

**ROSLYN UNION FREE SCHOOL DISTRICT  
Meeting of the Board of Education**

**Thursday, October 20, 2016**

**7:15 P.M.**

**Roslyn High School – Cafeteria**

**7:00 p.m. - Executive Session, Board Room, HS Commons**

**7:15 p.m. - Board of Education Meeting**

Preliminary Announcements  
Emergency Procedures  
Cell Phones

**Pledge of Allegiance**

**Recognition:** AP Scholars  
Board of Education

**Reconvene in Board Room, HS Commons**

Recommendation to accept the Claims Audit Report for September 2016

**Board President's Comments**

**Superintendent's Comments**

**Student Delegate's Comments**

**Discussion Item(s):**

1. District Overview and Performance Analysis

**PUBLIC COMMENT #1 Limited to Agenda Items ONLY**

(Will be limited to ½ hour, no more than 2 minutes per speaker).

Though not required by law, the Roslyn Board of Education invites public comment during its meetings. Citizens will be recognized by the presiding officer. Please state your name and address before speaking and direct all comments to the Board. This is not a time for citizen to citizen exchanges. We ask that comments not include the names of students or staff members, and comments are not permitted with respect to confidential matters. Please also be reminded that Board meetings are designed by law to facilitate the school district's business and provide for public Board deliberations. Thank you

**ACTION ITEMS**

Action may be taken for each individual resolution or by the titled subgroups. Bracketed information following resolutions is not part of the Board's official action and does not become part of the official record.

**PERSONNEL:**

**ALL PERSONNEL APPOINTMENTS LISTED ARE FUNDED IN THE CURRENT BUDGET UNLESS OTHERWISE NOTED**

- P.1.** It is the recommendation of the Superintendent of Schools that the following resolution be adopted:  
**RESOLVED**, that the Roslyn Board of Education approves the appointments, resignations, terminations, elimination of positions, transfers, and leaves of absence as detailed in the Personnel Action Reports attached as **(Attachment P.1 Professional)**
- P.2.** It is the recommendation of the Superintendent of Schools that the following resolution be adopted:  
**RESOLVED**, that the Roslyn Board of Education approves the appointments, resignations, terminations, elimination of positions, transfers, and leaves of absence as detailed in the Personnel Action Reports attached as **(Attachment P.2 Classified)**
- P.3.** **BE IT RESOLVED** that the Board of Education herewith approves the Salary and Benefits Agreement of Joseph Dragone, the Assistant Superintendent for Business and Administration for the period from July 1, 2016 to June 30, 2021 and herewith authorizes the Board President to execute the same on behalf of the Board of Education.

**BUSINESS/FINANCE:**

**ALL ITEMS ON THE BUSINESS/FINANCE PORTION OF THE AGENDA ARE WITHIN THE BUDGET UNLESS OTHERWISE SPECIFIED**

- B.1.** Recommendation to **extend** the following contract [(ii) which was first approved by the Board of Education on November 6, 2014 (item B.8, Bid# 14/15-43], and extended on October 8, 2015 for 2015-16 (item B.1(ii), in order to renew:

- (ii) Contractor: Balfour Yearbooks  
Services: Production & supply of the Middle School Yearbook for the 2016-2017 school year.  
Fees: Total estimated to be \$7545

Recommendation to **extend** the following contract [(iii) which was first approved by the Board of Education on October 23, 2014 (item B.11), and extended on October 22, 2015 for 2015-16 (item B.9), in order to renew:

- (iii) Contractor: Walsworth Publishing Company  
Services: Production & supply of the High School Yearbook for the 2016-2017 school year.  
Fees: Total estimated to be \$19,980

- B.2.** Recommendation to approve Capital Fund Budget appropriation transfer requests as per **Attachment B.2.**
- B.3.** Recommendation to approve a revision to the Cooperative Transportation Contract Extensions for 2016-2017, which were approved on June 28, 2016 (item B.11), and on October 6, 2016 (item B.3) to include the addition of 30 days each for 2 students.
- B.4.** Recommendation to approve a payment in the amount of \$10,000.00 to Ingerman Smith, L.L.P. for legal services rendered to the district for the period ending 8/31/2016.
- B.5.** Recommendation to approve a payment in the amount of \$531.94 to Ingerman Smith, L.L.P. for legal services rendered to the district in regards to the LIPA Reform Act for the period ending 8/31/2016.
- B.6.** Recommendation to approve a pending change order as indicated below. It is understood that: 1) the work of the change orders is required in order to continue the projects and meet the projected completion date; 2) a formal change order prepared by the architect and executed by the architect and the contractor will be subsequently presented for formal approval by the board of education and executed by the board president at a future meeting; and 3) the amount estimated for these change orders will be the maximum allowed unless specifically approved by the BOE when the formal change order is presented.
- a. HS Plumbing PCO#1: Maccarone, Inc. PC Proposed Change Order #1 (High School) for additional work at an estimated cost of **\$25,000.**
- [Plumbing PCO#1 (High School) represents the cost to provide additional labor and materials as required to connect a second roof drain not specified in the construction documents due to unforeseen conditions and discovered only when the excavation for the new gymnasium was done. The drainage pool that accepted water from the drain was removed. The cost of this change order is the cost of piping to connect this second roof drain to the new drainage pool.]
- B.7.** Recommendation to approve a change order as indicated below. This change order will result in an increase in the contract with WJ Northridge in the amount of \$47,863.79 which will increase purchase order H16-00019 in account code H1620.293.04.1604
- a. W J Northridge (EH GC-004) for all work necessary to prepare and paint 14 classrooms and 1<sup>st</sup>/2<sup>nd</sup> floor corridors at East Hills including repairs to a height of 9 feet. (This was first presented to the Board of Education as a Pending Change Order on July 19, 2016 item B.2.b)

## **CURRICULUM AND INSTRUCTION:**

**C&I.1** Recommendation to accept the confidential stipulations of the CPSE for the dates listed below as well as the implementation plans for the corresponding special education programs, services and parent notification as previously approved by the Committee on September 26, 2016 and September 28, 2016.

**C&I.2** Recommendation to accept the confidential stipulations of the CSE for the dates listed below as well as the implementation plans for the corresponding special education programs, services and parent notification as previously approved by the Committee on September 29, 2016 and October 5, 2016.

**C&I.3** Recommendation to approve 102 students from the High School Marching Band and 12 chaperones to attend the New York State Field Band Conference in Syracuse, New York from October 28 through 30, 2016 at an estimated cost to the district of \$52,405.00. [Student Contribution: \$30,600.00 (58%); District Contribution: \$21,805.00 (42%)]

**C&I.4** Recommendation to approve Tara Berkowitz to attend the New York State Association for Health, Physical Education, Recreation & Dance Annual Conference in Verona, New York from November 17 through 19, 2016 at an estimated cost to the district of \$1,363.44.

## **BOARD OF EDUCATION:**

**BOE.1** Recommendation to conduct the *third* reading of Board of Education Policies 6220 Federal Funds, (**Attachment BOE.1**)

**BOE.2** **BE IT RESOLVED** that the Board of Education of the Roslyn Public Schools hereby ***abolishes the following policies:***

- Policy 6231 Chapter 1/PSEN Programs and Services

and hereby ***adopts the following policies in their place:***

- Policy 6220 Federal Funds

**BOE.3** Recommendation to conduct the *second* reading of Board of Education Policies 6410 Authorized Signatures, 6415 Wire Transfers, 6420 Online Banking, 6550 Extracurricular Activity Funds and 6600 Fiscal Accounting and Reporting. (**Attachment BOE.3**)

## **Public Comments #2**

## **EXECUTIVE SESSION (if needed)**

## **Adjournment**

Personnel Action Report  
Professional

P.1  
October 20, 2016

Item	Name	Action	Position / Replacing	Location	From	To	Tenure Area	Certification Class / Step Salary
1	Patrick Patterson	Resignation for the Purposes of Retirement	Music	HS		12/30/16 (last day of employment)		
2	Eileen Bauer	Resignation	Building Tutor - Math	EH		10/7/16 (last day of employment)		
3	Bryan Patterson	Resignation	Lunch Recreation Specialist	EH		10/21/16 (last day of employment)		
4	Bryan Patterson	Resignation	.08 Physical Education	EH		10/21/16 (last day of employment)		
5	Jeffrey Huntley	Childcare Leave	English	MS	On or about 1/17/17	6/30/17		Per RTA Contract
6	Alanna Schaffer	Appointment	Regular Sub/Leave Replacement English (J. Huntley)	MS	On or about 11/28/16	6/30/17		ELA 7-12 (init), BA/Step 1, per RTA Contract
7	Meredith Simone	Childcare Leave	Special Education	EH	On or about 5/6/17	6/30/17		Per RTA Contract
8	Lori Kaminsky	Substitute Appointment	Per Diem Substitute Teaching Assistant		10/24/16	6/30/17		\$100/day
9	Patricia Lopes	Substitute Appointment	Per Diem Substitute Teaching Assistant		10/24/16	6/30/17		\$100/day
10	Christine Varasano	Appointment	After School Instructional Teaching - PACT	EH	10/24/16	6/30/17		Per RTA Contract
11	Wendy Svitek	Appointment	Shared Decision Making training (not to exceed 2 hours)		10/24/16	6/30/17		\$80/hour
12	Wendy Svitek	Appointment	ABA Planning Teacher (not to exceed 2 hrs/mo)	EH	10/24/16	6/30/17		Per RTA Contract
13	Jillian Brass	Appointment	ABA Planning Teacher (not to exceed 4 hrs/mo)	HTS	10/24/16	6/30/17		Per RTA Contract
14	Marianne Corona	Appointment	ABA Planning Teaching Asst. (not to exceed 4 hrs/mo)	EH	10/24/16	6/30/17		Per RPA Contract, employees' hourly rate
15	Marianne Corona	Substitute Appointment	Substitute IPG Teacher	EH	10/24/16	6/30/17		Per RTA Contract
16	Marianne Corona	Substitute Appointment	Substitute IPG IPG Teaching Assistant	EH	10/24/16	6/30/17		Per RPA Contract
17	Mark Valentino	Coach Appointment	Boys' Asst. Winter Track II/1	HS	11/7/16	3/20/17		Per RTA Contract
18	Mauricio Romero	Appointment	Home Instruction Tutor		10/24/16	6/30/17		\$60/hour

Personnel Action Report  
Classified

P.2  
October 20, 2016

Item	Name	Action	Position / Replacing	Class	Type of Appt	Location	From	To	Certification Class / Step Salary
1	Yvon Aurelus	Resignation	Part-Time Bus Driver			Bus Garage		10/21/16 (last day of employment)	
2	Donald Desamours	Resignation	Bus Driver					10/23/16 (last day in position)	
3	Donald Desamours	Probationary Appointment	Cleaner/Bus Driver (M. Eugene)		Prob (6 mos.)		10/24/16		Grade 4 /Step 11, Per RCBDMA Contract

**Roslyn Union Free School District Capital Budget  
APPROPRIATION TRANSFERS**

Attachment B.2

Item	Transfer Dollar Amount	From Code	Previous Appropriation	Revised Appropriation	To Code	Previous Appropriation	Revised Appropriation
1	\$ 20,000.00	H1620 000 03 1598 Unalloc Bond Proceeds	\$ 1,640,240.19	\$ 1,620,240.19	H 2110 241 03 1503 Legal and Financial Services Undistributed Bond Expenses	\$ 50,000.00	\$ 70,000.00

For: We have incurred slightly more expenditures than originally anticipated for BANs and Bonds

**APPROVED:**                      **Joseph C. Dragone** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**APPROVED:**                      **Allison Brown** \_\_\_\_\_ **DATE** \_\_\_\_\_

**BOE APPROVED:**                      \_\_\_\_\_ **Item #:** \_\_\_\_\_

First Reading - September 22, 2016  
Second Reading - October 6, 2016  
Third Reading - October 20, 2016

# **POLICY 6220**

## **FEDERAL FUNDS**

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## **REVISED POLICY**

<b>Policies Being Replaced</b>	<b>Policy 6231 Chapter I/PSEN Programs and Services</b>
<b>Reason for Revision</b>	<b>Updating substance of policy to align with current law</b>



In addition to requesting adequate local funds, the Superintendent of Schools, or his/her designee, shall consider whether to apply for any federal aid for which it is eligible. The Superintendent of Schools, or his/her designee, will evaluate federally funded programs, including possible benefits to the students in the School District, apprise the Board of Education of the value of each, and make recommendations accordingly. A separate federal aid fund shall be maintained to record all financial transactions in federally aided programs and projects. A separate checking account, distinct from all other School District accounts, shall be maintained for federal funds.

Cross-Ref:

Ref:

Adoption date:

# **EXISTING POLICY**

**ROSLYN PUBLIC SCHOOLS**  
**Roslyn, New York**

**POLICY #6231**

**CHAPTER I/PSEN PROGRAMS AND SERVICES**

**Chapter 1**

The Roslyn Union Free School District Board of Education may apply for Chapter 1 of Title 1 of the Elementary and Secondary Education Act (ESEA) funding for projects designed to meet the special educational needs of educationally deprived children. Such funding shall be used to provide appropriate programs and services to participating students in basic and more advanced skills. In particular, funds may be used for the following:

1. year-round services and activities, including intensive summer school programs;
2. purchasing appropriate equipment and/or instructional materials;
3. employment of special instructional personnel, school counselors, and/or other pupil services personnel;
4. employment and training for New York State teaching assistants;
5. teacher bonuses in excess of regular salary schedules for service in such programs;
6. training of teachers, librarians, other instructional and pupil services personnel, and early childhood education professionals when appropriate;
7. construction, if necessary, of school facilities;
8. parental involvement activities;
9. planning for and evaluation of Chapter 1 programs; and
10. other activities permitted under federal regulations.

POLICY #6231

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With the approval of the State Education Department, the district may use up to and including five percent (5%) of such funds for "innovation projects to promote quality" in the district's Chapter 1 program. Such projects may include the following:

1. continuation of services to those students who participated in the program in any previous year;
2. continuation of services for a period not to exceed two additional years to participating students who are transferred to areas/schools which are ineligible for such funding, as part of a desegregation plan;
3. incentive payments to schools that have demonstrated significant progress and success in attaining Chapter 1 goals;
4. training of teachers and librarians in the special educational needs of eligible students, and in the integration of Chapter 1 programs into regular classroom programs;
5. programs which encourage innovative approaches to parental involvement. or rewards to or expansion of exemplary parental involvement programs; and
6. encouraging community and business involvement in meeting the needs of eligible children.

The Board must submit for approval a plan for the expenditure of its Pupils with Special Educational Needs (PSEN) funds, which are state funds which must be expended only for project activities for eligible pupils in the school year for which funds are appropriated. PSEN serves as a funding source for all school districts based upon the number of educationally deficient students in each district.

The Board directs the administration to follow all applicable State Education Department guidelines for completing budget forms for the operation of Chapter 1/PSEN projects.

:FPB

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POLICY #6231

Adopted: 12/1989

Revised: 11/1994

Ref: 8 NYCRR Part 149  
34 CFR Part 75; §200.34(c)(1)(i) (ESEA Chapter 1  
Program in Local Educational Agencies)  
Applicant's Guide and Instructions for Consolidated  
Application and the Program Information Report, The  
University of the State of New York (1989)  
Pupils With Compensatory Educational Needs:  
Questions and Answers  
July 1987, The University of the State of New York  
(1987)  
Chapter 1 Policy Manual, The University of the State  
of New York (1990)

Cross-ref: 1900, Parental Involvement  
4010, Equivalence in Instructional Staff and  
Materials  
4325, Compensatory Education

# **POLICY 6410**

## **AUTHORIZED SIGNATURES**

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### **REVISED POLICY**

<b>Policies Being Replaced</b>	<b>Policy 6410 Authorized Signatures</b>
<b>Reason for Revision</b>	<b>Updating substance of policy to align with current law</b>

The Board of Education authorizes the signature on checks issued against all accounts of the School District to be that of the Treasurer and the District Clerk .

The Board of Education hereby authorizes the use of check signing diskettes with safeguards for the school district's protection and with facsimile signatures of those authorized to sign checks. Said diskettes shall be maintained in the exclusive and secured possession of the Treasurer, District Clerk, Assistant Superintendent for Secondary Education and Assistant Superintendent for Business and Administration, respectively.

The Treasurer and the District Clerk, or in his/her absence, Assistant Superintendent for Business and Administration and the Assistant Superintendent for Secondary Instruction shall be present and shall control the affixing of his/her signature when checks are run. He or she should maintain a log of checks signed and should verify the sequence of check numbers that are used. The signing of blank checks is expressly forbidden.

Extraclassroom activity fund checks shall be signed by both the Student Activity Accounts Treasurer and the Central Treasurer of the extracurricular activity fund.

Contracts authorized by Board of Education resolution shall be signed by the Board President or in his/her absence the Vice-President, unless a different signatory is identified in the Board of Education resolution. Purchase orders for goods and/or services identified in the various budget codes of the school district budget will be executed by the Purchasing Agent responsible for the procurement of such goods and/or services.

Ref: Education Law §§1720; 1724; 2523  
8 NYCRR §§170.1(c)(d); 172

Adoption date:

First Reading - September 22, 2016  
Second Reading - October 20, 2016

# **POLICY 6415**

## **WIRE TRANSFERS**

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### **NEW POLICY**

<b>Policies Being Replaced</b>	<b>NONE</b>
<b>Reason for Revision</b>	<b>Adopt policy to align with current law</b>



The Board of Education recognizes the availability of the use of electronic wire transactions in the conduct of the financial affairs of the School District. The Board of Education or its designee shall develop procedures which indicate the individual(s) authorized to initiate, approve, transmit, record, review and reconcile electronic wire transactions. At least two (2) individuals will be involved in each transaction. Authorization and transmitting functions will be segregated.

The School District will enter into written wire transfer security agreements for School District bank accounts which will include established procedures for authenticating wire transfer orders.

All wire transfers must be authorized by the Assistant Superintendent for Business and Administration. Routine wire transfers shall be conducted as follows:

- The Accountant in the Business Office, or the Assistant Administrator for Business (in the Accountant's absence) will initiate the request to transfer funds from a School District authorized banking account to another institution in the form of a written Transfer Request.
- The Transfer Request will be signed and approved by two of the following individuals: Assistant Superintendent for Business and Administration, Assistant Superintendent for Secondary Instruction, District Clerk, or District Treasurer.
- After the Accountant's Transfer Request is signed and approved, the Accountant, the District Treasurer or their backups will execute the transfer of funds, via the bank, in accordance with the authorization. This authorization will not be executed by the bank until approved by two of the following individuals: Assistant Superintendent for Business and Administration, Assistant Superintendent for Secondary Instruction, Assistant Administrator for Business or the District Clerk. When the Transfer Request is a transfer of funds from one School District account to another School District account, a second set of bank approvals will not be required. In all instances, at least three (3) individuals shall be involved in the initiation and approval of each transaction.
- The Accountant will create the warrants and make the journal entries to record these payments. When these payments relate to a transaction involving payroll, the transfers will be recorded by the Payroll Office. The Accountant will post the transaction to the general ledger and the Assistant Superintendent for Business and Administration or the Superintendent of Schools (in the absence of the Assistant Superintendent for Business and Administration) will approve the entries.

Dual approval controls will be established for non-routine wire transfer orders. The Internal Auditor will periodically confirm that wire transfers have appropriate signatures, verification and authorization of proper personnel.

Cross-Ref:

Ref: Education Law Section 2116-a  
General Municipal Law Article 2 Section 5-a

Adoption Date:

First Reading - October 6, 2016  
Second Reading - October 20, 2016

# **POLICY 6420**

## **ONLINE BANKING**

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### **NEW POLICY**

<b>Policies Being Replaced</b>	<b>NONE</b>
<b>Reason for Revision</b>	<b>Adopt policy to align with current law</b>

The Board of Education acknowledges that online banking services offer convenience and facilitate management of the School District's finances provided that good accounting practices are adhered to and internal controls observed. The Board of Education requires a clear, complete and detailed accounting of all financial transactions for which the Board of Education is held accountable. The transfer of funds via online banking services between various accounts and the transfer of funds from School District accounts to non-district accounts, and vice versa, for various purposes, are financial transactions to be properly monitored and controlled.

The following are online banking activities the School District engages in:

1. viewing bank account information;
2. transfers between School District accounts;
3. paying of the District's debt obligations;
4. transfer of district funds into investments in accordance with the School District's Investment Policy; and
5. receipt of revenues from various sources.

Transactions through online banking services may not be initiated and approved by the same individual. In general, all on-line transaction will be initiated by the Accountant. A separate user name and password for processing online banking transactions shall be established for all School District personnel who have access to online banking. Before any transaction is to be initiated by the Accountant, a written request must be prepared and approved by two of the following individuals: Assistant Superintendent for Business and Administration, Assistant Superintendent for Secondary Instruction, District Clerk or District Treasurer. After a Transfer Request is approved, the Accountant will execute the transfer of funds, via the bank, in accordance with the authorization. The Assistant Administrator for Business will have the authority to initiate online banking transactions in the absence of the Accountant. This authorization will not be executed by the bank until it is approved electronically by two of the following individuals: Assistant Superintendent for Business and Administration, Assistant Superintendent for Secondary Instruction, Assistant Administrator for Business (if not the individual initiating the transaction) or the District Clerk. When the Transfer request is a transfer of funds from one School District account to another School District account, the second bank electronic approval is not required. In all instances, at least three (3) individuals shall be involved in the initiation and approval of each transaction.

The Superintendent of Schools will have the authority to approve online banking transactions in the absence of the Assistant Superintendent for Business and Administration.

Each bank transfer will be recorded by the Accountant in monthly receipts, disbursements and journal entries, showing the amount of monies and the purpose of the transferring of funds. The District Treasurer will be responsible for the reviewing, reconciling and recording of online banking transactions.

Cross-Ref:

Ref:

Adoption Date:

First Reading - October 6, 2016  
Second Reading - October 20, 2016

# **POLICY 6550**

## **EXTRACURRICULAR ACTIVITY FUNDS**

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### **NEW POLICY**

<b>Policies Being Replaced</b>	<b>NONE</b>
<b>Reason for Revision</b>	<b>Adopt policy to align with current law</b>

Extracurricular activity funds shall be designated as those funds raised other than by charges of the Board of Education for, by, or in the name of the student body.

Student funds shall be deemed to include, but not be limited to, money collected from students for the purchase of supplies and materials, fees for organizations and social events. Such funds shall be handled in accordance with procedures set by the State Education Department of Audit and Control and the regulations set forth by the School District. In all instances involving student funds, an employee of the Board of Education must be designated as the individual responsible for control of the funds and must use appropriate accounting procedures for the safeguarding of the funds against loss, misuse or misapplication. Monthly reports to the Board of Education concerning the status of extracurricular activity funds will be by the Assistant Superintendent for Business or his/her designee. An independent and impartial audit of the accounts shall be made at least annually.

If an extracurricular activity fund is discontinued and has remaining funds, those funds shall be transferred to the Organization of Class Councils (OCC).

Activities of students carried on, in part or in full, as part of a course curriculum during regular classroom hours are considered a School District activity and do not constitute a student activity. Revenues generated as a result of these activities are to be School District property and are to be given promptly to the School District Treasurer for deposit to the General Fund.

Cross Ref:

Ref:

Adoption Date:

# **POLICY 6600**

## **FISCAL ACCOUNTING AND REPORTING**

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### **REVISED POLICY**

<b>Policies Being Replaced</b>	<b>Policy 6600 Fiscal Accounting and Reporting</b>
<b>Reason for Revision</b>	<b>Updating substance of policy to align with current law</b>

The schools are financed through various forms of taxation. Therefore, the Board of Education insists on clear, complete, and detailed accounting of all financial transactions for which the Board of Education is held accountable.

### Accounting and Reporting Systems

The system of accounts will conform to the Uniform System of Accounts for School Districts, as defined by the State Comptroller's Office and generally accepted governmental accounting standards. The accounting system will yield information necessary for the Board of Education to make intelligent policy decisions and perform its oversight function.

The Board of Education directs the Assistant Superintendent for Business to keep informed of changes in state and/or Government Accounting Standards Board (GASB) accounting requirements and implement changes, as appropriate. The Board of Education expects that the Assistant Superintendent for Business will communicate new standards and/or requirements to the Board of Education and Superintendent of Schools, as necessary, so that the Board of Education can carry out its responsibilities. Proposed expenditures will be budgeted under and the actual expenditures will be charged to categories that most accurately describe the purpose for which monies are to be spent.

The Board of Education directs the Treasurer to keep it informed of the financial status of the School District through monthly cash reconciliation and budget status reports and annual fiscal reports, including periodic projections of the end of year fund balance. The Assistant Superintendent for Business shall highlight any deviation in actual fiscal conditions from planned fiscal conditions and offer recommendations to the Board of Education to remedy the situation. The Assistant Superintendent for Business and/or the Treasurer will prepare and submit, through the Superintendent of Schools, to the Board of Education and the Commissioner of Education, such reports as are prescribed by law. These shall be filed with appropriate governmental bodies as required under law or regulation. The School District will cooperate with governmental agencies and research organizations as required by law for data concerning the fiscal operations of the School District.

The School District shall be audited annually by an independent certified public accountant or a public accountant. The auditor's report shall be adopted by resolution and a copy shall be filed with the Commissioner of Education. The School District, through its central office administration, shall respond to all audit findings, reports and recommendations as required by law and in writing.

### Cross-ref:

Ref: Education Law §§ 1721; 2117; General Municipal Law §§33; 34; 8 NYCRR §§155.1; 170.1; 170.2

### Adoption date:

# **EXISTING POLICY**



ROSLYN PUBLIC SCHOOLS  
Roslyn, New York

Policy #6600

FISCAL ACCOUNTING AND REPORTING

The Board of Education insists on clear, complete, and detailed accounting of all financial transactions for which the Board is held accountable.

Accounting and Reporting Systems

The system of accounts will conform to the Uniform System of Accounts for School Districts. The accounting system will yield information necessary for the Board to make policy decisions.

Proposed expenditures will be budgeted under and the actual expenditures will be charged to categories that most accurately describe the purpose for which monies are to be spent.

The Board directs the Treasurer to keep it informed of the financial status of the district through monthly cash reconciliation and budget status reports and annual fiscal reports. The Treasurer should highlight any deviation in actual fiscal conditions from planned fiscal conditions and offer recommendations to the Board to remedy the situation. The Assistant Superintendent for business will prepare and submit, through the Superintendent, to the Board and the Commissioner of Education, such reports as are prescribed by law. These shall be filed with appropriate governmental bodies as required under law or regulation. The district will cooperate with governmental agencies and research organizations as required by law for data concerning the fiscal operations of the district.

The district will cooperate with governmental agencies and research organizations as required by law for data concerning the fiscal operations of the district.

Policy # 6600

Page 2

Cash Receipts

All cash received by district employees shall result in a dated receipt being provided. The cash shall be held in a locked safe until such time as it is deposited in the appropriate bank. Cash and checks transmitted from each building to the central office shall be accompanied by a Deposit Record (6600-E). On days that the total of all cash and checks being held, reaches \$500, the funds are to be deposited, without delay.

Independent/External Audits

The district shall be audited annually by an independent certified public accountant or a public accountant. The auditor's report shall be adopted by resolution and a copy shall be filed with the Commissioner of Education.

The Superintendent is hereby directed to respond to all audit findings and recommendations. Such response is to include a statement of the corrective actions taken or proposed to be taken, or if action is not taken or proposed, an explanation of reasons, as well as a statement on the status of corrective actions taken on findings or recommendations contained in any previous report of examination or external audit, or any management letter for which a response was required.

The Superintendent shall also ensure that the provisions contained in the General Municipal Law in regard to audit reports are followed.

Bank Reconciliations

All bank reconciliations shall be performed by an employee who does not have any responsibility for receiving or disbursing funds.

Policy #6600

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Journal Entries

All journal entries shall be approved in writing by both the Assistant Administrator for Business and the Assistant Superintendent for Business.

Adopted: 7/2005  
Revised: 1/2007

Ref: Education Law §§1610;  
1721; 2117; 2528; 2577;  
2590-i

General Municipal Law §§33; 34  
8 NYCRR §§155.1; 170.1; 170.2

Cross-ref: 1120, School District Records

**Roslyn UFSD**  
**Roslyn, New York 11576**  
**Deposit Record to Accompany Funds to be Deposited**

6600-E

To: District Treasurer \_\_\_\_\_ From: \_\_\_\_\_

Building or Program: \_\_\_\_\_

Source of these Funds\*: (specify from whom these funds were collected and for what purpose)

\_\_\_\_\_

\_\_\_\_\_

Cash		Checks					
Number	Total	Check #	Amount	Check #	Amount	Check #	Amount
100s	_____	_____	_____	_____	_____	_____	_____
50s	_____	_____	_____	_____	_____	_____	_____
20s	_____	_____	_____	_____	_____	_____	_____
10s	_____	_____	_____	_____	_____	_____	_____
5s	_____	_____	_____	_____	_____	_____	_____
1s	_____	_____	_____	_____	_____	_____	_____
50¢	_____	_____	_____	_____	_____	_____	_____
25¢	_____	_____	_____	_____	_____	_____	_____
10¢	_____	_____	_____	_____	_____	_____	_____
5¢	_____	_____	_____	_____	_____	_____	_____
1¢	_____	_____	_____	_____	_____	_____	_____
Total Cash	_____	_____	_____	_____	_____	_____	_____
Total Checks	_____	_____	_____	_____	_____	_____	_____
Grand Total	<input type="text"/>	_____	_____	_____	_____	_____	_____

(If you are including a large number of checks for deposit, you may attach an adding machine tape showing the amount of each individual check instead of completing the chart above for checks)

\* If these funds are to be credited for the benefit of individual students (such as AP test fees, textbook reimbursements or funds raised for a field trip) be sure you keep a record of the names of the individual students and amount you have credited to each student.

**ROSLYN PUBLIC SCHOOLS**  
Roslyn, New York

**REGULATION #6600-R**

**FISCAL ACCOUNTING AND REPORTING REGULATION**

An evaluation of the internal and external auditors shall be done by the Board of Education either directly or as authorized through its Citizens Advisory Audit Committee (CAAC).

:FPZ

Adopted: 7/2005

**ROSLYN PUBLIC SCHOOLS  
BOARD OF EDUCATION MEETING**

**AGENDA ADDENDUM**

**Thursday, October 20, 2016**

**PERSONNEL:**

**P.2 Classified**

Item	Name	Action	Position / Replacing	Class	Type of Appt.	Location	From	To	Certification Class / Step Salary
4	Warren Hagen	Revise last date of employment Resignation for the Purposes of Retirement	Custodian			Maint		10/30/16 (last day of employment)	

**BUSINESS/FINANCE**

**B.2 (As Amended below)**

**Roslyn Union Free School District Capital Budget  
APPROPRIATION TRANSFERS**

**Attachment B.2**

Item	Transfer Dollar Amount	From Code	Previous Appropriation	Revised Appropriation	To Code	Previous Appropriation	Revised Appropriation
1	\$ 20,000.00	H1620 000 03 1597	\$ 2,887,478.14	\$ 2,867,478.14	H 2110 241 03 1503	\$ 50,000.00	\$ 70,000.00
		Unallocated Funds			Legal and Financial Services		
		Available Funds 2014/15			Undistributed Bond Expenses		
For:	We have incurred slightly more expenditures than originally anticipated for BANs and Bonds						
2	\$ 10,000.00	H1620 000 03 1597	\$ 2,867,478.14	\$ 2,857,478.14	H2110 245 09 1509	\$ 92,872.39	\$ 102,872.39
		Unallocated Funds			Architectural fees		
		Available Funds 2014/15			MS bond 006-031		
For:	building survey fees for middle school						
3	\$ 7,000.00	H1620 000 03 1597	\$ 2,857,478.14	\$ 2,850,478.14	H2110 245 08 1508	\$ 810,916.23	\$ 817,916.23
		Unallocated Funds			Architectural fees		
		Available Funds 2014/15			HS bond 002-041		
For:	building survey fees for high school						
4	\$ 11,000.00	H1620 000 03 1597	\$ 2,850,478.14	\$ 2,839,478.14	H2110 245 06 1506	\$ 428,948.38	\$ 439,948.38
		Unallocated Funds			Architectural fees		
		Available Funds 2014/15			HTS bond 007-024		
For:	building survey fees for heights school						
5	\$ 21,000.00	H1620 000 03 1798	\$ 1,750,000.00	\$ 1,729,000.00	H2110 245 06 SSBA	\$ -	\$ 21,000.00
		Unallocated Funds			Architectural fees		
		2016-17 Capital Transfer			Smart Schools Bond Act		
For:	loan to set up account from which to pay architectural fees for the Smart Schools Bond which will eventually be reimbursed by New York State						
6	\$ 12,145,298.00	H1620 000 03 1696	\$ 16,542,477.00	\$ 4,397,179.00	H1620 293 08 1608	\$ -	\$ 12,145,298.00
		Unallocated Funds			General Construction		
		Bond Proceeds			HS Bond 002-041		
For:	to set up initial accounting for Bond Project at HS awarded to Stalco, Inc.						
7	\$ 1,283,000.00	H1620 000 03 1696	\$ 4,397,179.00	\$ 3,114,179.00	H1620 296 08 1608	\$ -	\$ 1,283,000.00
		Unallocated Funds			Electrical Contractor		
		Bond Proceeds			HS Bond 002-041		
For:	to set up initial accounting for Bond Project at HS awarded to Palace Electric						
8	\$ 827,759.00	H1620 000 03 1696	\$ 3,114,179.00	\$ 2,286,420.00	H1620 296 07 1607	\$ -	\$ 827,759.00
		Unallocated Funds			Electrical Contractor		
		Bond Proceeds			HH Bond 009-025		
For:	to set up initial accounting for Bond Project at HH awarded to Relle Electric						
9	\$ 1,798,000.00	H1620 000 03 1696	\$ 2,286,420.00	\$ 488,420.00	H1620 294 07 1607	\$ -	\$ 1,798,000.00
		Unallocated Funds			HVAC Contractor		
		Bond Proceeds			HH Bond 009-025		
For:	to set up initial accounting for Bond Project at HH awarded to JNS						

**Roslyn Union Free School District Capital Budget  
APPROPRIATION TRANSFERS**

**Attachment B.2**

Item	Transfer Dollar Amount	From Code	Previous Appropriation	Revised Appropriation	To Code	Previous Appropriation	Revised Appropriation
10	\$ 123,150.00	H1620 000 03 1696	\$ 488,420.00	\$ 365,270.00	H1620 295 07 1607	\$ -	\$ 123,150.00
		Unallocated Funds			Plumbing Contractor		
		Bond Proceeds			HH Bond 009-025		
For:	to set up initial accounting for Bond Project at HH awarded to Ambrosio						
11	\$ 140,615.00	H1620 000 03 1696	\$ 365,270.00	\$ 224,655.00	H1620 295 08 1608	\$ -	\$ 140,615.00
		Unallocated Funds			Plumbing Contractor		
		Bond Proceeds			HS Bond 002-041		
For:	to set up initial accounting for Bond Project at HS awarded to Maccarone						
12	\$ 144,010.00	H1620 000 03 1696	\$ 224,655.00	\$ 80,645.00	H1620 294 08 1608	\$ -	\$ 144,010.00
		Unallocated Funds			HVAC Contractor		
		Bond Proceeds			HS Bond 002-041		
For:	to set up initial accounting for Bond Project at HS awarded to Hi-Tech						
13	\$ 3,000,000.00	H1620 000 03 1797	\$ 3,000,000.00	\$ -	H1620 294 08 1608	\$ 144,010.00	\$ 3,144,010.00
		Unallocated Funds			HVAC Contractor		
		Bond Proceeds			HS Bond 002-041		
For:	to set up initial accounting for Bond Project at HS awarded to Hi-Tech						
14	\$ 32,438.00	H1620 000 03 1696	\$ 80,645.00	\$ 48,207.00	H1620 293 08 1608	\$ -	\$ 32,438.00
		Unallocated Funds			General Construction		
		Bond Proceeds			Bus Demo 5-004-006		
For:	to set up initial accounting for Bond Project at HS (Demolition of Old Bus Garage) awarded to Stalco						
15	\$ 2,596,264.00	H1620 000 03 1597	\$ 2,839,478.14	\$ 243,214.14	H1620 293 07 1507	\$ -	\$ 2,596,264.00
		Unallocated Funds			General Construction		
		Available Funds 2014/15			HH Bond 009-025		
For:	to set up initial accounting for Bond Project at HH awarded to Stalco						
16	\$ 3,000,000.00	H1620 000 03 1697	\$ 3,100,000.00	\$ 100,000.00	H1620 293 07 1507	\$ 2,596,264.00	\$ 5,596,264.00
		Unallocated Funds			General Construction		
		Available Funds 2015/16			HH Bond 009-025		
For:	to set up initial accounting for Bond Project at HH awarded to Stalco						
17	\$ 1,300,000.00	H1620-293-04-1604	\$ 2,759,350.00	\$ 1,459,350.00	H1620 000 03 1697	\$ 100,000.00	\$ 1,400,000.00
		General Construction - Site Work			Unallocated Funds		
		EH Bond 001-025			Available Funds 2015/16		
For:	to correct accounting for the East Hills project - the field work should have been charged to the Capital Reserve						
18	\$ 1,300,000.00	H1620 000 03 1699	\$ 1,300,000.00	\$ -	H1620-293-04-1614	\$ -	\$ 1,300,000.00
		Unallocated Funds			General Construction - Site Work		
		2011 Capital Reserve			EH Bond 001-025		
For:	to correct accounting for the East Hills project - the field work should have been charged to the Capital Reserve						



**Roslyn Union Free School District Capital Budget  
APPROPRIATION TRANSFERS**

Attachment B.2

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Item	Transfer Dollar Amount	From Code	Previous Appropriation	Revised Appropriation	To Code	Previous Appropriation	Revised Appropriation
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**APPROVED:**                    **Joseph C. Dragone** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**APPROVED:**                    **Allison Brown** \_\_\_\_\_ **DATE** \_\_\_\_\_

**BOE APPROVED:**            \_\_\_\_\_ **Item #:** \_\_\_\_\_

## **BOARD OF EDUCATION**

**BOE.4 WHEREAS**, in accordance with Education Law Section 3811 and/or Public Officer's Law Section 18, staff members Kevin Carpenter and Francesco Delledera have submitted timely written requests for legal defense and indemnification in connection with a Verified Complaint filed with the New York State Division of Human Rights dated October 12, 2016, entitled *Marie Eugene v. Roslyn Union Free School District, Delldera Franceso, "John" Cassey (True first name unknown)* Case No. 10184275 ("Verified Complaint"), in which each are named in their individual capacities; and

**WHEREAS**, there are allegations in the complaint arising from the performance of the above-referenced employees' duties and responsibilities within the scope of their employment; and

**WHEREAS**, the Verified Complaint was submitted to the School District's insurance carrier, New York Schools Insurance Reciprocal; and

**WHEREAS**, said insurance carrier authorized the assignment of Ingerman Smith, L.L.P as counsel for this matter at the expense of the insurance carrier;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Education of the Roslyn Union Free School District hereby agrees to defend and indemnify the individuals identified above and appoints the law firm of Ingerman Smith, LLP to represent the individuals identified above, in addition to the District, in the above-referenced legal action to the extent authorized by law and policy.

**BE IT FURTHER RESOLVED**, that the Superintendent of Schools is authorized and directed to take such further action as shall be necessary or appropriate to give effect to the foregoing.