



Farmingdale School District

Board of Education Meeting
December 4, 2019

EXECUTIVE SESSION, 6:00 P.M. – A. TERRY WEATHERS BOARD ROOM

It is anticipated that upon a majority vote of the total membership of the Board, a motion to meet in Executive Session to discuss specific litigation, collective bargaining, and personnel issues in accordance with Open Meetings Law will be considered. Following the Executive Session the Board will reconvene in the Howitt East Cafeteria at approximately 8 p.m.

PUBLIC MEETING, 8:00 P.M.

Howitt East Cafeteria

The Board of Education is interested in encouraging all members of the public to share their ideas, comments and questions. Public participation opportunities will be available at the beginning and end of this meeting and, as stated in board policy, no person shall speak for more than three minutes and each period of public participation shall be limited to 30 minutes. If you have any questions or concerns regarding matters on the Agenda, it may be important for you to utilize the first public participation opportunity as the Board will act on those items immediately. Charges, complaints or challenges should follow procedures listed under Policies 1400, 1410 and/or 1440, which are included on the materials table. Thank you for your anticipated courtesy and cooperation. The agenda follows:

IN THE EVENT OF FIRE AND/OR IF YOU HEAR THE FIRE BELL, YOU MUST LEAVE THE BUILDING. PLEASE USE THE NEAREST EXIT, WHICH IS TO YOUR RIGHT IN THE BACK OF THIS ROOM.

Call to Order

Pledge of Allegiance

Superintendent's Update

- Presentation: Energy Performance Contract
- Superintendent's Monthly Update

Public Participation

Board of Education Minutes

Motion made by _____, seconded by _____ to approve the minutes of

1. Minutes of Nov 6, 2019 Meeting
2. Minutes of Nov 13, 2019 Special Meeting

Board Correspondence

Board Committee Reports

Consideration of Consent Agenda:

Motion made by _____, seconded by _____ that the Consent Agenda consisting of Items I (a-j), II (a-e), and III (a-d) be approved as a whole with action recorded separately.

I. Business Report

a. Acceptance for File of Financial Reports

1. Acceptance of Treasurer's Report - October 2019
2. Acceptance of Claims Auditor Report - October 2019
3. Acceptance of Extra Curricular Report - October 2019
4. Acceptance of Revenue and Expenditure Report - October 2019

b. Approval of Contracts and Agreements

1. Approval of Special Education and General Education Contracts
 2. Approval of Special Education SEDCAR Contracts
 3. Approval of GoGuardian End User License Agreement for the 2019/20 school year
 4. Approval of Health & Welfare Services Agreements for Resident Students Attending Non Public Schools Outside of the District for the 2019/20 School Year (Babylon & Seaford)
 5. Approval of Energy Performance Contract II with Johnson Controls, Inc.
- c. Approval of Rejection of Bid - Districtwide Toilet Renovations
 - d. Acceptance of Funds and Increase the 2019/20 Budget for the Long Island String Festival Association (LISFA)
 - e. Approval of Declaration of Obsolete Equipment - December 2019
 - f. Approval of Transfer of Funds - December 2019
 - g. Acceptance of Donation of Funds to the Forever Friends Memorial Scholarship Fund
 - h. Acceptance of Donation of Funds from H2M Architects & Engineers and School Construction Consultants for Dugouts at Howitt Middle School
 - i. Acceptance of Donation to the Joseph Williams Memorial Scholarship Fund
 - j. Approval of Variance to Policy 1500 to Waive Fee Schedule for the Pay it Forward Daler Deck the Halls Breakfast for the 2019/20 School Year

II. Items for Action

- a. Adoption of the New York State Deferred Compensation Plan
- b. Approval of New Courses Principles of Baking I Principles of Baking II (Grades 9-12)
- c. Approval of New Course Basic Human Biology (Grades 11 & 12)

- d. Approval of New Course Introduction to Environmental Issues (Grades 10-12)
- e. Approval of a Stipulation of Settlement and Release with the Student Named in Executive Session

III. Superintendent's Report

- a. Personnel Items -- Instructional
- b. Personnel Items -- Non-Instructional
- c. Approval of the Committee on Special Education Placements Report and Acceptance for File of Said Report
- d. Approval of the Committee on Preschool Special Education Placements Report and Acceptance for File of Said Report

IV. Items for Discussion and Action

Motion made by _____, seconded by _____ to accept and approve

- 1. Acceptance of Independent Audit Report - Year Ending June 30, 2019
- 2. Approval of Request for an Exemption to Board Policy 5152 for the Admission of Non-Resident Students
- 3. Approval of Policy #1500-R, Public Use of School Facilities Regulation and Exhibits 1 and 2

V. Items for Discussion

- 1. Draft Policy # 2210, Board Organizational Meeting
- 2. Draft Policy #5110-R, School Attendance Areas Regulation
- 3. Draft Policy #8210.2, Recording of Classes and Meetings

Public Participation

Adjournment



Mary E. Rogers, District Clerk

Board of Education
50 Van Cott Ave
Farmingdale, NY 11735

Meeting: 12/04/19 08:00 PM
Department: Assistant to the Superintendent for Business
Category: Action Item
Prepared By: Ro Fullam
Initiator: Michael Motisi
Sponsors:
DOC ID: 5935

SCHEDULED

CONSENT ITEM (ID # 5935)

Acceptance of Independent Audit Report - Year Ending June 30, 2019

RESOLVED, that the Farmingdale Union Free School District Board of Education accepts the June 30, 2019 Independent Auditor Report for study and file.

FARMINGDALE UNION FREE SCHOOL DISTRICT
TOWNS OF OYSTER BAY AND BABYLON, NEW YORK
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
IN CONNECTION WITH THE UNIFORM GUIDANCE
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

FARMINGDALE UNION FREE SCHOOL DISTRICT
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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education of the
Farmingdale Union Free School District
Towns of Oyster Bay and Babylon, New York:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the fiduciary funds of the Farmingdale Union Free School District (the "District") as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the fiduciary funds of the Farmingdale Union Free School District as of June 30, 2019, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 3-13 and 50-55, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements but is supplementary information requested by the New York State Education Department. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplementary information requested by the New York State Education Department and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Melville, New York
October 10, 2019



FARMINGDALE UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

FINANCIAL HIGHLIGHTS

- The District showed a net increase in fund balance in the General Fund with revenues exceeding expenditures in the amount of \$1,050,933. This is largely due to decreased transfers to the Capital Projects Fund and increased charges for services during the year ended June 30, 2019.
- New York State Law limits the amount of committed, assigned and unassigned fund balance, exclusive of encumbrances and amounts assigned for the subsequent year's budget, which can be retained by the General Fund to 4% of the ensuing year's budget. The District has remained within this limit. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$6,843,352 equal to the 4% limit (see page 56).
- The District has appropriated \$7,000,000 of fund balance to protect District programs from potential unforeseen increases in budgeted expenditures and maintain level tax levy.
- On the District-wide financial statements, the assets and deferred outflows of resources were less than liabilities and deferred inflows of resources at the close of its most recent fiscal year by \$164,136,001. The District's total net position decreased by \$963,046 for the year ended June 30, 2019. The unrestricted portion of net position as of June 30, 2019 was in a deficit of \$265,171,889, and is clearly the result of the long-term liability for Other Post-Employment Benefits ("OPEB") of \$295,908,725.
- In the General Fund, revenues were 1.7% above the final budget and expenditures (including amounts encumbered) were 2.0% below budget. Expenditures (and interfund transfer expenses) were down 0.2% from the prior year.
- In connection with the implementation of GASB Statement 75 regarding post-employment benefits other than pensions, the District reported a total OPEB liability of \$295,908,725. It should be noted that New York State has not authorized a reserve that would allow school districts the ability to account for this liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: required supplementary information which includes management's discussion and analysis (this section), the basic financial statements and other supplementary information. The basic financial statements include two kinds of financial statements that present different views of the District:

- The first two financial statements are *District-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining financial statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the District-wide financial statements.

- The *governmental funds financial statements* tell how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.
- The *fiduciary funds financial statements* provide information about the financial relationships in which the District acts solely as a *trustee* or *agent* for the benefit of others.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

Table A-1 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the financial statements.

Table A-1: Major Features of the District-Wide and Fund Financial Statements			
	District-Wide Financial Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as instruction, special education and building maintenance	Instances in which the District administers resources on behalf of someone else, such as scholarship programs and student activity monies
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balance 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/deferred outflows of resources/liability/deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Generally, assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due or available during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, deferred outflows of resources (if any), liabilities, and deferred inflows of resources (if any), both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

District-wide Financial Statements

The District-wide financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two District-wide financial statements report the District's *net position* and how it has changed. Net position - the difference between the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources - is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the District's overall health, you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the District-wide financial statements, the District's activities are shown as *governmental activities*. Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes and State formula aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and to manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as Federal grants).

The District has two kinds of funds:

- **Governmental funds:** Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds financial statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the District-wide financial statements, reconciliations of the District-wide and governmental funds financial statements are provided which explain the relationship (or differences) between them.
- **Fiduciary funds:** The District is the trustee or fiduciary, for assets that belong to others, such as the scholarship funds and student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the District-wide financial statements because it cannot use these assets to finance its operations.

The District's net position decreased by 0.6% as detailed in Tables A-2 and A-3. The District is in a net deficit position with assets and deferred outflows of resources exceeded by liabilities and deferred inflows of resources by \$164,136,001.

Table A-2: Condensed Statements of Net Position - Governmental Activities

	<u>6/30/19</u>	<u>6/30/18</u>	<u>\$ Change</u>	<u>% Change</u>
Current and other assets	\$ 42,155,278	\$ 52,212,814	\$ (10,057,536)	(19.3)
Capital assets, net	<u>97,914,867</u>	<u>82,552,382</u>	<u>15,362,485</u>	18.6
Total assets	<u>\$ 140,070,145</u>	<u>\$ 134,765,196</u>	<u>\$ 5,304,949</u>	3.9
Deferred outflows of resources	<u>\$ 41,744,516</u>	<u>\$ 46,407,050</u>	<u>\$ (4,662,534)</u>	(10.0)
Current liabilities	\$ 16,490,967	\$ 16,041,304	\$ 449,663	2.8
Long-term liabilities	<u>319,307,708</u>	<u>314,691,013</u>	<u>4,616,695</u>	1.5
Total liabilities	<u>\$ 335,798,675</u>	<u>\$ 330,732,317</u>	<u>\$ 5,066,358</u>	1.5
Deferred inflows of resources	<u>\$ 10,151,987</u>	<u>\$ 13,612,884</u>	<u>\$ (3,460,897)</u>	(25.4)
Net position:				
Net investment in capital assets	\$ 80,479,546	\$ 61,973,788	\$ 18,505,758	29.9
Restricted	20,556,342	20,285,974	270,368	1.3
Unrestricted (deficit)	<u>(265,171,889)</u>	<u>(245,432,717)</u>	<u>(19,739,172)</u>	(8.0)
Total net position (deficit)	<u>\$ (164,136,001)</u>	<u>\$ (163,172,955)</u>	<u>\$ (963,046)</u>	(0.6)

The restricted net position balance of \$20,556,342 represents the District's reserves for capital projects, debt service, employee benefit accrued liability, unemployment insurance, workers' compensation, insurance and retirement contribution. These assets (or deferred outflows of resources) are restricted by external sources, imposed by laws through constitutional provisions or enabling legislation.

Liabilities and deferred inflows of resources increased by \$1,605,461 or 0.5% from the year before, which is primarily related to the increase in the total OPEB liability, offset by the decrease in the deferred inflows of resources related to NYSERS and NYSTRS.

Changes in Net Position

The District's fiscal year 2019 revenues totaled \$168,683,423 (See Table A-3). Real property taxes, other tax items (including STAR and PILOT) and State sources accounted for most of the District's revenue by contributing 64.1%, 11.5% and 19.3% respectively, of total revenue (See Table A-4). The remainder came from Federal sources (Medicaid), fees charged for services, insurance recoveries, operating grants, use of money and property and other miscellaneous sources.

- Revenues from real property taxes increased by 3.8% and were within the statutory New York State tax levy limit.
- STAR payments, which are included in "Other tax items", decreased 2.4% from \$16,064,529 to \$15,680,888 in 2019.
- PILOT payments, which are included in "Other tax items", increased 7.8% from \$3,502,848 to \$3,777,071 in 2019. Included in the PILOT payments are LIPA properties that issued PILOT payments equaling their abated class III tax obligations.

The District's fiscal year 2019 expenses totaled \$169,646,469 (See Table A-3). Of these expenses, 87.4 percent is related to general instruction and caring for and transporting students (See Table A-6).

- General support expenditures decreased \$5,387,872 as a result of the combination of related governmental fund expenditures decreasing and the increased capital asset additions which are an expense on the governmental funds.
- Instruction related expenditures increased \$5,113,629 as a result of the combination of related governmental fund expenditures increasing and the allocation of employee benefits related expenditures (OPEB, pension, etc.) towards the instructional category.

Table A-3: Changes in Net Position from Operating Results - Governmental Activities Only

	<u>6/30/19</u>	<u>6/30/18</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues				
Program revenues:				
Charges for services	\$ 2,505,930	\$ 2,668,486	\$ (162,556)	(6.1)
Operating grants	4,560,898	4,407,661	153,237	3.5
General revenues:				
Real property taxes	108,232,240	104,270,674	3,961,566	3.8
Other tax items	19,457,959	19,567,377	(109,418)	(0.6)
Use of money and property	268,212	171,103	97,109	56.8
State sources	32,510,369	32,258,863	251,506	0.8
Federal sources - Medicaid	114,931	181,072	(66,141)	(36.5)
Insurance recoveries	101,437	102,254	(817)	(0.8)
Miscellaneous	931,447	747,079	184,368	24.7
Total revenues	<u>168,683,423</u>	<u>164,374,569</u>	<u>4,308,854</u>	<u>2.6</u>
Expenses				
General support	18,828,997	24,216,869	(5,387,872)	(22.2)
Instruction	139,342,761	134,229,132	5,113,629	3.8
Pupil transportation	8,919,002	8,555,746	363,256	4.2
Community services	7,400	7,300	100	1.4
Debt service - interest	366,348	476,646	(110,298)	(23.1)
School lunch program	2,181,961	2,022,977	158,984	7.9
Total expenses	<u>169,646,469</u>	<u>169,508,670</u>	<u>137,799</u>	<u>0.1</u>
Increase (decrease) in net position	(963,046)	(5,134,101)	4,171,055	81.2
Net position (deficit), beginning of year	<u>(163,172,955)</u>	<u>(158,038,854)</u>	<u>(5,134,101)</u>	<u>(3.2)</u>
Net position (deficit), end of year	<u>\$ (164,136,001)</u>	<u>\$ (163,172,955)</u>	<u>\$ (963,046)</u>	<u>(0.6)</u>

Table A-4: Sources of Revenues for Fiscal Year 2019

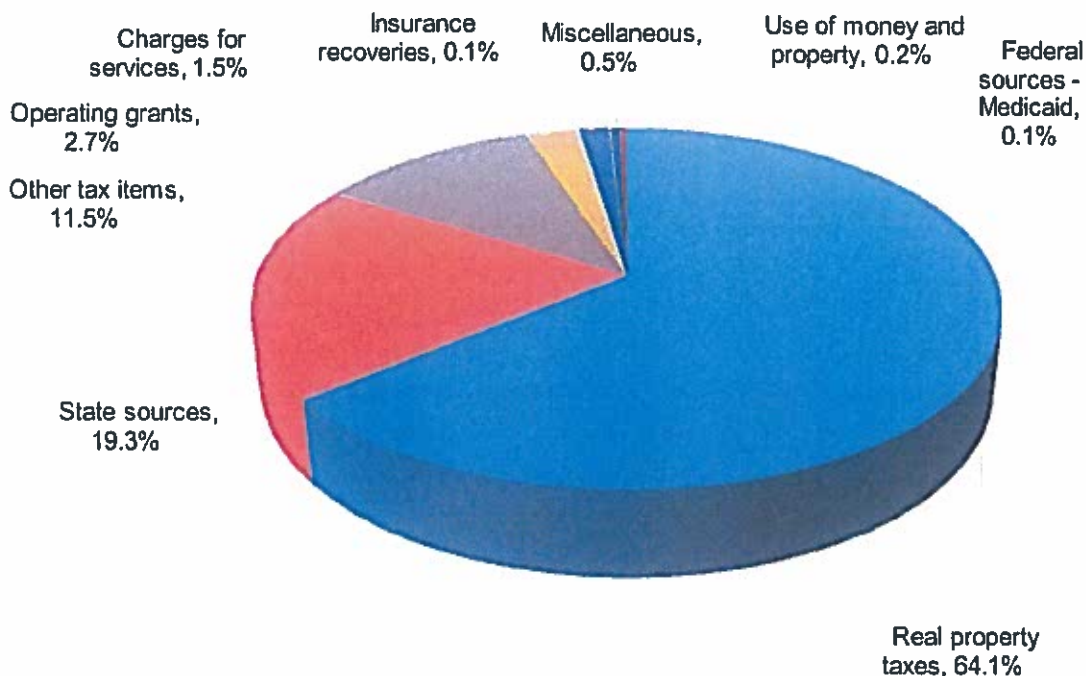


Table A-5: Sources of Revenues for Fiscal Year 2018

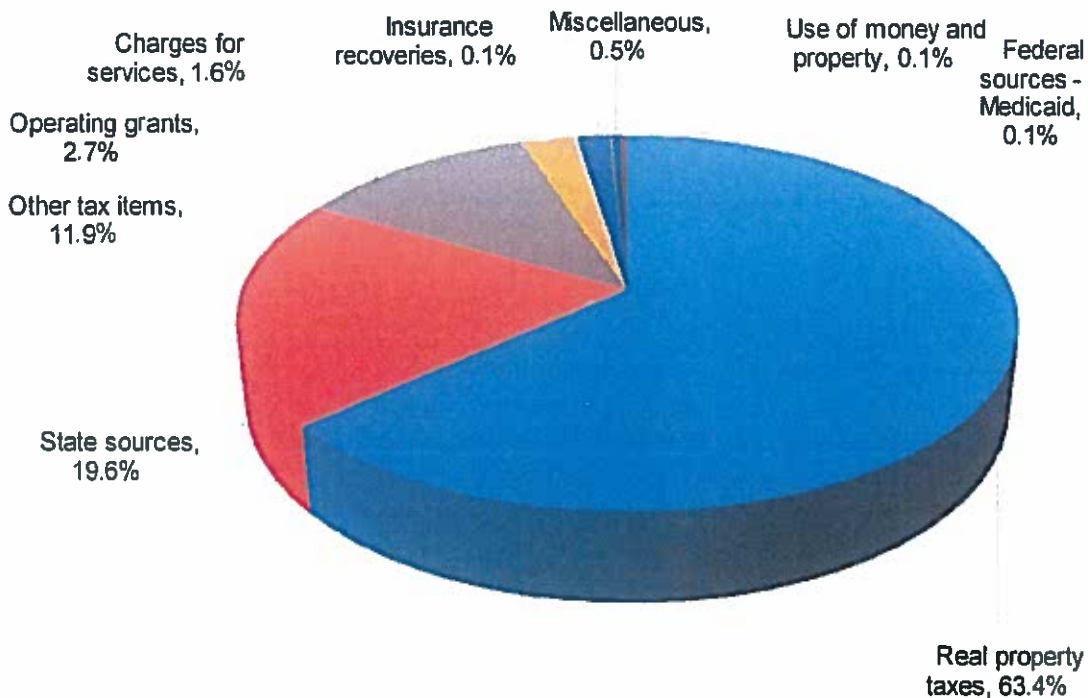


Table A-6: Expenses for Fiscal Year 2019

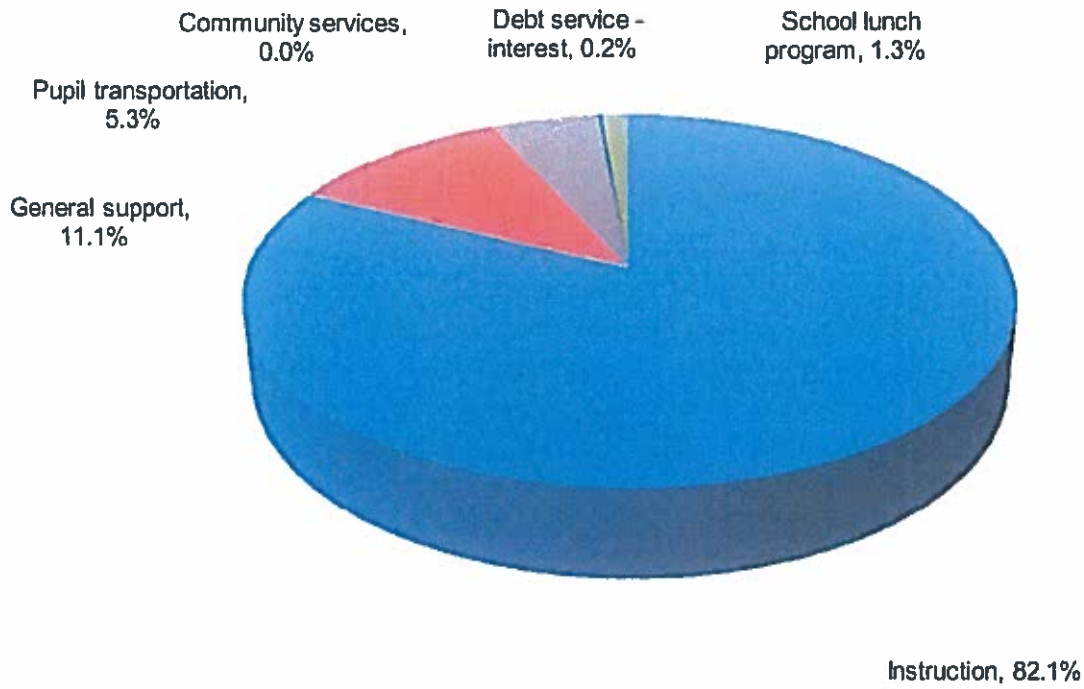
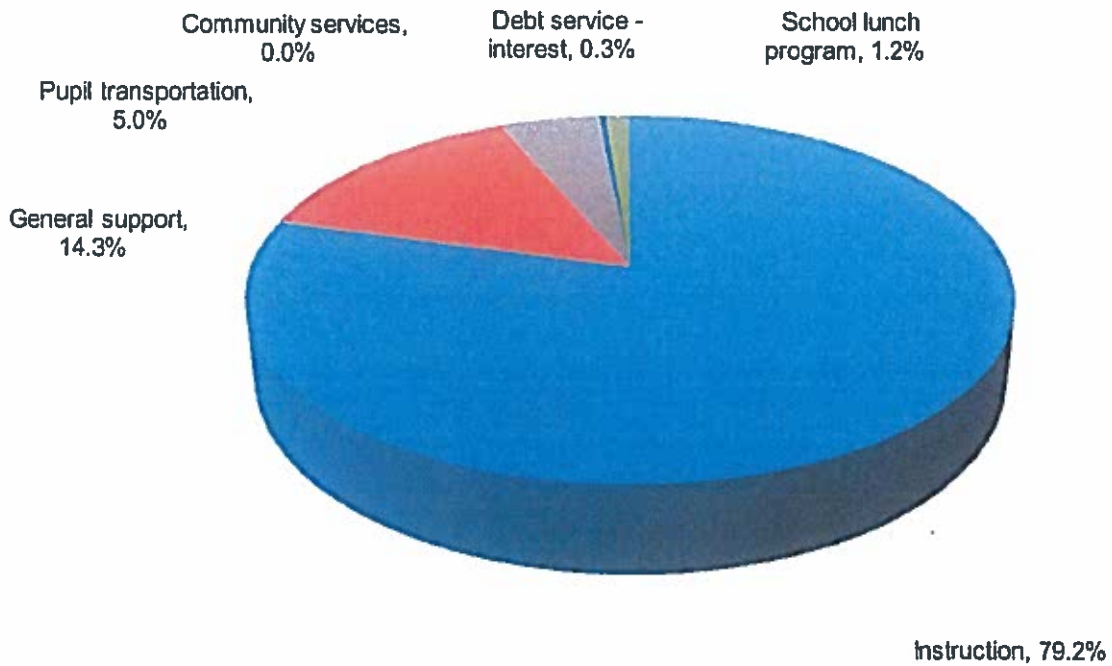


Table A-7: Expenses for Fiscal Year 2018



Revenues for the District's governmental activities totaled \$168,683,423 while total expenses were \$169,646,469. Therefore, the decrease in net position for governmental activities was \$963,046 in 2019. The District's financial condition is generally affected by:

- Approval of the District's proposed annual budget;
- Federal and local economic conditions; and
- Contractual and legislative mandated services.

The major changes in revenues and expenses are as follows:

Revenues:

- Real property taxes increased by \$3,961,566. The voter approved tax levy increase was 2.98%, and was within the tax cap.
- Other tax items include the reimbursements received under the School Tax Relief Reimbursement Program ("STAR"). The STAR program provides tax relief to homeowners through State reimbursement to the District. Payments in lieu of taxes ("PILOTS") are also included within this category. PILOT payments increased this year due to additional properties being included within the program.
- Unrestricted State sources (aid) increased by \$251,506 as a result of increased foundation aid.

Expenses:

- General support expenses decreased \$5,387,872 as a result of decreased contract services relating to district projects, and instruction expenses increased by \$5,113,629 due to the recognition of the District's accrued pension and total OPEB liability in the full accrual financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Variances between years for the fund financial statements are not the same as variances between years for the District-wide financial statements. The District's governmental funds are presented on the current financial resources measurement focus and the modified accrual basis of accounting. Based on this presentation, governmental funds do not include long-term debt liabilities for the funds' projects and capital assets purchased by the funds. Governmental funds will include the proceeds received from the issuance of debt, the current payments for capital assets, and the current payments for debt.

- General support expenditures were \$17,961,122, as compared to \$20,853,606 in 2018, which represents a decrease of \$2,892,484. The decrease in expenditures was a result of decreased district projects in 2019.
- Instruction related expenditures were \$97,214,283, as compared to \$93,045,641 in 2018, which represents an increase of \$4,168,642. The increase in expenditures includes contractual settlements and step obligations for fiscal 2018/19.
- Revenues associated with the School Lunch Program totaled \$2,135,782, while expenses totaled \$2,181,961, thereby resulting in an operating deficit of \$46,179.

At June 30, 2019, the District's governmental funds reported a combined fund balance of \$22,229,268, which is a decrease of \$13,954,448 from June 30, 2018. This is predominantly the result of ongoing capital projects within the Capital Projects Fund, for which bond anticipation notes were issued subsequent to June 30, 2019. Fund balances for the District's governmental funds for the past two years were distributed as follows:

Table A-8: Fund Balances - Governmental Funds

	<u>6/30/19</u>	<u>6/30/18</u>	<u>\$ Change</u>	<u>% Change</u>
General Fund				
Restricted:				
Capital Reserve	\$ 13,491,320	\$ 11,644,125	\$ 1,847,195	15.9
Debt Service	332,620	498,930	(166,310)	(33.3)
Employee Benefit Accrued Liability	3,541,856	2,041,856	1,500,000	73.5
Unemployment Insurance	217,144	612,060	(394,916)	(64.5)
Workers' Compensation	112,289	141,574	(29,285)	(20.7)
Insurance	409,625	406,251	3,374	0.8
Retirement Contribution	2,451,488	4,941,178	(2,489,690)	(50.4)
Assigned:				
Appropriated for subsequent year's expenditures	7,000,000	5,500,000	1,500,000	27.3
Encumbrances	1,400,020	2,334,510	(934,490)	(40.0)
Unassigned	6,843,352	6,628,297	215,055	3.2
Total General Fund	<u>35,799,714</u>	<u>34,748,781</u>	<u>1,050,933</u>	<u>3.0</u>
School Lunch Fund				
Nonspendable:				
Inventory	35,258	44,069	(8,811)	(20.0)
Assigned:				
School Lunch Fund	<u>496,941</u>	<u>534,309</u>	<u>(37,368)</u>	<u>(7.0)</u>
Total School Lunch Fund	<u>532,199</u>	<u>578,378</u>	<u>(46,179)</u>	<u>(8.0)</u>
Capital Projects Fund				
Assigned:				
Capital Projects Fund	-	856,557	(856,557)	(100.0)
Unassigned	<u>(14,102,645)</u>	<u>-</u>	<u>(14,102,645)</u>	<u>(100.0)</u>
Total Capital Projects Fund	<u>(14,102,645)</u>	<u>856,557</u>	<u>(14,959,202)</u>	<u>(1,746.4)</u>
Total fund balance	<u>\$ 22,229,268</u>	<u>\$ 36,183,716</u>	<u>\$ (13,954,448)</u>	<u>(38.6)</u>

General Fund Budgetary Highlights

Reference is made to the supplementary schedule on page 50 which presents adopted and final budget amounts, as well as actual results for the District's General Fund.

- The District proposed a budget to the community making Budget/Program adjustments to minimize program/tax impact while maintaining an adequate fund balance.
- Actual revenues were approximately \$4,900,000 more than budget due to more revenues than anticipated in some categories and a transfer of approximately \$2,200,000 from the Capital Projects Fund.
- Actual expenditures (with encumbrances) were approximately \$3,400,000 less than budget due to leave replacements, staff variations and related benefits. Encumbrances decreased approximately \$934,000 due to the timing of purchase orders issued for contractual related work that was to take place subsequent to the end of the fiscal year.

AS OF JUNE 30, 2019, the District's unassigned fund balance was \$6,843,352, which was within the allowable 4% of the subsequent year's budget (\$171,083,800) as promulgated by New York State (see page 56). The following is a reconciliation of the General Fund's unassigned fund balance for the year ended June 30, 2019:

Unassigned fund balance, beginning of year	\$ 6,628,297
Add:	
Net change in fund balance	1,050,933
Prior-year appropriated fund balance	5,500,000
Prior-year encumbrances	2,334,510
Board approved use of Employee Benefit Accrued Liability Reserve	178,627
Board approved use of Debt Service Reserve	166,310
Reduction of Unemployment Insurance Reserve	400,000
Reduction of Retirement Contribution Reserve	2,530,734
Reduction of Workers Compensation Reserve	30,461
Less:	
Current-year appropriated fund balance	(7,000,000)
Current-year encumbrances	(1,400,020)
Board approved transfer to the Capital Reserve (including interest)	(1,847,195)
Board approved transfer to the Employee Benefit Accrued Liability Reserve (including interest)	(1,678,627)
Interest on Unemployment Insurance Reserve	(5,084)
Interest on Workers' Compensation Reserve	(1,176)
Interest on Insurance Reserve	(3,374)
Interest on Retirement Contribution Reserve	(41,044)
	<u>\$ 6,843,352</u>

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

By the end of 2019, the District had invested \$97,914,867 net of depreciation, in a broad range of capital assets, including school buildings, maintenance facilities, athletic facilities, computer and audio-visual equipment, and administrative spaces. Included within capital assets was \$25,105,550 of construction-in-progress, which is primarily made up of Bond 2016's athletic field's project, the high school maintenance building and parking lot and District-wide window and bathroom projects.

Table A-9: Capital Assets (net of depreciation)

	<u>6/30/19</u>	<u>6/30/18</u>	<u>\$ Change</u>	<u>% Change</u>
Land	\$ 3,738,074	\$ 3,738,074	\$ -	0.0
Construction-in-progress	25,105,550	15,491,868	9,613,682	62.1
Buildings and building improvements	64,916,682	59,949,729	4,966,953	8.3
Furniture and equipment	4,154,561	3,372,711	781,850	23.2
Totals	<u>\$ 97,914,867</u>	<u>\$ 82,552,382</u>	<u>\$ 15,362,485</u>	18.6

At year-end, the District had \$23,822,725 outstanding in general obligation bonds and other long-term debt.

Table A-10: Outstanding Long-Term Debt

	<u>6/30/19</u>	<u>6/30/18</u>	<u>\$ Change</u>	<u>% Change</u>
Bonds payable, inclusive of premiums	\$ 4,612,617	\$ 6,798,927	\$ (2,186,310)	(32.2)
Energy performance contract debt payable	12,822,704	13,779,667	(956,963)	(6.9)
Workers' compensation claims payable	1,332,487	889,539	442,948	49.8
Compensated absences	5,054,917	4,837,432	217,485	4.5
Totals	<u>\$ 23,822,725</u>	<u>\$ 26,305,565</u>	<u>\$ (2,482,840)</u>	<u>(9.4)</u>

FACTORS BEARING ON THE FUTURE OF DISTRICT

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

- Contracts between the District and all of its bargaining units are set to expire at the end of the 2019/20 school year. The results of contract negotiations can impact the District's future financial condition depending on a number of factors, primarily the tax cap calculation.
- The "Tax Levy Limitation Law" which was enacted on June 24, 2011 restricts the amount of property taxes that may be levied by or on behalf of a school district in a particular year. Although there are exceptions, exemptions and overrides to the limitation, the Law has made budgetary decisions more difficult. For the upcoming 2020/21 budget year, the end of year forecast for the CPI is projected at approximately 1.5%. As the CPI is an integral part of the tax cap calculation, this will impact the allowable levy increase for 2020/21, unless the District pursues an override of the property tax cap.
- As state aid is a significant source of revenue for the District, future political machinations could potentially impact future budgets.
- Pension contribution rates for the Teachers' Retirement System and Employees' Retirement System are anticipated to decrease in 2019/20. However, this could change in future years.
- Subsequent to June 30, 2019, the District issued bond anticipation notes in the amount of approximately \$18 million in connection with the athletics fields projects. This note will be due in September 2020, at which time the District plans to issue the full \$36 million bond that was previously approved by the public in October 2016.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact:

Farmingdale Union Free School District
District Offices
Attn: Assistant to the Superintendent for Business
50 Van Cott Avenue
Farmingdale, NY 11735
(516) 434-5120

CLARK COUNTY FREE SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

ASSETS	
Unrestricted cash	\$ 6,700,675
Receivables:	
State and federal aid	4,653,977
Property taxes	1,773,953
Other	936,450
Other assets	282,367
Inventories	35,258
Restricted cash	20,600,535
Proportionate share of net pension asset	7,172,063
Capital assets:	
Non-depreciable	28,843,624
Depreciable, net of accumulated depreciation of \$60,477,644	66,071,243
Total assets	140,070,145
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows from pensions	41,744,516
Total deferred outflows of resources	41,744,516
LIABILITIES	
Payables:	
Accounts payable	3,385,439
Accrued interest payable	95,138
Accrued liabilities	737,021
Due to other governments	342
Due to fiduciary funds	682
Due to teachers' retirement system	7,309,438
Due to employees' retirement system	612,872
Retainage payable	361,966
Unearned revenues:	
Driver's education fees	37,455
School lunch sales received in advance	60,379
Long-term liabilities, due within one year:	
Bonds payable, inclusive of premiums	2,271,310
Energy performance contract debt payable	980,164
Workers' compensation claims payable	133,249
Compensated absences	505,492
Long-term liabilities, due after one year:	
Bonds payable, inclusive of premiums	2,341,307
Energy performance contract debt payable	11,842,540
Workers' compensation claims payable	1,199,238
Compensated absences	4,549,425
Proportionate share of net pension liability	3,466,473
Other postemployment benefits obligation	295,908,725
Total liabilities	335,796,675
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows from pensions	10,151,987
Total deferred inflows of resources	10,151,987
NET POSITION	
Net investment in capital assets	80,479,546
Restricted:	
Capital Reserve	13,491,320
Debt Service	332,620
Employee Benefit Accrued Liability	3,541,856
Unemployment Insurance	217,144
Workers' Compensation	112,289
Insurance	409,625
Retirement Contribution	2,451,488
Unrestricted	(265,171,889)
Total net position	\$ (164,136,001)

The accompanying notes to financial statements are an
integral part of this statement.

FARMINGDALE UNION FREE SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Expenses	Charges for Services	Program Revenues Operating Grants	Net (Expense) Revenue and Changes in Net Position
Functions and programs:				
General support	\$ 18,828,997	\$ 129,934	\$ 396,336	\$ (18,302,727)
Instruction	139,342,761	1,080,922	3,297,139	(134,964,700)
Pupil transportation	8,919,002	6,596	20,119	(8,892,287)
Community services	7,400	-	-	(7,400)
Debt service - interest	366,348	-	-	(366,348)
School lunch program	2,181,961	1,288,478	847,304	(46,179)
Total functions and programs	\$ 169,646,469	\$ 2,505,930	\$ 4,560,898	(162,579,641)
General revenues:				
Real property taxes				108,232,240
Other tax items				19,457,959
Use of money and property				268,212
State sources				32,510,369
Federal sources - medical assistance				114,931
Insurance recoveries				101,437
Miscellaneous				931,447
Total general revenues				161,616,595
Change in net position				(963,046)
Total net position, beginning of year				(163,172,955)
Total net position, end of year				\$ (164,136,001)

The accompanying notes to financial statements are an integral part of this statement.

FARMINGDALE UNION FREE SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

Attachment: Independent Audit Report - Year Ending 6-30-19 (5935 : Acceptance of Independent Audit

	Special Revenue Funds				Total Governmental Funds
	General	Special Aid	School Lunch	Capital Projects	
ASSETS					
Unrestricted cash	\$ 5,760,346	\$ -	\$ 870,270	\$ 70,059	\$ 6,700,675
Receivables:					
State and federal aid	2,096,320	2,495,042	62,615	-	4,653,977
Property taxes	1,773,953	-	-	-	1,773,953
Due from other funds	16,105,405	-	-	-	16,105,405
Other	935,633	-	817	-	936,450
Other assets	282,367	-	-	-	282,367
Inventories	-	-	35,258	-	35,258
Restricted cash	20,556,342	44,193	-	-	20,600,535
Total assets	\$ 47,510,366	\$ 2,539,235	\$ 968,960	\$ 70,059	\$ 51,088,620
LIABILITIES					
Payables:					
Accounts payable	\$ 2,442,151	\$ 188,387	\$ 8,470	\$ 746,431	\$ 3,385,439
Accrued liabilities	373,167	6,000	33,286	-	412,453
Due to other governments	-	-	342	-	342
Due to other funds	-	2,344,848	334,284	13,426,273	16,105,405
Due to fiduciary funds	682	-	-	-	682
Due to teachers' retirement system	7,309,438	-	-	-	7,309,438
Due to employees' retirement system	612,872	-	-	-	612,872
Unearned revenues:					
Driver's education fees	37,455	-	-	-	37,455
School lunch sales received in advance	-	-	60,379	-	60,379
Foster tuition	356,228	-	-	-	356,228
Cash surrender value of life insurance contracts	254,081	-	-	-	254,081
Workers' compensation claims payable	118,685	-	-	-	118,685
Compensated absences	205,883	-	-	-	205,883
Total liabilities	11,710,652	2,539,235	436,761	14,172,704	28,859,352
FUND BALANCE					
Fund balance:					
Nonspendable	-	-	35,258	-	35,258
Restricted	20,556,342	-	-	-	20,556,342
Assigned	8,400,020	-	496,941	-	8,896,961
Unassigned	6,843,352	-	-	(14,102,645)	(7,259,293)
Total fund balance	35,799,714	-	532,199	(14,102,645)	22,229,268
Total liabilities and fund balance	\$ 47,510,366	\$ 2,539,235	\$ 968,960	\$ 70,059	\$ 51,088,620

The accompanying notes to financial statements are an
integral part of this statement.

LAUREL UNION FREE SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total Fund Balance - Governmental Funds \$ 22,229,268

Amounts reported for governmental activities in the Statement of Net Position are different due to the following:

Capital assets less accumulated depreciation are included in the Statement of Net Position:

Capital assets:

Non-depreciable

\$ 28,843,624

Depreciable

129,548,887

Accumulated depreciation

(60,477,644)

97,914,867

Proportionate share of long-term asset and liability, and deferred outflows and inflows of resources associated with participation in the State retirement systems are not current financial resources or obligations and are not reported in the governmental funds:

Proportionate share of net pension asset

7,172,063

Deferred outflows of resources - pension related

41,744,516

Proportionate share of net pension liability

(3,466,473)

Deferred inflows of resources - pension related

(10,151,987)

35,298,119

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported in the fund financial statements. However, these liabilities are included in the Statement of Net Position:

Bonds payable, inclusive of premiums and discounts

(4,612,617)

Energy performance contract debt payable

(12,822,704)

Workers' compensation claims payable

(1,332,487)

Retainage payable

(361,986)

Total OPEB liability

(295,908,725)

Compensated absences payable

(5,054,917)

(320,093,436)

Revenue that was not accrued on the fund financial statements because it does not meet the availability criteria under the modified accrual basis of accounting is included in the Statement of Net Position:

Charges for services

356,228

Use of money and property

254,091

610,319

Interest payable applicable to the District's activities are not due and payable in the current period and accordingly are not reported in the fund financial statements. However, these liabilities are included in the Statement of Net Position.

(95,138)

Net Position - Governmental Activities

\$ (164,136,001)

The accompanying notes to financial statements are an integral part of this statement.

FARMINGDALE UNION FREE SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

Attachment: Independent Audit Report - Year Ending 6-30-19 (5935 : Acceptance of Independent Audit

	Special Revenue Funds				Total Governmental Funds
	General	Special Aid	School Lunch	Capital Projects	
REVENUES					
Real property taxes	\$ 108,232,240	\$ -	-	\$ -	\$ 108,232,240
Other tax items	19,457,959	-	-	-	19,457,959
Charges for services	1,010,127	-	-	-	1,010,127
Intergovernmental revenue	494,853	-	-	-	494,853
Use of money and property	285,648	-	-	-	285,648
State sources	32,510,369	1,517,649	31,559	-	34,059,576
Federal sources	114,931	1,968,634	815,746	-	2,897,311
Local sources	-	229,311	-	-	229,311
Sales	-	-	1,288,478	-	1,288,478
Insurance recoveries	101,437	-	-	-	101,437
Miscellaneous	931,447	-	-	-	931,447
Total revenues	163,119,011	3,713,594	2,135,762	-	168,968,387
EXPENDITURES					
Current -					
General support	17,961,122	-	-	-	17,961,122
Instruction	93,326,403	3,887,880	-	-	97,214,283
Pupil transportation	8,661,941	-	-	-	8,661,941
Community services	7,400	-	-	-	7,400
Employee benefits	39,446,808	173,069	241,699	-	39,861,576
Cost of sales	-	-	1,940,262	-	1,940,262
Capital outlay	-	-	-	13,732,929	13,732,929
Debt service -					
Principal	2,976,963	-	-	-	2,976,963
Interest	566,359	-	-	-	566,359
Total expenditures	162,946,996	4,060,949	2,181,961	13,732,929	182,922,835
Excess (deficiency) of revenues over (under) expenditures	172,015	(347,355)	(46,179)	(13,732,929)	(13,954,448)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,226,273	347,355	-	1,000,000	3,573,628
Transfers out	(1,347,355)	-	-	(2,226,273)	(3,573,628)
Total other financing sources (uses)	878,918	347,355	-	(1,226,273)	-
Change in fund balance	1,050,933	-	(46,179)	(14,959,202)	(13,954,448)
Fund balance, beginning of year	34,748,781	-	578,378	866,557	36,193,716
Fund balance, end of year	\$ 35,799,714	\$ -	\$ 532,199	\$ (14,102,645)	\$ 22,229,268

The accompanying notes to financial statements are an
integral part of this statement.

FREE SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Net Change in Fund Balance - Governmental Funds \$ (13,954,448)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlay exceeds depreciation in the current period is:

Capital outlay	\$ 18,031,210	
Depreciation expense	(2,566,670)	
Retirement of partially depreciated capital assets	(102,055)	15,362,485

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Charges for services	(287,528)	
Use of money and property	2,564	(284,964)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.

Repayment of bond principal	2,020,000	
Repayment of energy performance contract debt payable	956,963	2,976,963

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Other postemployment benefits	(5,377,307)	
Workers' compensation claims payable	(442,948)	
Amortization of bond issue premiums and discounts, net	166,310	
Compensated absences payable	(217,485)	
Retainage payable	(202,481)	
Accrued interest costs	33,701	(6,040,210)

Changes in the proportionate share of the collective pension expense of the state retirement plans reported in the Statement of Activities do not provide for or require the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds.

Proportionate share of the net pension asset	4,075,238	
Deferred outflows of resources from pensions	(4,662,534)	
Proportionate share of the net pension liability	(1,896,473)	
Deferred inflows of resources from pensions	3,460,897	977,128

Change in Net Position - Governmental Activities \$ (963,046)

The accompanying notes to financial statements are an
integral part of this statement.

FARMINGDALE UNION FREE SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2019

	<u>Permanent Trust</u>	<u>Scholarship Trusts</u>	<u>Agency Funds</u>
ASSETS			
Cash:			
Unrestricted	\$ -	\$ -	\$ 334,413
Restricted	-	64,354	228,948
Receivables	-	-	16,326
Investments	18,026	-	-
Due from other funds	-	-	682
	<u>-</u>	<u>-</u>	<u>682</u>
Total assets	<u>\$ 18,026</u>	<u>\$ 64,354</u>	<u>\$ 580,369</u>
LIABILITIES			
Extraclassroom activity balances	\$ -	\$ -	\$ 228,948
Other liabilities	-	-	351,421
	<u>-</u>	<u>-</u>	<u>351,421</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 580,369</u>
NET POSITION			
Restricted:			
Endowment scholarships	<u>18,026</u>	<u>64,354</u>	
Total net position	<u>18,026</u>	<u>64,354</u>	
Total liabilities and net position	<u>\$ 18,026</u>	<u>\$ 64,354</u>	

The accompanying notes to financial statements are an
integral part of this statement.

FARMINGDALE UNION FREE SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Permanent Trust</u>	<u>Scholarship Trusts</u>
ADDITIONS		
Contributions	\$ -	\$ 32,234
Transfer from Permanent Trust	-	1,000
Investment earnings:		
Interest	1,010	180
Unrealized gain	168	-
Total additions	<u>1,178</u>	<u>33,414</u>
DEDUCTIONS		
Scholarships and awards	-	37,450
Transfer to Scholarship Trust	1,000	-
Total deductions	<u>1,000</u>	<u>37,450</u>
Change in net position	178	(4,036)
Net position, beginning of year	<u>17,848</u>	<u>68,390</u>
Net position, end of year	<u><u>\$ 18,026</u></u>	<u><u>\$ 64,354</u></u>

The accompanying notes to financial statements are an
integral part of this statement.

..... FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

1. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Farmingdale Union Free School District (the "District") have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to government units. Those principles are prescribed by the Governmental Accounting Standards Board ("GASB"), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting principles and policies used by the District are described below:

A. Reporting entity

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

The reporting entity of the District is based upon criteria set forth by GASB. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the District. The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on such criteria the District has determined there are no component units to be included within their reporting entity.

B. Extraclassroom Activity Funds

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

C. Public library

The public library jointly shares the services of the District Treasurer. The District does not appoint trustees for library purposes but collects taxes on the Library's behalf. See Note 13 for additional disclosure.

D. Joint venture

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

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

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

During the year, the District was billed \$12,673,069 for BOCES administrative and program costs (\$607,188 of which relate to administrative costs).

The District's share of BOCES aid relating solely to administrative and program costs amounted to \$1,556,191.

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

E. Basis of presentation

1. District-wide financial statements

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These financial statements include the financial activities of the overall government in its entirety, except those that are fiduciary.

Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, State aid (sources), intergovernmental revenues, and other exchange and nonexchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

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

2. Fund financial statements

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

The District reports the following major governmental funds:

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

Special Revenue Funds: These funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds include the following:

Special Aid Fund: Used to account for proceeds received from State and federal grants that are restricted for educational programs.

School Lunch Fund: Used to account for child nutrition activities whose funds are restricted as to use.

Capital Projects Funds: These funds are used to account for the financial resources used for acquisition, construction, or major repair of District facilities.

The District reports the following fiduciary funds:

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

There are two classes of fiduciary funds:

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

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

F. Measurement focus and basis of accounting

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

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

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 90 days after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within 60 days after the end of the fiscal year.

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

G. Property taxes

Real property taxes, for the Town of Oyster Bay residents, are levied annually by the Board of Education during September and become a lien on October 1st and April 1st. This portion of the District's tax levy is collected by the Town of Oyster Bay and remitted to the District.

Uncollected real property taxes have been enforced by the County in which the District is located. The County pays an amount representing uncollected real property taxes transmitted to the County for enforcement to the District no later than the following April 1st.

Real property taxes, for the Town of Babylon residents, are levied annually by the Board of Education no later than November 1st and become a lien on December 1st. This portion of the District's tax levy is collected by the Town of Babylon ("Town") along with the respective Town and Suffolk County levies. These tax collections are remitted to the District and Town Comptrollers until their respective tax levies are satisfied in accordance with the Suffolk County Tax Act. All subsequent tax collections are remitted by the Town to Suffolk County which in turn is responsible for any uncollected taxes.

H. Restricted resources

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

I. Interfund transactions

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

Advances to/from other funds represent loans to other funds which are not expected to be repaid within the subsequent year. The advances are offset by nonspendable fund balance in the fund financial statements, which indicates that the funds are not "available" for appropriation and are not expendable available financial resources.

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

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

Refer to Note 10 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures and revenues activity.

J. Estimates

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

K. Cash and cash equivalents/investments

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

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

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies; obligations of the State and its municipalities and school districts and obligations issued by other than New York State rated in one of the three highest rating categories by at least one nationally recognized statistical rating organizations (if permitted by the District's policy).

Investments are stated at fair value.

L. Accounts receivable

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

M. Inventories and prepaid items

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

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

A portion of the fund balance in the amount of these non-liquid assets (inventories and prepaid items) has been identified as not available for other subsequent expenditures.

N. Other assets/restricted assets

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

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

O. Capital assets

Capital assets are reported at actual cost for acquisitions subsequent to June 30, 1975. For assets acquired prior to June 30, 1975, estimated historical costs, based on appraisals conducted by independent third-party professionals were used. Donated assets are reported at estimated fair market value at the time received.

Land and construction-in-progress are not depreciated. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the District-wide financial statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Buildings and building improvements	\$ 50,000	Straight line	50 years
Site improvements	\$ 25,000	Straight line	20 years
Furniture and equipment	\$ 1,000	Straight line	5-20 years

P. Deferred outflows of resources

In addition to assets, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualify for reporting in this category. The first item is related to pensions reported in the Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension asset or liability and difference during the measurement period between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The second item is the District contributions to the pension systems (NYSTRS and NYSERS Systems) and OPEB subsequent to the measurement date.

Q. Deferred inflows or resources

In addition to liabilities, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has an item that qualifies for reporting in this category. This item is related to pensions reported in the Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension asset or liability (NYSTRS and NYSERS System) and difference during the measurement periods between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense.

R. Unearned revenues

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

S. Vested employee benefits - compensated absences

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

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

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

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

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

T. Other benefits

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

in addition to providing pension benefits, the District provides post-employment health insurance coverage and survivor benefits to retired employees and their survivors in accordance with the provisions of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits is shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure (see Note 11 for more information).

U. Short-term debt

The District may issue Revenue Anticipation Notes ("RAN") and Tax Anticipation Notes ("TAN"), in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RAN's and TAN's represent a liability that will be extinguished by the use of expendable, available resources of the fund.

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

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

The District may issue deficiency notes up to an amount not to exceed 5% of the amount of that same year's annual budget in any fund or funds arising from revenues being less than the amount estimated in the budget for that fiscal year. The deficiency notes may mature no later than the close of the fiscal year following the fiscal year in which they were issued. However, they may mature no later than the close of the second fiscal year after the fiscal year in which they were issued, if the notes were authorized and issued after the adoption of the budget for the fiscal year following the year in which they were issued.

As of June 30, 2019, the District does not have any outstanding RAN's, TAN's, BAN's or deficiency notes.

V. Accrued liabilities and long-term obligations

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

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

W. Equity classificationsDistrict-wide financial statements

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

1. Net investment in capital assets: Consists of capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, constructions or improvements of those assets.
2. Restricted net position: Reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted net position: Reports the balance of net position that does not meet the definition of the above two classifications and is deemed to be available for general use by the District.

Fund financial statements

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

1. Nonspendable - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes inventory recorded in the School Lunch Fund of \$35,258.
2. Restricted - Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The District has established the following restricted fund balances:

Capital Reserve

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

The District received voter approval to establish a capital reserve fund in 2015 at a maximum amount not to exceed \$20,000,000 (including accumulated interest of \$252,068). \$13,491,320 is currently in the Capital Reserve, \$6,500,000 has been transferred to the Capital Projects Fund and \$260,748 remains to be reserved.

Debt Service

According to General Municipal Law §6-l, the Mandatory Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of sale. The funding of the reserve is from the proceeds of the sale of school district property or capital improvement. This reserve is accounted for in the General Fund.

FARMINGDALE UNION FREE SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Farmingdale Union Free School District (the "District") under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or fund balance of the District.

2. BASIS OF ACCOUNTING

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system. Negative amounts (if any) shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

Non-monetary assistance is reported in the schedule at the fair market value of commodities received, which is provided by New York State.

3. INDIRECT COSTS

The Farmingdale Union Free School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education of the
Farmingdale Union Free School District
Towns of Oyster Bay and Babylon, New York:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and fiduciary funds of the Farmingdale Union Free School District (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 10, 2019.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

NawrockiSmith

Compliance and Other Matters

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

Purpose of this Report

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

Melville, New York
October 10, 2019





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education of the
Farmingdale Union Free School District
Towns of Oyster Bay and Babylon, New York:

Report on Compliance For Each Major Federal Program

We have audited the Farmingdale Union Free School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

NawrockiSmith

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Melville, New York
October 10, 2019



FARMINGDALE UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

1. Summary Of Auditor's Results:

1. The auditor's report expresses an unmodified opinion on the financial statements.
2. No significant deficiencies or material weaknesses were reported during the audit of the financial statements.
3. No instances of noncompliance were disclosed during the audit of the financial statements.
4. No significant deficiencies or material weaknesses were reported during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs expresses an unmodified opinion.
6. No audit findings relative to the major federal award programs that are required to be reported in accordance with section 2 CFR 200.516 (a) of the Uniform Guidance, were disclosed during the audit.
7. The programs tested as a major program included:

CFDA Number

Name of Federal Program

U.S. Department of Education

84.027A
84.173A

IDEA, Part B, Section 611, Special Education Grants to States
IDEA, Part B, Section 619, Special Education Preschool Grants

8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Auditee was determined to be a low-risk auditee.

2. Findings - Financial Statement Audit

None reported.

3. Findings And Questioned Costs - Major Federal Award Programs Audit

None reported.

FARMINGDALE UNION FREE SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

Findings - Financial Statement Audit

None reported.

Findings And Questioned Costs - Major Federal Award Programs Audit

None reported.

FARMINGDALE UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2019

This section presents our findings and recommendations resulting from the audit of the financial statements of the Farmingdale Union Free School District as of and for the year ended June 30, 2019, as well as the status of recommendations made in connection with prior audits of the financial statements.

CURRENT YEAR RECOMMENDATION:

None reported.

PRIOR YEAR RECOMMENDATION:

None reported.

Board of Education
50 Van Cott Ave
Farmingdale, NY 11735

Meeting: 12/04/19 08:00 PM
Department: Assistant to the Superintendent for Business
Category: Discussion and Action
Prepared By: Ro Fullam
Initiator: Michael Motisi
Sponsors:

SCHEDULED

DISCUSSION AND ACTION (ID # 5993)

DOC ID: 5993

Approval of Request for an Exemption to Board Policy 5152 for the Admission of Non-Resident Students

RESOLVED, that the Farmingdale Union Free School District Board of Education approve an exemption to the admission of non-resident students by reason of a personal and/or family hardship in accordance with Board Policy 5152.

Policy 5152 ADMISSION OF NON-RESIDENT STUDENTS

The Board of Education affirms that its primary responsibility is to provide the best possible educational opportunities for the children who are legal district residents and who are of legal age to attend school.

However, a non-resident student may be admitted to district schools upon payment to the district of the Board-adopted tuition charge, if and only if, in the judgment of the Superintendent of Schools:

1. there is sufficient space to accommodate the non-resident student;
2. the non-resident student meets the district's criteria for admission and the following terms prescribed by the Board:
 - a. Tuition will be collected prior to the beginning of each semester (bi-annually). Each payment shall be equal to one-half of the annual tuition set by the Board in accordance with the formulas prescribed by the State Education Department for the grade involved.
 - b. The decision as to placement in school, grade and class shall at all times be the prerogative of the school district.
 - c. The tuition agreement may be canceled at any time by the Board, if, in the opinion of school administrators, the student fails to comply with the educational and behavioral standards of the school of attendance. In such cases, a pro-rata refund of tuition for the semester will be made; and
 - d. Students in grades 9 through 12 who are interested in sports will be required to follow all NYS regulations for Interscholastic Sports in accordance with the New York State Public High School Athletic Association's transfer rules and transfer regulation applications.
3. the admission of such non-resident student is and continues during the enrollment period to be in the best interests of the district.

Former Residents

Regularly enrolled children of families who have moved out of the school district may complete the semester in which they move.

Transportation of non-resident students to and from school will, at all times, be the responsibility of the parent. Transportation to and/or from one of the district's after-school centers will be provided if requested.

Ref:**Education Law §3202**

Adoption date: July 5, 1995; Reaffirmed: March 5, 2008

Farmingdale Union Free School District

Board of Education

50 Van Cott Ave
Farmingdale, NY 11735

Meeting: 12/04/19 08:00 PM
Department: Assistant Supt for Human Resources and Admin

Category: Policy

Prepared By: Marie Lovisa

Initiator: Glen A Zakian

Sponsors:

SCHEDULED

CONSENT ITEM (ID # 5983)

DOC ID: 5983

Approval of Policy #1500-R, Public Use of School Facilities Regulation and Exhibits 1 and 2

RESOLVED, that the Farmingdale Union Free School District Board of Education adopt Policy #1500-R, Public Use of School Facilities Regulation and Exhibits 1 and 2 in accordance with Board Policy 2410.

PUBLIC USE OF SCHOOL FACILITIES REGULATION

When not required to serve the program needs of the Farmingdale Union Free School District, the use of school facilities therein and the grounds of the district may be made available for general public use in accordance with the limitations and requirements of [Section 414 of the Education Law](#), School Board Policy and these regulations. All like organizations will be treated equitably in the approval of uses and in fees charged or waived.

On-line Facilities Application/Permit

All applications for use of school facilities by community organizations will be via the district's on-line facilities system.

The Application/Permit should be submitted prior to the time of the activity and must receive initial approval by the Principal with final approval from the Superintendent or his/her designee.

1. All applications (community organizations) for facilities other than playing fields or gymnasias are required to submit an application ten (10) school days prior to requested use of buildings.
2. All applications (community organizations) for playing fields or gymnasias for use over a continuous period of time for seasonal sports are to submit applications as follows:

Fall Season: Not earlier than August 1 and not later than August 10.

Winter Season: For Gymnasias only - not earlier than October 1 and not later than October 10.

Spring Season: Not earlier than February 10 and not later than February 20.

July/August: For Athletic Fields only - not earlier than June 1 and not later than June 10.

District residents will be advised of these dates via the district's on-line facility system.

Use of Facilities

In-School Groups: Resident school district students supervised by school district employees and the PTA.

1. All requests for use of facilities by school personnel or organizations will be forwarded to the Building Principal for approval.
2. At the secondary level, a copy of all requests by school personnel or organizations for use of gymnasias or playing fields will be forwarded to the Athletic Director for initial clearance (availability) of the facility. Clearance will then be given by the Building Principal and final approval from the Superintendent or designee.

Community Groups: Any organized group consisting of at least 75% district residents.

Building Facilities (excluding use of pool, gymnasium and playing fields)

DRAFT #1500-R

1. Applications for use of building facilities will be submitted to the Building Principal. If rehearsals are required, the number of rehearsals must be approved by the Building Principal and should be included in the request.
2. The Building Principal will initial the application indicating availability and preliminary approval of that organization. The Building Principal will list stipulations/requirements thereupon to be fulfilled before final approval is given by the Superintendent or his/her designee. Such stipulations may include but are not limited to: security, custodial, kitchen help, parking, entrances to be used, police, etc.
3. The Building Principal will forward the initialed application form to the Superintendent or his/her designee for final approval.
4. If there are no stipulations or conditions to be satisfied, the Superintendent or his/her designee may sign the application signifying final approval and so notify the organization, the Building Principal, security, etc., of the same.
5. If there are conditions or stipulations to fulfill, the Superintendent or his/her designee shall so notify the community organization of the stipulations and conditions that must be fulfilled before final approval is given. Upon compliance with all the stipulations and conditions by the organization, the Superintendent or his/her designee will sign the application signifying that final approval has been given and will notify the Principal, the organization, security, etc., of the same.

Approved Uses

All applicants must conform to the approved uses. Approval will normally be provided for the following uses:

1. for the purpose of instruction in any branch of education, learning or the arts;
2. for holding social, civic and recreational meetings and entertainments, and other uses pertaining to the welfare of the community; but such meetings, entertainment and uses shall be non-exclusive and shall be open to the general public;
3. for meetings, entertainments and occasions where admission fees are charged, when the proceeds thereof are to be expended for an educational or charitable purpose; but such uses shall not be permitted if such meetings, entertainments and occasions are under the exclusive control, and the said proceeds are to be applied for the benefit of a society, association, or organization of a religious sect or denomination, or of a fraternal, secret or exclusive society or organization other than organizations of veterans of the military, naval or marine service of the United States and organizations of volunteer firefighters or volunteer ambulance workers;

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4. for polling places for holding primaries and elections and for the registration of voters and for holding political meetings. But no political meetings shall be permitted unless authorized by a vote of the district meeting, held as provided by law; and
5. for emergencies in the district such as floods, power outages, and other conditions which require temporary accommodations for residents in sections of the community. Such use shall be provided in cooperation with other agencies including but not limited to various levels of government, fire departments, Town of Babylon, Town of Oyster Bay, the Red Cross, the Salvation Army and similar agencies (see policy 1500). Such use shall be authorized through the Superintendent without charge.

Prohibited Uses

Approval will normally be denied for the uses listed below:

1. any use that will interfere in any way with the normal operations of schools, cleaning schedules or repair work;
2. advertising or other commercial purposes;
3. association, society or a fraternal, secret or exclusive society or organization other than organizations of veterans of the military, naval and marine services of the United States and organizations of volunteer firefighters or volunteer ambulance workers;
4. gambling or use of drugs or intoxicating beverages;
5. personal uses -- an individual not representing a participating organization or group will normally be denied use of facilities;
6. any organization whose membership, participation or attendance is restricted (ethnic, racial, etc.); and/or
7. when it is determined that use may result in division, dissent, dissatisfaction and criticism within the community.

Priorities for Uses of Facilities

The priority order for the use of the facilities in this district is as follows:

1. school and educational programs and related activities;
2. youth groups; and
3. adult groups.

A more detailed order of priority within the three groups follows:

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1. school purposes;
2. school-sponsored activities, including recreation;
3. continuing education;
4. PTA activities;
5. college extension programs and similar programs which serve district residents;
6. recreational programs other than sponsored by the district;
7. community youth groups such as Boy Scouts, Girl Scouts, 4-H Clubs, Brownies and similar groups;
8. employee organizations of the district which are recognized by the Board of Education;
9. purposes contributing to educational, cultural and civic life of the district not already provided above;
10. non-profit citizens' organizations of the district;
11. professional and technical groups; and
12. fund-raising when the entire proceeds are to be used for support of direct services to the students and/or citizens of the district without religious and/or political sponsorship.

Resident community organizations will have priority over non-resident groups. Large groups will normally have priority over small groups. District-wide participation will have priority over more limited participation.

Appeals

Denials for use of facilities may be appealed in writing to the Superintendent within five (5) school days. The Superintendent will respond in writing within five (5) school days. Applicants who have appealed to the Superintendent within the designated period of time and are not satisfied with the action taken may appeal to the Board of Education within ten school days after receiving the response from the Superintendent.

Approved Fees

Fees are payable by check and should be made payable to Farmingdale Union Free School District.

Fees are due in full ten (10) days prior to the event for groups that do not meet the residency requirement.

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The schedule of current fees is contained in regulation 1500-E.1 and 1500-E.2.

School facilities are not to be used by any group without district custodial/cafeteria/AV technical/security services. The assigned staff member will be regarded as the representative of the Board and will be responsible for opening and closing the facility and/or building, providing lights and other services that may be reasonably expected.

1. A fee will be charged for those activities which require additional services, such as custodian, security, lifeguard, AV, computer or other technician, and cafeteria personnel.
2. The use of the kitchen or of major kitchen equipment requires the services of a cafeteria worker(s).
3. The hourly fee for custodians will be attached to the Building Application Form.

The fee is based upon the time used by the organization, plus set-up" and clean-up" time required.

Safety

The Superintendent will ensure that every reasonable measure is taken to ensure safety in all activities. Safety precautions in the use of facilities must conform to the highest standards.

Any unsafe activities or dangerous procedures being used by any persons, groups, or organizations will be halted at once by the staff member present and a report made to the Superintendent.

The following activities are expressly prohibited on school grounds:

1. use of intoxicating beverages or drugs;
2. smoking except on such occasions and in such locations as may be specifically approved;
3. gambling;
4. use of profanity or loud or abusive language;
5. climbing of fences;
6. riding of bicycles, etc., on basketball and tennis courts;
7. flying of model airplanes and drones;
8. driving of mini-bikes or go-carts;
9. walking of dogs;

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10. playing golf; and/or
11. anything else prohibited by District Policy, Code of Conduct and/or law.

Supervision

Student groups must be properly supervised at all times by the professional staff member assigned the responsibility for the student group. Out-of-school groups must be properly supervised at all times by the adult assigned the responsibility for such group.

Curfew

Curfew regulations must be adhered to. All buildings must be cleared by 10:30 p.m. when facilities are used in the evening, except when written permission to remain later is obtained from the Superintendent or his/her designee. All fields must be cleared by a quarter (1/4) hour past sunset, except when written permission to remain later is obtained from the superintendent or his/her designee.

Cancellations

1. Cancellations, except for inclement weather, must be made at least twenty-four (24) hours before the activity is to be held. Failure to notify the Board of cancellation within twenty-four (24) hours will result in billing for fees and services.
2. Activities scheduled for a day when it becomes necessary to close the school for any reason will be automatically canceled. It will be the sole responsibility of the organization to notify its members of said cancellation(s).
3. When a school function must take priority over a regularly scheduled non-school activity, the Building Principal will so advise the organization seven (7) days in advance, if circumstances so permit. It will be the sole responsibility of the organization to notify its members of said cancellation(s).

Loan of Property

1. The State Constitution prohibits school districts from giving or loaning school property to or in aid of any individual or private corporations.
2. Special school equipment, e.g., projectors, screens, etc., will not be made available for use.

Decorations

Decorations should be erected only in such a manner as will not be destructive of school property, and must be approved by the school staff member on duty. All decorations must be fireproof or

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flame resistant and must be removed from the building prior to 8:00 a.m. on the day following the final use of the facility.

Insurance

It is assumed that an organization has a responsibility for the actions that take place in a building or are under its charges whether or not those actions are carried out by the members of that organization. Public liability insurance must be provided by the organization indemnifying the district against any and all claims which might arise from use of the district facilities. The limits of said coverage are as follows: Community organizations that make application for use of school facilities for athletic activities, concerts and theatrical performances are required to furnish Comprehensive General Liability Insurance naming Farmingdale Union Free School District as an additional insured with no responsibility for payment of premiums. These policies must have a minimum coverage of \$3,000,000 per occurrence / \$3,000,000 aggregate, with no exclusions for athletic participants. Insurance certificates must be presented to the Superintendent or his/her designee along with the application for use of school facilities prior to the granting of a permit authorizing use of district facilities. It should be noted that ACCORD" or other blank certificates are not acceptable unless accompanied by a letter of transmittal from the insurance company. Said coverage must be in such form as approved by the Assistant Superintendent for Business and/or the district's insurance carrier/broker, and the organization releases on behalf of its members, the district, its officers and employees, from any liability for any injury occurring during the time the premises are being used by the organization during the term permission is granted.

Use of School Facilities by School Personnel

1. Any use of school facilities for school-related activities will be scheduled through the Building Principal.
2. No students are allowed in a school building unless a teacher is on duty.

In addition, the use of buildings, grounds, and facilities is governed by those rules listed on the Use of Building Application Form and the Rules and Regulations for Maintenance of Public Order on School Property, District Policy and Regulation, [Education Law section 414](#) and any and all other laws and regulations as may be applicable.

Adoption date: July 5, 1995; Revised: July 15, 2003; Revised: August 23, 2012;
Revised: January 11, 2017; Revised: December 4, 2019

PUBLIC USE OF SCHOOL FACILITIES EXHIBIT FACILITIES FEE SCHEDULE

The Board encourages the use of its facilities by the community and has created a fee schedule that, in conjunction with an approved budget, supports that use.

Required Additional Service Fees:

Fees will be required if additional supervision, technical assistance and support is determined to be needed when facilities are in use (custodian, security, lifeguard, AV, computer or other technician, cafeteria personnel). Such determination will be made by the Superintendent or his/her designee:

Required Additional Service Fees:

\$40 per hour, per person (Monday-Friday)

\$60 per hour, per person (Saturday)

\$80 per hour, per person (Sunday)

FEES TO BE PAID BY GROUPS THAT DO NOT MEET THE RESIDENCY REQUIREMENT ARE AS FOLLOWS AND MUST BE PAID TEN (10) DAYS PRIOR TO THE EVENT:

No Facility Fees

No Facility Fees

In-School Groups

Community Groups

Use of Fields:

\$200 per hour for day time use plus the cost of required additional services

\$250 per hour for night time use plus the cost of required additional services

Use of Gymnasium:

\$200 per hour, plus the cost of required additional services

The rate for tournaments and meets will be determined by the number of participants/spectators and the facilities required, plus the cost of required additional services.

Auditoriums: (includes large auxiliary spaces)

\$350 per hour, plus the cost of required additional services

Classrooms:

\$75 per hour

Competition Pool: \$500 per hour, plus cost of required additional services

Community Pool: \$250 per hour, plus cost of required additional services

Cafeterias: Single event - \$200 per hour, plus cost of required additional services.

Farmingdale concession and restroom trailers are available for use by community groups only. An additional service fee of \$500 per day will be charged for each trailer. Please contact the district for additional information.

Adoption date: July 5, 1995; Reaffirmed: July 15, 2003; Revised: December 2007;
Revised: November 4, 2009; Revised: December 4, 2019

**PUBLIC USE OF SCHOOL FACILITIES EXHIBIT
FACILITIES FEE SCHEDULE IN THE ABSENCE OF AN
APPROVED BUDGET**

The Board recognizes its responsibility to let organizations know the facilities use fees that will be in place if the district does not have an approved budget.

The District will limit the use of facilities to 1-1/2 hours prior to the end of the regular work day for the employees who maintain the facilities.

Required Additional Service Fees:

Fees will be required if additional supervision, technical assistance and support is determined to be needed when facilities are in use (custodian, security, lifeguard, AV, computer or other technician, cafeteria personnel). Such determination will be made by the Superintendent or his/her designee:

Required Additional Service Fees: (Not applicable for the use of synthetic turf field)
 \$40 per hour, per person (Monday-Friday)
 \$60 per hour, per person (Saturday)
 \$80 per hour, per person (Sunday)

ALL COMMUNITY GROUPS AND NON-RESIDENT GROUPS ARE SUBJECT TO THESE FEES:

Use of Fields:

\$200 per hour for day time use plus the cost of required additional services
 \$250 per hour for night time use plus the cost of required additional services

Use of Gymnasium:

\$200 per hour, plus the cost of required additional services
 The rate for tournaments and meets will be determined by the number of participants/spectators and the facilities required, plus the cost of required additional services.

Auditoriums: (includes large auxiliary spaces)

\$350 per hour, plus the cost of required additional services

Classrooms:

\$75 per hour

Competition Pool: \$500 per hour, plus cost of required additional services

Community Pool: \$250 per hour, plus cost of required additional services

Cafeterias: Single event - \$200 per hour, plus cost of required additional services.

Farmingdale concession and restroom trailers are available for use by community groups only. An additional service fee of \$500 per day will be charged for each trailer. Please contact the district for additional information.

Adoption date: July 15, 2003; Revised: December 2007; Revised: November 4, 2009; Revised: December 4, 2019

Board of Education

50 Van Cott Ave
Farmingdale, NY 11735

Meeting: 12/04/19 08:00 PM
Department: Assistant Supt for Human Resources and Admin

Category: Discussion
Prepared By: Marie Lovisa

Initiator: Glen A Zaklan

Sponsors:

DOC ID: 5929

SCHEDULED**DISCUSSION ITEM (ID # 5929)**

Draft Policy # 2210, Board Organizational Meeting

BOARD ORGANIZATIONAL MEETING

The Board of Education recognizes its obligation to hold an annual organizational meeting. The purpose of the organizational meeting is to elect officers of the Board and make the proper appointments and designations of other district employees for the proper management of the school district during the school year.

The Board will hold its annual organizational meeting on the first Tuesday in July. If that day is a legal holiday, the Board will hold the meeting on the first Wednesday in July. The Board may alternately hold the meeting on a date during the first 15 days in July that is not a legal holiday. The Board may choose this date by resolution at a Board meeting before July.

The ~~previous Board President or the~~ District Clerk shall call the meeting to order, and shall preside until the election of a new president. The order of business to be conducted at the organizational meeting shall include items required or implied by state law and/or regulation. The Board may also conduct general district business, including properly entering into executive session, if necessary, before adjourning.

I. Oath of Office

The school attorney shall administer and countersign the oath of office to newly-elected Board members. The oath shall conform to [Article XIII-1 of the New York State Constitution](#), and [Section 10 of the Public Officers Law](#). No new Board member shall be permitted to vote until he/she has taken the oath of office.

II. Election of Board Officers

- A. The Board shall elect a president and vice-president for the ensuing year, and the oath of office shall be administered to them. A majority of all members of the Board shall be necessary for a valid election.

B. Conflict of Interest Disclosure Statement

III. Appointment of District Officers

The Board shall appoint the following district officers and the oath of office shall be administered to them:

~~The school district attorney or district clerk shall administer the oath of office to the following district officers:~~

- District Clerk
- Assistant District Clerk
- District Treasurer
- Deputy Treasurer
- Claims Auditor
- Deputy Claims Auditor

IV. Appointment of Other Positions

The Board shall appoint and establish the salary, retainer, rates and/or fees (if any) for the following positions:

- School Attorney

School Physician/**District Medical Director**
 Student Activity Account Treasurers
 Attendance Officer
 Independent Auditor
 Internal Auditor
 Section 75 Hearing Officer
 Purchasing Agent
 Assistant Purchasing Agent
 Payroll Certification Officers
 Designated Education Official for SAVE Legislation
 Title IX/Section 504 Hearing Officer(s)
 Records Access Officer (FOIL)
 Asbestos Compliance Officer
 Records Management Officer
 Insurance Consultant
 District Architect
 Public Relations Consultant
 Other Consultants
Bond Counsel
Impartial Hearing Officers
Dignity for All Students Act (DASA) Coordinators
Financial Advisor
Wall of Fame Committee

V. Bonding of Personnel

The Board of Education may require the bonding of the following officers or positions which have duties related to District funds:

Superintendent of Schools
 Assistant to the Superintendent for Business
School Business Administrator
 District Clerk
 *District Treasurer
 *Deputy Treasurer
 Chief Accountant
 Accountant
 Purchasing Agent
 Assistant Purchasing Agent
 Account Clerks
 Messenger
 *Claims Auditor

*Deputy Claims Auditor

Student Activity Account Treasurers

**(note: the above-referenced positions are required to be bonded by law)*

The Board may, in each instance, specify the amount of the bond it intends to obtain. The Board may include any of the above officers in a blanket undertaking, pursuant to law and Commissioner's Regulations, rather than bond individuals.

VI. Designations

The Board shall designate/approve:

Official depositories for district funds

The day and time of regular, special, budget, annual and recognition meetings

Official district newspapers

The rate for mileage reimbursement

The Board shall also appoint impartial hearing officers for the district.

The date and time of the budget vote and elections

VII. Authorizations:

The Board shall approve the following authorizations:

~~Conflict of Interest Disclosure Statement;~~

Designate authorized signatures on checks;

Authorization for the Board President to appoint Impartial Hearing Officers;

Participation in BOCES Cooperative Bidding;

Person to certify payrolls;

Nassau County Board of Elections' Use of Schools for Polling Places;

Attendance at conferences, conventions, workshops, etc., with designated expenses;

Establish petty cash funds (and to set amount of such funds);

Superintendent of Schools to approve budget transfers, and the monetary limits of such transfers;

Records Retention and Disposition Schedule E-1;

School Musical Instrument Fee Schedule;

Salaries for part-time employees;

Offer school district employee and officer indemnification under Public Officer's Law §18; and

The Board shall reaffirm all Policies for the ensuing school year that were in effect during the previous year.

New York State Insurance Reciprocal (NYSIR)

Designate to receive legal documents

Authorization to apply for grant and aide

VIII. Consent Agenda

The Board may take action upon a consent agenda (consent calendar) during the annual reorganizational meeting for items under Sections IV, V, VI and VII above.

Ref:

New York State Constitution, Article XIII, §1

General Municipal Law §103(2) (official newspapers)

Public Officers Law §§10; 13; 30

Education Law §§ 305(31) (designated educational official); 701 (meeting to elect president, may elect vice president); 1707 (date of meeting); 1904 (central high school districts in Nassau county); 2130 (appoint clerk, bonded treasurer and bonded tax collector); 2504 (small city meeting during the first week of July, day and time of regular meetings)

8 NYCRR § 104.1 (requirement to review attendance data)

Adoption date: July 5, 1995; Revised: April 1, 2009

Board of Education

50 Van Cott Ave
Farmingdale, NY 11735

Meeting: 12/04/19 08:00 PM
Department: Assistant Supt for Human Resources and Admin

Category: Policy

Prepared By: Marie Lovisa

Initiator: Glen A Zakian

Sponsors:

DOC ID: 5981

SCHEDULED**DISCUSSION ITEM (ID # 5981)**

Draft Policy #5110-R, School Attendance Areas Regulation

SCHOOL ATTENDANCE AREAS REGULATION

Assignment of Students to Buildings

The Board of Education has established geographic elementary school attendance zones as shown on official maps of the district. These school attendance zones are designated by letter or number as listed below. Each student shall attend that school assigned as the receiving school for the zone in which he/she resides. The official district map shall be kept on file in the Transportation Office where it may be examined by district residents.

Attendance Zones:

Students grades K-5 residing in Zones:

- a. L, M, N, P, Q, R, S, and 3 shall attend the Albany Avenue School.
- b. A, B, C, D, E, F, G, H (north of the Southern State Parkway), and J shall attend the Saltzman East Memorial School.
- c. T, 1, 2, 5, 6, 7 (north of Fulton Street), 8, and 9, shall attend the Northside School.
- d. 4, 7 (south of Fulton Street), U, V, W, X, Y, Z, K, and H (south of the Southern State Parkway), shall attend the Woodward Parkway School.

Exceptions

An exception to the above policy concerns the assignment of students **designated as English Language Learners (ELL's), and students** with disabilities, as determined within the discretion of the District, Committee on Special Education and/or 504 Committee. In addition, the sibling(s) of ~~a student with a disability~~ **such students** may attend school outside his/her attendance zone, in the same school building as his/her ~~disabled~~ sibling with transportation, through the completion of all grades regularly offered at that school building, even if his/her ~~disabled~~ sibling has already graduated at the election of the parent or guardian.

The Board also recognizes that exceptions may be made in the following limited circumstances, as determined solely within the discretion of the District:

- a. In those cases where a shift in schools would be required by reason of a demonstrated personal and/or family hardship, the Board offers this avenue of appeal. In each instance of alleged hardship, the parent shall seek relief, via written application, submitted through the Superintendent to the Board. The application shall list specific reason for the hardship claim. Exception to the mandated zone assignment in this instance shall be only by approval of the Board.
- b. In those cases where a shift of schools is warranted for physical, mental or emotional reasons, the Superintendent, or his/her designee, may effect, upon proof of need, said

DRAFT #5110-R

transfer with notification to the Board. Said proof of need shall be in the form of a certificate from a psychiatrist or psychologist, or physician with input from and review by corresponding district personnel.

- c. When a family moves from one attendance zone to another zone within the district, the child shall be permitted, upon request to the Superintendent or his/her designee, to finish the school year. In such a case, transportation may be provided on the basis of availability. When existing transportation is not available, transportation shall become the responsibility of the parent.

The objective of such a waiver is to permit students to complete the school year at "their" school; however, all conditions under the waiver shall cease at the conclusion of the school year.

- d. In those cases where a shift in schools is necessary due to homelessness as determined within the discretion of the District.

The Board shall not consider transfer requests which are based solely upon the preferential, selective judgment of the parent.

Ref:

[Education Law §§ 1709; 2045; 3606](#)

Cross-Ref:

5151, Homeless Children

Adoption date: July 5, 1995; Revised: February 1, 2017

Board of Education

50 Van Cott Ave
Farmingdale, NY 11735

Meeting: 12/04/19 08:00 PM
Department: Assistant Supt for Human Resources and Admin

Category: Policy

Prepared By: Marie Lovisa

Initiator: Glen A Zakian

Sponsors:

DOC ID: 5982

SCHEDULED

DISCUSSION ITEM (ID # 5982)

Draft Policy #8210.2, Recording of Classes and Meetings

DRAFT #8210.2**RECORDING OF CLASSES AND MEETINGS**

In order to maintain order in the classroom and ensure the free and open exchange of information and discussion during classes and meetings, the Farmingdale Union Free School District prohibits the use of tape recorders and all other recording devices by students, visitors and staff members. This prohibition applies to the recording of classes and/or during participation in meetings and on the school bus unless the express consent of the teacher or administrator is obtained by the person who seeks to record the meeting.

Students and faculty members are permitted to tape record meetings and/or class lectures in the event they possess an Individualized Education Program, or Accommodation Plan pursuant to Section 504 of the Rehabilitation Act or the Americans with Disabilities Act authorizing the use of a recording device for meetings and/or lectures.

Parents and/or guardians who wish to tape record Committee on Special Education Meetings or Team meetings concerning students with or suspected of having a disability, must notify the District in advanced of such meeting so that the District may keep a similar record of the meeting.