

AGENDA
Laurens Central School
Board of Education
MPR - 7:30 PM
November 18, 2020

I. OPENING OF MEETING

1. Call to order
2. Roll call and quorum check

II. ADOPTION OF AGENDA

III. MINUTES

1. Minutes – 10/21/20*

IV. INTRODUCTION OF VISITORS/OPEN COMMENT PERIOD

(The purpose of the Open Comment Period is to allow residents to share concerns with the Board of Education without having to be on the agenda. Comments are to be brief, as this section of the meeting will be limited to 10 minutes. Please state your name and issue of concern prior to addressing the board. Comments about Personnel, positive or negative, are not allowed during the Open Comment Period.)

V. REPORTS AND DISCUSSIONS

1. Superintendent's Report – B. Dorritie
2. Report from Building Principal – J. Mushtare
3. Report from Supervisor Transportation – M. Pernat – Written*
4. Report from Supervisor Buildings & Ground – S. West

VI. CORRESPONDENCE

1. Thank you note from June Townsend

VII. FISCAL REPORTS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

A. Treasurer's Report:

1. Treasurer's Report A Fund (General)
2. Treasurer's Report C Fund (Cafeteria)
3. Treasurer's Report F Fund (Special)
4. Treasurer's Report T Fund (Trust & Agency)
5. Treasurer's Report L Fund (Library)
6. Treasurer's Report H Fund (Checking) (Capital Project)
Treasurer's Report H Fund (Savings) (Capital Project)
7. Treasurer's Report Repair Reserve
8. Treasurer's Report Capital Reserve
9. Treasurer's Report Workers Comp, ERS, Unemployment Reserve
10. NYLAF Investment Account
11. Transfers Over \$1000

B. Other Reports (No Approval Required)

1. Warrants
Warrant #17 A Fund \$141,251.90 (General)*
Warrant #6 C Fund \$3,070.85 (Cafeteria)*

| | |
|-------------|---------------------------------------|
| Warrant #6 | F Fund \$1,850.00 (Special)* |
| Warrant #7 | T Fund \$873.00 (Trust & Agency)* |
| Warrant #4 | H Fund \$1,237.50 (Capital Fund) |
| Warrant # | TE Fund \$0 (Trust-Scholarship) |
| Warrant # | L Fund \$0 (Library) |
| Warrant #18 | P Fund \$152,108.49 (Payroll)* |
| Warrant #15 | A Fund \$140,953.27 (General)* |
| Warrant #5 | C Fund \$2,689.25 (Cafeteria)* |
| Warrant # | F Fund \$0 (Special) |
| Warrant #6 | T Fund \$143.82 (Trust & Agency) |
| Warrant #3 | H Fund \$2,400.00 (Capital Fund) |
| Warrant #4 | TE Fund \$300.00 (Trust-Scholarship)* |
| Warrant # | L Fund \$0 (Library) |
| Warrant #16 | P Fund \$142,729.19 (Payroll)* |

2. Transfers Under \$1000*
3. Cafeteria Report Current Month*
4. Cafeteria Report Year to Date*
5. Internal Claims Auditor's Reports*
6. Budget Status Report - Fund A*
7. Revenue Status Report - Fund A*
8. Cash Flow Analysis*
9. Extracurricular Reconciliation Report 10/31/20*

VIII. OLD BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

IX. PERSONNEL - NEW BUSINESS

A. PERSONNEL

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

1. The permanent appointment and contract of Pamela Weir to the position of Confidential Secretary to the Superintendent, effective retroactive to November 13, 2020.*
2. The permanent appointment and contract of Pamela Weir to the position of District Clerk, effective retroactive to November 13, 2020.*
3. The appointment of Judy MacLachlan as a Substitute Library Aide for the 2020-2021 school year, retroactive to October 30, 2020. Her salary will be \$11.80 per hour.
4. The appointment of Scott Bolton as a Substitute Bus Driver for the 2020-2021 school year, retroactive to November 16, 2020. His salary will be \$20.00 per hour as per the CSEA Contract.

B. NEW BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

1. To accept the report of the tax collector and having determined that the collector has accounted for the full amount of the tax warrant direct that the lists of the delinquent tax items, with the addition of the two percent penalty be certified to the office of the county treasurer and/or other tax enforcement offices; AND IT IS FURTHER RESOLVED, that the tax warrant, tax roll and the tax collector's copies of the tax receipts be placed on file and be given fire protection in the school vault safe.*

2. To declare the following items as surplus and discard appropriately:

Latitude 3490 computer
LCS# 3LA00002490
Laurens CSD # 20140452

InFocus projector
LCS# 3LA00001594
Laurens CSD # 20090173

3. The Laurens Central School multi-year reserve plan.*
4. The attached Letter of Intent for the purchase of a school bus from Leonard Bus Sales. This purchase is pending voter approval on May 18, 2021.*
5. To accept the 2019-2020 Audit as completed by External Auditor, Cwynar and Company.
6. To approve the District's Corrective Action Plan in response to the annual External Audit as set forth in the Management Letter dated October 28, 2020 and as required by the NYSED.*

X. COMMITTEE ON SPECIAL EDUCATION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following CSE cases.*

CSE: 11021

CPSE: None

504: 11067, 11068

XI. INFORMATION

1. Student Enrollment November 1, 2020*
2. NYSIR Digest – Autumn 2020
3. LTA Contract

XII. MEETINGS

1. Faculty/Staff Holiday Celebration- December 15, 2020 3:00 pm
2. Board of Education Meeting – December 16, 2020

XIII. OPEN COMMENT PERIOD

(The purpose of the Open Comment Period is to allow residents to share concerns with the Board of Education without having to be on the agenda. Comments are to be brief, as this section of the meeting will be limited to 10 minutes. Please state your name and issue of concern prior to addressing the board. Comments about Personnel, positive or negative, are not allowed during the Open Comment Period).

XIV. EXECUTIVE SESSION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, enter executive session for the following reasons:

1. Litigation
2. Personnel

XV. FINAL ADJOURNMENT

Draft MINUTES
Laurens Central School
Board of Education
MPR - 7:30 PM
October 21, 2020

Executive Session

I. EXECUTIVE SESSION

The board entered into Executive Session at 6:45 pm to discuss Personnel and Litigation. Motion made by M. Wikoff, seconded by P. Bush. Motion carried 5-0-0.

The Board adjourned from executive session at 7:16 pm. Motion made by G. Murello, seconded by T. Francisco. Motion carried 5-0-0.

Opening of Meeting

II. OPENING OF MEETING

1. Call to order

The meeting was called to order at 7:30 pm by President C. Struckle.

2. Roll call and quorum check

Board Members Present: C. Struckle, M. Wikoff, T. Francisco, G. Murello, P. Bush

Board Members Absent: None

Others Present: W. Dorritie, Superintendent; J. Mushtare, Building Principal; P. Weir, District Clerk; S. West, B & G; M. Pernat, Head of Transportation; C. Walker, District Coordinator for Technology; Members of the Staff and Community (see attached sign in sheet).

Adoption of Agenda

III. ADOPTION OF AGENDA (BOE Meeting date correction from October 20, 2020 to October 21, 2020)

Motion made by M. Wikoff, seconded by T. Francisco to adopt the agenda. Motion carried 5-0-0.

Minutes

IV. MINUTES

1. Minutes – 9/16/20

Motion made by P. Bush, seconded by G. Murello to approve the minutes. Motion carried 5-0-0.

Introduction of Visitors

V. INTRODUCTION OF VISITORS/OPEN COMMENT PERIOD

Jennifer Sander and Jennifer Lewis from the LTA Social Committee presented gifts to the Board for Board Appreciation Week

Reports and Discussions

VI. REPORTS AND DISCUSSIONS

1. Superintendent's Report – B. Dorritie
-Regional Food Bank
-Reopening for Grades 9-12
-CROP
-Teacher Observations
-Department of Health Update
-Committee Assignments
-Thank you to BOE for Board Appreciation Week

2. Report from Building Principal – J. Mushtare
 - Thank you to BOE
 - Classroom observations
 - Teacher collaboration
 - Flexibility of faculty and staff
 - Curriculum Bridge – Mrs. Gifford and Teachers
 - Senior class - lunches in atrium
3. Report from Supervisor Transportation – M. Pernat
 - Introduction of Matt Pernat, new Head Bus Driver
 - DOT Inspections – all passed
4. Report from Supervisor Buildings & Ground – S. West
 - Bids for Capital Outlay
 - Labor law change – Essential Employees
 - SED
 - Aqueous Ozone – system for making cleaning solution
 - Cleaning staff working hard

Correspondence

VII. CORRESPONDENCE

Fiscal Reports

VIII. FISCAL REPORTS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

A. Treasurer's Report:

1. Treasurer's Report A Fund (General)
2. Treasurer's Report C Fund (Cafeteria)
3. Treasurer's Report F Fund (Special)
4. Treasurer's Report T Fund (Trust & Agency)
5. Treasurer's Report L Fund (Library)
6. Treasurer's Report H Fund (Checking) (Capital Project)
Treasurer's Report H Fund (Savings) (Capital Project)
7. Treasurer's Report Repair Reserve
8. Treasurer's Report Capital Reserve
9. Treasurer's Report Workers Comp, ERS, Unemployment Reserve
10. NYLAF Investment Account
11. Transfers Over \$1000

Motion made by P. Bush, seconded by M. Wikoff to approve the above Treasurer Reports. Motion carried 5-0-0.

B. Other Reports (No Approval Required)

1. Warrants

| | |
|--------------|--|
| Warrant #11 | A Fund \$170,672.43 (General) |
| Warrant #3 | C Fund \$3,871.38 (Cafeteria) |
| Warrant #4 | F Fund \$5,045.49(Special) |
| Warrant #4 | T Fund \$155.04 (Trust & Agency) |
| Warrant # | H Fund \$0 (Capital Fund) |
| Warrant #3 | TE Fund \$3,200.00 (Trust-Scholarship) |
| Warrant # | L Fund \$0 (Library) |
| Warrant #12 | P Fund \$138,171.33 (Payroll) |
| Warrant # 13 | A Fund \$149,956.46 (General) |
| Warrant #4 | C Fund \$3,332.57 (Cafeteria) |
| Warrant #5 | F Fund \$16,911.51 (Special) |
| Warrant #5 | T Fund \$448.03 (Trust & Agency) |
| Warrant # | H Fund \$0 (Capital Fund) |
| Warrant # | TE Fund \$0 (Trust-Scholarship) |
| Warrant # | L Fund \$0 (Library) |
| Warrant #14 | P Fund \$144,758.18 (Payroll) |
2. Transfers Under \$1000

3. Cafeteria Report Current Month
4. Cafeteria Report Year to Date
5. Internal Claims Auditor's Reports
6. Budget Status Report - Fund A
7. Revenue Status Report - Fund A
8. Cash Flow Analysis
9. Extracurricular Reconciliation Report 9/30/20
10. Extracurricular Report 7/1/20-9/30/20

Old Business

IX. OLD BUSINESS

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

Personnel

X. PERSONNEL - NEW BUSINESS

A. PERSONNEL

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:

Amendment Individual Contracts

1. The amendments to the Contracts of the following individuals:

Charles Conklin – Assistant Building Maintenance Mechanic
 Patrick Dugan – Assistant Building Maintenance Mechanic
 Kristyn DeGroat – District Treasurer
 Kerri Gartung – Secretary to the Director of Instructional Support Services and Data Specialist
 Lindsey Gifford – Director of Instructional Support Services
 Charles Walker – District Technology Coordinator/Technician
 Pamela Weir – Confidential Secretary
 Pamela Weir – District Clerk
 Edward Wright – Deputy District Treasurer

Motion made by G. Murello, seconded by T. Francisco to approve the above Contract Amendments. Motion carried 5-0-0.

Substitute Nurse RN

2. The appointment of Rebecca Whiteman, RN as a Substitute School Nurse for the 2020-2021 school year, retroactive to September 18, 2020. Her salary will be \$100 per day as per Board Policy.

Motion made by M. Wikoff, seconded by T. Francisco to approve the above appointment. Motion carried 5-0-0.

Arts in Education Coordinator

3. The appointment of John Mushtare as the Arts in Education Coordinator for the 2020-2021 school year. The annual stipend will be \$600.

Motion made by P. Bush, seconded by G. Murello to approve the above appointment. Motion carried 5-0-0.

Retirement W. White

4. The retirement of William White as Science Teacher effective June 30, 2021.

Motion made by G. Murello, seconded by M. Wikoff to accept the above retirement. Motion carried 5-0-0.

Substitute Bus Driver

5. The appointment of Jason Stone as a Substitute Bus Driver retroactive to October 5, 2020. His salary will be \$20.00 per hour as per the CSEA Contract.

Motion made by P. Bush, seconded by T. Francisco to approve the above appointment. Motion carried 5-0-0.

- Resignation J. Wines** 6. The resignation of Joy Wines from the position of Bus Driver effective retroactively to September 25, 2020.
- Motion made by M. Wikoff, seconded by T. Francisco to accept the above resignation. Motion carried 5-0-0.**
- A. Stary Physical Education Teacher** 7. The probationary appointment of Aaron Stary to the position of Physical Education Teacher, Tenure area Physical Education. Pending issuance of Physical Education, Initial Certification. Date of commencement of probationary service to be retroactive to October 13, 2020. *The potential expiration date of the appointment October 12, 2024. Certification: Physical Education, Emergency COVID-19. His annual salary to be \$ 40,500.
- *To the extent required by the applicable provisions of Education Law §§2509, 2573, 3212 and 3014, in order to be granted tenure the classroom teacher or building principal shall have received composite or overall annual professional performance review ratings pursuant to Education Law §3012-c and/or 3012-d of either effective or highly effective in at least three (3) of the four (4) preceding years. If the classroom teacher or building principal receives an ineffective composite or overall rating in the final year of the probationary period he or she shall not be eligible for tenure at that time. For purposes of this subdivision, classroom teachers and building principals mean a classroom teacher or building principal as such terms are defined in Sections 30-2.2 and 30-3.2 of this Part.
- Motion made by G. Murello, seconded by P. Bush to approve the above probationary appointment. Motion carried -0-0.**
- Teacher Mentor** 8. The appointment of Christine Cox as a Teacher Mentor for the 2020-2021 school year. The stipend will be \$650.00, as per the Collective Bargaining Agreement with the LTA, and will be paid upon successful completion of the responsibilities associated with the appointment.
- Motion made by P. Bush, seconded by M. Wikoff to approve the above appointment. Motion carried 5-0-0.**
- J. Hendrich Teacher Aide** 9. The probationary appointment of Josephine Hendrich as a Full Time Teacher Aide retroactive to October 5, 2020 and continuing until October 4, 2021. Her annual salary will be \$14,814 prorated, as per the CSEA Contract.
- Motion made by P. Bush, seconded by G. Murello to approve the above probationary appointment. Motion carried 5-0-0.**
- M. Pernat Head Bus Driver** 10. The probationary appointment and Contract for Matthew Pernat as Head Bus Driver effective retroactive to October 19, 2020 and continuing until October 18, 2021. His salary will be \$40,000, prorated for the 2020-2021 school year.
- Motion made by T. Francisco, seconded by M. Wikoff to approve the above probationary appointment. Motion carried 5-0-0.**
- M. Pernat Bus Driver** 11. The probationary appointment of Matthew Pernat as a Bus Driver retroactive to October 19, 2020 and continuing until October 18, 2021. His annual salary will be \$8,958, prorated for the 2020-2021 school year, as per the CSEA Contract.
- Motion made by G. Murello, seconded by T. Francisco to approve the above probationary appointment. Motion carried 5-0-0.**

- Yearbook Advisor** 12. The appointment of Carol Louden as Yearbook advisor for the 2020-2021 school year.
- Motion made by T. Francisco, seconded by P. Bush to approve the above appointment. Motion carried 5-0-0.**
- Substitute Nurse LPN** 13. The appointment of Katherine Rorick, LPN as a Substitute School Nurse for the 2020-2021 school year, pending fingerprint clearance as per NYS SAVE Regulations. Her salary will be \$75.00 per day as per Board Policy.
- Motion made by M. Wikoff, seconded by G. Murello to approve the above appointment. Motion carried 5-0-0.**
- CROP Substitute** 14. The appointment of Yvonne Angell as a Substitute CROP Site Coordinator and Activity Leader for the 2020-2021 school year. Her salary will be \$25.75 per hour for Site Coordinator and \$17.50 per hour for Activity Leader to be paid through the CROP Grant.
- Motion made by P. Bush, seconded by G. Murello to approve the above appointment. Motion carried 5-0-0.**
- New Business** **B. NEW BUSINESS**
Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following:
- Ratify LTA Contract** 1. To ratify the agreement with the Laurens Teachers Association retroactive to July 1, 2020 and continuing until June 30, 2023.
- Motion made by P. Bush, seconded by T. Francisco to approve the ratification of the LTA Contract. Motion carried 5-0-0.**
- Surplus** 2. To declare the attached list of items as surplus and discard appropriately.
- Motion was made by T. Francisco, seconded by G. Murello to approve the attached surplus. Motion carried 5-0-0.**
- Board Policies** 3. To waive the first reading and approve/reapprove the following Board policies.
 -Students – 7440, Concussion Management
 -Personnel – 6180, Sexual Harassment
- Motion made by G. Murello, seconded by P. Bush to approve the above Board policies. Motion carried -0-0.**
- CSE** **XI. COMMITTEE ON SPECIAL EDUCATION**
Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, approve the following CSE cases.
- CSE: 10404, 10994, 10913
- CPSE: None
- 504: None
- Motion made by T. Francisco, seconded by M. Wikoff to approve the above cases. Motion carried 5-0-0.**
- Information** **XII. INFORMATION**
1. Student Enrollment October 1, 2020

Meetings

XIII. MEETINGS

1. CASSC School Board Institute – November 17, 2020, 6:00 pm
2. Board of Education Meeting – November 18, 2020

Open Comment

XIV. OPEN COMMENT PERIOD

Executive Session

XV. EXECUTIVE SESSION

Be It Resolved that the Laurens Board of Education, upon the recommendation of the Superintendent, enter executive session for the following reasons:

1. Personnel
2. Litigation

The Board adjourned to executive session at 7:55 pm to discuss, Facilities and Athletics. Motion made by T. Francisco, seconded by M. Wikoff. Motion carried -0-0.

Final Adjournment

XVI. FINAL ADJOURNMENT

The Board adjourned from executive session at 8:43 pm. Motion made by P. Bush, seconded by T. Francisco. Motion carried 5-0-0.

The Board adjourned, without further discussion, at 8:43 pm. Motion made by M. Wikoff, seconded by T. Francisco. Motion carried 5-0-0.

PLEASE PRINT YOUR NAME BELOW

October 21, 2020

PLEASE NOTE: IF YOU SPEAK AT A BOARD MEETING DURING PUBLIC COMMENT, YOUR NAME WILL APPEAR IN THE BOARD MINUTES. PLEASE UNDERSTAND THAT OUR MINUTES ARE PLACED ON OUR WEBSITE AND YOUR NAME WILL APPEAR ON THE INTERNET.

1. *Jennifer Sander* 13.
2. *Jennifer Lewis* 14.
3. *Andy Carr* 15.
4. 16.
5. 17.
6. 18.
7. 19.
8. 20.
9. 21.
10. 22.
11. 23.
12. 24.

Laurens CSD

Collector's Report

Date Printed: 11/10/2020

2020

District No:

Date Warrant Ended: 06/30/2021

District Name:

| City / Town OR Village | Assessment | Tax Rate | Adjusted Tax Levy | Total Taxes Collected | Total Taxes Returned to City/County | Total Interest Added to Returned Taxes |
|------------------------------|------------|-------------|----------------------|--------------------------|---|---|
| Hartwick 363200 | 3233491 | 16.09320400 | 47,225.41 | -42,432.85 | 4,792.56 | 95.85 |
| Laurens 363401 | 20021947 | 16.76339000 | 105,544.18 | -87,877.72 | 17,666.46 | 353.32 |
| Laurens 363489 | 135176634 | 16.76339000 | 1,805,699.29 | -1,610,574.71 | 195,124.58 | 3,902.48 |
| Milford 364089 | 2408051 | 16.09288200 | 30,502.68 | -19,524.77 | 10,977.91 | 219.56 |
| Morris 364289 | 1850770 | 16.09324800 | 26,272.92 | -26,218.20 | 54.72 | 1.09 |
| New Lisbo 364400 | 29964927 | 16.09281000 | 356,471.62 | -307,860.43 | 48,611.19 | 972.24 |
| Otego 364889 | 239019 | 14.31833100 | 3,422.35 | -3,125.96 | 296.39 | 5.93 |
| Totals: | 192894839 | | 2,375,138.45 | -2,097,614.64 | 277,523.81 | 5,550.47 |

Penalties Received by Tax Collector: 2,409.05

Date Tax Claim Returned to City/County:



Collector's Signature

Approved: _____

Laurens Central School

Multi-Year Reserve Plan

Plan Purpose

The purpose of the Laurens Central School Reserve Plan is twofold:

- * It is the goal of the Board of Education and Administration, to be able to share information to the residents and Taxpayers of the District on the existence of the reserves, why they are needed and how each is being both funded and expended.
- * It is the goal of the Board of Education and Administration, to show transparency and appropriateness of all District reserve funds.

Table of Contents

Pages 1-3 Laurens Central School District Reserves: Purpose, Authorizations, Source of Funds, Use of Expended Balances

Pages 4-6 Laurens Central School District Reserves: Date of Creation, Funding Calculations, Annual Funding and Balances

| LCS Reserve | Purpose | Legal Citation | Establishment and Use | Source of Funds | Duration | Expenditure | Additional Information |
|--------------------------|--|------------------------|--|--|--|--|---|
| Capital Reserve (A878) | to pay the cost of any object or purpose for which bonds may be issued. (Capital Projects) | Ed Law, Section § 3651 | Creation of a Capital Reserve is by voter approval only. The Laurens Central School District separates our Capital Reserve into two accounts. The District primarily uses this account to offset the cost of any large building/construction project that requires voter approval. | Fund balance: At the completion of the Annual External Audit the Board will approve the amount of excess fund balance to be placed in the reserve. | No Limit on the Reserve for Capital Projects | Voter approval is required to spend from the reserve | A 5 year projection of all facility needs is updated annually in an effort to anticipate future projects. This 5 year plan is used when considering capital projects with a cost greater than \$100,000.00 |
| Capital Reserve (A878.1) | to pay the cost of any object or purpose for which bonds may be issued. (Capital Projects) | Ed Law, Section § 3651 | Creation of a Capital Reserve is by voter approval only. The Laurens Central School District separates our Capital Reserve into two accounts. The District primarily uses this account to offset the cost of all bus and vehicle purchases. | Fund balance: At the completion of the Annual External Audit the Board will approve the amount of excess fund balance to be placed in the reserve. The District makes every attempt to fund this reserve first in an effort to keep our bus/vehicle purchases on a 7-8 year cycle. | The limit on this reserve is for 10 years. The amount to be placed in the reserve is determined by the anticipated cost of buses and/or vehicles purchased during that time frame. | Voter approval is required to spend from the reserve | As of the 2017-2018 school year, the District has generally been able to maintain a 7-8 year purchase cycle for all bus and vehicle purchases. However, there have been some vehicles that have been kept as long as 10 years. A five year projection of all transportation needs is updated annually in an effort to anticipate future needs. It is the District's goal to fund this reserve to approximately \$500,000.00 annually. |

| LCS Reserve | Purpose | Legal Citation | Establishment and Use | Source of Funds | Duration | Expenditure | Additional Information |
|---------------------------|---|------------------------------|---|---|---|---|---|
| EBLAR (A 867) | To pay accrued benefits due employees upon termination of service | GML § 6-p | Established by BOE Resolution, this reserve is to be used to help offset the cost of post-employment benefits. The total amount that is needed in the reserve is determined through an Actuarial Study as require by SED. | Fund Balance: At this time this reserve is not funded. | No Limit | Separate BOE authorization not required to spend from this reserve. | The District is not required to fund any incurred or accrued liabilities as determined by the required Actuarial Study. Should the District choose to begin funding the reserve, the funds may be used to pay accrued benefits due to employees upon termination of service for vacation or sick leave. Funds may not be used to fund health or any other post-retirement benefits. At the present time, the district does not fund this reserve as it simply does not have the fund balance needed annually to do so. The District's goal would be to fund this reserve at 100% of the actuarial determined level. |
| Repair Reserve (A 882) | To pay the cost of repairs that do not recur annually to capital improvements and equipment | Ed Law, Section § 3651 (1-a) | BOE Resolution The District has used this reserve to cover the cost of unbudgeted emergency repairs. | Voter approval required to fund this reserve. Once established Fund Balance may be used to increase the amount of funding in the reserve. | No Limit | Expenditures may be made only after a public hearing has been held except in emergency situation. * | The district goal is to fund the reserve at a level that would cover the cost of an emergency boiler replacemnt. The estimated need would be \$500,000.00 * if no hearing is held, the amount must be repaid ove the next two years. |
| NYS ERS Reserve (A 825) | To fund required employer contributions to the retirement cost of member of NYS ERS. | GML § 6-r | BOE Resolution The District has used this reserve to cover/reduce ERS costs that are otherwise paid for through the General Budget, Fund A. | Fund Balance | No Limit | Authorized by BOE resolution | The district goal is to fund the reserve at a level that would cover the total cost of the ERS required payment in the event of a budget shortfall or difficult budgeting year. In looking at the required contributions for the past five years, the goal would be to fund this reserve to approximately \$200,000.00. |
| NYS TRS Reserve (A 825.1) | To fund required employer contributions to the retirement cost of member of NYS TRS. | GML § 6-r | BOE Resolution The District has used this reserve to cover/reduce TRS costs that are otherwise paid for through the General Budget, Fund A. | Fund Balance | Funding amounts for this reserve are limited to 2% of the prior year TRS salaries annually. | Authorized by BOE resolution | The district goal is to fund the reserve at a level that would cover the total cost of the TRS required payment in the event of a budget shortfall or difficult budgeting year. In looking at the required contributions for the past five years, the goal would be to fund this reserve to approximately \$200,000.00. |

| LCS Reserve | Purpose | Legal Citation | Establishment and Use | Source of Funds | Duration | Expenditure | Additional Information |
|--------------------------------------|---|------------------------------|--|-----------------|----------|---|--|
| Workers Compensation Reserve (A 814) | To fund workers compensation expenses, related medical expenses and insurance administrative costs. | GML § 6-j | BOE Resolution The District has used this reserve to cover/reduce WC costs that are otherwise paid for through the General Budget, Fund A. | Fund Balance | No Limit | Separate BOE authorization not required to spend from this reserve. | The district goal is to fund the reserve at a level that would cover the total cost of the WC required payment in the event of a budget shortfall or difficult budgeting year. The District belongs to a consortium of schools that work together to keep WC costs at a minimum. Presently, through the consortium a total of \$350,000.00 for one claim is attributed to this District. In addition, the District is presently contesting a second claim. This impacts our experience rating within the consortium. Therefore, given the present situation, it is the Districts goal to maintain a reserve lever of at least \$100,000.00 |
| Unemployment Reserve (A 815) | To fund required employer contributions to the NYS Unemployment Insurance Fund on an annual basis. | GML § 6-m | BOE Resolution The District has used this reserve to cover/reduce Unemployment costs that are otherwise paid for through the General Budget, Fund A. | Fund Balance | No Limit | Separate BOE authorization not required to spend from this reserve. | The District goal is to fund the reserve at a level that would cover the total cost of the required unemployment payment in the event of a budget shortfall or difficult budgeting year using projections based on a five year cost analysis. Given the present situation, it is the Districts goal to maintain a reserve lever of at least \$25,000.00 per quarter for a total of \$100,000.00. |
| Tax Certiorari Reserve (A 864) | To pay judgments and claims in Tax Certiorari proceedings per Real Property Tax Law, Article 7. | Ed Law, Section § 3651 (1-a) | BOE Resolution The District has established this reserve for the purpose of offsetting the costs of a pending assessment review case. | Fund Balance | No Limit | Separate BOE authorization not required to spend from this reserve. | The pending assessment review cases are analyzed every year to estimate the possible loss of tax revenue. The District estimated the need of funding this reserve to cover the potential loss in revenue for a minimum of five years going forward, a minimum of five additional prior years for the potential of past assessment, and estimated legal costs, for a total of \$250,000.00. |

| Reserve | 2013-2014 Reserve Balance | 2014-2015 Increase - Decrease | 2014-2015 Reserve Balance | 2015-2016 Increase - Decrease | 2015-2016 Reserve Balance | 2016-2017 Increase - Decrease | 2016-2017 Reserve Balance | 2017-2018 Increase - Decrease | 2017-2018 Reserve Balance |
|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|---------------------------------|
| Capital Reserve | \$900,000 | \$0 | \$900,000 | \$275,000 | \$1,175,000 | (\$306,822) | \$868,178 | \$200,000 | \$1,068,178 |
| Capital Reserve | \$421,983 | \$0 | \$421,983 | (\$99,255) | \$322,728 | \$121,763 | \$444,491 | \$18,291 | \$462,782 |
| EBLAR | \$444,154 | \$0 | \$444,154 | \$0 | \$444,154 | \$0 | \$444,154 | \$0 | \$444,154 |
| Repair Reserve | \$289,975 | \$0 | \$289,975 | \$0 | \$289,975 | \$0 | \$289,975 | \$100,000 | \$389,975 |
| ERS Reserve | \$150,041 | \$0 | \$150,041 | \$5,000 | \$155,041 | \$25,000 | \$180,041 | (\$25,000) | \$155,041 |
| TRS Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Workers Compensation | \$125,036 | \$0 | \$125,036 | \$5,000 | \$130,036 | \$20,000 | \$150,036 | (\$25,000) | \$125,036 |
| Unemployment Insurance | \$142,852 | \$0 | \$142,852 | \$2,668 | \$146,520 | \$1,000 | \$147,520 | (\$65) | \$147,455 |
| Tax Certiorari | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,500 | \$7,500 | \$50,000 | \$57,500 |

| Reserve | 2017-2018 Reserve Balance | 2018-2019 Increase - Decrease | 2018-2019 Reserve Balance | 2019-2020 Increase - Decrease | 2019-2020 Reserve Balance | 2020-2021 Increase - Decrease | 2020-2021 Reserve Balance | 2021-2022 Increase - Decrease | 2021-2022 Reserve Balance |
|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|---------------------------------|
| Capital Reserve | \$1,068,178 | \$407,523 | \$1,475,701 | (\$224,848) | \$1,250,853 | | | | |
| Capital Reserve | \$462,782 | \$37,465 | \$425,317 | \$4,329 | \$429,646 | | | | |
| EBLAR | \$444,154 | \$0 | \$444,154 | \$0 | \$444,154 | | | | |
| Repair Reserve | \$389,975 | (\$8,267) | \$381,708 | \$5,259 | \$386,967 | | | | |
| ERS Reserve | \$155,041 | (\$22,883) | \$132,158 | (\$22,909) | \$109,249 | | | | |
| TRS Reserve | \$0 | \$0 | \$0 | \$47,674 | \$47,674 | | | | |
| Workers Compensation | \$125,036 | (\$23,289) | \$101,747 | (\$23,314) | \$78,433 | | | | |
| Unemployment Insurance | \$147,455 | (\$23,362) | \$124,093 | \$1,061 | \$125,154 | | | | |
| Tax Certiorari | \$57,500 | \$50,772 | \$108,272 | (\$6,947) | \$101,325 | | | | |

** For the 2019-2020 year, the District opted to not transfer excess fund balance to our reserves. With unknown fiscal implications of the ongoing COVID 19 Pandemic, the District felt it was fiscally prudent to retain as much excess fund balance as possible.

LAURENS CENTRAL SCHOOL

"WHERE COMMUNITY AND SCHOOL CREATE SUCCESS."

P.O. BOX 301
LAURENS, NEW YORK 13796
TELEPHONE (607) 432-2050
FAX (607) 432-4388

WILLIAM F. DORRITIE
Superintendent

JOHN MUSHTARE
Building Principal

November 19, 2020

Mr. Frank Continetti
Director of Sales
Leonard Bus Sales, Inc.
4 Leonard Way
Deposit, NY 13754

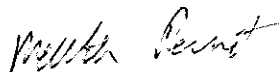
Dear Mr. Continetti:

It is the intent of our school district to purchase a quantity of one (1) Item #5-G, twenty-four + 0 (24 + 0) passenger school bus from Leonard Bus Sales, Inc. using the current NYS OGS Centralized Contract for the Acquisition of School Buses.

This bus will be presented for voter approval on May 18, 2021. It is understood that this letter in no way binds the District to purchase this vehicle in the event the voters do not approve this expenditure. I will contact you as soon as I have the results of this vote.

If you have any questions or concerns, please feel free to contact me at your earliest convenience.

Sincerely,



Matthew Pernat
Head Bus Driver

Cc: LCS Board of Education
William F. Dorritie, Superintendent
Kristyn DeGroat, District Treasurer

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WILLIAM F. DORRITIE
Superintendent

JOHN MUSHTARE
Building Principal

October 28, 2020

NYS Education Department
Office of Audit Services
89 Washington Ave., Room 524 EB
Albany, NY 12234

Dear Sir:

The purpose of this correspondence is to provide your office with the Laurens Central School District's response to the management letter as written by district auditors, Cwynar and Company.

Comment #1: Segregation of duties over cash receipts (LCSD20.1)

The Auditor recommends that the Deputy Treasurer reconcile the daily cash log to the amount recorded in the General Ledger.

District Response:

The district updated the daily cash log sheet to include a column for the Deputy Treasurer to check that receipts have been properly posted to the General Ledger. The Deputy Treasurer reconciles this monthly.

Comment #2: Retiree Health Insurance (LCSD 20.2)

The Auditor recommends a year end reconciliation of scheduled payments versus actual payments received.

District Response:

The district has updated their year end procedures to include this reconciliation.

Comment #3: Compensated Absences Calculation (LCSD 20.3)

The Auditor recommends the district develop procedures to ensure the district uses the proper rates to calculate year end compensated absences.

District Response:

The District Treasurer will have the Deputy Treasurer review the calculations and compare the rates used to the union and employment contracts.

Comment #4: Excess Fund Balance (LCSD 20.4)

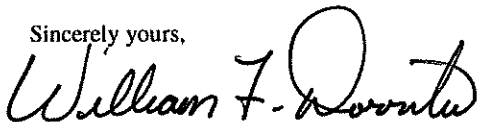
The Auditor recommends that the district develop a plan to comply with the fund balance limit.

District Response:

The district reviews fund balance annually and makes every effort to stay within the fund balance limit. For the 2019-2020 school year the district made the decision to keep excess fund balance. This decision was due to the financial effects of the Corona virus pandemic. The anticipated loss of revenue and additional expenses incurred due to the pandemic will have lasting financial affects on the district. The excess fund balance will help the District's future budgets.

Please contact my office at (607) 432-2050 Ext. 1121 or 1141 should you have any questions about the information provided.

Sincerely yours,



William F. Dorritie
Superintendent