SADD	4,003	3,915	3,493	4,425
Safety Patrol	459	17,142	15,605	1,996
Technology Club	202		202	
Woman For A Change		299		299
Yearbook	7,876	3,517	4,562	6,831
Due To Other Funds	1,485		1,485	
Sales Tax	148	1,504	1,463	189
Total	<u>\$ 58,128</u>	<u>\$ 70,008</u>	<u>\$ 64,577</u>	<u>\$ 63,559</u>

See Independent Auditor's Report.

Extraclassroom Activity Funds
Required Communication of Areas in Need of Improvement

Board of Education
Gilbertsville - Mount Upton Central School District

In planning and performing our audit of the financial statements of the Extraclassroom Activity Fund of Gilbertsville - Mount Upton 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 Extraclassroom Activity Fund of Gilbertsville - Mount Upton Central School District's (the Fund) internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in the Fund's internal control to be significant deficiencies.

The significant deficiencies and other matters are identified and described in the attached schedule of findings and recommendations.

This communication is intended solely for the use of management, the Board of Education, the New York State Education Department, and the New York State Comptroller's Office and is not intended to be and should not be used by anyone other than these specified parties.

S

September 10, 2019

Utica, New York

**GILBERTSVILLE-MOUNT UPTON CENTRAL SCHOOL DISTRICT
EXTRAClassroom Activity Fund
CURRENT YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2019**

See Status of Prior Year Audit Findings and Recommendations.

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**GILBERTSVILLE-MOUNT UPTON CENTRAL SCHOOL DISTRICT
EXTRAClassroom Activity Fund
STATUS OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2019**

1. Significant Deficiency

Extraclassroom Cash Receipts

Our audit of the Extraclassroom accounts in the Trust and Agency Fund determined that insufficient accounting controls are exercised over cash receipts from the point of collection to the time of submission to the Central Treasurer.

Accordingly, it was impractical to extend our audit of cash receipts beyond the amounts recorded.

<u>Status:</u> Similar situation noted in the current year.
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Communication With Those Charged With Governance

To the Board of Education
Gilbertsville - Mount Upton Central School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gilbertsville - Mount Upton Central School District for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Gilbertsville - Mount Upton Central School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by Gilbertsville - Mount Upton Central School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

1. The District, in accordance with GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires significant actuarial estimates to calculate the District's postemployment benefits liability.
2. The District's estimate of its compensated absences liability.
3. Estimates involving depreciable lives of the District's capital assets and the related depreciation.
4. The District, in accordance with GASB No. 68, *Accounting and Financial Reporting for Pensions* (as amended by GASB Statement 71), requires significant actuarial estimates to calculate the net pension assets and liabilities, deferred inflows and outflows of resources – pensions, and pension expense.

We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 10, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Gilbertsville - Mount Upton Central School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Gilbertsville - Mount Upton Central School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund, the Schedule of Local Government Contributions, the Schedule of Local Government's Proportionate Share of the Net Pension Liability/Asset, and the Schedule of Changes in the Districts Total OPEB Liability and Related Ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Schedules of Change from Original Budget to Revised Budget and Section 1318 of Real Property Tax Law Limit Calculation, Schedule of Project Expenditures, and Net Investment in Capital Assets, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of Board of Education and management of Gilbertsville - Mount Upton Central School District and is not intended to be, and should not be, used by anyone other than these specified parties.

S

September 10, 2019

Utica, New York

DRAFT

Client: 35679 - Gilbertsville - Mount Upton Central School District
Engagement: 2019 FS - GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
Period Ending: 6/30/2019
Trial Balance: TB
Workpaper: 3400.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 11				
Entry to record Final Payment APP		5100.55		
H 2110.250-2	SBHC - General Construction		111,375.00	
H600	ACCOUNTS PAYABLE			111,375.00
Total			111,375.00	111,375.00

Client: 35679 - Gilbertsville - Mount Upton Central School District
Engagement: 2019 FS - GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
Period Ending: 6/30/2019
Trial Balance: TB
Workpaper: 3400.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		4600.01, 4600.02		
GW Entry - to record fixed asset additions and CIP				
GW-C00-10-103-00	Construction In Progress			
GW-C00-10-0102-000	Buildings		3,250,000.00	
GW-C00-10-0104-000	Equipment		261,443.00	
GW-C00-10-103-00	CONSTRUCTION IN PROGRESS		477,463.00	
GW-C00-20-0630-000	Retainage Payable		77,150.00	
GW-C00-10-103-00	CONSTRUCTION IN PROGRESS			3,250,000.00
GW-C00-60-1620-200	General Support - Equipment			13,472.00
GW-C00-60-1620-200	General Support - Equipment			554,613.00
GW-C00-60-5510-200	Dist Transp - Equipment			247,971.00
Total			4,066,056.00	4,066,056.00
Reclassifying Journal Entries JE # 2		4600.05		
GW Entry - to record fixed asset deletions - none as of 6/30/2018; buses were still on hand that they had sold on EBAY as transactions had not yet taken place				
GW-C00-10-0114-000	Equipment - Acc Depr		203,492.00	
GW-C00-10-0104-000	Equipment			203,492.00
GW-C00-40-4000-000	Gain on Sale/Trade In			
Total			0.00	203,492.00
Reclassifying Journal Entries JE # 3		4600.65		
GW Entry - to record Depreciation Allocation				
GW-C00-60-1620-700	General Support Depreciation		205,473.00	
GW-C00-60-2110-700	Instructional Depreciation		431,347.00	
GW-C00-60-5510-700	Transportation Depreciation		76,810.00	
GW-C00-60-9999-700	School Lunch Depreciation		18,137.00	
GW-C00-10-0112-000	Buildings - Acc Depr			549,557.00
GW-C00-10-0114-000	Equipment - Acc Depr			182,210.00
Total			731,767.00	731,767.00
Reclassifying Journal Entries JE # 4		5300.05		
GW Entry - to accrue CY amortization of bond premium (final recurring 2025YE)				
GW-C00-20-0690-000	Deferred Revenue		87,942.00	
GW-C00-60-9787-700	Bond Interest		48,781.00	
GW-C00-10-0110-000	Amortization of Bond Issuance Costs			48,781.00
GW-C00-60-9787-700	Bond Interest			87,942.00
Total			136,723.00	136,723.00
Reclassifying Journal Entries JE # 5		5300.05		
GW Entry - to accrue interest on debt				
GW-C00-60-9787-700	Bond Interest		4,078.00	
GW-C00-20-0629-000	Bond Interest Payable			4,078.00
Total			4,078.00	4,078.00
Reclassifying Journal Entries JE # 6		5300.05		
GW Entry - to record current year Bond Payment				
GW-C00-20-0628-000	Bonds Payable		585,000.00	
GW-C00-60-9711-600	Serial Bond Principal			585,000.00
Total			585,000.00	585,000.00
Reclassifying Journal Entries JE # 7		5400.25		
GW Entry- to adjust compensated absences				
GW-C00-20-0687-000	Compensated Absences		35,253.00	
GW-C00-60-9089-800	Employee Benefits			35,253.00
Total			35,253.00	35,253.00
Reclassifying Journal Entries JE # 8		5400.45		
GW Entry - to adjust OPEB				
GW-C00-10-0498-000	Deferred Outflows of Resources - OPEB		1,297,399.00	
GW-C00-60-9089-800	Employee Benefits		978,427.00	
GW-C00-10-0111-000	Deferred OPEB Costs			3,614.00
GW-C00-20-0683-000	Other Post Employment Benefits (OPEB)			1,601,224.00
GW-C00-20-0699-000	Deferred Inflows of Resources - OPEB			670,988.00
Total			2,275,826.00	2,275,826.00

Client: 35679 - Gilbertsville - Mount Upton Central School District
Engagement: 2019 FS - GILBERTSVILLE - MOUNT UPTON CENTRAL SCHOOL DISTRICT
Period Ending: 6/30/2019
Trial Balance: TB
Workpaper: 3400.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 9		7500.60		
GW Entry - to allocate employee benefits				
GW-C00-60-1620-800	General Support Employee Benefits Allocation		414,480.00	
GW-C00-60-2110-800	Instructional Benefits Allocation		2,529,136.00	
GW-C00-60-5510-800	Transportation Benefits Allocation		291,522.00	
GW-C00-60-9999-800	School Lunch Employee Benefits Allocation		76,276.00	
GW-C00-60-9089-800	Employee Benefits			3,311,414.00
Total			3,311,414.00	3,311,414.00
Reclassifying Journal Entries JE # 10		3400.05		
Reclass Premium Paid on BAN				
H 5031	INTERFUND TRANSFERS FROM G.F.		285,000.00	
V9731.6	BANS-School Construction		285,000.00	
H 5731	BANS Redeemed			285,000.00
V 9901..1	INTERFUND TRANSFERS			285,000.00
Total			570,000.00	570,000.00
Reclassifying Journal Entries JE # 12		5400.85		
GW: TRS GASB 68 Activity				
GW-C00-10-0109-000	Net Pension Asset - Proportionate Share - TRS		164,854.00	
GW-C00-10-0497-000	Deferred Outflows of Resources - TRS			102,335.00
GW-C00-20-0639-000	Net Pension Liability - Proportionate Share - TRS			12,918.00
GW-C00-20-0698-000	Deferred Inflows of Resources - TRS			49,601.00
GW-C00-60-9020-800	Pension Expense - TRS			
Total			164,854.00	164,854.00
Reclassifying Journal Entries JE # 13		5400.85		
GW: ERS GASB 68 Activity				
GW-C00-20-0697-000	Deferred Inflows of Resources - ERS		245,323.00	
GW-C00-60-9010-800	Pension Expense - ERS		27,244.00	
GW-C00-10-0108-000	Net Pension Asset - Proportionate Share - ERS			140,806.00
GW-C00-10-0496-000	Deferred Outflows of Resources - ERS			131,761.00
GW-C00-20-0638-000	Net Pension Liability - Proportionate Share - ERS			
Total			272,567.00	272,567.00
Reclassifying Journal Entries JE # 14		5400.14		
To record refunding amounts and bond proceeds				
GW-C00-10-0110-000	Amortization of Bond Issuance Costs		86,390.00	
GW-C00-42-5710-000	Proceeds of Serial Bonds		2,280,000.00	
GW-C00-60-9789-000	Bond Issuance Cost		371,390.00	
GW-C00-20-0628-000	Bonds Payable			2,280,000.00
GW-C00-20-0628-100	Serial Bond Premium			371,390.00
GW-C00-60-9789-000	Bond Issuance Cost			86,390.00
Total			2,737,780.00	2,737,780.00

Gilbertsville-Mt. Upton Board of Education
Regular Meeting
Wednesday, September 11, 2019

Personnel Consent Agenda

The Board of Education will be asked to accept/approve the following Personnel Consent Agenda as recommended by the Superintendent of Schools:

Coaching Recommendations (encl P1)

To appoint the following coach for the 2019-20 sports season:

Boy's Varsity Basketball – Greg Bonczkowski

Boy's Junior Varsity Basketball – Bruce Bonney

Boy's Volunteer Assistant - Art Christensen

Boy's Modified Basketball – Matt Johnson

Girl's Varsity Basketball - Cari-Ann Christensen

Girl's Volunteer Assistant – Sandra Bonczkowski

Girl's Junior Varsity Basketball – Tanya Barnes

Girl's Modified Basketball – Kaitlyn Woods

All coaches are pending the following requirements: first aid certification, CPR/AED certification, concussion certification, DASA certification, and fingerprint clearance.

Resignation (encl P2)

To accept the resignation of Tyler Lindsley, Bus monitor effective September 1, 2019.

Elementary Teacher (encl P3)

To appoint Cathy Thatford as full-time Elementary teacher, effective 01 September 2019, beginning at a Step 3 of the current GMUTA contract. Upon the recommendation of the Superintendent, the following probationary appointment is hereby made:

Name of appointee: Cathy Thatford

Tenure area: Elementary Education

Date of commencement of probationary service: 01 September 2019

Expiration date of appointment: 01 September 2023

Certification Status: Childhood Education (Birth-Grade 2) education, Initial Certificate (pending approval)

Substitute Bus Drivers (encl P4)

To appoint the following as substitute bus drivers for the 2019-20 school year:

Janette Ireland

William Ostrander

Jeffrey Rosenberg

Edward Wilson

Bus Monitor (encl P5)

To appoint Victoria Hawkins as bus monitor effective September 3, 2019.

Bus Monitor (encl P6)

To appoint Stacy Barnes as bus monitor effective September 3, 2019.

**Gilbertsville-Mt. Upton Board of Education
Regular Meeting
Wednesday, September 11, 2019**

Cafeteria Substitutes (enc P7)

To appoint the following as a cafeteria substitute for the 2019-2020 school year:

Gerrit Bakhuizen

Victoria Hawkins

Substitutes (encl P8)

To appoint the following **retired-certified** substitutes for the 2019-20 school year:

Barbara Lilley and Cheri Theis

To appoint Autumn Butler as a **noncertified (college graduate)** substitute for the 2019-20 school year.



GILBERTSVILLE-MOUNT UPTON CENTRAL SCHOOL

693 State Highway 51 • Gilbertsville, New York 13776-1104

Phone: (607) 783-2207 • Fax: (607) 783-2254

gbonczkowski@gmucsd.org

Greg Bonczkowski, Athletic Director

TO: Gilbertsville – Mt. Upton Central School Board of Education
Annette Hammond, Superintendent

FROM: Greg Bonczkowski, Athletic Director 

DATE: August 29, 2019

SUBJECT: 2019-2020 COACHING RECOMMENDATIONS

As the Athletic Director at Gilbertsville – Mt. Upton Central School, I would like to recommend the following coaches for the 2019 – 2020 School Year:

Winter Sports Season:

Boy's Basketball:

Varsity Basketball – Greg Bonczkowski
Junior Varsity Basketball – Bruce Bonney
Volunteer Assistant – Art Christensen
Modified Basketball – Matt Johnson

* Pending the following requirements:

- First Aid Certification
- CPR/AED Certification
- Concussion Certification
- DASA Certification
- Fingerprint Clearance

Girl's Basketball:

Varsity Basketball – Cari-Ann Christensen
Volunteer Assistant – Sandra Bonczkowski
Junior Varsity Basketball – Tanya Barnes
Modified Basketball – Kaitlyn Woods

If you have any questions or concerns please feel free to contact me.

Thank you for your attention to this matter.

September 1, 2019

To: The Board of Education

From: Annette D. Hammond

Re: Elementary Teacher

I am recommending that Cathy Thatford be approved as a full time Elementary teacher in our district beginning on September 1, 2019. Cathy recently completed coursework for her certification but has locally taught Pre-K for years at the Butternut Pre-School when it was in existence. Cathy was interviewing for Pre-K teacher jobs in our area this summer and I was a reference for her. She was the Pre-K teacher for two of my daughters and not only did my daughters love her as a teacher, but as a parent, I was so pleased with the growth they made under her care. When I reached out to Cathy on such short notice with the death of our Pre-K teacher, she immediately stepped up to help out. She is a community member who has children in our school so she knows our community well and is dedicated to the growth of all students.

Thank you for your consideration. Please let me know if you have questions.

Hayen, Jarrin

From: Zaczek, Joe
Sent: Wednesday, September 4, 2019 11:14 AM
To: Hayen, Jarrin
Cc: Hammond, Annette
Subject: sub bus drivers

List of sub bus drivers for the 2019- 2020 school year:

Janette Ireland

William Ostrander

Jeffrey Rosenberg

Edward Wilson

GILBERTSVILLE-MT.UPTON CENTRAL SCHOOL
TRANSPORTATION DEPARTMENT
JOSEPH ZACZEK, TRANSPORTATION DIRECTOR
(607) 783-2275

TO: Mrs. Hammond

FROM Joe Zaczek

SUBJECT Bus Monitor

DATE August 28, 2019

I have received an application from Victoria Hawkins and seek approval for her in the position of bus monitor, effective September 3, 2019. She is a past graduate of GMU and currently living in the school district. She will be assisting the driver with transporting 3 special needs students, 1 in a wheel chair.

Her references speak highly of her work ethic and recommend her for any position she chooses to pursue. I look forward to working with her and see her as a valuable asset to the GMU Transportation Department.

If you should have any questions, please feel to call me at Extension 115.

GILBERTSVILLE-MT.UPTON CENTRAL SCHOOL
TRANSPORTATION DEPARTMENT
JOSEPH ZACZEK, TRANSPORTATION DIRECTOR
(607) 783-2275

TO: Mrs. Hammond

FROM Joe Zaczek

SUBJECT Bus Monitor

DATE August 28, 2019

I have received an application from Stacy Barnes and seek approval for her in the position of bus monitor, effective September 3, 2019. She is a past graduate of GMU and currently living in the school district and her children attend school here She will be assisting the driver with transporting a special needs student to and from school
I have known her for many years and feel she would be an asset to the GMU Transportation Department. I look forward to working with her.

If you should have any questions, please feel to call me at Extension 115.



To: Annette Hammond

From: Susan Sebeck

Date: September 4, 2019

Re: Substitutes

I would like to recommend adding the following people to the substitute list for the Cafeteria.

Gerrit Bakhuizen

Victoria Hawkins

If you need any further information please let me know.

Respectfully,

Susan Sebeck



GILBERTSVILLE-MOUNT UPTON CENTRAL SCHOOL

693 State Highway 51 • Gilbertsville, New York 13775-1104

Phone: (607) 783-2207 • Fax: (607) 783-2254

To: Gilbertsville-Mt. Upton Central school
Board of Education
693 State Highway 51
Gilbertsville, NY 13776

From: Issy Clapp, GMU Substitute Coordinator

Date: September 6, 2019

RE: Substitutes

To Whom It May Concern;

The following people have returned their Reasonable Assurance Form for the 2019-2020 school year and Intend to return to Gilbertsville-Mount Upton School District in the capacity as a substitute.

Barbara Lilley – Retired Certified Teacher
Cheri Theis – Retired Certified Teacher
Autumn Butler – Noncertified (College Graduate)

Thank you for your time.

**Gilbertsville-Mt. Upton Board of Education
Regular Meeting
Wednesday, September 11, 2019**

New Items Consent Agenda

The Board of Education will be asked to accept/approve the following New Items Consent Agenda as recommended by the Superintendent of Schools:

MOU between Gilbertsville-Mt. Upton Central School District and Opportunities for Otsego, Inc., Head Start (N1)

To approve the Memorandum of Understanding between the Gilbertsville-Mt. Upton Central School District and Opportunities for Otsego, Inc., Head Start.

Agreement between Bassett Medical Center and Gilbertsville-Mount Upton Central School (N2)

To approve to agreement between Bassett Medical Center and Gilbertsville-Mount Upton Central School for the purpose of operating their school-based health service in accordance to the New York State Department of health principals and Guidelines called Gilbertsville-Mount Upton School-Based Health Center (SBHC).

Safety Plan Updates (N3)

To approve the district wide and the building level safety plan updates for the 2019-20 school year.



Opportunities
FOR OTSEGO

3 West Broadway, Oneonta, NY 13820 P 607.433.8000 F 607.433.8013 W www.ofoinc.org

 **NYS Relay Service** 800.662.1220

July 31, 2019

Annette Hammond, Superintendent
Gilbertsville Mt. Upton Central School District
693 State Highway 51
Gilberstville, NY 13776

Dear Mrs. Hammond,

Our Head Start Performance Standards mandate that we make a commitment to develop interagency agreements with the LEA's in our service area. Enclosed for your review are two original copies of a Memorandum of Understanding between Opportunities for Otsego Head Start and your School District.

We would appreciate your returning one signed original copy to us at your earliest convenience. If you have any questions or concerns regarding this agreement, please feel free to contact me at (607) 433-8067.

We are confident that our working relationship with your school district will continue to meet the needs of the children and families we serve.

Sincerely,



Crystal Hamm
Education/Disabilities Supervisor

**A Memorandum of Understanding Between
Gilbertsville Mount Upton Central School
And Opportunities for Otsego, Inc., Head Start
for academic years 2019-2020 and 2020-2021**

I. Parties to the Agreement

- A. Gilbertsville Mount Upton Central School; and
- B. Opportunities for Otsego, Inc. Head Start

II. Purpose of Agreement

- A. To improve availability and the quality of services for Otsego County's children, age three through age five, and their families;
- B. To support children's optimal development and readiness for school entry and success;
- C. To address the unique strengths and needs of the local population, such as homeless, migrant, or non-English speaking families;
- D. To promote collaboration regarding shared use of transportation, facilities, and other resources, as appropriate;
- E. To promote further collaboration to reduce duplication and enhance efficiency of services;
- F. To define the roles and responsibilities of the named parties toward coordination and greater collaboration, enhance linkages and relationships, and exchange information on the provision of educational and non-educational services; and
- G. To coordinate a comprehensive system of activities, policies and procedures among the named parties which guide and support their delivery of services to children and their families.

III. Program Descriptions

- A. Opportunities for Otsego, Inc. Head Start has served the children and families of Otsego County since 1966 and currently enrolls 295 preschool children and their families in 13 classrooms located at 9 separate sites throughout Otsego County.

- B. Head Start is a nation-wide program funded by the U.S. Department of Health and Human Services. It is a comprehensive child development program for families with young children and promotes growth and development in the areas of education, social services, health, and family involvement. Head Start preschool programs enroll children from 3 to 5 years of age and their families.

Head Start is mandated to assume a leadership role in the development of partnerships with community agencies and service providers. Each Head Start, Migrant and Seasonal, and American Indian/Alaska Native Head Start program must have a written agreement with the local school systems (LSS) or local education agency (LEA) to coordinate and collaborate in order to best meet the needs of children and their families.

- C. Laurens School District, serving Kindergarten eligible four year old children and their families who reside within the geographically established boundaries of the district.

IV. Authority

- A. Head Start's responsibility for coordination and collaboration with the School District responsible for managing publicly funded preschool programs in the service area of the Head Start grantee is mandated in the Head Start Act: Public Law 110-134 "Improving Head Start for School Readiness Act of 2007."
- B. The Laurens School District is authorized by New York State Education Department.

V. Guiding Principles

- A. Create and maintain a meaningful partnership to promote school readiness for children from low-income families in Head Start programs so they may receive comprehensive services to prepare them for elementary school and address any potential achievement gap.
- B. Plan and implement strategies based on practice and research that have proven to support children's school success.
- C. Respect the uniqueness of the community's needs and resources.
- D. Promote the involvement of members of the early care and education communities.

- E. Share commitment, cooperation, and collaboration for a coordinated service delivery system.

VI. Joint Roles in System Review, Coordination, Collaboration, Alignment, and Implementation

The Laurens Central School and the Opportunities for Otsego, Inc. Head Start will review and develop plans for the coordination, collaboration, alignment, and implementation of each of the following 10 activities, as mandated by the Act.

1) Educational activities, curricular objectives, and instruction including:

- A. Implementing a research-based early childhood curriculum that is aligned with the Head Start Child Outcomes Framework developed by the Secretary and, as appropriate, Universal Prekindergarten Learning Standards and the New York State K-12 State Learning Standards.
- B. Establishing ongoing communications between Opportunities for Otsego, Inc. Head Start and Laurens Central School for developing continuity of developmentally appropriate curricular objectives and activities aligned with the Head Start Child Outcomes Framework and, as appropriate, with Universal Prekindergarten Learning Standards the New York State K-12 State Learning Standards, and for shared expectations for children's learning and development as the children transition to school.

2) Public information dissemination and access to programs for families contacting the Head Start program or any of the preschool programs including:

- A. Generating support and accessing resources of the entire community in an effort to improve school readiness.
- B. Establishing ongoing channels of communication between Head Start staff and their counterparts in the schools (including teachers, social workers, local educational agency liaisons designated under section 722(g)(1)(J)(ii) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11432(g)(1)(J)(ii)), and health staff to facilitate coordination of programs.

3) Selection of eligible children to be served by programs including:

- A. Developing and implementing systems to increase Head Start and Universal Prekindergarten program participation of underserved populations of eligible children.
- B. Developing procedures for identifying children who are limited English proficient, and informing the parents of such children of the instructional services available to help children make progress towards acquiring the knowledge and skills and acquisition of the English language.

C. Collaborating with all public or private entities providing early childhood education and development services or programs in the community including:

- (i) Programs implementing grant agreements under the Early Reading First and Even Start programs;
- (ii) Other preschool programs operating under Title I;
- (iii) Early Intervention and Preschool Special Education Programs serving children with disabilities under section 619 and part C of the Individuals with Disabilities Education Act; (20 U.S.C. 1419, 1431 et seq.)
- (iv) Child care programs;
- (v) Educational agencies and/or programs that Head Start children will enter at the age of compulsory school attendance; and
- (vi) Local entities, such as a public or school libraries for—
 - (a) Conducting reading readiness programs;
 - (b) Developing innovative programs to excite children about the world of books, including providing fresh books in the Head Start classroom;
 - (c) Assisting in early literacy training for Head Start parents; and
 - (d) Supporting parents and other caregivers in family literacy efforts.

4) Definition of service areas: The service area is to include families with preschool children living within the geographically established boundaries of Otsego County and the Laurens Central School District.

5) Staff training, including opportunities for joint staff training on topics such as academic content standards, instructional methods, curricula, and social and emotional development training related to transitioning of children and families for public school staff and Head Start staff.

6) Program technical assistance including linking services provided in the Head Start program with educational services, including services relating to language, literacy, and numeracy, provided by the school district.

7) Provision of services to meet the needs of working parents, as applicable including: coordinating efforts for working parents to access full day, full year make resources available to young children, and coordinating activities and collaborating with programs under the Child Care and Development Block Grant.

8) Communication and parent outreach for smooth transitions to kindergarten including:

- A. Developing and implementing a systematic procedure for transferring, with parental consent, each Head Start child's program records to the LEA in which the child will be enrolled.
- B. Establishing with the school district comprehensive transition policies and procedures that support children's transitioning to school.
- C. Conducting outreach to parents and school personnel to discuss the individual educational and developmental needs children.
- D. Helping all parents, including those of limited English proficient children understand—
 - (i) the instructional and other services provided by the school in which such child will enroll after participation in Head Start; and
 - (ii) as appropriate, the information provided to parents of limited English proficient children under section 3302 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 7012)
- E. Developing and implementing a family outreach and support program, in cooperation with entities carrying out parental involvement efforts under title I of the Elementary and Secondary Education Act and family outreach and support efforts under subtitle B of title VII of the McKinney-Vento Homeless Assistance Act, taking into consideration the language needs of parents of limited English proficient children.
- F. Assisting families, including grandparents and kinship caregivers, administrators, and teachers in maintaining continuity between Head Start services and elementary school classes for the purpose of promoting parental involvement.

9) Provision and use of facilities, transportation, and other program elements including:

- A. Collaborating on the shared use of transportation and facilities, as appropriate.
- B. Collaborating to reduce the duplication and enhance the efficiency of services while increasing the program participation of underserved populations of eligible children.
- C. Exchanging information on the provision of non-educational services to such children.

10) Other elements mutually agreed to by the parties.

VII. Confidentiality

All acknowledge confidentiality requirements that each grantee and agency must follow regarding the sharing and release, with the consent of families, of personally identifiable information. Each grantee and agency will protect the rights of young children with respect to records and reports created, maintained,

and used by the public agencies. It is the intent of this agreement to ensure that parents have rights of access and rights of privacy with respect to such reports and records, and that applicable State and Federal laws for exercise of these rights be strictly followed. Family Educational Rights and Privacy Act (FERPA) will be followed. (See 34CFR 303.460.)

VIII. Dispute Resolution

Parties will first attempt to resolve the dispute between or among themselves. All local agencies will ensure that a system is in place to resolve disputes and solve problems. The system should include:

- a. Timelines for regular meetings to review local agreements, plan collaborative activities, and resolve issues; and
- b. The identification of liaisons from Opportunities for Otsego, Inc. Head Start and the Laurens School District.

IX. Review of Agreement

The agreement will be jointly reviewed by all parties annually and more frequently if laws and regulations are amended that will significantly impact this agreement, or when a party requests a formal change.

X. Term of Agreement

The agreement will become effective immediately after being signed and dated by all parties. By signing the agreement, Opportunities for Otsego, Inc. Head Start and the Laurens School District agree to the terms.

XII. SIGNATURES

For the Gilbertsville Mount Upton Central School District

Annette Hammond, Superintendent

Date

For Opportunities for Otsego, Inc. Head Start



Daniel Maskin, Chief Executive Officer



Date



Bassett Healthcare Network Bassett Medical Center

AGREEMENT BETWEEN BASSETT MEDICAL CENTER AND GILBERTSVILLE-MOUNT UPTON CENTRAL SCHOOL

THIS AGREEMENT ("Agreement") made on _____, between **GILBERTSVILLE-MOUNT UPTON CENTRAL SCHOOL DISTRICT** (the "School"), having its principal place of business located at 693 State Highway 51 Gilbertsville, NY 13776, Gilbertsville-Mount Upton and **THE MARY IMOGENE BASSETT HOSPITAL d/b/a BASSETT MEDICAL CENTER** ("MIBH"), having its principal office located at One Atwell Road, Cooperstown, New York 13326-1394 and.

WHEREAS, the School wishes to retain MIBH for the purposes of operating their school-based health service in accordance to the New York State Department of Health Principals and Guidelines called Gilbertsville-Mount Upton School-Based Health Center (SBHC).

WHEREAS, MIBH in turn desires to provide such services.

NOW, THEREFORE, the parties hereto agree as follows:

- A. MIBH will designate the Manager(s) of School-Based Health of the Department of Pediatrics (the "MIBH Employee(s)") to coordinate the services with the School. Bassett Healthcare's Department of Pediatrics will manage and operate the School-Based Health Center. With specific services provided as follows:
- ❖ An Advance Practice Clinician (APC) who will provide comprehensive primary care services to students enrolled in the SBHC. The APC will see unenrolled students as needed when requested by the school for New York State Education required health services.
 - ❖ A collaborating physician for the nurse practitioner and a Medical Director for the program. Collaborating physician services will include:
 - Regular on-site visits, of at least 6 hours in duration per month while school is in session, for clinical quality review of charts, specific case consultation, discussion of medical treatment protocols, review of program policies as needed, and other school health issues.
 - Daily phone access for telephone consultation.
 - Telemedicine care as appropriate with specialist, sub specialist and primary care provider.
 - ❖ A licensed mental health clinician to provide mental health service to students in the SBHC program.
 - ❖ A dental hygienist to provide preventative dental health services.
 - ❖ Office support staff for the SBHC. Primary work responsibilities will be: medical record management, billing related activities, general office support for the school-based health center providers, data entry/database management for NYSDOH (New York State Department of Health) required tracking programs, scheduling of patients, call students from class and facilitating SBHC enrollment and outreach.
 - ❖ The school-based health management team to oversee coordination of the day-to-day operation of service.

- ❖ Regular on-site visits by Bassett Network Laboratory staff for quality assurance and compliance reviews of on-site waived laboratory testing at the SBHC. Laboratory staff will provide training to new and existing staff on laboratory policies, procedures and new instrumentation. Laboratory coordinator will act as a consultant on all laboratory related matters.
- ❖ Credentialing of the nurse practitioner or physician assistant. Credentialing includes licensure, privileging, continuing medical education requirements, employee health standards and risk management.
- ❖ The nurse practitioner or physician assistant will be a member of Bassett's School-Based Health Center Provider group facilitated by the SBHC Co-Medical Directors.
- ❖ The nurse practitioner or physician assistant will be able to attend all Bassett-sponsored CME, with the standing of a Bassett employee. The nurse practitioner or physician assistant will have access to attend regularly teleconferenced Pediatric Grand Rounds.
- ❖ Provide third party billing services for students with insurance coverage. This includes enrollment of the ADVANCED PRACTICE CLINICIAN with all applicable third party payers. Collection of insurance information and demographic information for billing, registration, coding, batching, charge entry and submission of claims to third party payers. Balance billing or collection of co-payments will not be performed for services billed and provided through the School-Based Health Center.
- ❖ Bassett Healthcare will be available to provide primary care services for students enrolled in the SBHC program after school hours and when the school is not in session, or for children referred by the nurse practitioner at the initiative or request of the patient. Parents may elect to receive these services from any medical providers of their choosing. For services rendered at a Bassett-owned facility, Bassett will bill for the care provided based on its own fees and charges.
- ❖ Will assist with public relations in support of the program and periodic feedback to the community.
- ❖ Will designate personnel to serve on GILBERTSVILLE-MOUNT UPTON SBHC Community Advisory Committee.
- ❖ Will provide all necessary office, medical and laboratory supplies and equipment to operate the program.

B. The School agrees to provide:

- ❖ Will pay the HOSPITAL \$232,000 for school-based health center operation startup expenses.
- ❖ Security or background investigation of SBHC staff above and beyond that provided by Bassett, including fingerprinting at its expense.
- ❖ Provide the SBHC with electronic mailing list for SBHC mailings of student population within 10 days of the request and as requested.
- ❖ Adequate space to accommodate a private examination and counseling area, office areas for the mental health worker, medical office assistant, dental hygienist and nurse practitioner and nurse and lab area and access to a bathroom.

- ❖ Support and collaboration of School Nurse(s) who will assist with triage and referral to the SBHC, scheduling of school mandated annual examinations and monitoring of immunizations.
- ❖ Provide SBHC access to workspace during non-school hours such as early morning, late afternoons and summer for alternative SBHC clinic hours.
- ❖ A private phone line and monthly maintenance, for the advanced practice clinician.
- ❖ A private phone line and monthly maintenance, for the mental health worker.
- ❖ A private phone line and monthly maintenance, main SBHC line-located at the Ambulatory Office Assistant's work area.
- ❖ Dedicated Direct Inward Dial (DID) phone line and monthly maintenance of Fax connection.
- ❖ Internal phone line used to call students to the SBHC.
- ❖ Dedicated cabling from the network closet(s) to all needed locations Category 6 or higher for all new drops. Locations that are greater than 100 meters can use fiber or internal VLANs on the school's network.
- ❖ Dedicated power outlet where Bassett's network gear is located.
- ❖ Installation of network drops as needed.
- ❖ Easy access to the network closets (name and contact number to obtain access).
- ❖ Provide utilities, regular trash removal, cleaning and maintenance of the space, at its expense.
- ❖ Installation of minor equipment as requested involving work associated with school walls/property -- i.e., hanging of bulletin boards, eyewash stations, etc.
- ❖ Reconstruction projects – work with SBHC Operations Manager planning to completion of reconstruction projects.
- ❖ Daily cleaning of the SBHC Suite during the school year.
- ❖ Coordinate summer cleaning with the SBHC Team and Operations Manager to correspond with dates the SBHC is open in the summer and to be completed by the first day of Fall Athletic practices in August.
- ❖ Access to school email system for school wide communications.
- ❖ Access to student scheduling system.
- ❖ Provide certificate of annual inspection of fire alarm systems to the SBHC Operations Manager.

Assume the cooperation and support, for communication and education of students, teachers, other employees, parents and the community at large on the purpose, goals and ongoing activities of the GILBERTSVILLE-MOUNT UPTON SBHC.

- ❖ Provide support for school staff compliance with the rules and regulations of the Department of Health and specifically with regard to the confidentiality of medical records. The School-Based Health Center staff will maintain the medical record, which will be the property of Bassett Medical Center.
 - ❖ Designate school personnel to serve on the GILBERTSVILLE-MOUNT UPTON SBHC Community Advisory Committee.
- C. This Agreement in no way establishes an agency relationship between the School and MIBH. Each party shall maintain its independence and separate identity and each party shall have exclusive control of its management, employees, staff, policies and assets. Neither party assumes any liability for the acts or omissions of the other party.
- D. This Agreement shall be in effect for one year, July 1, 2019 through June 30, 2020. This Agreement shall terminate immediately if either party fails to maintain in good standing its licensure, certification or accreditation. Such party shall immediately notify the other party in writing.
- E. The School shall hold harmless and indemnify Bassett and its agents, employees, officers, directors and trustees (each, an "indemnitee") from and against all losses, damages, liabilities and claims (and actions in respect thereof) and all costs and expenses, including attorneys' fees, in connection with any such loss, damage, liability, claim or action of any nature, that Bassett suffers arising by reason of any act or omission on the part of the School or its agents, employees, officers, directors or trustees in connection with this Agreement to the extent that such losses, damages, liabilities or claims are not due solely to the acts or omissions of Bassett, its agents, employees, officers, directors or trustees.

The indemnitee shall promptly notify the indemnitor in writing of any claim against it with respect to which indemnity will be sought hereunder. Untimely notice will affect the indemnitors obligations only to the extent it has been prejudiced. Upon unconditionally assuming the obligation to indemnify, the indemnitor shall be entitled to assume the defense of such claim with counsel reasonably acceptable to the indemnitee, following which the indemnitor will be liable to the indemnitee for any legal or other expenses incurred without the indemnitor's consent. No right to indemnity shall exist for a claim settled without the written consent of the indemnitor. This paragraph shall survive any termination of this agreement for any reason. Notwithstanding anything in the previous paragraph to the contrary, Bassett will indemnify the School, its agents, employees, officers, directors and trustees from and against all losses, damages, liabilities and claims (and actions in respect thereof) and all costs and expenses, including attorneys' fees in connection with any such loss, damage, liability, claim or action, that the School suffers to the extent it arises solely out of any act or omission of Bassett, its agents, employees, officers, directors and trustees in connection with this Agreement constituting or claimed to constitute professional malpractice.

- F. Each party shall maintain comprehensive liability insurance and additional mal-practice insurance coverage for any of its professional employees involved in the provision of health care under this agreement acceptable to the other party either in the form of a self-insurance program or in the form of a policy purchased from an insurance company. Each party shall have the right to inspect during normal business hours documents in relation to such insurance coverage.
- G. This is the entire Agreement between the parties with respect to the subject matter hereof. The terms of this Agreement supersede any and all written and oral representations previously made. There shall be no oral modifications of this Agreement and any modification or amendment of the terms of this Agreement shall not be binding unless executed in writing by the parties hereto.
- H. Neither party shall have the right to assign its rights or obligations hereunder without the written consent of the other.

- I. The performance by each party of its services, obligations or duties pursuant to this Agreement shall comply with all pertinent provisions of Title 10, Chapter V of the Official Compilation of Codes, Rules and Regulations of the State of New York.

Notwithstanding any other provisions in this Agreement, (the parties hereto or MIBH and the School, as appropriate) remain(s) responsible for ensuring that any service provided pursuant to this Agreement complies with all pertinent provisions of Federal, State and local statutes, rules and regulations.

- J. The parties' rights and duties under this Agreement shall be governed by the law of the State of New York.
- K. This Agreement may be terminated by either party by notice in writing of termination delivered personally or sent by registered mail addressed to the other party at its then principal office. Such notice shall be so delivered or mailed at least 90 days prior to the intended termination date.
- L. Those records in possession of the Gilbertsville-Mount Upton Central School are governed by the Family Educational Rights and Privacy Act. Those records in possession of Bassett Medical Center are subject to any applicable medical record confidentiality provisions of the New York State Public Health Law, Mental Hygiene Law, federal regulations on drug and alcohol abuse records, or the federal HIPAA privacy rules.
- M. Section 2-c and 2-d of the New York State Education Law require that third party contractors comply with the parents' Bill of Rights and ensure privacy of any personally identifiable data shared under this contract. Contractor agrees to comply in every respect with all applicable provisions of section 2-c and 2-d of the NYS Education Law and any subsequently promulgated rules, regulations or laws regarding the same. Contractor has read the Parent's Bill of Rights and has read the District's Student Records Policy and agrees to fully comply with both including any amendments. The District will notify Contractor of any significant changes to either policy.
- N. MIBH represents and warrants that it, nor its employees or contractors, are not excluded from participation in, and is not otherwise ineligible to participate, in a "federal health care program", including but not limited to Medicaid and Medicare, as defined in 42 U.S.C. Section 1320a-7b(f) or in any other government program. In the event that MIBH or one of its employees is excluded from participation or becomes otherwise ineligible to participate in any such program during the term of this agreement, MIBH agrees that it will notify the District in writing of the exclusion within three (3) business days after learning of the exclusion. Failure to notify the District of the exclusion constitutes a material breach of this agreement and cause for the District to terminate the agreement immediately.

IN WITNESS WHEREOF, each of the parties hereto has caused this agreement to be signed by their duly authorized officers as of the day and year first written above.

**GILBERTSVILLE-MOUNT UPTON
CENTRAL SCHOOL**

**THE MARY IMOGENE BASSETT HOSPITAL
D/B/A BASSETT MEDICAL CENTER**

Annette Hammond

Date

By: _____

Frank Panzarella

District Superintendent

Name: _____

Network Vice President, COO

Bassett Medical Group

Title: _____

Date: _____

Federal Tax ID: 15-6002189C

Safety Plan Updates

District-Wide Plan Updates

Committee and Staff Names

Total Number of Students and Staff

Risk Reduction/Prevention and intervention Strategies

- Sexual Harassment training is added for District-Wide
- Middle/High School Counseling Services have been updated

Security/Review-UPGRADES/VISITOR PROCEDURES: The front vestibule sliding security glass has been augmented so that the window can only be slid open enough for a piece of paper (about 1 inch) to be slid through the glass without allowing access to the school. GMU has also added a new procedure for visitors waiting in the vestibule to be escorted to and from their destination by a staff member.

Emergency Skills 2019

Building Level Plan Updates

Committee and Staff Names

School Emergency Response Team

Copy of Master Schedule

Students with Special Needs

Emergency Skills 2019