

GENERAL BROWN CENTRAL SCHOOL DISTRICT  
BOARD OF EDUCATION  
**Regular Meeting**  
Preliminary Agenda  
**November 3, 2014 - 5:15 p.m.**  
**Dexter Elementary School - Room #417 (Old CSE Conference Room)**

5:15 p.m. - Call to Order - Pledge of Allegiance

**REGULAR MEETING**

**Presentation:**

Academic Update:

- ❖ 5<sup>th</sup> Grade Module Lesson - Mrs. Duffany, Mrs. Vodicka, Mrs. Sampson, Mrs. Fusco, and Mr. Worden.

**Presentation:**

Trane:

- ❖ Energy Performance Contracting / Facilities Preservation through Energy Conservation

**CONSENT AGENDA**

A motion for approval of the following items as listed under the CONSENT AGENDA is made by \_\_\_\_\_, and seconded by \_\_\_\_\_ - Motion is approved \_\_\_\_-\_\_\_\_.

1. Approval of Minutes:
  - October 6, 2014 - Regular Meeting
2. Approval of Buildings and Grounds requests:
  - JSHS fields/tennis courts - GB Boy's Youth Lacrosse - October 19, 2014 from 12PM to 4PM - Fundraiser for JV Boy's Lacrosse - \$1 admission
3. Conferences and Workshops:
  - Amy O'Riley - BOCES Mentor Day - JLBOCES - September 26, 2014
  - Bridget Grimm - Creating Suicide Safety in Schools - Children's Home of Jefferson County - October 1, 2014
  - Jennifer Augliano - BOCES School Counselor Meeting - JLBOCES - October 1, 2014
  - Michelle Lamon - EDGE Professional Development Day - Jefferson Community College - October 3, 2014
  - Jamie Lee - JLSBA Fall Dinner Meeting "Cost Saving Measures for School Districts" with expenses - Ryan's Lookout, Henderson - October 16, 2014
  - Jennifer Nelson - STEM Trending Technology Team - South Jefferson High School - October 20, 2014
  - Katie Clough - Commissioner's Advisory Council for NYS Teachers - NYSED - Albany - October 29, 2014
  - Deanna Gullquist - MORIC Technology Showcase 2014 - Vernon Downs - October 30, 2014
  - Anthony Cronk - SUNY Oswego Fall Conference - October 30-31, 2014
  - Casey Nicol - Lifelines Training - Children's Home of Jefferson County - November 5, 2014
  - Cammy Morrison - JLSBA Dessert Workshop: "Increasing the Pool of Administrative Talent: Succession Planning Done Right!" - Jefferson-Lewis BOCES - November 5, 2014
  - Lisa Smith - JLSBA Dessert Workshop: "Increasing the Pool of Administrative Talent: Succession Planning Done Right!" - Jefferson-Lewis BOCES - November 5, 2014
  - Sandra Young Klindt - JLSBA Dessert Workshop with expenses: "Increasing the Pool of Administrative Talent: Succession Planning Done Right!" - Jefferson-Lewis BOCES - November 5, 2014
  - Jennifer Augliano - Managing School Anxiety and Avoidance - JLBOCES - November 5, 2014
  - Bridget Grimm - Managing School Anxiety and Avoidance - JLBOCES - November 5, 2014
  - Joseph O'Donnell - NYS Coaching Symposium - St. Lawrence BOCES - November 6, 2014
  - Kristi Bice - POMCO Affordable Care Act Meeting - JLBOCES - November 24, 2014
  - Cammy Morrison - JLSBA Legislative Breakfast - Case Middle School, Watertown - December 5, 2014
  - Lisa Smith - JLSBA Legislative Breakfast - Case Middle School, Watertown - December 5, 2014
  - James Nevers - Regional Industry Seminar - Liverpool, NY - January 21, 2015
4. Approval of Financial Reports: September
  - Appropriation Report - All Funds
  - Revenue Report - All Funds
  - Treasurer's Cash Reports
  - Claims Auditor Monthly Reports
  - General Fund Warrant "A"
  - Federal Fund Warrant "B"
  - Food Service Warrant "C"
  - Trust & Agency Warrant "T"
  - Extra-Curricular Activity Fund

**REGULAR AGENDA**

**Other Discussion and Action**

1. Public Comments -
2. Ongoing Agenda Items:
  - Policy Review:
    - ❖ Board Discussion/Action: **2<sup>nd</sup> Reading / Adoption** - Policy #8460 Field Trips  
**Motion to adopt Policy #8460 "Field Trips" as revised, by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_-\_\_\_\_.**
3. Board Information - Invitation to attend JLSBA Dessert/Workshop "Increasing the Pool of Administrative Talent: Succession Planning Done Right!" - Jeff-Lewis BOCES - November 5, 2014
4. Board Information - Invitation to attend JLSBA Legislative Breakfast - Case Middle School - December 5, 2014
5. Board Action - **BE IT RESOLVED** that the General Brown Central School District Board of Education takes action to approve the *Financial Condition Report of Examination* provided by the Office of the State Comptroller for the period beginning July 1, 2013 through March 31, 2014 to include the District response and corrective action plan.  
**Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_-\_\_\_\_.**
6. Board Action - Upon the recommendation of the Superintendent of Schools, the Board of Education takes action to approve the enrollment of a particular student as a non-resident student through the 2015-2016 school year.  
**Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_-\_\_\_\_.**
7. Board Action - Participation in the St. Lawrence / Lewis Cooperative Purchasing program for electricity service via the School and Municipalities Energy Cooperative (SMEC) of Western New York as per the following resolution:  
**BE IT RESOLVED** that the General Brown Central School District Board of Education agrees to participate in the School and Municipalities Energy Cooperative of Western New York in accordance with the revised Membership Agreement.  
**Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_-\_\_\_\_.**
8. Board Action - Approval of School Tax Collector Report  
**Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_-\_\_\_\_.**
9. Board Action - Approval of Committee on Special Education Reports  
**Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_-\_\_\_\_.**

**ADMINISTRATIVE REPORTS**

10. Operations Report
11. Jr.-Sr. High School Principal Reports
12. Elementary Principal Reports
13. Curriculum Coordinator Report
14. School Business Official Report
15. Superintendent Report

**CORRESPONDENCE AND COMMUNICATIONS**

16. Correspondence Log
17. Calendar of Events

**ITEMS FOR NEXT MEETING** Monday, December 8, 2014 - General Brown Room

18. \_\_\_\_\_

**RECOMMENDATIONS AND ACTION**

19. Personnel Changes as listed:  
**A motion for approval of the following PERSONNEL CHANGES with effective dates as listed under RECOMMENDATIONS AND ACTION is made by \_\_\_\_\_, and seconded by \_\_\_\_\_. Motion is approved \_\_\_\_/\_\_\_\_.**
  - (A) Retirements:
    - Christine M. Dickson** - Elementary Teacher - effective June 30, 2105
    - Michele Doherty** - Reading Teacher - effective June 30, 2015
  - (B) Resignations:
    - Kelly Milkowich** - Library Media Specialist - effective October 16, 2014
    - Tamara Scordo** - 7-Hour Aide - effective November 16, 2014
    - Rhonda Hennigan** - 4-Hour Aide - effective November 16, 2014

(C) Appointments:

**Breean R. Black** - Substitute Food Service Helper - \$8.70 per hour - effective November 3, 2014

**Jeremiah Stevens** - 4-Hour Bus Driver - Step 1 \$10,122 annual salary - effective November 4, 2014

**Tamara Scordo** - Typist - Step 5 \$28,095 annual salary - effective November 17, 2014

**Tanja Heck** - Substitute Aide - \$9.39 per hour - effective November 4, 2014

**Allison J. O'Brien** - Substitute Teacher - Certified \$85 per day - effective November 4, 2014

**Maria Wietig** - Substitute Teacher - Bachelors \$75 per day - effective November 4, 2014

**Debora Manos** - Substitute Bus Driver - \$14.06 per hour - effective November 4, 2014

**Rhonda Hennigan** - 7-Hour General Aide - Step 7 \$15,235 annual salary - effective November 17, 2014

20. Upon the recommendation of the Superintendent of Schools – WHEREAS, the Jefferson-Lewis BOCES on behalf of General Brown Central School District has promptly submitted to SED two sets of the following prospective employees fingerprints for employment and the signed Consent Form, along with a request for clearance. These employees have received FINAL CLEARANCE from SED:

- **Breean R. Black** - Substitute Food Service Helper
- **Tanja Heck** - Substitute Aide
- **Allison J. O'Brien** - Substitute Teacher
- **Maria Wietig** - Substitute Teacher

Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_ - \_\_\_\_.

21. Tour of the Dexter Elementary facility for Community, Staff and Board members

Executive Session (if necessary):

A motion is requested to enter executive session for the discussion of \_\_\_\_\_.

Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_ - \_\_\_\_ . Time entered: \_\_\_\_:\_\_\_\_ p.m.

Return to Open Session:

A motion is requested to adjourn the executive session and reconvene the regular meeting.

Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_ - \_\_\_\_ . Time adjourned: \_\_\_\_:\_\_\_\_ p.m.

Motion for Adjournment:

There being no further business or discussion, a motion is requested adjourn the regular meeting.

Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, with motion approved \_\_\_\_ - \_\_\_\_ . Time adjourned: \_\_\_\_:\_\_\_\_ p.m.

\* Items added after preliminary agenda was sent to Board of Education

GENERAL BROWN CENTRAL SCHOOL DISTRICT  
BOARD OF EDUCATION  
**Regular Meeting**  
Unapproved Minutes  
**October 6, 2014 - 5:15 p.m.**  
**Brownville Glen Park Elementary School - Multi-Purpose Room #304**

**Regular Meeting**

The meeting was called to order at 5:16 p.m. by President West followed by the Pledge of Allegiance.

**Members Present:** Jeffrey West, President; Daniel Dupee II, Vice President; Sandra Young Klindt; Brien Spooner; Jamie Lee; Cathy Pitkin and Michael Ward

**Others Present:** Cammy J. Morrison, Superintendent of Schools; Lisa Smith, Executive Director of Administrative Services; Gary Grimm, Transportation Supervisor/Operations Manager; Tina Heckman, High School Principal; Joseph O'Donnell, Junior High School Principal/Athletic Director; Hope Ann LoPresti; Brownville Glen Park Elementary Principal; David Ramie, Dexter Elementary Principal; Debra Bennett, District Clerk; Cindy Fusco, GBTA President; Members of the staff, student body and community

**REGULAR MEETING**

Audit Committee Meeting:

- Presentation of Independent (External) Audit Report - Laurie Podvin, CPA of Bowers & Company

5:29 p.m. - 5:50 p.m. - Tour of the Brownville Glen Park Elementary facility for Staff, Community and Board members. The meeting resumed immediately following the tour.

- Board Action – Approval of Independent Auditors' Report as presented by Laurie Podvin, CPA  
Motion for approval by Daniel Dupee, seconded by Sandra Young Klindt, with motion approved 7-0.

Presentation: Recognition of Board of Education members in honor of New York State School Board Recognition Week. Mrs. Morrison thanked Board members for their service and presented lion statuettes and cards on behalf of the District.

**CONSENT AGENDA**

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Sandra Klindt, and seconded by Michael Ward - Motion is approved 7-0.

1. Approval of Minutes:
  - September 8, 2014 - Regular Meeting
2. Approval of Buildings and Grounds requests:
  - Dexter Elementary gymnasium/cafe/tertia - YMCA Karate Club - Thursdays from 6 PM to 8 PM - September 18, 2014- June 25, 2015 for classes
  - JS High School field space - GB Boys' Youth Lacrosse - Sundays from 10 AM to Noon - September 19-December 1, 2014 for practice
  - Brownville Glen Park Elementary cafe/tertia/classroom - Child Evangelism Fellowship - Wednesdays from 3:45 PM to 5 PM - November 5-December 17, 2014 and February 25-April 29, 2015 - Good News Club meetings
  - Brownville Glen Park Elementary AIS classroom - Jillian Goodrich, Tutoring – 3:30 PM to 6 PM – September 17, 2014- June 26, 2015 for after school tutoring
  - Brownville Glen Park Elementary gymnasium - Mighty Lions PeeWee Wrestling Club – Mondays, Wednesdays and Thursdays from 6 PM to 8:15 PM - October 6, 2014-April 2, 2015 for wrestling practice
3. Conferences and Workshops:
  - Stephanie Doney - Effective Teaching Level I - JLBOCES - September 16-18 and October 15-16, 2014
  - James Blunden - Effective Teaching Level I - JLBOCES - September 16-18 and October 15-16, 2014
  - Jessica Bower - Effective Teaching Level I - JLBOCES - September 16-18 and October 15-16, 2014
  - Lindsay Hanson - Effective Teaching Level I - JLBOCES - September 16-18 and October 15-16, 2014
  - Lindsay Labiando - Effective Teaching Level I - JLBOCES - September 16-18 and October 15-16, 2014
  - Tasha Plante - Effective Teaching Level I - JLBOCES - September 16-18 and October 15-16, 2014
  - Erin Smith - Effective Teaching Level I - JLBOCES - September 16-18 and October 15-16, 2014
  - Mary Vodicka - Effective Teaching Level I - JLBOCES - September 16-18 and October 15-16, 2014
  - Tina Heckman - Leading Transformative Education Blended Learning with the Common Core - Saratoga Springs - September 22, 2014
  - Preston Moore - NYSSA Training - JLBOCES - September 22, 2014
  - Jennifer Augliano - Jefferson-Lewis Association for Counseling Development Meeting - Maggie's on the River, Watertown - September 26, 2014

- Bridget Grimm - Jefferson-Lewis Association for Counseling Development Meeting - Maggie's on the River, Watertown - September 26, 2014
  - Joseph O'Donnell - Frontier League AD Meeting - JLBOCES - October 1, 2014
  - James Nevers - Food Service Director's Meeting - Potsdam High School - October 3, 2014
  - Susan Menapace - Jefferson EDGE Day - Jefferson Community College - October 3, 2014
  - Amy O'Riley - Jefferson EDGE Day - Jefferson Community College - October 3, 2014
  - Kathaleen Beattie - NYS CDOS Commencement Credential Conference - Holiday Inn, Liverpool - October 7, 2014
  - Bridget Grimm - NYS CDOS Commencement Credential Conference - Holiday Inn, Liverpool - October 7, 2014
  - Joseph O'Donnell - Section III AD Meeting - Syracuse - October 9, 2014
  - Jennifer Augliano - SUNY Operation Inform - SUNY Oswego - October 10, 2014
  - Bridget Grimm - SUNY Operation Inform - SUNY Oswego - October 10, 2014
  - Lisa Smith - JLSBA Fall Dinner Meeting "Cost Saving Measures for School Districts" - Ryan's Lookout, Henderson - October 16, 2014
  - Sandra Young Klindt - JLSBA Fall Dinner Meeting "Cost Saving Measures for School Districts" with expenses - Ryan's Lookout, Henderson - October 16, 2014
  - Cynthia A. Fusco - NYSUT Conference - Lake Placid - October 17-19, 2014
  - Jannell Pickeral - BOCES Test Writing - JLBOCES - October 23-24, 2014
  - Melissa Ruscio - STANYS Conference - Riverside Convention Center, Rochester - November 2-4, 2014
4. Approval of Financial Reports: June / July / August
- Appropriation Report - All Funds
  - Revenue Report - All Funds
  - Treasurer's Cash Reports
  - Claims Auditor Monthly Reports
  - General Fund Warrant "A" and "A2"
  - Federal Fund Warrant "B" and "B2"
  - Food Service Warrant "C" and "C2"
  - Capital Fund Warrant "H"
  - Trust & Agency Warrant "T"
  - Extra-Curricular Activity Fund

#### REGULAR AGENDA

##### Other Discussion and Action

1. Public Comments - No requests
  2. Ongoing Agenda Items:
    - Academic Update:
      - ❖ Grade 8 Math - Presentation by Mr. O'Donnell and Ms. Clough - postponed until December 8, 2014
    - Policy Review:
      - ❖ Board Discussion: Policy #5720 Bus Scheduling and Routing - Policy remains unchanged following discussion.
      - ❖ Board Discussion: **1<sup>st</sup> Reading** - Policy #8460 Field Trips - Policy will be presented for **2<sup>nd</sup> Reading** on November 3, 2014 with changes as discussed.
  3. Board Information - Jefferson-Lewis School Boards Association Fall Dinner Meeting: "Cost Saving Measures for School Districts" - Ryan's Lookout, Henderson - October 16, 2014 - RSVP by October 9, 2014
  4. Board Information - Strategic Action Plan Meeting follow-up
- Mrs. Klindt was excused from the meeting at 6:15 p.m.
5. Board Discussion/Action - Chief Faculty Advisor - Approval of appointment of Joseph O'Donnell as Chief Faculty Advisor for Grades 7-8 and Tina Heckman as Chief Faculty Advisor for Grades 9-12  
Motion for approval by Michael Ward, seconded by Brien Spooner, with motion approved 6-0.
  6. Board Action - Approval of Telecommunications Upgrade Plan as follows:  
**WHEREAS**, the General Brown Central School District Board of Education desires to enter into a 3 year contract with the Madison-Oneida BOCES in order for the Mohawk Regional Information Center to furnish certain services to the District pursuant to Education Law 1950(4)(jj), those services being Broadband Telecommunications as defined on the attached sheet(s).  
**NOW, THEREFORE, BE IT RESOLVED**, that the General Brown Central School District Board of Education agrees to enter into a contract with the Madison-Oneida BOCES through the provision of said services to the District not to exceed \$1,050 (Dexter Elementary) and \$1,050 (Transportation Building) monthly plus any one time vendor installation costs, subject to the approval of the Commissioner of Education, for a period of 3 years, beginning January 1, 2015 and ending on or about December 31, 2017.

Motion for approval by Michael Ward, seconded by Daniel Dupee, with motion approved 6-0.

7. Board Action - Approval of Telecommunications Upgrade Plan as follows:  
**WHEREAS**, the General Brown Central School District Board of Education desires to enter into a 3 year contract with the Madison-Oneida BOCES in order for the Mohawk Regional Information Center to furnish certain services to the District pursuant to Education Law 1950(4)(jj), those services being Broadband Telecommunications as defined on the attached sheet(s).  
**NOW, THEREFORE, BE IT RESOLVED**, that the General Brown Central School District Board of Education agrees to enter into a contract with the Madison-Oneida BOCES through the provision of said services to the District not to exceed \$928.48 (Junior-Senior High School) and \$950.29 (Brownville Elementary) monthly plus any one time vendor installation costs, subject to the approval of the Commissioner of Education, for a period of 3 years, beginning January 1, 2015 and ending on or about December 31, 2017.  
Motion for approval by Daniel Dupee, seconded by Michael Ward, with motion approved 6-0.
8. Board Action - Approval of Inter-Municipal Cooperation Agreement:  
**BE IT RESOLVED** that the General Brown Central School District Board of Education desires to enter into an Inter-Municipal Cooperation Agreement for the Use of Classroom Space and Tuition for the EDGE Program for the term beginning July 1, 2014 and shall extend one year through and including June 30, 2015 as per attached:  
Motion for approval by Jamie Lee, seconded by Brien Spooner, with motion approved 5-0 with Daniel Dupee abstaining.
9. Board Action - Approval of School Tax Collector Report with Changes to the Tax Roll  
Motion for approval by Brien Spooner, seconded by Daniel Dupee, with motion approved 6-0.
10. Board Action - Approval of *Substitute Instructional and Non-Instructional Personnel-Item #10E*, as continued from the Organizational Meeting held July 1, 2014:
  - Substitute Teachers: Nathan SturdivantMotion for approval by Daniel Dupee, seconded by Brien Spooner, with motion approved 6-0.
11. Board Action - Approval for Danielle Jenner and Kayla McCabe to participate with the Alexandria Bay CSD Hockey Team for the 2014-2015 hockey season contingent upon the parents signing a liability statement releasing General Brown CSD from all liability, transportation and equipment costs and any other fees where applicable.  
Motion for approval by Michael Ward, seconded by Daniel Dupee, with motion approved 6-0.
12. Board Action - Approval of Committee on Special Education Reports  
Motion for approval by Brien Spooner, seconded by Jamie Lee, with motion approved 6-0.

**ADMINISTRATIVE REPORTS** - For information only

13. Operations Report
14. Jr.-Sr. High School Principal Reports
15. Elementary Principal Reports
16. Curriculum Coordinator Report
17. School Business Official Report
18. Superintendent Report

**CORRESPONDENCE AND COMMUNICATIONS** - For information only

19. Correspondence Log
20. Calendar of Events

**ITEMS FOR NEXT MEETING** Monday, November 3, 2014 - Dexter Elementary School

21. Policy 8460 2<sup>nd</sup> Reading / Presentation by TRANE

**RECOMMENDATIONS AND ACTION**

22. Personnel Changes as listed:  
A motion for approval of the following PERSONNEL CHANGES with effective dates as listed under RECOMMENDATIONS AND ACTION is made by Michael Ward, and seconded by Jamie Lee.  
Motion is approved 6-0.

(A) Retirements: None at this time

(B) Resignations: None at this time

(C) Appointments (including coaches):

**Erica L. Bonham** - Substitute Teacher - Non-certified \$75 per day - effective October 7, 2014

**Mark Harrienger** - Substitute Teacher - Certified \$85 per day - effective October 7, 2014

**Douglas Medley** - Substitute Teacher - Certified \$85 per day - effective October 7, 2014

**Jennifer Hattery** - Substitute Teacher - Non-certified \$65 per day - effective October 7, 2014

**Dalon Crump** - Substitute Bus Driver - \$14.06 per hour - effective October 7, 2014

Winter Coaches - PAID:

**Brian Nortz** - Varsity Basketball\*

**James Covey** - JV Boys Basketball\*

**James Blunden** - Modified Boys Basketball\*

**Janelle Ferris** - Girls Varsity Basketball\*

**Lindsay Hanson** - JV Girls Basketball\*

**Jessica Bower** - Modified Girls Basketball\*

**Laurel Oliver** - Varsity Volleyball\*

**Cathy Behling** - Modified Volleyball\*

**Michael Hartle** - Varsity Wrestling\*

**David Clough** - Modified Boys Basketball\*\*

Coaches have the following (as mandated by NYSED):

- Possesses Teaching Certificate and First Aid-CPR and Concussion / Fingerprint Clearance\*
- Possesses Temporary Coaching License 2<sup>nd</sup>-4<sup>th</sup> Renewal and First Aid-CPR / Child Abuse, School Violence and Concussion / Fingerprint Clearance\*\*

23. Upon the recommendation of the Superintendent of Schools – WHEREAS, the Jefferson-Lewis BOCES on behalf of General Brown Central School District has promptly submitted to SED two sets of the following prospective employees fingerprints for employment and the signed Consent Form, along with a request for conditional clearance. These employees have received FINAL CLEARANCE from SED:

- **Erica L. Bonham** - Substitute Teacher
- **Mark Harrienger** - Substitute Teacher
- **Douglas Medley** - Substitute Teacher
- **Jennifer Hattery** - Substitute Teacher
- **David Clough** - Coach

Motion for approval by Brien Spooner, seconded by Cathy Pitkin, with motion approved 6-0.

**Executive Session:**

**A motion is requested to enter executive session** for the discussion of a particular student issue.

Motion for approval by Jamie Lee, seconded by Cathy Pitkin, with motion approved 6-0. Time entered: 6:54 p.m.

Mrs. Klindt returned to the meeting at 7:35 p.m.

**Return to Open Session:**

**A motion is requested to adjourn the executive session and reconvene the regular meeting.**

Motion for approval by Daniel Dupee, seconded by Brien Spooner, with motion approved 7-0. Time adjourned: 7:36 p.m.

**Motion for Adjournment:**

**There being no further business or discussion,** a motion is requested adjourn the regular meeting.

Motion for approval by Jamie Lee, seconded by Brien Spooner, with motion approved 7-0. Time adjourned: 7:36 p.m.

Attachment(s)

Respectfully submitted:

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Debra L. Bennett, District Clerk

- Supporting documents may be found in supplemental file dated October 6, 2014

Attachment:

**INTER-MUNICIPAL COOPERATION AGREEMENT**  
**FOR THE USE OF CLASSROOM SPACE AND TUITION FOR THE EDGE PROGRAM**

The parties to this AGREEMENT are the Jefferson-Lewis-Hamilton-Herkimer-Oneida Board of Cooperative Educational Services (“BOCES”), with its principal business address at 20104 State Route 3, Watertown, New York 13601, and the General Brown Central School District (“DISTRICT”), with its principal business address at 17643 Cemetery Road, Dexter, NY.

**RECITALS**

A. Education Law Section 1950(4)(e) provides that BOCES, as a duly constituted Board of Cooperative Educational Services, has the power and duty to employ personnel and to provide such facilities as necessary to carry out its program, upon the recommendation of the District Superintendent; and, BOCES, upon the recommendation of its District Superintendent, has employed personnel and provided such facilities to assist it in carrying out its program.

B. The DISTRICT is established as a union free/central/city school district under the New York State Education Law; Section **1709/1804/2503** and 2509 of the Education Law authorizes the board of education of a union free/central/city school district to employ personnel and to provide such facilities as necessary to carry out its program; and, the BOCES and the DISTRICT desires to provide and share facilities to assist it in carrying out its duties as permitted under the Education Law.

C. New York State General Municipal Law, Article 5-G authorizes BOCES and the DISTRICT through its sponsor each to enter into an inter-municipal cooperation agreement (“ICA”) to carry out any function or responsibility each has authority to undertake alone.

D. BOCES and the DISTRICT have undertaken a reasonable review of the cost of securing and sharing facilities and educational space and have determined that obtaining and sharing such facilities will afford the best value to each organization.

**COVENANTS**

**NOW, THEREFORE**, in consideration of the mutual promises contained in this AGREEMENT, and other good and valuable consideration, receipt of which is acknowledged by both parties, it is agreed as follows:

1. **TERM:**

The term of this AGREEMENT shall begin on July 1, 2014, and shall extend for one year through and including June 30, 2015.

2. **PROVISION OF CLASSROOM SPACE:**

A. The DISTRICT agrees that it will arrange for and provide classroom space, either directly in facilities owned and operated by the DISTRICT or indirectly in facilities under the control and operated by the District to be utilized in providing instruction through Jefferson Community College’s (“COLLEGE”) “Edge Course” (“EDGE”) program;

B. The Parties agree that “classrooms” as used in this agreement are classroom spaces provided for the BOCES’ use for the COLLEGE’s EDGE program, wherein such classrooms have sufficient telecommunications and distance learning technology for the transmission and receipt of concurrent enrollment credit bearing classes through the COLLEGE’s EDGE Program with the DISTRICT.

C. Within thirty (30) days of its signature on this agreement, the DISTRICT shall provide to the BOCES a brief written description of the classroom space(s) to be made available to the BOCES for EDGE program instruction pursuant to this agreement. Such description shall at a minimum include the building location of the classroom, the classroom name/number, an affirmation that the classroom has the required technology as described above, and the approximate student capacity. A copy of the required description shall be made a part of this agreement as Exhibit A.

3. **RENTAL REIMBURSEMENT AMOUNT:**

The PARTIES agree that the BOCES remittance on the DISTRICT’s behalf of all payments for tuition for the DISTRICT’s students who are enrolled in the COLLEGE’s EDGE program shall be in lieu of any BOCES payment of rental for the provided classroom spaces. The PARTIES agree that the BOCES payment of tuition to the COLLEGE for the DISTRICT’s students’ enrollment in the EDGE program shall be the only rental reimbursement amount owed to the DISTRICT and shall be exchanged for the DISTRICT’s provision of classroom space under paragraph 2 above.

4. **INVOICES:**

BOCES shall provide the DISTRICT with copies of its payments to the COLLEGE on behalf of the DISTRICT’s students enrolled in the EDGE program in lieu of rental payments for classroom space pursuant to this Agreement. The invoices shall include the number of students and the total amount paid by the BOCES to the COLLEGE.



5. **CONFLICT OF INTEREST:**

If circumstances arise that constitute a conflict of interest, as defined by the New York State Code of Professional Responsibility, between BOCES and the DISTRICT, or the COLLEGE and the DISTRICT or the BOCES, any two of whom have ICA's with the BOCES then, as to that matter, no jointly employed attorney by BOCES and DISTRICT as staff or in-house counsel shall represent either BOCES, the COLLEGE, and/or the DISTRICT(s).

6. **NON-ASSIGNMENT:**

This AGREEMENT may not be assigned by either PARTY, or its right, title or interest therein assigned, transferred, conveyed or otherwise disposed of without the previous consent, in writing, of the other PARTY and any attempts to assign the contract without such written consent will be null and void.

7. **DISPUTE RESOLUTION:**

In the event either PARTY has a dispute relating to this AGREEMENT, including but not limited to the applicability of professional standards for work undertaken by the joint employee, it shall provide written notice to the other PARTY of such dispute and include a detailed description of the nature of the dispute and proposed method of resolution. Within seven (7) calendar days of receiving such notice, the receiving PARTY shall contact the disputing party and a mutually acceptable time shall be set for the PARTIES to meet and discuss the resolution. Both PARTIES shall provide documentation or other information useful for resolution of such dispute. Both PARTIES shall make a good faith effort to resolve such dispute in a mutually acceptable and timely manner. In the event the PARTIES cannot agree to resolve such dispute, either PARTY may exercise its right to terminate pursuant to paragraph eight (8) of this AGREEMENT.

8. **TERMINATIONS:**

Both PARTIES reserve the right to terminate this AGREEMENT upon providing sixty (60) days written notice to the other PARTY provided, however, that prior to providing such notice the PARTY seeking termination shall participate in dispute resolution as described in paragraph seven (7) of this AGREEMENT. The DISTRICT hereby agrees that upon the effective date of any termination of this AGREEMENT by the DISTRICT, the DISTRICT shall be directly responsible for the payment of any and all tuition owed to the COLLEGE for the enrollment of DISTRICT students in the COLLEGE's EDGE program, to be pro-rated at an amount to be determined by the COLLEGE.

9. **NOTICES:**

Any notices or other communications that must be given in connection with this AGREEMENT shall be in writing and shall be deemed to have been validly made or given, when delivered personally or when received if properly deposited with the United States Postal Services, postage prepaid, certified or registered mail, return receipt requested, or with a nationally recognized overnight courier service to the address set forth below:

- (a) **If to DISTRICT:**  
Cammy J. Morrison, Superintendent of Schools  
General Brown Central School District  
POB 500 - 17643 Cemetery Road  
Dexter, NY 13634
- (b) **If to BOCES:**  
Stephen J. Todd, District Superintendent  
Jefferson-Lewis-Hamilton-Herkimer-Oneida BOCES  
20104 State Route 3  
Watertown, NY 13601

10. **HEADINGS:**

Headings of titles of sections are for convenience of reference only and do not constitute a part of this AGREEMENT.

11. **FULL AGREEMENT:**

This AGREEMENT constitutes the full agreement between the parties and is controlling over the subject matter discussed herein. Any other purported agreements, covenants, promises, etc., purported to exist between the parties but not included in this agreement are agreed by the Parties as being invalid, non-binding, and without any force or effect whatsoever. This Agreement may not be amended or modified by either party except by a written agreement signed by both parties and included as an attachment and/or extension hereto.

12. **CONFLICT WAIVER:**

The PARTIES understand that to the extent they have both been represented in this matter by the Jefferson-Lewis BOCES Office of Inter-Municipal Legal Services, that they have been advised explicitly to consult with independent legal

counsel over the terms and representations of this agreement. To the extent that no such consultation has taken place, each party has explicitly and without reservation agreed to knowingly waive their right to such consultation. Further, both PARTIES understand and specifically and unequivocally waive any conflict, both actual and potential, in Office of Inter-Municipal Legal Services' representation of both parties to this Agreement to the extent such representation has occurred. Each PARTY by their signature to this Agreement knowingly and voluntarily is waiving any such conflict with respect to this Agreement such that this Agreement, should any conflict arise over its interpretation now or in the future, shall be considered jointly drawn and executed by both PARTIES.

**IN WITNESS WHEREOF**, the parties have executed this **AGREEMENT** on the 6th day of October, 2014.

\_\_\_\_\_  
SCHOOL DISTRICT SUPERINTENDENT

\_\_\_\_\_  
Date

**CERTIFICATION BY SCHOOL DISTRICT BOARD CLERK**

I, **Debra L. Bennett**, Clerk of the Board of Education for the General Brown Central School District, do certify that an AGREEMENT for certain staff attorney functions between the Jefferson-Lewis-Hamilton-Herkimer-Oneida BOCES and the General Brown Central School District was duly approved by a majority vote of the voting strength of the Board of Education on **October 6, 2014**.

\_\_\_\_\_  
SIGNATURE OF SCHOOL DISTRICT BOARD CLERK

\_\_\_\_\_  
Date

\_\_\_\_\_  
BOCES District Superintendent

\_\_\_\_\_  
Date

**CERTIFICATION BY BOCES BOARD CLERK**

I, Patti LaClair, Clerk of the Board of Education for the Jefferson-Lewis-Hamilton-Herkimer-Oneida BOCES do certify that an AGREEMENT for certain staff attorney functions between the Jefferson-Lewis-Hamilton-Herkimer-Oneida BOCES and the General Brown Central School District was duly approved by a majority vote of the voting strength of the Board of Education on \_\_\_\_\_, 2014.

\_\_\_\_\_  
SIGNATURE OF BOCES BOARD CLERK

\_\_\_\_\_  
Date

Instruction

**SUBJECT: FIELD TRIPS**

The Board of Education recognizes that field trips are an educationally sound and important ingredient in the instructional program of the schools.

For purposes of this policy, a field trip shall be defined as any journey by a group of students away from the school premises, under the supervision of a teacher, which is an integral part of an approved course of study and conducted for the purpose of affording a first-hand educational experience not available in the classroom.

Field trips are a part of the curriculum of the schools, and student conduct and attendance on field trips are governed by the same rules that govern regular classroom activities. The School System shall obtain written parental/guardian permission for students going on school-sponsored field trips.

The Superintendent or designee shall prepare procedures for the operation of a field trip activity. Field trip support shall be determined annually by the Board during its budget deliberations. Regardless of the fiscal support for field trips, the rules of the School District for approval and conduct of such trips shall apply.

The Superintendent/designee may cancel previously approved field trips due to extenuating circumstances.

**Overnight Field Trips**

Overnight Field Trips, which require that students obtain overnight accommodations, must be approved by the Board of Education.

Guidelines

- 1) Requests must be submitted to the Board of Education no later than **three months** prior to the trip
- 2) Overnight trips shall not exceed 2 nights
- 3) There must be an adult chaperone for every **8 students**. Chaperones must be fingerprinted.
- 4) Private security must be provided at the hotel.
- 5) General Brown CSD buses cannot be utilized for the trip.
- 6) Parents/legal guardians must give written permission, emergency contact(s), and any necessary medical information relating to the student's well-being while participating in the field trip - including any medication that may need to be administered.
- 7) Students must present the request along with the advisor(s) at a Board of Education meeting. The presentation must include rationale, mode of transportation, private security source, number of chaperones and students, and funding source.

NOTE: Refer also to Policies #3410 -- Code of Conduct on School Property  
#5730 -- Transportation of Students  
#7310 -- School Conduct and Discipline  
*District Code of Conduct on School Property*

Adopted: //14



# General Brown Central School District Financial Condition

## Report of Examination

Period Covered:

July 1, 2013 — March 31, 2014

2014M-216



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## Division of Local Government and School Accountability

October 2014

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Board of Education governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the General Brown Central School District, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

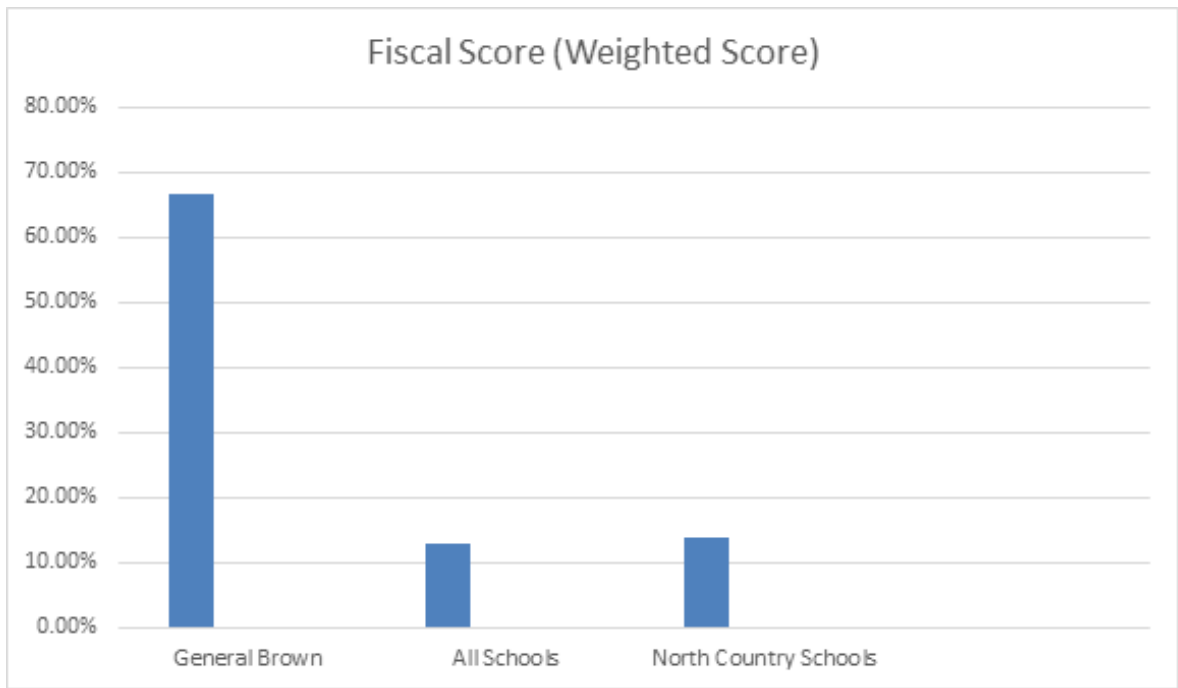
## Background

The General Brown Central School District (District) serves students in the Towns of Brownville, Hounsfield, Lyme, Pamela and Watertown and the City of Watertown in Jefferson County. The District is governed by a Board of Education (Board), which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with the Executive Director of Administrative Services and other administrative staff, for the District's day-to-day management under the Board's direction and for the development and administration of the budget.

The District has two elementary schools and one middle-high school with approximately 1,550 students and 199 employees. During the 2012-13 fiscal year, the District had general fund expenditures of \$22.1 million, which were funded primarily with real property taxes and State aid. The District's budgeted appropriations for the 2014-15 fiscal year are \$21 million.

A systematic and objective methodology has been developed by the Office of the State Comptroller to assist in identifying the presence of stress conditions in school districts. This system, known as the fiscal stress monitoring system (FSMS), uses selected financial indicators to calculate a score that will determine a school district's level of fiscal stress. The District's score indicates that the District is in significant fiscal stress.<sup>1</sup> The following graph illustrates how the District's score compares to other school districts:

<sup>1</sup> The FSMS includes four classifications: significant fiscal stress (entity received 65 percent or more of the total possible points), moderate fiscal stress (45 percent or more), susceptible to fiscal stress (25 percent or more) and no designation (less than 25 percent of the total possible points). The District's score for the 2012-13 fiscal year was 66.7 percent. Additional information on the FSMS can be found at [www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm).



The FSMS relies on data submitted by the individual school districts to generate these scores.

**Objective**

The objective of our audit was to examine the District’s financial condition. Our audit addressed the following related question:

- Did the Board and District management effectively manage the District’s financial condition?

**Scope and Methodology**

We examined the District’s financial condition for the period July 1, 2013 through March 31, 2014. We extended the scope of our audit to review certain financial trends back to July 1, 2008 and operating and fund balance projections as of June 30, 2014.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix C of this report.

**Comments of District Officials and Corrective Action**

The results of our audit and recommendation have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendations and have initiated, or indicated they planned to initiate, corrective action. Appendix B includes our comment on an issue raised in the District’s response letter.



The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3) (c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

## Financial Condition

The Board and District management are responsible for making sound financial decisions in the best interests of the District, the students it serves and the taxpayers who fund its programs and operations. Sound budgeting practices based on accurate estimates, together with prudent fund balance management, can help ensure that sufficient funding will be available to sustain operations, address unexpected occurrences and satisfy long-term obligations or future expenditures. A key component of budgeting is fund balance, which represents moneys accumulated from prior years. The unrestricted fund balance retained at the end of each fiscal year can serve as a financial cushion for unexpected events and maintaining cash flow. An appropriation of fund balance is the use of unexpended resources from prior years to finance appropriations in the budget and reduce the necessary tax levy and any excess unrestricted funds. When a board continuously appropriates fund balance, which results in a planned operating deficit<sup>2</sup> each year, it gradually depletes the unrestricted fund balance until there is none available to finance successive budgets. In this case, the board must either increase revenues (i.e., property taxes) and/or decrease appropriations (i.e., services) to balance budgets. District officials should monitor available fund balance to ensure it is not depleted to a stressed level.

In recent years, the District has struggled with fiscal challenges. The Board has balanced its adopted budgets with appropriations of fund balance and reserves while limiting tax increases, which has contributed to the District's deteriorating financial condition. As a result, by the end of the 2012-13 fiscal year, the District had approximately \$815,000 remaining in reserves and a deficit unrestricted fund balance of \$435,656.

We reviewed budget-to-actual results for the 2010-11 through 2012-13 fiscal years and found that District officials adopted realistic budgets and kept expenditures within budgeted appropriations. The Board reviewed budget-to-actual comparison reports throughout the year to monitor the budget and approved budget transfers at the monthly Board meetings. However, the Board's heavy reliance on appropriated fund balance and reserves as financing sources in the annual budgets has resulted in a significant reduction in the District's unrestricted fund balance and reserve balances.

<sup>2</sup> A planned operating deficit occurs when a board purposely adopts a budget in which appropriations are greater than anticipated revenues, with the difference to be funded with appropriated fund balance or reserves.

**Figure 1: Fund Balance – General Fund**

	2010-11	2011-12	2012-13
Beginning Fund Balance	\$4,451,391	\$3,493,704	\$4,044,904
Revenues	\$18,715,582	\$20,225,900	\$19,455,914
Expenditures	\$19,673,269	\$19,674,700	\$22,145,831
Operating Surplus/(Deficit)	(\$957,687)	\$551,200 <sup>a</sup>	(\$2,689,917) <sup>a</sup>
Year-End Total Fund Balance	\$3,493,704	\$4,044,904	\$1,354,987
Less: Fund Balance Appropriated for Next Year	\$1,195,000	\$895,000	\$895,000
Less: Fund Balance Restricted for Reserves and Encumbrances	\$1,482,704	\$2,742,886	\$895,643
Year-End Unrestricted Fund Balance	\$816,000	\$407,018	(\$435,656)
As a Percentage of Next Year's Budget	3.9%	1.9%	-2.0%
<sup>a</sup> The District received insurance proceeds related to a bus garage fire in 2011-12, equaling approximately \$1.8 million, and expended the bulk of these moneys in 2012-13. As a result, the reported operating surplus in 2011-12 and the operating deficit in 2012-13 are both larger than the planned operating deficits and appropriated fund balance for each fiscal year.			

The District's total general fund balance declined by more than \$2.1 million (60 percent) from the 2010-11 through 2012-13 fiscal years. The Board's extensive use of fund balance to fill budget gaps resulted in a deficit of \$435,656 in the District's unrestricted fund balance as of June 30, 2013.

As of the end of the 2012-13 fiscal year, the District had \$459,344<sup>3</sup> in fund balance that was available for appropriation in the 2013-14 budget. However, the Board appropriated more fund balance than was available for its 2013-14 budget. It appropriated \$895,000, which resulted in an unrestricted fund balance deficit of \$435,656.<sup>4</sup> At the time of our audit, the Board estimated that the District would have a 2013-14 operating surplus of at least \$385,000.<sup>5</sup> If the Board's operating estimates are accurate and actual revenues exceed expenditures, it is likely that the District will not need the \$895,000 that the Board appropriated for the 2013-14 fiscal year as a financing source.

The Board continued to appropriate fund balance at the same level in its 2014-15 budget, appropriating \$895,000 of fund balance to fund District operations. During our fieldwork, the District's projections indicated that approximately \$859,000 in unrestricted fund balance would be available at the end of the 2013-14 fiscal year to fund this

<sup>3</sup> As of June 30, 2013, the District's year-end total fund balance was \$1,354,987, which was reduced by \$895,643 in restricted fund balance for reserves and encumbrances (moneys set aside for purchases initiated but not yet completed). This left the Board with \$459,344 in fund balance that was available to appropriate in the 2013-14 budget.

<sup>4</sup> \$459,344 minus \$895,000 equals a deficit of \$435,656

<sup>5</sup> As of the end of our fieldwork, the District had not closed its records for 2013-14. Therefore, final year-end results were not available to review.

appropriation.<sup>6</sup> Consequently, the Board may have appropriated about \$36,000 more in the 2014-15 budget than it has available. Because the District has reduced its unrestricted fund balance to such a low level, the Board will likely need to replace fund balance as a financing source with recurring revenues and/or cut costs to balance future budgets.

State and federal aid represented approximately 63 percent of total general fund revenues for 2012-13, which left the District vulnerable to reductions in the amounts of aid expected. State and federal aid to the District has fluctuated between \$12.8 million and \$11.5 million per year, with an overall decrease of \$2.5 million in actual aid revenues received since the 2008-09 fiscal year. Reported aid revenues received for this period totaled approximately \$1.6 million below the District's budgeted aid revenues. Over the same period, District expenditures, specifically those related to employee benefits, have increased by more than \$1.2 million despite the elimination of 46 positions over the last four fiscal years.

To address the decline in financial condition, District officials took several steps, including fiscal planning, involving District taxpayers in the solution and considering cost-savings measures. They developed a multiyear financial plan that projects revenues and expenditures for the next four years<sup>7</sup> to better facilitate management of the District's financial operations. Also, the Board conducted public meetings in January and February 2014 to give community members the opportunity to discuss the budget development process and the District's current financial condition. The Superintendent also told us that the District has pursued cost-saving measures, such as conducting an energy audit, and reducing overtime and publication costs. We commend District officials for their efforts in monitoring financial operations and evaluating options to close the District's budget gaps.

## **Recommendations**

1. The Board and District officials should carefully consider the amount of available fund balance and reserves they appropriate to fund future budgets and retain a reasonable amount of unrestricted fund balance to address unanticipated needs and provide necessary cash flow for operations.
2. District officials should continue to evaluate and explore ways to cut costs and increase revenues.

<sup>6</sup> District voters voted to override the tax levy limit when they approved the 2014-15 budget, allowing the District to increase the tax levy by \$469,022, or 6.97 percent. In 2011, the State Legislature enacted a law establishing a property tax levy limit, generally referred to as the property tax cap. Under this legislation, the property tax levied annually generally cannot increase more than 2 percent or the rate of inflation, whichever is lower, with some exceptions. School districts may override the tax levy limit by presenting to the voters a budget that requires a tax levy that exceeds the statutory limit. However, that budget must be approved by 60 percent of the votes cast.

<sup>7</sup> 2014-15 through 2017-18 fiscal years

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

The District officials' response to this audit can be found on the following pages.

# GENERAL BROWN CENTRAL SCHOOL DISTRICT

## General Brown Junior-Senior High School

17643 Cemetery Road  
Dexter, NY 13634  
Tel 315-779-2300 / Fax 639-3444

## Brownville/Glen Park Elementary School

PO Box 10  
Brownville, NY 13615  
Tel 315-779-2300 / Fax 788-6976

## Dexter Elementary School

415 East Grove Street  
Dexter, NY 13634  
Tel 315-779-2300 / Fax 639-6845



## CAMMY J. MORRISON

SUPERINTENDENT OF SCHOOLS

PO Box 500

Dexter, NY 13634

Telephone : 315-779-2300 / Fax 315-639-6916

## Board of Education

Jeffrey West, President  
Daniel Dupee II, Vice President  
Sandra Young Klindt  
Jamie Lee  
Cathy Pitkin  
Brien Spooner  
Michael Ward

[www.gblions.org](http://www.gblions.org)

September 25, 2014

Office of the State Comptroller  
Syracuse Regional Office  
Rebecca Wilcox, Chief Examiner  
State Office Building, Room 409  
333 East Washington St.  
Syracuse, NY 13202-1428

This correspondence serves as the District response and corrective action plan to the financial condition audit covering the period from July 1, 2013 – March 31, 2014.

The District appreciates the oversight and feedback provided by the Office of the State Comptroller. While the audit did not provide the District with new information, we appreciate the acknowledgement and commendation of our efforts in monitoring our financial operations and evaluating and implementing strategies to improve our financial condition.

**Recommendation 1:** The Board and District Officials should carefully consider the amount of available fund balance and reserves they appropriate to future budgets and retain a reasonable amount of unrestricted fund balance to address unanticipated needs and provide necessary cash flow for operations.

***District Response/CAP*** – *The District agrees with this recommendation. Declining state financial support (due to the Gap Elimination Adjustment and Foundation Aid freezes) and the limited ability to raise revenue (due to the tax levy cap) have placed a significant strain on our limited resources - General Brown CSD spends the least per pupil in NYS at just over \$13,260. As a result, the Board of Education used fund balance and reserves to prevent academic insolvency. Without an end in sight to the GEA and declining fund balance, the Board was forced to eliminate 17.5 FTE positions in 2013-2014 school year. The reduction of 25% of employees over the course of 4 years has resulted in the loss of vital academic programs and services for our students.*

*Because of the elimination/reduction of positions, employee pay freezes/reductions, implemented cost-saving measures and the limit of supplies, the District closed the 2013-2014 school year with \$1,572,000*

*in unrestricted fund balance, of which \$895,000 was appropriated for the 2014-2015 budget, leaving \$677,000 in unassigned fund balance.*

*The Board of Education and District Officials have taken strides to become less reliant on reserves as a funding source and will continue to strive to build reserves and retain an unassigned fund balance to serve as a safety net for unexpected events and maintaining cash flow.*

**Recommendation 2:** District Officials should continue to evaluate and explore ways to cut costs and increase revenues.

***District Response/CAP*** – *The District agrees with this recommendation and will continue to explore opportunities to reduce expenditures and increase revenues.*

Please feel free to contact me anytime, should you have additional comments or questions regarding this audit or our responses to the above recommendations.

Sincerely,



Cammy J. Morrison  
Superintendent

## **APPENDIX B**

### **OSC COMMENT ON THE DISTRICT'S RESPONSE**

#### Note 1

After we completed our fieldwork, the District filed its ST-3 form with the New York State Education Department for the 2013-14 year which indicates that it had approximately \$1,572,000 in fund balance available for appropriation, had appropriated \$895,000 for the 2014-15 fiscal year budget, and had a remainder of approximately \$677,000 in unrestricted fund balance. We have not verified these numbers as they were not available for our examination during fieldwork.



## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

The Office of the State Comptroller's Fiscal Stress Monitoring System evaluates local governments based on financial and environmental indicators. These indicators are calculated using a local government's annual financial reports and information from the United States Census Bureau, the New York State Department of Labor and the New York State Education Department, among other sources. The District was selected for audit due to concerns about its operating deficits and declining fund balance.

Our overall goal was to examine the District's financial condition. We performed the following audit procedures:

- We reviewed the District's policies and procedures for developing and reporting information relevant to financial and budgeting activities.
- We interviewed District officials to determine what processes were in place and gain an understanding of the District's financial situation and budget.
- We compared data from the District's annual financial reports for 2008-09 through 2012-13 to illustrate the changes in the District's revenues and expenditures, use of fund balance and levels of State and federal aid received.
- We reviewed the District's adopted budgets for 2008-09 through 2012-13 for reasonable estimates.
- We evaluated the District's operating results and resulting fund balance for our audit period and reviewed the District's operating and fund balance projections for 2013-14.
- We calculated the unrestricted fund balance as a percentage of the ensuing year's budgeted appropriations for the audit period.
- We reviewed the District's multiyear financial plan.
- We reviewed bank statements and reconciliations to determine the District's cash balance as of June 30, 2013.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## APPENDIX D

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**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

Andrew A. SanFilippo, Executive Deputy Comptroller  
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**SCHOOL AND MUNICIPAL ENERGY  
COOPERATIVE OF WESTERN NEW YORK  
MEMBERSHIP AGREEMENT**

This municipal cooperative agreement is made effective this \_\_\_\_ day of \_\_\_\_\_, 20\_\_ by and between *The School and Municipal Energy Cooperative of Western New York* (the "Cooperative") and , \_\_\_\_\_ a municipal corporation with offices at , \_\_\_\_\_New York, (hereinafter referred to as "Member").

**WITNESSETH:**

**WHEREAS**, Article 5-G of the General Municipal Law authorizes municipal corporations to enter into cooperative agreements for the performance of those functions or activities in which they could engage individually; and

**WHEREAS**, Section 119-n of the General Municipal Law defines the term "municipal corporation" to mean a county outside the city of New York, a city, a town, a village, a board of cooperative educational services, a fire district, or a school district; and

**WHEREAS**, the Members have determined they can save money by the joint purchasing of energy, and

**WHEREAS**, each Member has determined to its individual satisfaction that it can purchase energy through the use of a marketing firm; and

**WHEREAS**, each Member has obtained the necessary approvals to enter into this Agreement and perform its obligation hereunder,

## **ARTICLE I - ACCEPTANCE OF COVENANTS**

**NOW, THEREFORE**, in consideration of the mutual promises herein contained, the parties covenant and agree as follows:

- I. The Members collectively shall purchase energy for their facilities.
- II. The Members establish the School and Municipal Energy Cooperative of Western New York to act as administrator of this Agreement.
- III. The Members authorize the Cooperative to take such steps as are necessary, within the limits of applicable law and in accordance with this Agreement and the By-Laws of the Cooperative, to carry out the purpose of the Cooperative.

## **ARTICLE II- ADMINISTRATION**

- I. The Chairperson shall act as the administrator of the Cooperative and the Treasurer shall act as the fiscal officer of the Cooperative and disbursing agent for all payments made by the Cooperative.
- II. Each year the Board of Trustees and/or the Executive Committee shall:
  - A) Determine the consultants, if any, who are to assist in purchasing any energy;
  - B) Establish all necessary premiums, contributions, charges, and assessments against members as authorized herein and as may be necessary for the proper operation and administration of the Cooperative in accordance with the By-Laws, the terms set forth herein, and applicable law;

- C) Appoint such Service Agents (see Definitions) as the Committee deems appropriate to assist the Treasurer and other administrators in the operation and management of the Cooperative (including the Cooperative assets).
- 
- III. The Treasurer shall be bonded as an Erie 1 BOCES employee and/or independently through the Cooperative for all moneys received from the Members who shall collectively be designated as the Obligee. The amount of such bond shall be fixed by the Committee in such principle amount as it deems adequate to protect the interest of the Members.
  - IV. If a surplus/deficit exists after accounting for all claims for a specific Cooperative year, after provision for payments of all known unsettled claims, and after receipt of annual independent financial audits, the Committee may retain from such surplus an amount sufficient to establish and maintain a contingency fund. Any remaining surplus may be returned to the Members, subject to the approval of the Board of Trustees on a pro rata basis (in the same percentage that they contributed premiums for that specific Cooperative year). If a Member has been dropped from the Cooperative for non-payment of premiums or other assessments, such Member's share of such surplus to be returned shall be applied to the amount due to the Cooperative and any excess shall be returned to the former Member, in accordance with the rules and procedures established by the Board of Trustees.
  - V. All moneys paid to the Treasurer by the individual Members shall be co-mingled and administered as a common fund. Except as provided above, no refunds shall be made to a Member and no assessments shall be charged a Member. However, if it appears to the Board of Trustees that the liabilities of the Cooperative will exceed its cash assets, the Board shall determine the amount needed to meet such deficiency and shall assess such amount against all Members, their pro rata share based on energy used. Such special assessment shall be paid by each Member within sixty (60) days after written notification of such assessment from the Chairperson of the Board of Trustees.

- VI. All disbursements shall be approved by at least two members of the Executive Committee prior to payments. Nothing in this Section shall prevent the Executive Committee from entering into agreements requiring advance payments by the Cooperative or Members, to the extent advance payments are authorized by law.
  
- VII. Funds not required for payment of current obligations may be temporarily invested by the Treasurer as authorized by law.
  
- VIII. The Member agrees to remit the initial membership fee (Dues) to the Cooperative as detailed in Attachment A. This is a one-time fee per Member. Additional services or accounts added do not require an additional membership fee.
  
- IX. In accordance with Article IV, Section 1 (c) of the By-Laws of the Cooperative, the Member agrees to remit its payment for advance purchase of energy to the Cooperative as described in Attachment A of the Membership Agreement. These funds will be allocated as fifty percent (50%) to a reserve payable to the Member and fifty percent (50%) to the net assets of the Cooperative. Each metered account added after initial participation may require an additional payment for advance purchase of energy, as described in Attachment A, which will be allocated in the same manner as the initial payment.
  
- X. Upon termination of the Member's participation in the Cooperative (pursuant to SMEC By-Laws, Article III, Section 3), the Member is entitled to the return of its reserve payable. In addition to the reserve payable, the amount included in net assets, reduced by any amounts owed the Cooperative, and adjusted for the profit/loss of the Cooperative during the time period the Member is participating, as described herein in Article II (IV), will be returned to the Member. If the termination takes place prior to the completion of the first six (6) months of the Cooperative's fiscal year, the amounts to be returned to the Member will be determined by the information included in the Cooperative's previous fiscal year audit report. If the termination takes place after the completion of the first six (6) months of the Cooperative's fiscal year, the amounts to be returned to the Member will be determined by the information included in the audit for the current fiscal year.

[The Cooperative may make an initial payment for the return of the Member's funds upon receipt of the resignation letter with a final payment to be made after the acceptance of the audit report by the Board.] Regardless of timing of the Member's decision to terminate its participation in the Cooperative, a factor to be considered in determining the amount to be returned to the Member will be whether the Member is terminating its membership in the Cooperative in whole or in part.

In addition to the factors mentioned above, if a member who had committed to participating in a hedge exits the Cooperative, the member will be required to reimburse the Cooperative for any financial exposure relating to the hedge. This amount may be deducted from the member's reserve reimbursement. The exposure will be calculated based on current forward pricing as of the date of the reserve reimbursement.



## **SMEC MEMBERSHIP AGREEMENT**

### **DEFINITIONS**

<b>Member</b>	Each individual school district, town, village, fire district or other municipality with the ability to tax the community.
<b>Member Representative</b> (SMEC Official 1)	One designated representative for each Member.
<b>Board of Trustees</b> (The Board)	Elected by the Member Representatives every three years. The Board of Trustees is given the authority to manage and control the business affairs of the Cooperative. It shall consist of all four (4) Officers and other Trustees up to ten (10).
<b>Officers (Executive Committee)</b>	Elected or appointed by Board of Trustees and serve at the pleasure of the Board of Trustees: Chairperson Vice-Chairperson Secretary Treasurer (May be a non-member at discretion of the Board) Asst. Secretary or Treasurer (Optional)
<b>Service Agents</b>	These shall include, but are not limited to the following service providers: Banking Auditors Insurance Agents Third Party Administrators

**SMEC MEMBERSHIP AGREEMENT  
ATTACHMENT A**

**FEES/DUES/RESERVES BY-LAWS**

**ARTICLE IV-Method of Operation**

**SECTION 1. Operation**

c. At the time of joining the Cooperative and in order to carry out the functions of the Cooperative, each Member will be required to provide funds to the Cooperative for advance purchase of energy, plus an amount to cover administrative expenses of the Cooperative. The amount of this initial contribution and administrative fees shall be established and determined from time to time by the Board of Trustees.

**ARTICLE X-Finances**

**SECTION 1. Dues.** An initial, non-refundable membership fee (Dues) of \$400 shall be required for each new Member upon joining the Cooperative. This amount is the same whether participating in gas and/or electric and is used towards administrative expenses. [See BY-LAWS ARTICLE IV, Section 1 (c)].

**SECTION 2. Reserves.** There may be set aside out of any funds of the Cooperative, as the Board of Trustees in its sole discretion may from time to time deem proper, a reserve or reserves as the law allows to meet contingencies, or for repairing or maintaining any property of the Cooperative, or for such other purpose or purposes as the Board of Trustees shall deem conducive to the interests of the Cooperative; the Board of Trustees may modify or abolish any such reserve or reserves in the manner in which it was created.

**FEES/DUES/RESERVES SCHEDULE**

**ADMINISTRATIVE FEES:**

GAS MANAGEMENT/SMEC FEES:	\$0.10/MCF Monthly (Subject to change with Board approval).
ELECTRIC MANAGEMENT/SMEC FEES:	\$0.001/kWh Monthly (Subject to change with Board approval).

**DUES:**

INITIAL MEMBERSHIP FEE: \$400 / MEMBER (Non-refundable)

**RESERVES:**

DEPOSIT FOR GAS RESERVE FUND:	120% of the HIGHEST ANTICIPATED* TOTAL MONTHLY BILL including transportation, supply and fees for <u>each account</u> enrolled.
DEPOSIT FOR ELECTRIC RESERVE FUND:	120% of the HIGHEST ANTICIPATED* TOTAL MONTHLY BILL including supply and fees for <u>each account</u> enrolled.

\*At the discretion of the Cooperative, ANTICIPATED charges will be based on the enrolled account's historical monthly usage multiplied by either historical or forecasted market rates.

If a member has additional accounts to add after their initial participation, and usage of those additional accounts is 10% or more of the member's current annual usage, they will be required to make an additional payment for reserves which will be allocated in the same manner as the initial payment.

The AMOUNTS ON DEPOSIT FOR MEMBER RESERVE PAYABLE AND NET ASSETS are refundable to a Member upon a Member's leaving the Cooperative or upon dissolution of the Cooperative and may be adjusted by a surplus/deficit depending on the state of the Cooperative at such time.

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## SMEC MEMBERSHIP AGREEMENT

### ACCEPTANCE

**IN WITNESS WHEREOF**, the undersigned has executed this Membership Agreement as of \_\_\_\_\_20\_\_\_, being a duly authorized officer of

\_\_\_\_\_ and  
Member Name

does hereby agree on behalf of this municipal corporation to be bound by all the terms and conditions of this Agreement between said Member and the Cooperative acting by and through the Board of Trustees.

Executed this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_

By: \_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Print Name of Officer)

Title: \_\_\_\_\_, a duly authorized officer of

\_\_\_\_\_  
Member Name

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## **SMEC MEMBERSHIP AGREEMENT**

### **CONFIRMATION**

**IN WITNESS WHEREOF**, the Board of Trustees of the *School and Municipal Energy Cooperative of Western New York*, acting on behalf of the Cooperative and all of its Members, does hereby agree to all the terms and conditions of this Agreement when duly signed by the Chairperson of the Board of Trustees and hereby accept:

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Member Name

as a Member of and participant in the Cooperative as of 12:01 a.m. on this date:

\_\_\_\_\_, 20\_\_

By: \_\_\_\_\_  
Chairperson of the Board of Trustees  
School and Municipal Energy Cooperative of Western New York

**GENERAL BROWN CENTRAL SCHOOL DISTRICT**

**Donna Keefer  
SCHOOL TAX COLLECTOR**

**Board of Education Meeting November 3, 2014**

<b>2014 ADJUSTED WARRANT TOTAL</b>	<b>\$ 6,437,062.11</b>
<b>Total Monies Deposited as of October 28, 2014</b>	<b>\$ 5,652,641.73</b>
<b>Duplicate/Overpayments</b>	<b>(-7128.28)</b>
<b>Total</b>	<b>\$ 5,645,513.45</b>
<b>Total Tax Collected Group 1 - Full Payments/Manual</b>	<b>\$ 5,410,904.92</b>
<b>Group 1 Penalty Charges</b>	<b>\$ 1,127.96</b>
<b>Total Collected Group 1</b>	<b>\$ 5,412,032.88</b>
<b>Total Collected Group 2 - Installment Payments</b>	<b>\$ 214,202.59</b>
<b>Group 2 Installment Service Charges</b>	<b>\$ 19,277.98</b>
<b>Total Collected Group 2</b>	<b>\$ 233,480.57</b>
<b>Total Collected Group 1 and Group 2 (plus penalty &amp; service charge)</b>	<b>\$ 5,645,513.45</b>
<b>2014 Adjusted Warrant</b>	<b>\$ 6,437,062.11</b>
<b>Taxes Collected as of October 28, 2014</b>	<b>\$ 5,625,107.51</b>
<b>Outstanding Tax as of October 28, 2014</b>	<b>\$ 811,954.60</b>

**Respectfully submitted:**

**Donna Keefer  
School Tax Collector**