

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

Thursday, October 6, 2016

8:00 P.M.

Roslyn High School – Board Room

7:00 p.m. - Executive Session

8:00 p.m. - Board of Education Meeting

Preliminary Announcements
Emergency Procedures
Cell Phones

Pledge of Allegiance

Recognition: 2016 National Merit Scholarship Semifinalists
National Merit Commended Students

Recommendation to accept the Treasurer's Report(s) for July 2016 (**Attachment T1**) and August 2016 (**Attachment T2**) along with a request to "Write-Off" a number of stale checks that were each issued at least six months ago (**Attachment T3**).

Recommendation to accept the minutes from the following meeting(s):
September 8, 2016

Board President's Comments

Superintendent's Comments

Student Delegate's Comments

Discussion Item(s):

1. 2016 Roslyn Summer Academy
2. Acceptance of External Auditors Report (O'Connor Davies)

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)**

BUSINESS/FINANCE:

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

- B.1.** Recommendation to approve the following contracts and to authorize the Board of Education President to execute (those contracts marked with an asterisk have been prepared pursuant to a previous award of an RFP or bid):
- (i) Contractee: Plainview-Old Bethpage Central School District
Services: One (1) student from Plainview-Old Bethpage to attend The Hilltop Academy for the 2016-2017 school year
October 13, 2016-June 23, 2017
Fees: \$65,735.29 (pro-rated) tuition per student
Total estimated to be \$65,5735.29 (Roslyn to receive)

Recommendation to **amend** the following contract (ii) which was approved by the Board of Education on August 11, 2016 (item B.23):

- (i) Recommendation to approve the following cafeteria bids awarded by the Long Island School Nutrition Directors' Association (LISNDA) for the 2016-2017 school year:

DIRECT DIVERSION

The Long Island School Nutrition Directors' Association opened the Cooperative Commodity Direct Diversion Bid at 11:00am on January 8, 2016 for the period of July 1, 2016 – June 30, 2017. The Bid was advertised in Newsday on December 28, 2015. The Bids were sent to 33 vendors and 19 submitted bids for RFP.

The LISNDA Cooperative Bid Committee recommends the Board of Education of the participating districts approve the awards as indicated on the Supplier Award Summary for RFP # 272 Commodity Foods Direct Diversion Bid 2016- 2017: Advance Pierre Foods, Cargill, Jennie O Turkey, JTM Food Group, Maid-Rite Steak Co. Inc., Mivila, Nardone Bros, National Food Group, Peterson Farms, Pilgrim Pride Corp, Rich Products Corp, S. Foods, T.A. Morris, Tasty Brands, and *Michael Foods, Inc.*

B.2. Recommendation to approve 2015-2016 budget increase/appropriation request:

<u>FROM REVENUE CODE</u>	<u>TO BUDGET CODE</u>	<u>AMOUNT</u>
A5999.000	9901-930-03-9000-303	\$1,556,473.60
Appropriated Fund Balance	School Lunch Fund	
	Subtotal	\$1,556,473.60

REASON FOR TRANSFER REQUEST: To appropriate Fund Balance to cover prior years School Lunch Deficit, per External Auditors.

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) to include the addition of 2 students. **(Attachment B.3.)**

B.4. Recommendation to approve the following payments to KG&D Architects for professional services rendered to the district and reimbursable expenses pertaining to capital improvements at the locations indicated in the table below. [Funds will be deducted from the Capital Budget Codes indicated in the table below.

Payment	Location/ Project	Budget	PO #S	Inv #
\$6,009.28	New Bus Garage	2110-245-03-1502	H15-00014	24
\$4,883.21	EH Prof. Svcs & Reimbs.	2110-245-04-1504	H15-00014	17
\$13,856.68	EH Reimbursables	2110-245-04-1504	H15-00014	14
\$9,041.18	HH Prof. Svcs & Reimbs.	2110-245-07-1507	H15-00014	18
\$9,695.49	HS Prof. Svcs & Reimbs.	2110-245-08-1508	H15-00014	19
\$2,917.05	MS Prof. Svcs & Reimbs.	2110-245-09-1509	H15-00014	14

B.5. Recommendation by David Shoob, Supervisor of Transportation, to declare the following bus surplus:

Minimum \$1,000.00

Bus #37: 2002 Ford E350 7.3 Girardin Body, VIN# 1FDSE35F62HA09505, miles 207,410. Needs new engine.

It is beyond its useful life and needs considerable repair: (We intend to put Bus #37 up for public auction with minimum bid price as specified. If minimum bid not met after auction, then it will be sold for scrap)

B.6. WHEREAS, on or about August 30, 2016, the Roslyn Union Free School District (the "School District") issued a Request for Proposals to finance the purchase of eight (8) new school vehicles at a total cost of \$889,179 over a five (5) year term; and

WHEREAS, on September 7, 2016, the School District received and opened sealed proposals for the financing of the School District's installment purchase of the school vehicles; and

WHEREAS, the School District Administration and its Financial Advisor reviewed the proposals received in response to the Request for Proposal; and

WHEREAS, based upon said review, the School District Administration and the District's Financial Advisor recommend that the Board of Education of the Roslyn Union Free School District award the financing of the new school vehicles to US Bancorp Government Leasing and Finance, Inc. at a rate of 1.612% for a five (5) year term, which represents the lowest responsible proposal received by the School District.

NOW THEREFORE, BE IT RESOLVED, that the Board of Education, acting in the best interest of the School District, awards the financing of the eight (8) new school vehicles to US Bancorp Government Leasing and Finance, Inc.

BE IT FURTHER RESOLVED, that the President of the Board of Education, Vice President of the Board of Education, Superintendent of Schools and the Assistant Superintendent for Business (each an "Authorized Representative") acting on behalf of the School District and with the advice of counsel are each hereby authorized to negotiate, enter into, approve, execute and deliver one or more equipment leases and/or schedules, subject to review and modification by counsel.

BE IT FURTHER RESOLVED, that the School District's obligations under any new master lease purchase agreement and schedules entered into by the District to finance the eight (8) new vehicles shall be subject to annual appropriation or renewal by the Board of Education of the District; the District's obligations under such master lease purchase agreement and schedules shall not constitute a general obligation of the District or indebtedness under the Constitution or laws of the State of New York and such master lease purchase agreement and schedules shall comply with Section 109-b of the New York State General Municipal Law.

BE IT FURTHER RESOLVED, that the proceeds of any master lease purchase agreement and schedules may be applied to reimburse the School District for expenditures made after the effective date of this resolution for the purpose for which said proceeds are authorized, or on or prior to such date if the Board of Education of the School District has adopted a prior statement of intent to issue lease obligations for such purpose; the foregoing statement of intent with respect to reimbursement is made in conformity with Treasury Regulation Section 1.150-2 of the United States Treasury Department.

BE IT FURTHER RESOLVED that the Board of Education hereby authorizes the Board President to execute the necessary documents to effectuate any master lease purchase agreement and schedules on behalf of the Board of Education and to take any and all other action necessary or desirable in connection with said master lease purchase agreement and schedules. This resolution shall take effect immediately. (Agreement is subject to review and approval by district counsel)

B.7. Recommendation to approve change orders to the contract with Baruti as indicated below.

A. EH-003 - net credit of \$11,490 for various changes made to doors and hardware – SED Project # 28-04-03-03-0-001-024 - PO H15-0007 reduction in code 1620-293-04-1405

B. HH-003 - net credit of \$14,225 for various changes made to doors and hardware – SED Project # 28-04-03-03-0-009-024 - PO H15-0007 reduction in code 1620-293-07-1406

C. HS-004 - net credit of \$29,523.75 for various changes made to doors and hardware – SED Project # 28-04-03-03-0-002-040 - PO H15-0007 reduction in code 1620-293-08-1408

D. HS-005 - additional costs of \$11,169.70 to replace 6' stockade fence with 8'stockade on 3" posts, extend fence 24 linear feet, repair existing chainlink fence - SED Project # 28-04-03-03-0-002-040 - PO H15-0007 increase in code 1620-293-08-1408

E. RH-003 - additional cost of \$3,527 for various changes made to doors and hardware - SED Project # 28-04-03-03-0-007-023 PO H15-0007 increase in code 1620-293-06-1407

F. MS-002 - additional cost of \$10,000 to install swing gates at RMS that were not included in original design - SED Project # 28-04-03-03-0-006-030 - PO H15-0007 increase in code 1620-293-09-1409

[It should be noted that these change orders will reduce Baruti's contract by an additional \$30,542.05 in addition to the previous change orders which reduced his contract by \$121,903.30 for a total reduction in cost to the district of \$152,445.35 as a result of the careful supervision of this work by our construction manager, PEC]

B.8. Recommendation by Craig Johanson, Middle School Principal, to declare the following books to be discarded due to obsolescence:

200 Glencoe Physical Science Textbooks, Glencoe 1999, ISBN 0-02-827567-5

B.9. Recommendation by Jessica Kemler, Harbor Hill Principal, to declare the attached list of books to be discarded due to obsolescence. **(Attachment B.9.)**

B.10. Recommendation by Craig Johanson, Middle School Principal, to declare as surplus the following items that are broken and non-repairable, have no value and will be scrapped.

- 3 Ping Pong Tables (no Roslyn tags)

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 15, 2016, September 27, 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 13, 2016, September 20, 2016 and September 23, 2016.

C&I.3 Recommendation to approve Thomas Lynch to attend the Project Lead the Way STEM Conference in Rochester, New York from October 12 through 14, 2016 at an estimated cost to the district of \$1,061.92.

C&I.4 Recommendation to approve Suzanne Falcone to attend the Project Lead the Way STEM Conference in Rochester, New York from October 12 through 14, 2016 at an estimated cost to the district of \$798.68.

C&I.5 Recommendation to approve Dan Oggeri to attend the Project Lead the Way STEM Conference in Rochester, New York from October 12 through 14, 2016 at an estimated cost to the district of \$598.00.

C&I.6 Recommendation to approve Lisa Spyridon to attend the Project Lead the Way STEM Conference in Rochester, New York from October 12 through 14, 2016 at an estimated cost to the district of \$598.00.

C&I.7 Recommendation to approve Doug Sherry to attend the Project Lead the Way STEM Conference in Rochester, New York from October 12 through 14, 2016 at an estimated cost to the district of \$598.00.

C&I.8 Recommendation to approve Marnie Cohen to attend the New York State Division on Career Development and Transition Talking Transition Forum in Saratoga Springs, New York from November 8 through 10, 2016 at an estimated cost to the district of \$768.70.

C&I.9 Recommendation to approve Lawrence Reiff to attend the EdTechTeacher Innovation Summit in Boston, Massachusetts from November 2 through 3, 2016 at an estimated cost to the district of \$1,350.16.

C&I.10 Recommendation to approve Lawrence Reiff to attend the National Council of Teachers of English Annual Convention in Atlanta, Georgia from November 16 through 20, 2016 at an estimated cost to the district of \$2,111.62.

BOARD OF EDUCATION:

BOE.1 Recommendation to conduct the *third* reading of Board of Education Policies 6010 Fiscal Controls, Policy 6100 Annual Budget and 6140 Budget Transfers. **(Attachment BOE.1)**

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

- Policy 6100 (Annual Budget)
- Policy 6110 (Budget Planning)
- Policy 6111 (Budget Deadlines and Schedules)
- Policy 6130 (Budget Adoption)
- Policy 6131 (Budget Vote)
- Policy 6140 (Budget Transfer)

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

- Policy 6010 (Fiscal Controls)
- Policy 6100 (Annual Budget)
- Policy 6140 (Budget Transfers)

BOE.3 Recommendation to conduct the *second* reading of Board of Education Policies 6220 Federal Funds, 6410 Authorized Signatures and 6415 Wire Transfers. **(Attachment BOE.3)**

BOE.4 Recommendation to conduct the *first* reading of Board of Education Policies 6420 Online Banking, 6550 Extracurricular Activity Funds and 6600 Fiscal Accounting and Reporting. **(Attachment BOE.4)**

BOE.5 **RESOLVED**, upon the recommendation of the Citizens Audit Advisory Committee, that the Board of Education of the Roslyn Union Free School District accepts the External Audit Report for the 2015-16 school year submitted by O'Connor Davies, LLP.

BOE.6 WHEREAS, the labor agreement between the Board of Education of the Roslyn Union Free School District (hereinafter “District”) and the Roslyn Educational Secretaries Association (hereinafter “Association”) expired on June 30, 2012;

WHEREAS, representatives of the respective parties have engaged in negotiations for a successor agreement to said expiring labor agreement; and **WHEREAS**, the representatives of the District and the Association memorialized their agreement in a Memorandum of Agreement dated 9/7/16 in the form attached hereto;

NOW THEREFORE, BE IT RESOLVED, that the Board of Education of the Roslyn Union Free School District herewith ratifies the Memorandum of Agreement hereinabove referenced and authorizes the expenditure of funds necessary to implement said Agreement; and,

BE IT FURTHER RESOLVED, that the Board of Education hereby authorizes the Board President and the Superintendent of Schools to incorporate said Memorandum of Agreement into a more formal written agreement and further authorizes the Board President and the Superintendent of Schools to execute said formal written agreement.

Public Comments #2

EXECUTIVE SESSION (if needed)

Adjournment

ROSLYN PUBLIC SCHOOLS

TREASURER'S REPORT FOR THE MONTH OF JULY 31, 2016

	General Fund	General Fund	General Fund	General Fund	Sch Lunch	Special Aid	Special Aid
	Checking	Merchant Svc	Money Market	MM Gen Recovery	Checking	Checking	Checking
	Capital One	Capital One	Capital One	Capital One	Capital One	Chase	Capital One
	Acct#5706	Acct#8555	Acct#3305	Acct#3990	Acct#5730	Acct#0887	Acct # 5674
	A200.00	A200.04	A201.04	A201.05	C200.00	F200.00	F200.01
Book Balance							
Beginning of Month	2,351,135.21	188,385.80	26,447,790.01	1,578,971.23	39,600.64	1,331.15	32,216.49
Receipts/Deposits	2,012,299.37	3,390.00	765,730.79	0.00	3,733.29	10,858.60	0.00
Total	4,363,434.58	191,775.80	27,213,520.80	1,578,971.23	43,333.93	12,189.75	32,216.49
Disbursements	2,872,945.26	70.40	5,058,800.77	0.00	16,450.98	4,571.80	28,611.65
Book Balance End of Month	1,490,489.32	191,705.40	22,154,720.03	1,578,971.23	26,882.95	7,617.95	3,604.84

BANK RECONCILIATION SUMMARY

Ending balance per bank	1,880,760.38	191,705.40	22,154,720.03	1,578,971.23	36,208.50	9,859.21	32,086.49
Less : Outstanding checks	(390,271.06)				(9,325.55)	(2,241.26)	(28,481.65)
Plus : Deposits in Transit							
Bank's Net Balance	1,490,489.32	191,705.40	22,154,720.03	1,578,971.23	26,882.95	7,617.95	3,604.84

Linda Gillespie

9/15/2016

Date:

ROSLYN PUBLIC SCHOOLS

TREASURER'S REPORT FOR THE MONTH OF JULY 31, 2016

	Capital	Capital	T&A Payroll	T&A Payroll	T&E Fund	Debt Ser Fund
	Checking	Money Market	Checking	Checking	Checking	Money Market
	Capital One	Capital One	Capital One	Capital One	Capital One #16	Capital One#15
	Acct #1248	Acct # 4333	Acct # 2473	Acct # 2481	Acct#2679	Acct#5185
	H200.01	H200.04	TA200.05	TA200.06	TE200.00	V201.00
Book Balance of Month Beginning	7,225,295.06	11,750,000.00	0.00	508,972.54	199,473.63	9,678,513.36
Receipts/Deposits	0.00	0.00	954,774.14	1,859,764.08	269.19	21,309.15
Total	7,225,295.06	11,750,000.00	954,774.14	2,368,736.62	199,742.82	9,699,822.51
Disbursements	24,439.15	0.00	954,774.14	1,612,626.31	1,577.44	0.00
Book Balance End of Month	7,200,855.91	11,750,000.00	0.00	756,110.31	198,165.38	9,699,822.51
BANK RECONCILIATION SUMMARY						
Ending Bank Balance	7,220,198.15	11,750,000.00	54,397.02	786,839.02	201,642.82	9,699,822.51
Less: Outstanding Checks	(19,342.24)		(54,397.52)	(30,728.67)	(3,477.44)	0.00
Miscellaneous			0.50	(0.04)		
Bank's Net Balance	7,200,855.91	11,750,000.00	0.00	756,110.31	198,165.38	9,699,822.51

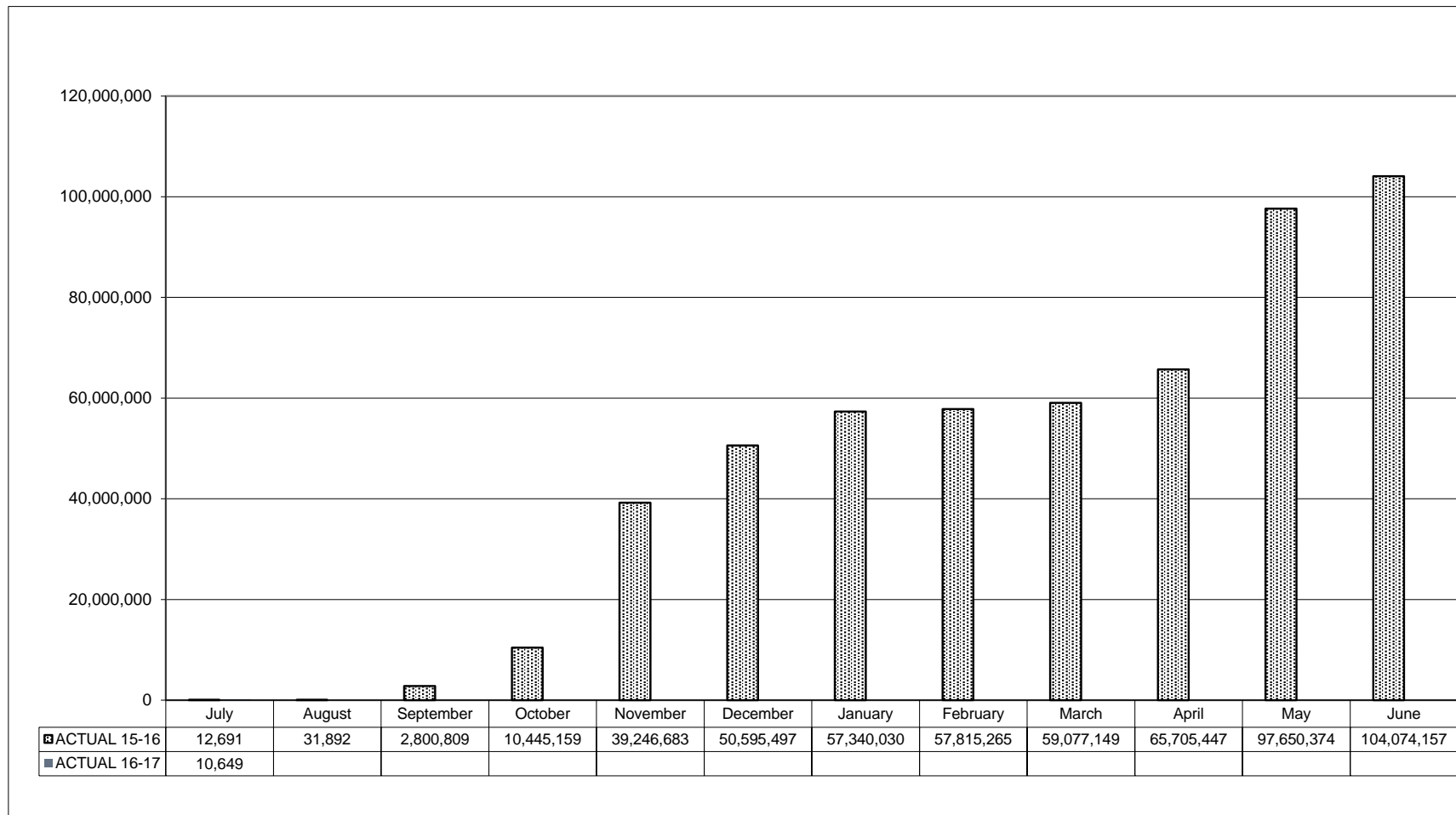
ROSLYN PUBLIC SCHOOLS
STATEMENT OF GENERAL FUND RECEIPTS
JULY 2016

Revenue Account	Description	Estimated Revenue	Revenue Adjustment	Current Estimated Revenue	Current Month Revenue	Y-T-D Revenue	Y-T-D Receipt to Estimated Revenue %	Anticipated Balance	Excess Revenue
1001.000	Real Property Taxes	86,448,050.00		86,448,050.00				86,448,050.00	
1081.000	Other Pmts in Lieu of Tax	3,902,736.00		3,902,736.00				3,902,736.00	
1081.001	LIPA Pmts in Lieu of Tax	1,300,000.00		1,300,000.00				1,300,000.00	
1085.000	STAR Reimbursement	5,000,000.00		5,000,000.00				5,000,000.00	
1090.000	Interest and Earnings on Taxes								
1310.001	Day School Tuit- Boundary								
1315.000	Continuing Ed Tuition	300,000.00		300,000.00	5,224.60	5,224.60	1.74%	294,775.40	
1315.001	Continuing Ed Services - Herricks								
1315.002	Continuing Ed Services - East Williston								
1325.000	AP Exams Fee/Charges								
1335.000	Oth Student - Fee/Charges								
1489.000	Other Charges - Services								
1489.001	Shared Prof. Development								
2230.000	Day School Tuit-Oth Dist. NYS*	1,400,000.00		1,400,000.00				1,400,000.00	
2232.000	Summer Sch. Tuit-Oth Dist. NYS*								
2401.000	Interest and Earnings	120,000.00		120,000.00				120,000.00	
2410.000	Rental of Real Property-Individuals**								
2412.000	Rental of Real Property-Other**								
2440.000	Rental of Buses								
2450.000	Commissions								
2620.000	Forfeit of Deposits				2,200.00	2,200.00			2,200.00
2650.000	Sale Scrap & Excess Material								
2655.000	Minor Sales, Other								
2660.000	Sale of Real Property								
2666.000	Sale of Transportation Equipment								
2680.000	Insurance Recoveries - Trans								
2680.001	Insurance Recoveries - Other								
2690.000	Other Compensation for Loss				1,338.71	1,338.71			1,338.71
2690.005	Recovery of Misappropriated Funds								
2700.000	Reimb of Medicare D Exp								
2701.000	Refund PY Exp-BOCES Aided								
2702.000	Refund PY Exp-Contracted								
2703.000	Refund PY Exp-Other -Not Transp				76.50	76.50			76.50
2704.000	Refund PY, Appv Priv								
2705.000	Gifts and Donations								
2705.003	Gifts and Donations Increase Approp								
2730.000	MTA Payroll Tax Reimbursement								
2770.000	Other Unclassified Rev	150,000.00		150,000.00	1,657.16	1,657.16	1.10%	148,342.84	
3060.000	Records Management								
3101 to 4960	State and Federal Aid	5,977,182.00		5,977,182.00	151.72	151.72	0.00%	5,977,030.28	
5060.000	Retirement System Credits								
	TOTAL	104,597,968.00		104,597,968.00	10,648.69	10,648.69		104,590,934.52	3,615.21
5997.000	Applied Reserves	400,000.00		400,000.00					
5999.00	Appropriated Fund Balance	100,000.00		100,000.00					
5999.99	Est. for Carryover Encumbrance		391,179.61	391,179.61					
TOTAL		105,097,968.00	391,179.61	105,489,147.61					

* Day School tuition is recorded as revenue when originally invoiced but has not yet been received.

**Rental of Real Property-Individuals is recorded as revenue when originally invoiced but has not yet been received.

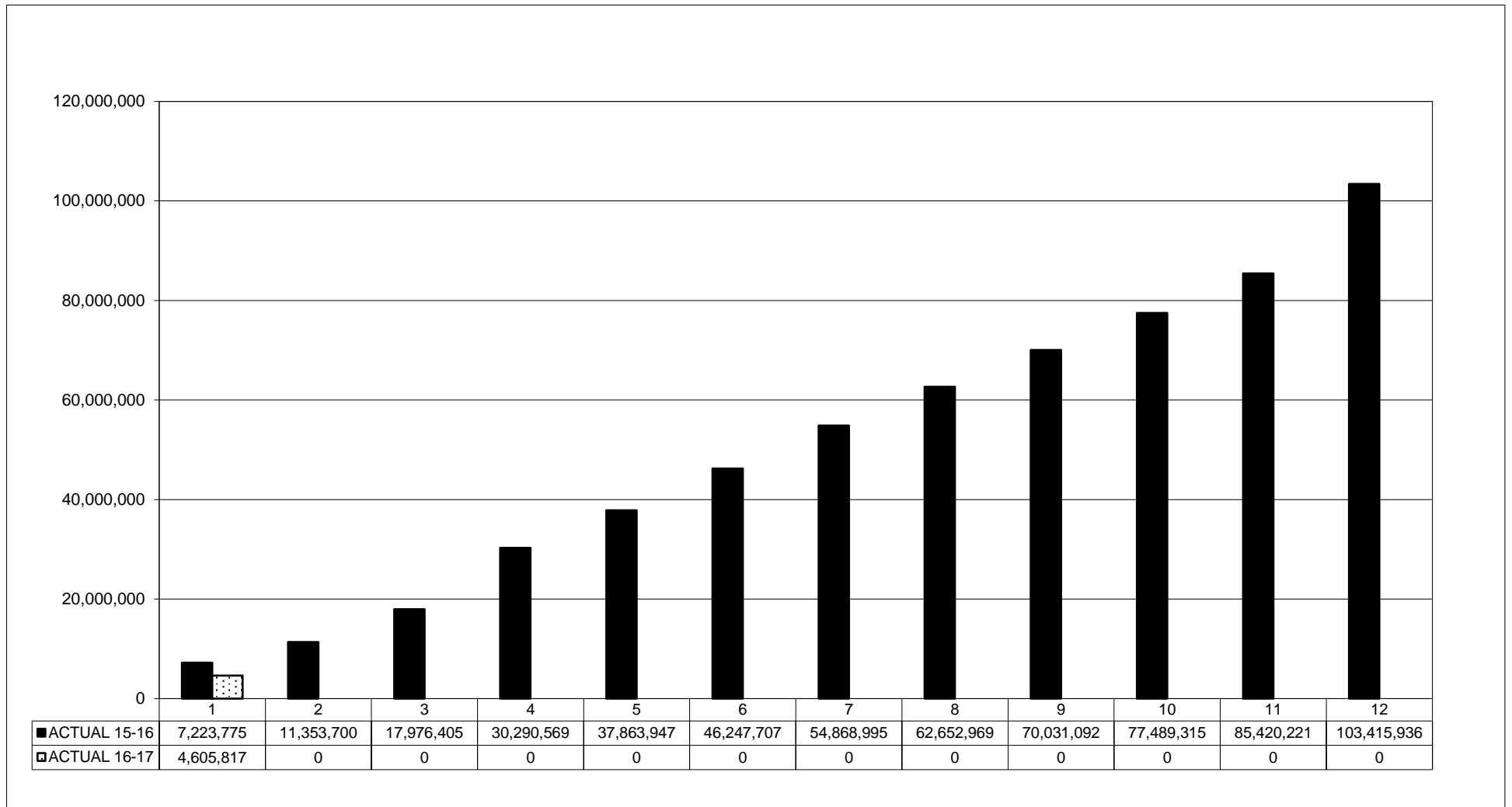
ROSLYN PUBLIC SCHOOLS
CUMULATIVE CASH RECEIPT BY MONTH - GENERAL FUND
STATEMENT OF GENERAL FUND RECEIPTS
JULY 2016



ROSLYN PUBLIC SCHOOLS
SUMMARY STATEMENT OF GENERAL FUND ENCUMBRANCES AND DISBURSEMENTS
JULY 2016

<u>Description</u>	<u>Original</u> <u>Appropriations</u> \$	<u>Appropriation</u> <u>Adjustment</u> \$	<u>Current</u> <u>Appropriations</u> \$	<u>Monthly</u> <u>Expenditures</u> \$	<u>Y-T-D</u> <u>Expenditures</u> \$	<u>Y-T-D</u> <u>Encumbrances</u> \$	<u>Y-T-D Totals to</u> <u>Current</u> <u>Appropriation</u> %	<u>Unencumbered</u> <u>Balance</u> \$
General Support Code 1000	12,970,887.00	295,786.67	13,266,673.67	465,955.61	465,955.61	7,678,270.78	61.39%	5,122,447.28
Instruction Code 2000	54,556,432.00	84,748.62	54,641,180.62	592,512.63	592,512.63	6,835,064.67	13.59%	47,213,603.32
Pupil Transportation Code 5000	4,542,343.00	10,644.32	4,552,987.32	223,418.09	223,418.09	3,127,110.58	73.59%	1,202,458.65
Recreation Code 7000 to 8000	9,325.00	0.00	9,325.00	0.00	0.00	0.00	0.00%	9,325.00
Undistributed Code 9000	33,018,981.00	0.00	33,018,981.00	3,323,930.35	3,323,930.35	12,199,065.76	47.01%	17,495,984.89
TOTAL	105,097,968.00	391,179.61	105,489,147.61	4,605,816.68	4,605,816.68	29,839,511.79	32.65%	71,043,819.14

ROSLYN PUBLIC SCHOOLS
CUMULATIVE EXPENDITURE BY MONTH - GENERAL FUND
JULY 2016



MONTHLY COLLATERAL

	<u>CAPITAL ONE</u>	<u>CHASE</u>
GENERAL FUND CHECKING ACCOUNT	1,880,760.38	
GENERAL FUND MERCHANT SERVICES	191,705.40	
GENERAL FUND MONEY MARKET	22,154,720.03	
GENERAL FUND RECOVERY	1,578,971.23	
SCHOOL LUNCH CHECKING	36,208.50	
SPECIAL AID CHECKING		9,859.21
SPECIAL AID CHECKING	32,086.49	
CAPITAL CHECKING	7,220,198.15	
CAPITAL MONEY MARKET	11,750,000.00	
PAYROLL CHECKING	54,397.02	
TRUST AND AGENCY CHECKING	786,839.02	
SCHOLARSHIP CHECKING	201,642.82	
SCHOLARSHIP MONEY MARKET	9,699,822.51	
DEBT SERVICE MONEY MARKET	0.00	
TOTAL CASH - END OF MONTH	<u>\$55,587,352</u>	<u>\$9,859</u>
***LESS FDIC INSURANCE	250,000	250,000
AMOUNT TO BE COLLATERALIZED	<u>\$55,337,352</u>	<u>(\$240,141)</u>
COLLATERAL PERCENTAGE	1.05	1.05
COLLATERAL NEEDED	<u>\$58,104,219</u>	<u>(\$252,148)</u>
COLLATERAL HELD	\$58,219,175	\$0
EXCESS COLLATERAL	\$114,956	\$252,148
	OK	OK

Roslyn Public Schools

Budgetary Transfer Report

Fiscal Year: 2017

Current Appropriation - Effective From: 07/01/2016 To: 07/31/2016

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
Fund: A - GENERAL FUND						
07/15/2016	001590	Additional funds needed in the membership code. Jerry Dempsey had received a discount from NYSCOSS last year as a retiree.				
			A1240-450-03-9000-302 R	SUP & MATERIALS	-202.50	
			A1240-433-03-9000-302 R	MEMBERSHIP DUES		202.50
07/21/2016	001591	To cover cost of elevator services & refrigeration cotract for the year for East Hills.				
			A1621-430-08-9000-310 R	MAINT CONT SVCES - HS	-2,696.00	
			A1621-430-04-9000-310 R	MAINT CONT SVCES - EH		2,696.00
		Total for Fund A - GENERAL FUND			-2,898.50	2,898.50

Budget Account	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
1010 Board Of Education	18,250.00	125.00	18,375.00	1,045.00	245.00	17,085.00
1040 District Clerk	68,395.00	50.00	68,445.00	5,045.76	60,599.24	2,800.00
1060 District Meetings	47,100.00	0.00	47,100.00	67.58	4,000.00	43,032.42
1240 Chief School Administrator	368,760.00	0.00	368,760.00	26,645.98	320,105.34	22,008.68
1310 Business Administration	469,697.00	3,171.74	472,868.74	31,909.54	402,654.30	38,304.90
1311 Accounting Services	406,327.00	0.00	406,327.00	25,957.56	293,361.58	87,007.86
1320 Auditing Services	136,500.00	0.00	136,500.00	0.00	0.00	136,500.00
1325 District Treasurer	27,332.00	0.00	27,332.00	2,102.46	25,229.54	0.00
1345 Purchasing	184,258.00	0.00	184,258.00	14,042.52	152,270.36	17,945.12
1420 Legal Services	440,000.00	0.00	440,000.00	0.00	293,000.00	147,000.00
1430 Human Resources	341,558.00	0.00	341,558.00	17,107.62	196,272.02	128,178.36
1480 Public Info and Comm Relations	209,693.00	0.00	209,693.00	10,104.19	186,606.62	12,982.19
1620 Operation of Plant	5,041,402.00	208,849.06	5,250,251.06	221,603.56	3,817,119.89	1,211,527.61
1621 Maintenance of Plant	2,055,434.00	73,409.71	2,128,843.71	66,087.03	1,185,598.74	877,157.94
1670 Central Printing & Mailing	362,263.00	0.00	362,263.00	0.00	92,251.54	270,011.46
1680 Central Data Processing	1,710,810.00	10,181.16	1,720,991.16	44,236.81	619,953.61	1,056,800.74
1910 Unallocated Insurance	510,007.00	0.00	510,007.00	0.00	9,478.00	500,529.00
1920 School Association Dues	19,525.00	0.00	19,525.00	0.00	19,525.00	0.00
1930 Judgments and Claims	94,611.00	0.00	94,611.00	0.00	0.00	94,611.00
1981 BOCES Administrative Costs	458,965.00	0.00	458,965.00	0.00	0.00	458,965.00
2010 Curriculum Devel and Suprvsn	493,500.00	13,180.14	506,680.14	32,928.05	407,614.11	66,137.98
2020 Supervision-Regular School	4,578,783.00	4,669.74	4,583,452.74	265,186.82	3,177,425.54	1,140,840.38
2060 Research, Planning & Evaluation	70,000.00	0.00	70,000.00	0.00	0.00	70,000.00
2070 Professional Development	170,500.00	0.00	170,500.00	0.00	4,850.00	165,650.00
2110 Teaching-Regular School	30,165,854.00	43,884.61	30,209,738.61	10,536.14	1,121,447.29	29,077,755.18
2250 Special Educational Services	10,272,128.00	4,226.19	10,276,354.19	84,002.73	641,228.13	9,551,123.33
2280 Occupational Education	376,550.00	0.00	376,550.00	0.00	0.00	376,550.00
2330 Teaching-Special Schools	657,452.00	704.34	658,156.34	154,119.59	36,584.80	467,451.95
2610 School Library & AV	774,365.00	752.77	775,117.77	0.00	19,464.79	755,652.98
2630 Computer Assisted Instruction	1,325,190.00	17,330.83	1,342,520.83	766.42	562,521.05	779,233.36
2810 Guidance Services	1,867,555.00	0.00	1,867,555.00	34,285.48	422,008.46	1,411,261.06
2815 Health Services	533,723.00	0.00	533,723.00	0.00	7,374.75	526,348.25
2820 Psychological Services	786,392.00	0.00	786,392.00	693.81	172,399.00	613,299.19
2825 Social Work Services	372,234.00	0.00	372,234.00	0.00	0.00	372,234.00
2850 Co-Curricular Activities	730,879.00	0.00	730,879.00	0.00	36,688.54	694,190.46
2855 Interscholastic Athletics	1,381,327.00	0.00	1,381,327.00	9,993.59	225,458.21	1,145,875.20
5510 District Transportation Services	3,884,588.00	2,502.14	3,887,090.14	220,508.09	2,645,430.70	1,021,151.35
5530 Garage Building	30,900.00	8,142.18	39,042.18	2,760.00	29,082.18	7,200.00
5540 Contract Transportation	626,655.00	0.00	626,655.00	0.00	452,547.70	174,107.30
5550 Public Transportation	200.00	0.00	200.00	150.00	50.00	0.00
7140 Recreation	9,325.00	0.00	9,325.00	0.00	0.00	9,325.00
7141 SUMMER REC	0.00	0.00	0.00	0.00	0.00	0.00
7310 Youth Program	0.00	0.00	0.00	0.00	0.00	0.00

Budget Account	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
9010 State Employees Retirement	1,759,275.00	0.00	1,759,275.00	110,419.84	1,263,051.73	385,803.43
9020 State Teachers Retirement	5,274,727.00	0.00	5,274,727.00	58,757.30	554,063.25	4,661,906.45
9030 Social Security	4,099,633.00	0.00	4,099,633.00	95,006.31	1,007,218.22	2,997,408.47
9040 Workers' Compensation	651,276.00	0.00	651,276.00	0.00	501,588.00	149,688.00
9045 Life Insurance	20,231.00	0.00	20,231.00	2,524.95	17,475.05	231.00
9050 Unemployment Insurance	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
9055 Disability Insurance	5,760.00	0.00	5,760.00	422.81	5,277.19	60.00
9060 Health Insurance	13,336,371.00	0.00	13,336,371.00	2,301,962.29	5,898,648.59	5,135,760.12
9061 ATTENDANCE PAYMENT	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
9065 HEALTH INS OPT OUT	958,127.00	0.00	958,127.00	0.00	250,000.00	708,127.00
9070 Dental Insurance	158,086.00	0.00	158,086.00	19,836.85	138,163.15	86.00
9075 Union Welfare Trust	771,750.00	0.00	771,750.00	735,000.00	15,000.00	21,750.00
9080 Non-Cash Annuity	183,700.00	0.00	183,700.00	0.00	0.00	183,700.00
9089 Other Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00
9711 Serial Bonds-School Construction	2,515,850.00	0.00	2,515,850.00	0.00	1,803,350.00	712,500.00
9720 Statutory Bonds-Other (specify)	316,161.00	0.00	316,161.00	0.00	316,160.14	0.86
9760 Tax Anticipation Notes	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
9785 Install Purch Debt-State Aided Hardware	435,034.00	0.00	435,034.00	0.00	429,070.44	5,963.56
9901 Transfer to Other Funds	500,000.00	0.00	500,000.00	0.00	0.00	500,000.00
9950 Transfer to Capital Fund	1,950,000.00	0.00	1,950,000.00	0.00	0.00	1,950,000.00
Total GENERAL FUND	105,097,968.00	391,179.61	105,489,147.61	4,605,816.68	29,839,511.79	71,043,819.14
2860 School Food Service Programs	920,220.00	0.00	920,220.00	5,492.30	65,907.70	848,820.00
9010 State Retirement	73,130.00	0.00	73,130.00	0.00	0.00	73,130.00
9030 Social Security	45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
9040 Workers' Compensation	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
9045 Life Insurance	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
9060 Hospital, Medical, Dental Insurance	285,000.00	0.00	285,000.00	0.00	0.00	285,000.00
9065 HEALTH INS OPT OUT	45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
9070 Dental Insurance	850.00	0.00	850.00	0.00	0.00	850.00
Total SCHOOL LUNCH FUND	1,376,700.00	0.00	1,376,700.00	5,492.30	65,907.70	1,305,300.00
2110 Teaching-Regular School	60,774.00	0.00	60,774.00	0.00	0.00	60,774.00
2250 Prg For Sdnts w/Disabil	17,097.00	684,995.00	702,092.00	130.00	6,476.96	695,485.04
2253 School Age w/Disabil-July/August	0.00	0.00	0.00	0.00	1,572.00	-1,572.00
2254 Tuition for S4201 BI ind, Deaf	0.00	0.00	0.00	0.00	0.00	0.00
2510 Pre-Kindergarten Program	0.00	0.00	0.00	0.00	0.00	0.00
5510 District Transportation Services	0.00	0.00	0.00	0.00	0.00	0.00
Total SPECIAL AID FUND	77,871.00	684,995.00	762,866.00	130.00	8,048.96	754,687.04
1620 Operation of Plant	13,775,428.25	7,369,644.65	21,145,072.90	0.00	7,369,644.65	13,775,428.25
2110 Furniture, Eq., Textbooks-Regular School	753,976.95	1,708,462.82	2,462,439.77	0.00	1,727,412.82	735,026.95
9901 Transfers to General Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL FUND	14,529,405.20	9,078,107.47	23,607,512.67	0.00	9,097,057.47	14,510,455.20

ROSLYN PUBLIC SCHOOLS

TREASURER'S REPORT FOR THE MONTH OF AUGUST 31, 2016

	General Fund	General Fund	General Fund	General Fund	Sch Lunch	Special Aid	Special Aid
	Checking	Merchant Svc	Money Market	MM Gen Recovery	Checking	Checking	Checking
	Capital One	Capital One	Capital One	Capital One	Capital One	Chase	Capital One
	Acct#5706	Acct#8555	Acct#3305	Acct#3990	Acct#5730	Acct#0887	Acct # 5674
	A200.00	A200.04	A201.04	A201.05	C200.00	F200.00	F200.01
Book Balance							
Beginning of Month	1,490,489.32	191,705.40	22,154,720.03	1,578,971.23	26,882.95	7,617.95	3,604.84
Receipts/Deposits	2,796,905.27	220.00	1,801,648.10	0.00	3,189.98	4,207.47	100,000.00
Total	4,287,394.59	191,925.40	23,956,368.13	1,578,971.23	30,072.93	11,825.42	103,604.84
Disbursements	3,617,245.99	402.38	4,060,424.02	0.00	6,536.30	0.00	39,763.12
Book Balance End of Month	670,148.60	191,523.02	19,895,944.11	1,578,971.23	23,536.63	11,825.42	63,841.72

BANK RECONCILIATION SUMMARY

Ending balance per bank	2,926,079.23	191,523.02	19,895,944.11	1,578,971.23	22,600.88	11,825.42	102,862.22
Less : Outstanding checks	(2,255,930.63)				(9.25)	0.00	(39,020.50)
Plus : Deposits in Transit					945.00		
Bank's Net Balance	670,148.60	191,523.02	19,895,944.11	1,578,971.23	23,536.63	11,825.42	63,841.72

Linda Gillespie

9/29/2016

Date:

ROSLYN PUBLIC SCHOOLS

TREASURER'S REPORT FOR THE MONTH OF AUGUST 31, 2016

	Capital	Capital	T&A Payroll	T&A Payroll	T&E Fund	Debt Ser Fund
	Checking	Money Market	Checking	Checking	Checking	Money Market
	Capital One	Capital One	Capital One	Capital One	Capital One #16	Capital One#15
	Acct #1248	Acct # 4333	Acct # 2473	Acct # 2481	Acct#2679	Acct#5185
	H200.01	H200.04	TA200.05	TA200.06	TE200.00	V201.00
Book Balance of Month Beginning	7,200,855.91	11,750,000.00	0.00	756,110.31	198,165.38	9,699,822.51
Receipts/Deposits	0.00	0.00	770,131.79	1,336,363.84	50.00	0.00
Total	7,200,855.91	11,750,000.00	770,131.79	2,092,474.15	198,215.38	9,699,822.51
Disbursements	963,246.69	0.00	770,131.79	1,308,259.50	0.00	0.00
Book Balance End of Month	6,237,609.22	11,750,000.00	0.00	784,214.65	198,215.38	9,699,822.51
BANK RECONCILIATION SUMMARY						
Ending Bank Balance	6,454,060.12	11,750,000.00	19,600.32	805,012.41	199,590.38	9,699,822.51
Less: Outstanding Checks	(216,450.90)		(19,600.82)	(20,797.72)	(1,375.00)	0.00
Miscellaneous			0.50	(0.04)		
Bank's Net Balance	6,237,609.22	11,750,000.00	0.00	784,214.65	198,215.38	9,699,822.51

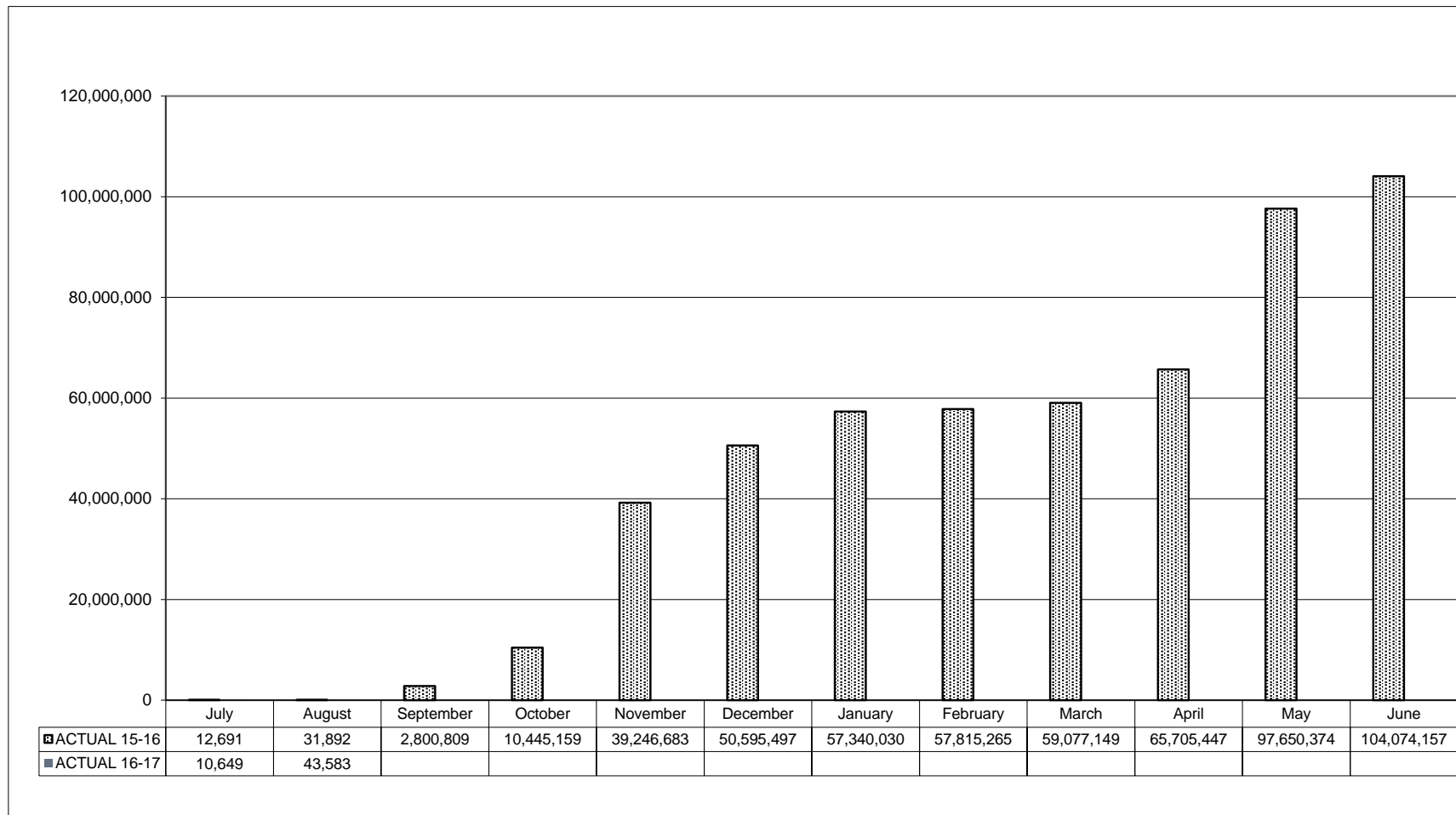
ROSLYN PUBLIC SCHOOLS
STATEMENT OF GENERAL FUND RECEIPTS
AUGUST 2016

Revenue Account	Description	Estimated Revenue	Revenue Adjustment	Current Estimated Revenue	Current Month Revenue	Y-T-D Revenue	Y-T-D Receipt to Estimated Revenue %	Anticipated Balance	Excess Revenue
1001.000	Real Property Taxes	86,448,050.00		86,448,050.00				86,448,050.00	
1081.000	Other Pmts in Lieu of Tax	3,902,736.00		3,902,736.00				3,902,736.00	
1081.001	LIPA Pmts in Lieu of Tax	1,300,000.00		1,300,000.00				1,300,000.00	
1085.000	STAR Reimbursement	5,000,000.00		5,000,000.00				5,000,000.00	
1090.000	Interest and Earnings on Taxes				9,550.33	9,550.33			9,550.33
1310.001	Day School Tuit- Boundary								
1315.000	Continuing Ed Tuition	300,000.00		300,000.00	-182.38	5,042.22	1.68%	294,957.78	
1315.001	Continuing Ed Services - Herricks								
1315.002	Continuing Ed Services - East Williston								
1325.000	AP Exams Fee/Charges								
1335.000	Oth Student - Fee/Charges								
1489.000	Other Charges - Services								
1489.001	Shared Prof. Development								
2230.000	Day School Tuit-Oth Dist. NYS*	1,400,000.00		1,400,000.00				1,400,000.00	
2232.000	Summer Sch. Tuit-Oth Dist. NYS*								
2401.000	Interest and Earnings	120,000.00		120,000.00	10,351.11	10,351.11	8.63%	109,648.89	
2410.000	Rental of Real Property-Individuals**								
2412.000	Rental of Real Property-Other**								
2440.000	Rental of Buses				3,371.60	3,371.60			3,371.60
2450.000	Commissions								
2620.000	Forfeit of Deposits					2,200.00			2,200.00
2650.000	Sale Scrap & Excess Material				999.60	999.60			999.60
2655.000	Minor Sales, Other								
2660.000	Sale of Real Property								
2666.000	Sale of Transportation Equipment								
2680.000	Insurance Recoveries - Trans								
2680.001	Insurance Recoveries - Other								
2690.000	Other Compensation for Loss					1,338.71			1,338.71
2690.005	Recovery of Misappropriated Funds								
2700.000	Reimb of Medicare D Exp								
2701.000	Refund PY Exp-BOCES Aided								
2702.000	Refund PY Exp-Contracted								
2703.000	Refund PY Exp-Other -Not Transp				2,226.00	2,302.50			2,302.50
2704.000	Refund PY, Appv Priv								
2705.000	Gifts and Donations								
2705.003	Gifts and Donations Increase Approp				300.00	300.00			300.00
2730.000	MTA Payroll Tax Reimbursement								
2770.000	Other Unclassified Rev	150,000.00		150,000.00	2,110.98	3,768.14	2.51%	146,231.86	
3060.000	Records Management								
3101 to 4960	State and Federal Aid	5,977,182.00		5,977,182.00	4,206.99	4,358.71	0.07%	5,972,823.29	
5060.000	Retirement System Credits								
	TOTAL	104,597,968.00		104,597,968.00	32,934.23	43,582.92		104,574,447.82	20,062.74
5997.000	Applied Reserves	400,000.00		400,000.00					
5999.00	Appropriated Fund Balance	100,000.00		100,000.00					
5999.99	Est. for Carryover Encumbrance		391,179.61	391,179.61					
TOTAL		105,097,968.00	391,179.61	105,489,147.61					

* Day School tuition is recorded as revenue when originally invoiced but has not yet been received.

**Rental of Real Property-Individuals is recorded as revenue when originally invoiced but has not yet been received.

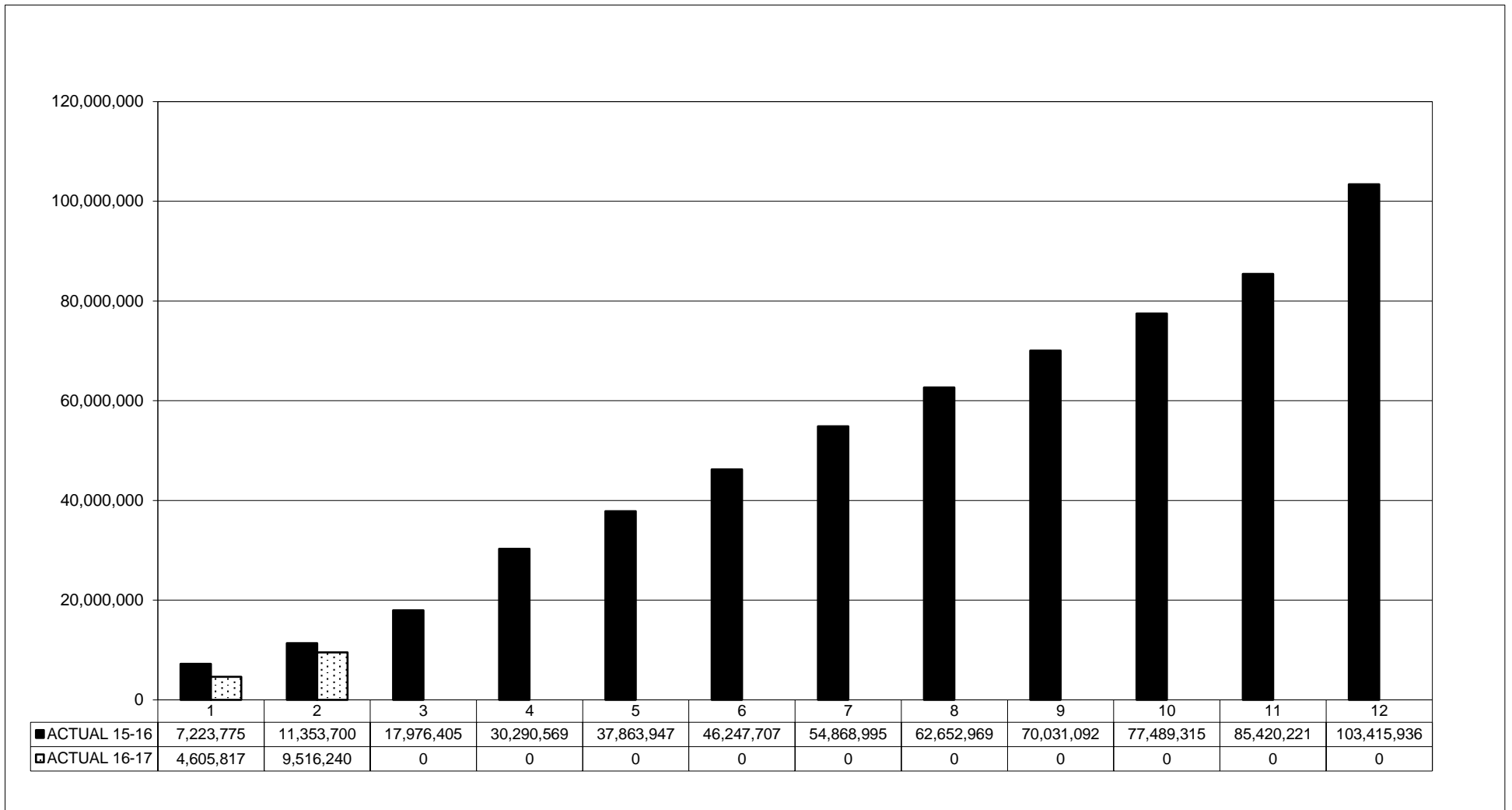
ROSLYN PUBLIC SCHOOLS
 CUMULATIVE CASH RECEIPT BY MONTH - GENERAL FUND
 STATEMENT OF GENERAL FUND RECEIPTS
 AUGUST 2016



ROSLYN PUBLIC SCHOOLS
SUMMARY STATEMENT OF GENERAL FUND ENCUMBRANCES AND DISBURSEMENTS
AUGUST 2016

<u>Description</u>	<u>Original</u> <u>Appropriations</u> \$	<u>Appropriation</u> <u>Adjustment</u> \$	<u>Current</u> <u>Appropriations</u> \$	<u>Monthly</u> <u>Expenditures</u> \$	<u>Y-T-D</u> <u>Expenditures</u> \$	<u>Y-T-D</u> <u>Encumbrances</u> \$	<u>Y-T-D Totals to</u> <u>Current</u> <u>Appropriation</u> %	<u>Unencumbered</u> <u>Balance</u> \$
General Support Code 1000	12,970,887.00	295,786.67	13,266,673.67	1,410,212.47	1,876,168.08	7,679,490.46	72.03%	3,711,015.13
Instruction Code 2000	54,556,432.00	85,048.62	54,641,480.62	1,123,685.65	1,716,198.28	44,495,765.77	84.57%	8,429,516.57
Pupil Transportation Code 5000	4,542,343.00	10,644.32	4,552,987.32	260,446.02	483,864.11	2,887,645.28	74.05%	1,181,477.93
Recreation Code 7000 to 8000	9,325.00	0.00	9,325.00	0.00	0.00	0.00	0.00%	9,325.00
Undistributed Code 9000	33,018,981.00	0.00	33,018,981.00	2,116,078.79	5,440,009.14	17,386,261.07	69.13%	10,192,710.79
TOTAL	105,097,968.00	391,479.61	105,489,447.61	4,910,422.93	9,516,239.61	72,449,162.58	77.70%	23,524,045.42

ROSLYN PUBLIC SCHOOLS
CUMULATIVE EXPENDITURE BY MONTH - GENERAL FUND
AUGUST 2016



MONTHLY COLLATERAL

	<u>CAPITAL ONE</u>	<u>CHASE</u>
GENERAL FUND CHECKING ACCOUNT	2,926,079.23	
GENERAL FUND MERCHANT SERVICES	191,523.02	
GENERAL FUND MONEY MARKET	19,895,944.11	
GENERAL FUND RECOVERY	1,578,971.23	
SCHOOL LUNCH CHECKING	22,600.88	
SPECIAL AID CHECKING		11,825.42
SPECIAL AID CHECKING	102,862.22	
CAPITAL CHECKING	6,454,060.12	
CAPITAL MONEY MARKET	11,750,000.00	
PAYROLL CHECKING	19,600.32	
TRUST AND AGENCY CHECKING	805,012.41	
SCHOLARSHIP CHECKING	199,590.38	
SCHOLARSHIP MONEY MARKET	9,699,822.51	
DEBT SERVICE MONEY MARKET	0.00	
TOTAL CASH - END OF MONTH	<u>\$53,646,066</u>	<u>\$11,825</u>
***LESS FDIC INSURANCE	250,000	250,000
AMOUNT TO BE COLLATERALIZED	<u>\$53,396,066</u>	<u>(\$238,175)</u>
COLLATERAL PERCENTAGE	1.05	1.05
COLLATERAL NEEDED	<u>\$56,065,870</u>	<u>(\$250,083)</u>
COLLATERAL HELD	\$56,175,927	\$0
EXCESS COLLATERAL	\$110,057	\$250,083
	OK	OK

Roslyn Public Schools

Budgetary Transfer Report

Fiscal Year: 2017

Current Appropriation - Effective From: 08/01/2016 To: 08/31/2016

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
Fund: A - GENERAL FUND						
08/11/2016	003338	To cover the cost of new high School Calculators. BOE Approved on 8/11/2016 Item B.4				
			A2110-200-08-1800-801 R	TCHG EQPT HS MATH	-40,437.97	
			A2630-490-03-9000-311 R	BOCES COMP SVCES DW		40,437.97
08/11/2016	003339	Purchase of Ti 84 Calculators. BOE Approved on 8/11/2016, Item B.5.				
			A2110-200-09-1800-901 R	TCHG EQPT MS MATH	-33,723.00	
			A2630-490-03-9000-311 R	BOCES COMP SVCES DW		33,723.00
		Total for Fund A - GENERAL FUND				
					-74,160.97	74,160.97
Fund: H - CAPITAL FUND						
08/11/2016	003332	To allocate funds for additional costs associated wiht the management of the project including storage and moving fees. BOE Approved 8/11/2016 Item B.2				
			H1620-000-03-1597 R	Avail Funds from 13/14	-1,000.00	
			H2110-201-04-1504 R	Const. Management Fees		1,000.00
08/23/2016	003712	Change Order # EP PC-001. BOE approved on 8/23/2016 Item B.2.				
			H1620-000-03-1696 R	Avail Bond Proceeds	-3,800.00	
			H1620-295-04-1604 R	EH Plumbing 1-025 Bond Pr		3,800.00
08/23/2016	003713	Change Order # EH GC-001. BOE approved on 8/23/2016 Item B.2.				
			H1620-000-03-1696 R	Avail Bond Proceeds	-14,000.00	
			H1620-293-04-1604 R	GC EH 1-025 Bond Project		14,000.00
08/23/2016	003714	Change Order # EH GC-002. BOE approved on 8/23/2016 Item B.2.				
			H1620-000-03-1696 R	Avail Bond Proceeds	-133,000.00	
			H1620-293-04-1604 R	GC EH 1-025 Bond Project		133,000.00
08/23/2016	003715	Change Order # EH GC-003. BOE approved on 8/23/2016 Item B.2.				
			H1620-000-03-1696 R	Avail Bond Proceeds	-128,000.00	
			H1620-293-04-1604 R	GC EH 1-025 Bond Project		128,000.00
08/23/2016	003716	Change Order # MS GC-001. BOE approved on 8/23/2016 Item B.2.				
			H1620-000-03-1696 R	Avail Bond Proceeds	-84,000.00	
			H1620-293-09-1609 R	MS GC 6-031 Bond Project		84,000.00
08/23/2016	003717	Change Order # EH MC-001. BOE approved on 8/23/2016 Item B.2.				
			H1620-000-03-1696 R	Avail Bond Proceeds	-7,200.00	
			H1620-294-04-1604 R	EH HVAC 1-025 Bond Proje		7,200.00
08/23/2016	003718	Change Order # EH EC-001. BOE approved on 8/23/2016 Item B.2.				
			H1620-000-03-1696 R	Avail Bond Proceeds	-1,300.00	
			H1620-296-04-1604 R	HTS Electric1-025 Bond Pr		1,300.00
		Total for Fund H - CAPITAL FUND				
					-372,300.00	372,300.00

Budget Account	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
1010 Board Of Education	18,250.00	125.00	18,375.00	1,435.00	592.28	16,347.72
1040 District Clerk	68,395.00	50.00	68,445.00	10,091.52	55,553.48	2,800.00
1060 District Meetings	47,100.00	0.00	47,100.00	1,491.86	15,048.75	30,559.39
1240 Chief School Administrator	368,760.00	0.00	368,760.00	56,216.36	302,326.27	10,217.37
1310 Business Administration	469,697.00	3,171.74	472,868.74	80,755.86	363,722.03	28,390.85
1311 Accounting Services	406,327.00	0.00	406,327.00	52,268.32	305,178.94	48,879.74
1320 Auditing Services	136,500.00	0.00	136,500.00	5,992.20	125,917.80	4,590.00
1325 District Treasurer	27,332.00	0.00	27,332.00	4,204.92	23,127.08	0.00
1345 Purchasing	184,258.00	0.00	184,258.00	26,698.60	149,605.80	7,953.60
1420 Legal Services	440,000.00	0.00	440,000.00	3,500.00	289,500.00	147,000.00
1430 Human Resources	341,558.00	0.00	341,558.00	52,259.67	256,166.04	33,132.29
1480 Public Info and Comm Relations	209,693.00	0.00	209,693.00	30,101.57	170,536.12	9,055.31
1620 Operation of Plant	5,041,402.00	208,849.06	5,250,251.06	539,656.45	2,919,434.10	1,791,160.51
1621 Maintenance of Plant	2,055,434.00	73,409.71	2,128,843.71	191,608.69	1,223,330.70	713,904.32
1670 Central Printing & Mailing	362,263.00	0.00	362,263.00	58,036.50	103,688.26	200,538.24
1680 Central Data Processing	1,710,810.00	10,181.16	1,720,991.16	190,410.38	1,001,462.99	529,117.79
1910 Unallocated Insurance	510,007.00	0.00	510,007.00	465,001.00	2,249.00	42,757.00
1920 School Association Dues	19,525.00	0.00	19,525.00	3,625.00	15,900.00	0.00
1930 Judgments and Claims	94,611.00	0.00	94,611.00	0.00	0.00	94,611.00
1981 BOCES Administrative Costs	458,965.00	0.00	458,965.00	102,814.18	356,150.82	0.00
2010 Curriculum Devel and Suprvsn	493,500.00	13,180.14	506,680.14	69,929.27	381,044.16	55,706.71
2020 Supervision-Regular School	4,578,783.00	4,669.74	4,583,452.74	546,621.73	3,288,431.60	748,399.41
2060 Research, Planning & Evaluation	70,000.00	0.00	70,000.00	0.00	25,000.00	45,000.00
2070 Professional Development	170,500.00	0.00	170,500.00	37,275.00	24,273.20	108,951.80
2110 Teaching-Regular School	30,165,854.00	-29,976.36	30,135,877.64	187,184.98	27,094,528.47	2,854,164.19
2250 Special Educational Services	10,272,128.00	4,226.19	10,276,354.19	217,062.22	8,297,180.33	1,762,111.64
2280 Occupational Education	376,550.00	0.00	376,550.00	0.00	376,550.00	0.00
2330 Teaching-Special Schools	657,452.00	704.34	658,156.34	149,337.13	100,474.46	408,344.75
2610 School Library & AV	774,365.00	752.77	775,117.77	8,580.48	525,777.83	240,759.46
2630 Computer Assisted Instruction	1,325,190.00	91,491.80	1,416,681.80	382,692.85	867,129.10	166,859.85
2810 Guidance Services	1,867,555.00	0.00	1,867,555.00	69,812.96	1,530,550.55	267,191.49
2815 Health Services	533,723.00	0.00	533,723.00	3,014.51	332,361.41	198,347.08
2820 Psychological Services	786,392.00	0.00	786,392.00	1,038.43	816,208.00	-30,854.43
2825 Social Work Services	372,234.00	0.00	372,234.00	0.00	371,733.00	501.00
2850 Co-Curricular Activities	730,879.00	0.00	730,879.00	480.00	51,588.99	678,810.01
2855 Interscholastic Athletics	1,381,327.00	0.00	1,381,327.00	43,168.72	412,934.67	925,223.61
5510 District Transportation Services	3,884,588.00	2,502.14	3,887,090.14	479,977.20	2,399,673.21	1,007,439.73
5530 Garage Building	30,900.00	8,142.18	39,042.18	3,736.91	28,105.27	7,200.00
5540 Contract Transportation	626,655.00	0.00	626,655.00	0.00	459,816.80	166,838.20
5550 Public Transportation	200.00	0.00	200.00	150.00	50.00	0.00
7140 Recreation	9,325.00	0.00	9,325.00	0.00	0.00	9,325.00
7141 SUMMER REC	0.00	0.00	0.00	0.00	0.00	0.00
7310 Youth Program	0.00	0.00	0.00	0.00	0.00	0.00

Budget Account	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
9010 State Employees Retirement	1,759,275.00	0.00	1,759,275.00	227,919.42	1,353,797.76	177,557.82
9020 State Teachers Retirement	5,274,727.00	0.00	5,274,727.00	105,734.91	4,610,971.67	558,020.42
9030 Social Security	4,099,633.00	0.00	4,099,633.00	185,968.48	3,703,864.12	209,800.40
9040 Workers' Compensation	651,276.00	0.00	651,276.00	495,401.43	56,680.96	99,193.61
9045 Life Insurance	20,231.00	0.00	20,231.00	5,063.50	14,936.50	231.00
9050 Unemployment Insurance	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00
9055 Disability Insurance	5,760.00	0.00	5,760.00	835.04	4,864.96	60.00
9060 Health Insurance	13,336,371.00	0.00	13,336,371.00	3,466,875.78	4,743,075.10	5,126,420.12
9061 ATTENDANCE PAYMENT	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
9065 HEALTH INS OPT OUT	958,127.00	0.00	958,127.00	0.00	250,000.00	708,127.00
9070 Dental Insurance	158,086.00	0.00	158,086.00	39,130.51	118,869.49	86.00
9075 Union Welfare Trust	771,750.00	0.00	771,750.00	735,000.00	15,000.00	21,750.00
9080 Non-Cash Annuity	183,700.00	0.00	183,700.00	20,000.00	98,700.00	65,000.00
9089 Other Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00
9711 Serial Bonds-School Construction	2,515,850.00	0.00	2,515,850.00	0.00	1,803,350.00	712,500.00
9720 Statutory Bonds-Other (specify)	316,161.00	0.00	316,161.00	158,080.07	158,080.07	0.86
9760 Tax Anticipation Notes	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
9785 Install Purch Debt-State Aided Hardware	435,034.00	0.00	435,034.00	0.00	429,070.44	5,963.56
9901 Transfer to Other Funds	500,000.00	0.00	500,000.00	0.00	0.00	500,000.00
9950 Transfer to Capital Fund	1,950,000.00	0.00	1,950,000.00	0.00	0.00	1,950,000.00
Total GENERAL FUND	105,097,968.00	391,479.61	105,489,447.61	9,516,239.61	72,449,162.58	23,524,045.42
2860 School Food Service Programs	920,220.00	0.00	920,220.00	11,528.60	579,763.61	328,927.79
9010 State Retirement	73,130.00	0.00	73,130.00	0.00	0.00	73,130.00
9030 Social Security	45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
9040 Workers' Compensation	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
9045 Life Insurance	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
9060 Hospital, Medical, Dental Insurance	285,000.00	0.00	285,000.00	0.00	0.00	285,000.00
9065 HEALTH INS OPT OUT	45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
9070 Dental Insurance	850.00	0.00	850.00	0.00	0.00	850.00
Total SCHOOL LUNCH FUND	1,376,700.00	0.00	1,376,700.00	11,528.60	579,763.61	785,407.79
2110 Teaching-Regular School	340,443.00	0.00	340,443.00	0.00	15,700.00	324,743.00
2250 Prg For Sdnts w/Disabil	59,687.00	684,995.00	744,682.00	7,773.64	127,349.43	609,558.93
2253 School Age w/Disabil-July/August	0.00	0.00	0.00	20,877.32	105,631.98	-126,509.30
2254 Tuition for S4201 BI ind, Deaf	0.00	0.00	0.00	0.00	0.00	0.00
2510 Pre-Kindergarten Program	54,525.00	0.00	54,525.00	0.00	31,435.79	23,089.21
5510 District Transportation Services	0.00	0.00	0.00	0.00	0.00	0.00
Total SPECIAL AID FUND	454,655.00	684,995.00	1,139,650.00	28,650.96	280,117.20	830,881.84
1620 Operation of Plant	13,775,428.25	7,368,644.65	21,144,072.90	785,512.41	6,955,432.24	13,403,128.25
2110 Furniture, Eq., Textbooks-Regular School	753,976.95	1,709,462.82	2,463,439.77	217,009.90	1,525,159.92	721,269.95
9901 Transfers to General Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL FUND	14,529,405.20	9,078,107.47	23,607,512.67	1,002,522.31	8,480,592.16	14,124,398.20



Roslyn Public Schools

Office of the Assistant Superintendent for Business

Box 367, Roslyn New York 11576-0367 Ph: (516) 801-5052 Fax: (516) 801-5051

September 29, 2016

Members of the Board:

The checks listed below are over 180 days old and are considered stale. Letters were sent to the payees regarding the outstanding checks but no response was received. I am therefore requesting that the following items be voided.

Check Number	Check Date	Payee	Amount
222585	09/30/15	ESTATE OF JUAN SENORANS	\$209.80
223815	12/21/15	LEHRMAN\ROBERT	\$1,258.80
224183	01/28/16	ART SUPERVISORS ASSOC. c/o KELLY GOOD, MEMBERSHIP CHAIRPERSON	\$30.00
224300	02/11/16	ART SUPERVISORS ASSOC. c/o KELLY GOOD, MEMBERSHIP CHAIRPERSON	\$30.00
		TOTAL STALE CHECKS	\$1,528.60

Please authorize the write-off of these stale checks. If you have any questions, please ask.

Respectfully,

Linda Gillespie

District Treasurer

Personnel Action Report
Professional

P.1
October 6, 2016

Item	Name	Action	Position / Replacing	Location	From	To	Tenure Area	Certification Class / Step Salary
1	Barbara McMahon-Egan	Probationary Appointment	Teaching Assistant (J. Cohen)		10/11/16	Prob. Ends 10/10/20	Teaching Asst.	TA Level I, Grade 3/Step 1*, per RPA Contract
2	Elizabeth Cowley	Probationary Appointment	Teaching Assistant (B. Bende)		10/11/16	Prob. Ends 10/10/20	Teaching Asst.	TA Level I, Grade 3/Step 1*, per RPA Contract
3	Jodi Imperato	Appointment	Drama Prod. Scenic Design/Props	MS	10/11/16	6/30/17		Per RTA Contract
4	Diana Sabzevari	Appointment	Assistant to RCP Advisor	HS	10/11/16	6/30/17		Per RTA Contract
5	Maryam Tazari	Appointment	Forensic Club	HS	10/11/16	6/30/17		
6	Linda Mohlenhoff	Appointment	Forensic Assistant Coach	HS	10/11/16	6/30/17		
7	Guy Barnett	Appointment	Math Team B	HS	10/11/16	6/30/17		Per RTA Contract
8	Daniel Oggeri	Coach Appointment	Swimming II/1	HS	11/7/16	3/20/17		Per RTA Contract
9	Kristen Hamilton	Rescind Coach Appointment	Boys Asst. Winter Track II/2	HS	11/7/16			
10	Kristen Hamilton	Coach Appointment	Boys Winter Track II/2	HS	11/7/16	3/20/17		
11	Kristen Hamilton	Rescind Coach Appointment	Boys' Asst. Spring Track II/2	HS	3/6/17			
12	Kristen Hamilton	Coach Appointment	Boys' Spring Track II/2	HS	3/6/17	6/11/17		Per RTA Contract
13	Daniel Oldis	Coach Appointment	JV Baseball II/4	HS	3/6/17	6/11/17		Per RTA Contract
14	Rudolf Lanzillotta	Coach Appointment	Girls' Lacrosse II/2	MS	3/28/17	6/1/17		Per RTA Contract
15	Christina Commons	Coach Appointment	Girls' Lacrosse II/1	MS	3/28/17	6/1/17		Per RTA Contract
16	Michelle Atkins	Appointment	In-Service Instructor (not to exceed 4 hours)		10/11/16	6/30/17		\$80/hour (paid by Teacher Center Grant)
17	Michelina Zeni	Appointment	After School Instructional Teaching Substitute - Foreign Language	HH	11/28/16	6/30/17		Per RTA Contract
18	Belen Castillo	Appointment	.2 Overage (R. Huntley)	MS	On or about 11/28/16	On or about 12/23/16		Per RTA Contract
19	Loretta Fonseca	Appointment	.2 Overage (R. Huntley)	MS	On or about 11/28/16	On or about 12/23/16		Per RTA Contract
20	Gabriella Gizzi	Appointment	.2 Overage (R. Huntley)	MS	On or about 11/28/16	On or about 12/23/16		Per RTA Contract
21	Erik Scott	Appointment	.2 Overage (R. Huntley)	MS	On or about 11/28/16	On or about 12/23/16		Per RTA Contract
22	Joshua Steffens	Appointment	.2 Overage (R. Huntley)	MS	On or about 11/28/16	On or about 12/23/16		Per RTA Contract
23	Lisa Swierkowski	Substitute Appointment	Per Diem Substitute Teacher		10/11/16	6/30/17		\$130/day
24	Francesca Prestia	Substitute Appointment	Per Diem Substitute Teaching Asst.		10/11/16	6/30/17		\$100/day

* Placement subject to verification of education and employment.

Personnel Action Report
Classified

P.2
October 6, 2016

Item	Name	Action	Position / Replacing	Class	Type of Appt	Location	From	To	Certification Class / Step Salary
1	Warren Hagen	Resignation for the Purposes of Retirement	Custodian			Maint		10/31/16 (last day of employment)	
2	Ann Marie Hedels	Resignation for the Purposes of Retirement	Cook Manager			HTS		12/31/16 (last day of employment)	
3	Froozan Bidaryan	Resignation	Monitor					10/12/16 (last day in position)	
4	Froozan Bidaryan	Probationary Appointment	Teacher Aide (J. Dirr)	Non-comp	Prob		10/13/16		Grade 1/Step 4, Per RPA Contract
5	Isabela Albertieri	Appointment	Monitor (C. Sarrantonio)	Non-comp	p/t	MS	10/11/16		\$14.95/hour, per RPA Contract
6	Gertrude Ohlrich	Resignation	Part-Time Bus Driver			Bus Garage		10/10/16 (last day in position)	
7	Gertrude Ohlrich	Probationary Appointment	Bus Driver, Split Shift (M. Lamour)	Non-comp	Prob	Bus Garage	10/11/16		Grade 4/Step 1 Per RCBDMA Contract

ROSLYN UFSD
ROSLYN, New York 11576

<u>MID-YEAR REQUEST TO TRANSPORT SPECIAL EDUCATION CHILD OUT OF DISTRICT</u>	
To: Transportation Supervisor	From: <u>BARBARA SCHWARTZ</u>
Name of Student: _____	
Address of Student: <u>ROSLYN, NY 11576</u>	
School: <u>SARPO SCHOOL</u>	
Address of school: <u>40 KINGS PARK RD</u>	
<u>COMMACK, NY 11725</u>	
<u>631-736-2146</u>	
PLEASE ARRANGE FOR LATE PICK-UP (4:15PM) ON THE FOLLOWING	
Date transportation to begin: DATES: <u>OCT 17, 24, 31; NOV 7, 14, 21, 28;</u>	
<u>DEC. 5, 12, 19; JAN 9, 23, 30; FEB. 6, 13, 27; MARCH 6,</u>	
Date transportation to end: <u>13, 20, 27; APRIL 3, 24; MAY 1, 8, 15, 22;</u>	
<u>JUNE 5</u>	
Name of contractor to provide transportation: _____	
Matron needed: Yes: _____	No: <input checked="" type="checkbox"/>
Wheelchair van: Yes: _____	No: <input checked="" type="checkbox"/>
<u>Barbara Schwartz</u>	<u>9/23/16</u>
Signature Director of Pupil Personnel Services	Date

<u>REQUEST TO HAVE BOARD OF EDUCATION APPROVE TRANSPORTATION</u>	
To: Joseph Dragone, Asst. Supt. Business	From: <u>David Sheeb</u> , Transp. Supr.
Additional Cost to District: \$74.00 per day X27 days \$1,998.00 additional	
Signature Asst. Superintendent for Business	Date
Date Board of Education Approved: _____	

updated 10-09

ROSLYN UFSD
ROSLYN, New York 11576

**MID-YEAR REQUEST TO TRANSPORT SPECIAL EDUCATION CHILD
OUT OF DISTRICT**

To: Transportation Supervisor

From: BARBARA SCHWARTZ

Name of Student: _____

Address of Student: _____

ROSLYN NY 11576

School: _____

Address of school: _____

SAPPO SCHOOL40 KINGS PARK ROADCOMMACK, NY 11725631-736-2146

PLEASE ARRANGE FOR LATE PICK-UP (4:15 PM) ON THE FOLLOWING

Date transportation to begin: DATES: OCT. 17, 24, 31; NOV 7, 14, 21, 28;DEC. 5, 12, 19; JAN. 9, 23, 30; FEB. 6, 13, 27; MARCH 6,Date transportation to end: 13, 20, 27; APRIL 3, 24; MAY 1, 8, 15, 22;JUNE 5th

Name of contractor to provide transportation: _____

Matron needed: Yes: _____

No: ✓

Wheelchair van: Yes: _____

No: ✓Barbara Schwartz

Signature Director of Pupil Personnel Services

9/23/16
Date

REQUEST TO HAVE BOARD OF EDUCATION APPROVE TRANSPORTATION

To: Joseph Dragone, Asst. Supt. Business

From: David Shoob, Transp. Supr.Additional Cost to District: \$74.00 per day X 27 days \$ 1,998.00 additional

Signature Asst. Superintendent for Business

Date

Date Board of Education Approved: _____

updated 10-09

HARBOR HILL SCHOOL


"Celebrating Children"



Jessica Kemler
Principal

Mary E. Wood
Assistant Principal

MEMORANDUM

TO: Joseph Dragone, Asst. Supt. for Business
FROM: Jessica Kemler, Principal 
DATE: September 21, 2016
RE: BOOKS TO BE DECLARED SURPLUS

I am writing to request that the 67 books itemized on the attached list be declared surplus and obsolete by the Board of Education as they are outdated and in poor condition.

Attachment

:rp



**SURPLUS LIBRARY BOOKS 2015-2016
HARBOR HILL SCHOOL**

TITLE	PUBLISHER	QUANTITY
One Whole Doughnut, One Doughnut Hole	Children's Press, 1982	1
What You See is What You Get	Follett Publishing, 1981	1
I Love Cats	Children's Press, 1983	1
Know when to Stop	Follett Publishing Co. 1981	1
Three Strikes and You're Out	Follett Publishing Co. 1981	1
Three By Sea	Dial Books for Young Readers 1981	1
Bears Toothache	Little Brown and Company 1972	1
Tuttle's Shell	Lothrop & Co. 1976	1
Seahorse	Harper & Row, Publishers 1972	1
The Drinking Gourd	Harper Trophy 1970	2
The Rooftop Mystery	Harper & Row, Publishers 1968	1
The Baseball Birthday Party	Random House 1995	1
No More Monsters For Me!	Harper & Row, Publishers 1981	1
The Secret Three	Harper & Row, Publishers 1963	1
How Long, Great Pumpkin, How Long?	Holt, Rinehart and Winston 1972	1
Charlie Brown Series	Random House 1976	10
The Giving Tree	Harper & Row 1964	1
The Popcorn Dragon	William Morrow & Co. 1953	1
Our Violent Earth	National Geographic 1982	1
Digging up Dinosaurs	Harper & Row 1981	1
Ty's One Man Band	Scholastic Inc. 1980	1
Changes, Changes	Macmillan Co. 1971	1
Rosie's Walk	Macmillan Co. 1968	1
Fox Under First Base	Macmillan Co. 1971	1
The Wind Blew	Macmillan Publishing 1974	1
Garbage!	Simon and Schuster 1990	1
Sam and the Tigers	Dial Books for Young Readers 1996	1
The Night the Scary Beasties Popped out of my	Random House 1998	1
The Bremen-Town Musicians	Scholastic 1974	1
The Three Wishes	Scholastic 1968	1
The Sleeping Beauty	Scholastic 1984	1
The Frog Prince	Scholastic 1974	1
The Remarkable Farkle McBride	Simon & Schuster 2000	1
The Midnight Farm	Dial Books for Young Readers 1987	1
Sybil and the Blue Rabbit	Doubleday & Company Inc., 1979	1
The Halloween Party	Charles Scribner's Sons 1974	1
Patrick's Dinosaurs	Clarion Books 1983	1
Anno's Alphabet	Thomas Y. Crowell Co. 1972	1
Benjamin's Dreadful Dream	J.B. Lippincott 1980	1
The Pig War	Harper & Row 1969	1
Keep Your Mouth Closed Dear	The Dial Press 1966	1
Lucky Chuck	William Morrow & Company 1984	1
Everyone Knows What a Dragon Looks Like	Four Winds Press 1976	1
Stone Soup	Scholastic 1968	1
Henny Penny	Little, Brown and Company 1972	1
A Baby Sister for Frances	Harper & Row Publishers 1964	1
Perfect the Pig	Scholastic 1980	1
Benjamin's Portrait	Lothrop, Lee & Shepard Books 1986	1
Mystery on the Docks	Harper & Row 1983	1
Jill the Pill	A Margaret K. McElderry Book 1979	1
Alexander and the Wind Up Mouse	Pantheon 1969	1
Prince Bertram the Bad	Harper & Row, Publishers 1963	1
Nate the Great Goes Undercover	Coward, McCann & Geofkegan, Inc. 1974	1
Nate the Great and the Sticky Case	Coward, McCann & Geofkegan, Inc. 1978	1
The Caribou	Crestwood House 1984	1
The Sheep	Crestwood House 1984	1
The African Rhinos	Crestwood House 1987	1
Giraffes	Wayland 1980	1
Hippos	Wayland 1980	1
Reptiles do the Strangest Things	Step-Up Books 1970	1
Rat Snakes	Watermill Press 1987	1
Copperheads	Watermill Press 1987	1
Mambas	Watermill Press 1987	1
Dolphin	Harper & Row, Publishers 1975	1
Elephants around the World	CarolRhoda Books 1969Penguin Raintree I	1
Penguin	Raintree Publishers 1989	1
Whale and Dolphin	Raintree 1984	1

First Reading - September 8, 2016
Second Reading - September 22, 2016
Third Reading - October 6, 2016

POLICY 6010

FISCAL CONTROLS

NEW POLICY

Policies Being Replaced	NONE
Reason for Revision	Adopt policy to align with current law

This policy sets forth the general fiscal roles and responsibilities of entities and individuals within the School District.

Board of Education

1. Fiscal approval of all expenditures, budget transfers and the overdraft of any budget account is vested in the Board of Education.
2. The Board of Education maintains control of the School District's finances through the work of individuals who report directly to the Board of Education, including the Superintendent of Schools, District Treasurer, Claims Auditor, Internal Auditor, and Independent Auditor. Each individual has responsibilities which include, but are not limited to, the items listed below. It is the responsibility of each individual to bring information directly and in a timely manner to the Board of Education when there is any need to adjust procedures or address the implementation of established fiscal controls.

Superintendent of Schools

1. The Superintendent of Schools shall be responsible for proper procedures for the initiation, evaluation, and administrative approval for all expenditures, other than salaries. He/she or the purchasing agent designated by the Board of Education shall have authority to issue purchase orders for items approved in the budget provided that statutory requirements for public bidding are followed. In all purchases about which the best interest of the School District will be served by informal competitive quotations, he/she shall require the submission of such quotations prior to the issuance of purchase orders.
2. The Superintendent of Schools, or his/her designee, shall certify the correctness of all payrolls.
3. In an emergency situation, in which the health or safety of pupils, personnel, or the public is in jeopardy the Superintendent of Schools shall be authorized to issue emergency work orders or purchase orders. The Board of Education President shall be informed immediately of such emergency expenditures.

Treasurer

1. All disbursements shall be on voucher-order checks signed by the Treasurer.
2. During the month of August, the Treasurer shall prepare, and the clerk shall cause to be published in at least one newspaper in the School District, a statement of all monies received and expended during the previous fiscal year. Such published report to be in the form prescribed by statute or Board of Education policy.

Claims Auditor

1. The Claims Auditor shall be responsible for the audit of all documents related to the payment of claims. When the schedules of bills are found to be in order, each shall be signed and certified by the claims auditor. He/she shall be bonded in an amount determined by the Board of Education.

Internal Auditor

1. The Internal Auditor shall be directly responsible to the Board of Education for carrying out the prescribed internal audit program and such other duties assigned by the Board of Education.

Independent/External Auditor

1. The financial accounts and fiscal affairs of the School District shall be subject to an outside, independent audit at least once each year, and more frequently if the Board of Education so determines.

Audit Committee

1. The Audit Committee shall perform audit oversight as required by and specified in applicable law and the Audit Committee charter.

Cross-ref:

Ref:

Adoption date:

POLICY 6100

ANNUAL BUDGET

REVISED POLICY

Policies Being Replaced	Policy 6100 Annual Budget Policy 6110 Budget Planning Policy 6111 Budget Deadlines and Schedules Policy 6130 Budget Adoption Policy 6131 Budget Vote
Reason for Revision	Updating substance of policy to align with current law

The school budget is the legal basis for the establishment of the tax levy. It is the official document that describes the programs to be conducted during a given period of time. Additionally, it is the operational plan, stated in financial terms, for the conduct of all programs in the school system.

The annual school budget process is important to School District operations and should serve as a means to improve communications within the school organization and with the residents of the school community.

The budget shall be designed to reflect the Board of Education's objectives for the education of the children of the School District. It will be carefully organized and planned to insure adequate understanding of the financial needs of anticipated program developments. This will require a long-range, continuous review of School District financial requirements. The Superintendent of Schools will include in all ongoing School District studies of the educational program sufficient information to estimate the financial implications of such programs. The Superintendent of Schools may use committee advice from staff, students, and community in educational planning and budget studies as permitted by Board of Education policies.

The Superintendent of Schools, with the assistance of the Assistant Superintendent for Business, shall be responsible for preparation of the budget, taking into consideration the statutory limits on the tax levy, and the possibility of voters overriding the limit if necessary. This shall include the development of and adherence to a budget calendar.

The budget for the ensuing school year shall be thoroughly reviewed by the Board of Education before its final adoption.

Cross-ref:

Ref: Education Law §§2008(2); 2021; 2002(1); 2022(2); 2023; 2023-a; 2035(2); 2601-a

Adoption date:

EXISTING POLICY

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

Policy # 6100

ANNUAL BUDGET

The school budget is the legal basis for the establishment of the tax levy. It is the official document that describes the programs to be conducted during a given period of time. It is the operational plan, stated in financial terms, for the conduct of all programs in the school system.

The annual school budget process is important to school district operations and serves as a means to improve communications within the school organization and with the residents of the school community.

The budget will be presented to the public in three components (to be voted upon as one proposition):

1. a program component, which includes all program expenditures of the district, including the salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses;
2. a capital component, which includes all transportation capital, debt service and lease expenditures; costs resulting from court judgments, administrative orders or settled or compromised claims; and all facilities costs of the district, including facilities lease expenditures, annual debt service and total debt for all facilities financed by bonds and notes of the district, and costs of construction, acquisition, reconstruction, rehabilitation or improvement of school buildings, provided that the budget shall include a rental, operations and maintenance section that includes base rent costs, total rent costs, operation and maintenance charges, cost per square foot for each facility leased by the district, and all expenditures associated with custodial salaries and benefits,

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service contracts, supplies, utilities, and maintenance and repair of school facilities;

3. an administrative component, which includes office and central administrative expenses, traveling expenses, salaries and benefits of all certified school administrators and supervisors who spend a majority of their time performing administrative or supervisory duties, all expenditures associated with the operation of the school board, the office of the Superintendent of Schools, general administration, the school business office, any consulting costs not directly related to direct student services and programs, planning, and all other administrative activities.

In addition, each component must be separately delineated in accordance with Regulations of the Commissioner. The budget will categorize revenues, property tax refunds, expenditures, budget transfers and fund balance information, and will be formatted to show changes in the data as compared with the previous year. Finally, the budget will be written in plain language and organized in a manner which best promotes the public's understanding of its contents.

The budget will be available at least seven days before the public hearing at which the Board will present the budget to the voters. Copies of the budget will be made available upon request to residents within the district (not just district taxpayers) during the 14 days preceding the date of the annual meeting and election at each school house in the district between the hours of 9:00 a.m and 5:00 p.m. on each day other than Saturday, Sunday or holidays. In addition, at least once during the school year, the Board will include in a district-wide mailing, notice of the availability of copies of the budget.

The following documents will be attached to the budget:

- a detailed statement of the total compensation to be paid to the Superintendent of Schools, and any assistant or associate superintendent in the coming school year, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration;
- a list of all other school administrators and supervisors, if any, whose annual salary will be at or above the limit established by the Commissioner of Education in accordance with the law along with their title and annual salary;
- a school district report card detailing the academic and fiscal performance of the district; and
- a property tax report card prepared pursuant to the Regulations of the Commissioner of Education.

The Board may not submit the proposed budget or a related proposition to the voters more than twice. If the voters fail to approve the proposed budget or budget proposition after the second submission, or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget.

The Board may use district monies to present educational and informational material about the annual budget and related information to the voters. It shall not, however, use these funds to urge voters to cast their ballots in a particular fashion.

Ref: Education Law §§1608; 1716; 1804(4); 1906(1); 2008(2); 2021; 2002(1); 2022(2); 2035(2)

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Adoption date: December, 1989

Revised: January, 2002
December, 2006

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

POLICY #6110

BUDGET PLANNING

The Superintendent of Schools will submit to the Board of Education a proposed budget designed to assist the Board in determining the budget which the Board will present to the Annual District Meeting. The formulation of the budget is the responsibility of the Board.

The Board of Education may appoint a representative citizen's Budget Advisory Committee to consider with the Board the budget item in order that such representatives may gain a better understanding of the needs and may be able to make suggestions and recommendations to the Board with respect to the inclusion or deletion of items.

:FPB

Adopted: 12/1989

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

POLICY #6111

BUDGET DEADLINES AND SCHEDULES

The Superintendent of Schools or his/her designee will formulate a budget calendar with appropriate deadlines and distribute it as deemed necessary.

:FPB

Adopted: 12/1989

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

POLICY #6130

BUDGET ADOPTION

Final approval of the tentative budget rests with the Board of Education. The Superintendent of Schools and such members of his/her staff as he/she shall deem necessary, shall be prepared to explain and justify the budget to the Board. Final authorization of the budget rests with the voters of the District.

The proposed budget shall be presented to the voters of the District for adoption on the third Tuesday in May, unless this date conflicts with religious observances on that day, in which case the budget vote (as well as the election of members of the Board of Education and the annual meeting) will be held on the second Tuesday in May.

Individuals desiring to submit questions, propositions, or amendments to be placed on the ballot shall conform to the following requirements:

1. Unless otherwise provided by Education Law, said propositions shall be supported by petitions containing signatures of 25 voters or not less than 5 percent of the eligible voters who voted in the previous District election, whichever is greater;
2. Petitions must be filed with the District Clerk at least 30 days prior to the Annual Meeting and election, except for petitions relating to a proposition which must be included in the notice of the Annual Meeting and election (e.g., changing the number of Board Members). Such petitions must be submitted 60 days in advance of the Annual Meeting and election to facilitate the preparation and printing of the ballots;

3. The proposition shall be stated clearly and concisely and is subject to revision as to length and form by the Board, while considering same for placement on the voting machine; and
4. Any propositions which require the expenditures of monies must include the necessary specific dollar appropriation. Any proposition may be rejected by the Board if it fails to include the necessary specific appropriation and/or is not within the power of the voters.

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Adopted: 12/1989

Revised: 1/2002

Ref.: Education Law §§416(3); 1608(2); 1716(2);
1804(4); 1906(1); 2002(1); 2003(1)(2); 2004(1)-(7);
2009; 2021; 2022(1); (4)-(5); 2035(2); 2601-a(2)
General Construction Law §60
Matter of Hebel, 34 EDR 319 (1994)
Matter of Martin, 32 EDR 567 (1993)
Matter of Como, 30 EDR 214 (1990)

Cross-ref.: 6100, Annual Budget
6110, Budget Planning
6120, Budget Hearing

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

POLICY #6131

BUDGET VOTE

The District shall hold an annual meeting and election at which the district's authorized voters will elect members of the Board of Education and vote on the district budget for the coming school year. The annual district meeting and election will be held on the third Tuesday in May, unless this date conflicts with religious observances on that day, in which case the annual meeting and election will be held on the second Tuesday in May.

The District Clerk shall publish a notice of the time and place of the annual meeting and election at least four times within the seven weeks prior to the meeting and election, in two newspapers having general circulation within the District. The first publication of the notice shall be at least 45 days prior to the meeting and election. The notice shall also contain notice of any other matter required by law.

Copies of the budget to be voted upon at the annual meeting election will be available in each district school building for district residents upon request at the time of the annual meeting and election and 14 days (other than Saturday, Sunday and holidays) prior to the meeting and election.

The Board shall appoint assistant clerks and election inspectors necessary for the annual meeting and election at a Board meeting held before the annual meeting and election.

Propositions

The Board has the authority, under the Education Law, to adopt reasonable rules and regulations concerning the submission of petitions to the Board to place propositions on the ballot which may amend the budget. Pursuant to those provisions, the Board establishes the following guidelines:

1. Unless otherwise provided by the Education Law, petitions for the submission of a proposition must contain a minimum of 25 signatures of qualified voters or the district, or 5 percent or the number of voters at the last annual election, whichever is greater.
2. Petitions must be filed with the District Clerk at least 30 days prior to the annual meeting and election, except for petitions relating to a proposition which must be included in the notice of the annual meeting and election (e.g., change in the number of board members). Such petitions must be submitted 60 days in advance of the annual meeting and election to facilitate the preparation and printing of the ballots.
3. Propositions must include the specific appropriations necessary for the purposes listed.
4. Wording of a petition must comply with legal requirements. If the wording does not comply, it may be changed or altered by the Board, or the Board may reject a petition for failure to comply.

Propositions received in accordance with these specifications will be placed on the ballot as amendments and will be voted upon by the voters in the same manner as the proposed budget, except that the Board shall not be

required to place any proposition on the ballot which is within the exclusive province of the Board, or otherwise forbidden by law. No proposition involving the budget may be submitted to the voters more than twice.

The Board may also, on its own motion, submit propositions.

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Adopted: 12/1989

Revised: 1/2002

Cross-ref.: 2120, School Board Elections
6100, Annual Budget
6120, Budget Hearing
6130, Budget Adoption

Ref.: Education Law §§416(3); 1608(2); 1716(2)
1804(4); 1906(1); 2002(1); 2003(1)(2); 2004(IH7);
2009; 2021; 2022(1), (4)-(5); 2035(2); 2601-a(1)
General Construction Law §60
Matter of Rebel, 34 EDR 319 (1994)
Matter of Martin, 32 EDR 567 (1993)
Matter of Como, 30 EDR 214 (1990)

POLICY 6140

BUDGET TRANSFERS

REVISED POLICY

Policies Being Replaced	Policy 6140 Budget Transfers
Reason for Revision	Updating substance of policy to align with current law

The transfer of funds between and within functional unit appropriations of the budget is commonly required during the school year and is permitted by the regulations of the Commissioner of Education. The Superintendent of Schools, upon the adoption of a resolution by the Board of Education and in accordance with the Regulations of the Commissioner of Education, is authorized to make budget transfers between and within functional unit appropriations. Notwithstanding the foregoing, transfers to contingent line item codes for non-personnel line item expenditures may not be made without the prior approval of the Board of Education. The Superintendent of Schools will report any transfers to the Board of Education as an information item at its next meeting.

Transfers between function codes may not be made without the prior approval of the Board of Education.

Cross Ref:

Ref: Education Law §1718
8 NYCRR §170.2(l)

Adoption date:

EXISTING POLICY

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

POLICY #6140

BUDGET TRANSFERS

Upon the adoption of a resolution, the Board of Education may transfer certain amounts from one budget code to another within the General Fund. Transfers may be made in accordance with the Uniform System of Accounts and Regulations of the Commissioner of Education. On an annual basis the Board shall authorize the Superintendent of Schools to make budget transfers up to \$10,000. Transfers which exceed this dollar amount shall only be made upon adoption of a resolution by the Board authorizing such transfers prior to the transfer taking place.

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Adopted: 12/1989

Rev.: 7/2005

Rev.: 9/2007

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

POLICY 6220

FEDERAL FUNDS

REVISED POLICY

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

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.

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.

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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

REVISED POLICY

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

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 Clerk or, in his/her absence, the Deputy Treasurer and Deputy District Clerk.

The Board of Education hereby authorizes the use of check signing machines with safeguards for the school district's protection and with facsimile signatures of those authorized to sign checks. Said machines shall be maintained in the exclusive and secured possession of the Treasurer and Deputy Treasurer, respectively.

The Treasurer/Deputy Treasurer and District Clerk/Deputy District Clerk 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.

The Board of Education authorizes the payment in advance of audit of claims for all public utility services, postage, freight and express charges, in accordance with law.

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

Adoption date:

EXISTING POLICY

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

POLICY #6410

AUTHORIZED SIGNATURES

The Board of Education authorizes the signature of the District Treasurers on all district checks for the payment of all salaries. In the absence of the District Treasurer the Board of Education also authorizes the signatures of the Superintendent of Schools, Board President or Vice President in the absence of the President, or the Board member assigned to review expenses on all district checks for bills, expenses, obligations, and liabilities of the district. Student activity account checks shall be signed by both the manager of student activity accounts and the comptroller of the extracurricular activity fund.

The Board authorizes the District Clerk, Superintendent, Treasurer and President of the Board to Sign such contracts, documents, papers, agreements, writings and other instruments in writing as are authorized by the Board or required by law to be executed.

In the absence or inability of the President of the Board to sign any of the above documents, the Vice President of the Board is authorized to sign in his/her place and stead.

The Board authorizes the use of a machine check-signer to stamp school district checks with the required signature. The check signing device must be a recognized manufactured product with safeguards for the school district's protection. The District Treasurers have the responsibility of preventing unauthorized use of the check-signer.

The District Treasurers shall retain their own access to their signature disks and not surrender or delegate that responsibility to any other individual. The Treasurer's signature shall not be imbedded into a computer program or out of the physical control of the Treasurers.

The Treasurers shall be present and shall control the affixing of his/her signature when checks are run. They 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.

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Adopted: 7/2005

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

POLICY 6415

WIRE TRANSFERS

NEW POLICY

Policies Being Replaced	NONE
Reason for Revision	Adopt policy to align with current law

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) who is 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. Routine wire transfers shall be conducted as follows:

- The Senior Account Clerk in the Business Office will initiate the request to transfer funds from a School District authorized banking account to another institution.
- The Assistant Superintendent for Business will approve the wire transfer.
- The School District Treasurer will execute the transfer of funds according to the authorization, and then make the journal entries. The Accountant in the Business Office will post the transaction to the General Ledger. The Assistant Superintendent for Business or Superintendent of Schools (in the absence of the Assistant Superintendent for Business) will approve these 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:

POLICY 6420

ONLINE BANKING

NEW POLICY

Policies Being Replaced	NONE
Reason for Revision	Adopt policy to align with current law

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 initiated through online banking services may not be initiated and approved by the same individual. The Senior Account Clerk and the School District Treasurer shall each respectively initiate and process transactions made using online banking services. The Deputy District Treasurer will have the authority to initiate online banking transactions in the absence of the Senior Account Clerk. The Assistant Superintendent for Business will have the authority to process online banking transactions in the absence of the School District Treasurer. A separate user name and password for processing online banking transactions shall be established for the Senior Account Clerk and the School District Treasurer. When transactions are initiated by the Senior Account Clerk, the School District Treasurer will have the authority to approve such online banking transactions before the transaction is completed or processed. The Assistant Superintendent for Business will have the authority to approve such online banking transactions before the transaction is completed or processed. The Superintendent of Schools will have the authority to approve online banking transactions in the absence of the Assistant Superintendent for Business. In all instances, at least three (3) individuals will be involved in the initiation and approval of each transaction.

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

Cross-Ref:

Ref:

Adoption Date:

POLICY 6550

EXTRACURRICULAR ACTIVITY FUNDS

NEW POLICY

Policies Being Replaced	NONE
Reason for Revision	Adopt policy to align with current law

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

REVISED POLICY

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

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.

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.

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
100s	_____	_____	_____	_____	_____
50s	_____	_____	_____	_____	_____
20s	_____	_____	_____	_____	_____
10s	_____	_____	_____	_____	_____
5s	_____	_____	_____	_____	_____
1s	_____	_____	_____	_____	_____
50¢	_____	_____	_____	_____	_____
25¢	_____	_____	_____	_____	_____
10¢	_____	_____	_____	_____	_____
5¢	_____	_____	_____	_____	_____
1¢	_____	_____	_____	_____	_____
Total Cash	_____	_____	_____	_____	_____
Total Checks	_____	_____	_____	_____	_____
Grand Total	<div style="border: 1px solid black; width: 60px; height: 20px;"></div>	_____	_____	_____	_____

(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 6, 2016

BUSINESS & FINANCE:

B.11. Recommendation to approve pending change orders 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. HH General Construction PCO#1: Stalco, Inc. GC Proposed Change Order #1 (Harbor Hill) for additional work at an estimated cost of **\$72,000**.

[General Construction PCO#1 (Harbor Hill) represents the cost to provide additional labor and materials as required including additional structural steel and concrete which was not specified in the construction documents that were the basis of the bid that was accepted by the Board of Education.]

- b. New Bus Garage Plumbing PCO#1: WHM Plumbing Proposed Change Order #1 (New Bus Garage) for additional work at an estimated cost of **\$94,000**.

[Plumbing PCO #1 (New Bus Garage) represents the cost to comply with the requirements of the Nassau County Department of Health in order to contain and filter liquids within the garage work area to contain floor drains with piping to an onsite subsurface 500 gallon liquid storage tank where the entire system is double-walled with an alarm system. The school district will need to enter into a maintenance contract for regular liquid waste removal.]

- c. New Bus Garage Electrical PCO#1: Relle Electric Proposed Change Order #1 (New Bus Garage) for additional work at an estimated cost of **\$16,000**.

[Electrical PCO #1 (New Bus Garage) represents the cost to comply with the requirements of the Nassau County Department of Health in order to contain and filter liquids within the garage work area. Specifically, this change order provides an alarm system.]