

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

Thursday, November 3, 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: Eunice Kim, Semifinalist in the 2016 Siemens Competition

Recommendation to accept the minutes from the following meeting(s):
September 22, 2016
October 6, 2016

Board President's Comments

Superintendent's Comments

Student Delegate's Comments

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 contract 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) Contractor: South Huntington Union Free School District
Services: Health Services for 5 students attending out of district schools for the 2014-2015 school year.
Fees: \$742.34 per student
Total estimated to be \$3,711.70
 - (ii) Contractor: Mineola Union Free School District
Services: Health Services for 21 students attending out of district schools for the 2013-2014 school year.
Cost- \$665.00 per student
Total estimated to be \$13,965.00
 - (iii) Contractee: Roslyn Neighborhood Corporation
Services: Use of 1 room at Heights for Roslyn After School Program for the period of 7/1/16 thru 6/30/17
Fees: \$1,242.22 for school year – Roslyn to receive

Recommendation to **amend** the following contracts (iv) which was first approved by the Board of Education on June 16, 2016 (item B.1(xxviii)):

- (iv) Contractor: Metro Therapy, Inc.
 Services: Occupational, physical, and speech therapy, social work, vision, BIS, FBA, BIP Family Training/Autism/PDD Training for the 2016/17 school year. Amended to include the following under "Special Rate Schedule"
 - ii. Home based special education \$50.00 ½ hour
 - iii. Home based speech services \$50.00 ½ hour
 - iv. Attendance at CSE meeting \$40.00 ½ hour
- Fees: Total estimated to be \$28,000, an increase of \$12,000

Recommendation to **amend** the following contracts (v) which was first approved by the Board of Education on August 23, 2016 (item B.1(i)):

- (v) Contractor: Mill Neck Services.
 Services: Sign Language Interpretation Services for the period of July 1, 2016 through June 30, 2017
- Fees: Total estimated to be \$26,499, an increase of \$23,991 (Agreement is subject to review and approval by district counsel)

B.2. Recommendation to approve general fund expenditure transfer requests:

<u>FROM BUDGET CODE</u>		<u>AMOUNT</u>
2110-120-07-2100-303	Reading Teacher-HH	\$ 75,250.80
2110-130-08-1200-303	ELA Teacher-HS	\$ 87,658.60
2110-120-09-1200-303	ELA Teacher-MS	\$115,034.00
2110-130-09-1200-303	ELA Teacher-MS	\$ 27,786.60
2250-152-04-2100-303	Wilson Reading Teacher-EH	\$ 35,000.00
	Subtotal	\$340,730.00

<u>TO BUDGET CODE</u>		<u>AMOUNT</u>
2070-430-03-9000-301	Contract Services-Prof. Devel.	\$145,671.00
2010-450-03-9000-301	Curriculum Supplies	\$ 30,000.00
2110-120-04-2100-303	Reading Teacher-EH	\$165,059.00
	Subtotal	\$340,730.00

REASON FOR TRANSFER REQUEST: To conform with the recommendations received last year during our Title I audit to use Title I funds to support only Title I students.

B.3. Recommendation to approve general fund appropriation transfer requests:

<u>FROM BUDGET CODE</u>	<u>TO BUDGET CODE</u>	<u>AMOUNT</u>
2850-448-08-6500-801	5510-163-03-9000-303	\$7,159.82
Field Trip Exp.-M. Band	Trans N C Sal Suplm	
	Subtotal	\$7,159.82

REASON FOR TRANSFER REQUEST: To cover the cost of trips to different schools for Marching Band.

- B.4.** Recommendation to approve a payment in the amount of \$14,058.37 to Ingerman Smith, L.L.P. for legal services rendered to the district for the period ending 9/30/2016.
- B.5.** Recommendation to approve the following payments to Park East Construction Corporation for construction management services and reimbursements rendered to the district pertaining to various projects 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 #	Inv #
\$ 5,000.00	DW Capital Project	2110-201-03-1502	H15-00015	17
\$15,000.00	HH Capital Project	2110-201-07-1507	H15-00015	17
\$ 25,000.00	HS Capital Project	2110-201-08-1508	H15-00015	17

- B.6.** 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 #
\$14.58	HH Reimbursables	2110-245-07-1406	H14-00014	23
\$19,764.89	Bus Garage	2110-245-03-1502	H15-00014	25
\$4,483.71	EH Prof. Svcs & Reimbs.	2110-245-04-1504	H15-00014	18
\$6,402.94	EH Field & Site Work	2110-245-04-1504	H15-00014	15
\$10,358.37	Hts. Prof. Svcs & Reimbs.	2110-245-06-1506	H15-00014	13
\$15,839.96	HH Prof. Svcs & Reimbs.	2110-245-07-1507	H15-00014	19
\$10,742.77	HS Prof. Svcs & Reimbs.	2110-245-08-1508	H15-00014	20
\$5,070.42	MS Prof. Svcs & Reimbs.	2110-245-09-1509	H15-00014	15
\$10,450.00	Hts. Prof. Svcs.	2110-245-06-1506	H17-00009	1
\$6,572.50	HS Prof. Svcs.	2110-245-08-1508	H17-00009	1
\$9,065.00	MS Prof. Svcs.	2110-245-09-1509	H17-00009	1

- B.7.** 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 Plumbing PCO#1: Ambrosio Proposed Change Order #1 (Harbor Hill) for additional work at an estimated cost of **\$3,000**.

[Plumbing PCO#1 (Harbor Hill) represents the cost to provide additional labor and materials as required for an additional roof drain and associated piping which was not on the original bid documentation that was the basis of the bid that was accepted by the Board of Education.]

- B.8.** Recommendation to approve a change order as indicated below. This change order will result in an increase in the contract with WHM Plumbing and Heating Contractors in the amount of \$110,153.99 which will increase purchase order H16-00020 in account code H1620.295.03.1602

WHM Plumbing and Heating Contractors (Bus PC-001) for all additional costs required to comply with the requirements of the Nassau County Department of Health in order to contain and filter liquids within the garage work area including floor drains with piping to an onsite subsurface 500 gallon liquid storage tank where the entire system is double-walled with an alarm system. (This was first presented to the Board of Education as a Pending Change Order on October 6, 2016 item B.11.b. A mistake was made in calculating the cost. The actual cost of the work itself will be only \$94,000 but the profit [5%], overhead [10%] and bonds [2%] were left off the estimate. Therefore the actual cost of this change order will be about \$16,000 higher than originally estimated.)

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 October 17, 2016 and October 19, 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 30, 2016, October 5, 2016, October 11, 2016, October 13, 2016, October 14, 2016 and October 21, 2016.

- C&I.3** Recommendation to approve 27 students and 3 chaperones to attend the Wide World of Sports Spring Tennis Training, WDW in Orlando, Florida from February 19 through 24, 2017 at an estimated cost to the district of \$6,015.00. [Total cost of trip: \$48,857.00: Student contribution: \$41,842.00 (85.64%); Fundraising: \$1,000.00 (2.05%); district expenditure: \$6,015.00 (12.31%)] *The cost of the district expenditure will be reimbursed by fundraising done by the children.]

- C&I.4** Recommendation to approve 30 students and 5 chaperones to attend the Forensics Tournament at Princeton University in Princeton, New Jersey from December 1, 2016 through December 4, 2016 at an estimated cost the district of \$12,525.79. [Total cost of trip: \$17,672.45: Student contribution: \$4,996.66 (29%); Fundraising: \$150.00 (0.8%); district expenditure: \$12,525.79 (71%)]

C&I.5 Recommendation to approve Susan Warren to attend the New York State Association of School Personnel Administrators 2016 conference in Cooperstown, New York from October 30 through November 2, 2016 at an estimated cost to the district of ~~\$1,243.00~~. \$1,532.22 [*original Board approval item C&I.4 on August 11, 2016*]

BOARD OF EDUCATION:

BOE.1 Recommendation to approve the attendance of Meryl Waxman Ben-Levy and Steven Litvack at the *2016 School Law Conference* to be held on Friday, December 9, 2016 presented by the Nassau and Suffolk Academies of Law and the Education Law Committees of the Nassau and Suffolk County Bar Associations at a cost not to exceed \$500.00.

BOE.2 **WHEREAS**, on May 17, 2016, the Roslyn Union Free School District conducted its annual budget vote and election; and

WHEREAS, the District Clerk is currently in possession of the unused, defective, and void ballots resulting from such election; and

WHEREAS, Education Law Section 2034(6) provides for the destruction of such ballots when a period of six (6) months from the date of the annual budget vote and election has elapsed; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Roslyn Union Free School District orders the destruction of all unused, defective, and void ballots resulting from the May 17, 2016 election.

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

BOE.4 **BE IT RESOLVED** that the Board of Education of the Roslyn Public Schools hereby ***abolishes the following policies:***

- Policy 6410 Authorized Signatures
- Policy 6600 Fiscal Accounting and Reporting

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

- Policy 6410 Authorized Signatures
- Policy 6415 Wire Transfers
- Policy 6420 Online Banking
- Policy 6550 Extracurricular Activity Funds
- Policy 6600 Fiscal Accounting and Reporting

BOE.5 Recommendation to conduct the *first* reading of Board of Education Policies 6650 Claims Auditor, 6660 Independent/External Auditor and 6670 Petty Cash/Petty Cash Accounts. **(Attachment BOE.5)**

Public Comments #2

EXECUTIVE SESSION (if needed)

Adjournment

Personnel Action Report
Professional

P.1
November 3, 2016

Item	Name	Action	Position / Replacing	Location	From	To	Tenure Area	Certification Class / Step Salary
1	Danielle Bailey	Tenure Appointment	Special Education Teacher	EH	3/28/17		Spec. Ed.	
2	Karen Doherty	Resignation	Teaching Assistant	MS		11/4/16 (last day in position)		
3	Karen Doherty	Probationary Appointment	School Media Specialist (A. Root)		11/7/16	Prob. Ends 11/6/20*	School Media Specialist	School Media Specialist (perm), BA/Step 1**, per RTA Contract
4	Marvin Leveille	Probationary Appointment	Teaching Assistant (HS ABA program)		11/7/16	Prob. Ends 11/6/20	Teaching Asst.	Grade 3/Step 1**, per RPA Contract
5	Eileen Bauer	Appointment	Building Tutor - Math	EH	11/4/16	6/30/17		\$60/hour
6	Patrick Patterson	Resignation	Marching Band Director	HS		12/30/16 (last day of employment)		
7	Jordan Rouff	Appointment	Lunch Recreation Specialist	EH	11/7/16	6/30/17		Per RTA Contract
8	Jordan Rouff	Part-Time Appointment	.08 Physical Education	EH	11/7/16	6/30/17		BA/Step 1**, per RTA Contract
9	Jordan Rouff	Substitute Appointment	Per Diem Substitute Teacher		11/7/16	6/30/17		\$130/day
10	Wilfredo Abrahante	Appointment	Intramural Activity - Athletics	MS	11/7/16	6/30/17		Per RTA Contract
11	Timothy Hartnett	Appointment	Intramural Activity - Athletics	MS	11/7/16	6/30/17		Per RTA Contract
12	Iris Walsh	Appointment	Intramural Activity - Athletics	MS	11/7/16	6/30/17		Per RTA Contract
13	Elizabeth Schroeder	Appointment	Intramural Activity - Athletics	HS	11/7/16	6/30/17		Per RTA Contract
14	Mary Debicari	Substitute Appointment	After School Instructional Teacher Substitute	EH	11/7/16	6/30/17		Per RTA Contract
15	Maria Favara	Appointment	After School Instructional Teaching - Art & Crafts	EH	11/7/16	6/30/17		Per RTA Contract
16	Marylou Cross	Appointment	After School Instructional Teaching - PACT	HH	11/7/16	6/30/17		Per RTA Contract
17	Kathleen McShea	Appointment	After School Instructional Teaching - PACT	HH	11/7/16	6/30/17		Per RTA Contract
18	Delfina Hennep	Appointment	After School Instructional Teaching - PACT	HH	11/7/16	6/30/17		Per RTA Contract
19	Louis Buschi	Coach Appointment	Girls' Basketball I/Step 4	MS	1/17/17	3/23/17		Per RTA Contract
20	Kathleen Logan	Coach Appointment	Boys' Basketball I/Step 4	MS	1/17/17	3/23/17		Per RTA Contract
21	Mark Valentino	Coach Appointment	Boys' Asst. Spring Track II/1	HS	3/6/17	6/11/17		Per RTA Contract
22	Tuan Nguyen	Rescind Coach Appointment	Asst. Wrestling VII/2	HS		11/7/16		
23	Tuan Nguyen	Coach Appointment	Wrestling VII/2	HS	11/7/16	3/20/17		Per RTA Contract
24	Michael Palumbo	Coach Appointment	Asst. Wrestling VII/1	HS	11/7/16	3/20/17		Per RTA Contract
25	Jordan Haber	Coach Appointment	Girls' JV Basketball I/1	HS	11/7/16	3/20/17		Per RTA Contract
26	Bryan Offerman	Appointment	Home Instruction Tutor		11/7/16	6/30/17		\$60/hour
27	Jason Lopez	Appointment	In-Service Instructor (not to exceed 4 hours)		11/7/16	6/30/17		\$80/hour (paid by Teacher Center Grant)
28	Lawrence Reiff	Appointment	In-Service Instructor (not to exceed 4 hours)		11/7/16	6/30/17		\$80/hour (paid by Teacher Center Grant)
29	Nancy Fili	Substitute Appointment	Per Diem Substitute Teacher		11/7/16	6/30/17		\$130/day
30	Annemarie Levane	Substitute Appointment	Per Diem Substitute Teacher		11/7/16	6/30/17		\$130/day
31	Heather Weiland	Substitute Appointment	Per Diem Substitute Teacher		11/7/16	6/30/17		\$130/day

* This individual must receive three (3) annual APPR composite ratings of Effective or Highly Effective in at least three (3) of the preceding four (4) years.

** Placement subject to verification of education and employment.

Item	Name	Action	Position / Replacing	Class	Type of Appt	Location	From	To	Certification Class / Step Salary
1	Heather Santacreu	Resignation	Monitor					11/6/16 (last day in position)	
2	Heather Santacreu	Probationary Appointment	Teacher Aide (S. DiBella)	Non-comp	Prob		11/7/16		Grade 1/Step 1, Per RPA Contract
3	Antoinette Lewis	Resignation	Monitor					11/6/16 (last day in position)	
4	Antoinette Lewis	Probationary Appointment	Teacher Aide	Non-comp	Prob		11/7/16		Grade 1/Step 1, Per RPA Contract

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

ROSLYN UNION FREE SCHOOL DISTRICT**AUTHORIZED SIGNATURES****POLICY 6410**

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

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

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

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

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

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

Adoption date:

First Reading - September 22, 2016

Second Reading - October 20, 2016

Third Reading - November 3, 2016

POLICY 6415

WIRE TRANSFERS

NEW POLICY

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

WIRE TRANSFERS

POLICY 6415

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

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

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

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

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

Cross-Ref:

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

Adoption Date:

First Reading - October 6, 2016
Second Reading - October 20, 2016
Third Reading - November 3, 2016

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

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

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

Cross-Ref:

Ref:

Adoption Date:

First Reading - October 6, 2016
Second Reading - October 20, 2016
Third Reading - November 3, 2016

POLICY 6550

EXTRACURRICULAR ACTIVITY FUNDS

NEW POLICY

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

ROSLYN UNION FREE SCHOOL DISTRICT

EXTRACURRICULAR ACTIVITY FUNDS

POLICY 6550

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

ROSLYN UNION FREE SCHOOL DISTRICT

INDEPENDENT/EXTERNAL AUDITS

POLICY 6660

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

Accounting and Reporting Systems

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

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

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

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

Cross-ref:

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

Adoption date:

EXISTING POLICY

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

Policy #6600

FISCAL ACCOUNTING AND REPORTING

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

Accounting and Reporting Systems

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

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

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

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

Policy # 6600

Page 2

Cash Receipts

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

Independent/External Audits

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

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

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

Bank Reconciliations

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

Policy #6600

Page 3

Journal Entries

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

Adopted: 7/2005
Revised: 1/2007

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

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

Cross-ref: 1120, School District Records

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

6600-E

To: District Treasurer _____ From: _____

Building or Program: _____

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

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

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

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

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

REGULATION #6600-R

FISCAL ACCOUNTING AND REPORTING REGULATION

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

:FPZ

Adopted: 7/2005

POLICY 6650

CLAIMS AUDITOR

REVISED POLICY

Policies Being Replaced	Policy 6650 Claims Auditor
Reason for Revision	Updating substance of policy to align with current law

CLAIMS AUDITOR

POLICY 6650

The Board of Education hereby establishes the Office of Claims Auditor in the School District. In addition, the Board of Education may adopt a resolution establishing the Office of Deputy Claims Auditor who shall act as the Claims Auditor in the absence of the Claims Auditor. The Claims Auditor shall serve at the pleasure of the Board of Education. The Claims Auditor shall be bonded and shall report directly to the Board of Education.

No person shall be eligible for appointment as the Claims Auditor or Deputy Claims Auditor who is also a member of the Board of Education, the clerk or treasurer of the Board, the Superintendent of Schools, other official of the district responsible for business management, the person designated as purchasing agent, and/or clerical or professional personnel directly involved in accounting and purchasing functions of the School District, the individual or entity responsible for the internal audit function, the independent auditor responsible for the annual external audit, and/or a close or immediate family member of an employee, officer or contractor providing services to the School District. For purposes of this policy, a close family member shall be defined as a parent, sibling or nondependent child, and an immediate family member shall be defined as a spouse, spouse equivalent, or dependent (whether or not related).

The individual selected for the position of Claims Auditor shall be either a Certified Public Accountant or someone who is familiar with School District claims auditing techniques by way of actual prior experience.

In lieu of appointing an individual as the Claims Auditor, the Board of Education shall be permitted to delegate the claims auditing function to one or more independent entities by using (1) inter-municipal cooperative agreements, (2) shared services through BOCES, or (3) independent contractors.

The Claims Auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the School District. The claims auditing process should determine:

1. that the proposed payment is for a valid and legal purpose;
2. that the obligation was incurred by an authorized School District official;
3. that the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
4. that the obligation does not exceed the available appropriation;
5. that the submitted voucher is in proper form, mathematically correct, does not include previously paid charges, and is in agreement with the purchase order or contract upon which it is based; and
6. that the expenses are charged to the proper budgetary code.

The Claims Auditor will:

1. review all invoices in payment of contracts, such as transportation, construction, and bids.

2. review all purchase orders requiring competitive bidding for conformity with applicable laws. The review of purchase orders/invoices shall include:
 - a. Compliance with bid law as required;
 - b. Evidence of the receipt of the merchandise or the rendering of services;
 - c. Certification of other evidence (such as adding machine tapes or initials) that the business office has checked extensions and additions; and
 - d. Review random sampling of all other invoices and charges against the School District.

3. consolidate all related documents:
 - a. Purchase orders.
 - b. Vendors invoices.
 - c. Correspondence, memos, etc.

4. compare all cross-reference numbers and details:
 - a. Compare check number with number entered on warrant.
 - b. Compare name and address on check with name and address on invoice.
 - c. Compare vendor's invoice number with number on check.
 - d. Compare dollar amount on check with that on invoice and purchase order.
 - e. Compare purchase order number to check.
 - f. Compare total with bid award.
 - g. Place appropriate markings on all papers to indicate that they have been checked.

5. examine each document to determine if it is adequately completed and that full signatures are used (initials).

6. verify that the signature of the person receiving goods or services appears on the receiving copy of the purchase order.

7. where payments are being made to building contractors, verify that signatures of approval appear from the architect's office and/or either the Superintendent of Buildings and Grounds, or the Assistant Superintendent for Business.

8. verify that a sufficient balance exists in the appropriate budget code to pay the invoice. Such certification shall be obtained from the Assistant Superintendent for Business, who shall certify either that a sufficient budget code balance exists or does not exist. The Claims Auditor may nonetheless approve the payment of any invoice which, if paid, would create a negative balance in such budget code, if the expenditure (a) pertains to payroll, or (b) was less than \$5,000, provided the

Assistant Superintendent for Business certifies that an inter-code transfer will be made promptly to provide a sufficient budget code balance. If a sufficient budget code does not exist and a negative balance in such budget code of greater than \$5,000 would result, the Claims Auditor shall not approve such payment of such invoice until the Board has approved the request from the Superintendent of Schools for an inter-code transfer sufficient to provide for the payment without the creation of a negative budget code balance.

9. assure that the payment is for valid and legal purpose; verify that the cost was incurred by an authorized School District official; and verify that the services were actually rendered and/or that purchased goods were delivered.

Primary Relationships

1. Board of Education - The Claims Auditor is an employee of the Board of Education and is directly responsible to the Board of Education. The Claims Auditor may at times be requested to attend meetings of the Board of Education, but is not expected to attend regularly.
2. Superintendent of Schools - The Superintendent of Schools is the chief executive officer of the School District. The Claims Auditor, while not responsible to the Superintendent of Schools, shall work cooperatively with the Superintendent and his/her staff, and vice versa, in the best interest of the School District.
3. School Business Administrator - The Assistant Superintendent for Business is the chief business official of the School District. While the Claims Auditor does not report to the Assistant Superintendent for Business, he/she shall work cooperatively with that administrator and his/her staff, and vice versa, in the best interest of the School District.
4. Business Office Staff Members - The Claims Auditor is responsible for approving and allowing payment of invoices which were processed and recommended by the business office. The Claims Auditor shall work cooperatively with the business office staff to assure legal and businesslike payment of invoices and charges.

In the event of a difference of opinion regarding the approval of invoices for payment which cannot be resolved by reviewing the questioned invoices with the appropriate business office personnel (such as the Assistant Superintendent for Business), the opinion of the Claims Auditor shall prevail unless and until reversed by the Board of Education.

No employee of the School District shall withhold any relevant documentation from the Claims Auditor. All employees of the School District shall provide complete documentation or

CLAIMS AUDITOR

POLICY 6650

information to the Claims Auditor as soon as possible after the Claims Auditor’s request therefor.

Claims Audit Process

All disbursements on voucher order checks (in pursuance of appropriate enabling resolutions of the Board) shall be signed by the appropriate person(s), in accordance with prevailing Board of Education policy.

Although the Claims Auditor is not required to monitor the School District’s business and accounting practices, in the event that the Claims Auditor observes any business or accounting practices which are, in the Claims Auditor’s opinion, questionable or in need of improvement, the Claims Auditor shall promptly report such observations to the Board of Education.

The Claims Auditor shall provide periodic written reports as may be requested by the Board of Education.

Cross-ref:

Ref: Education Law §§ 1709(20-a); 1724
8 NYCRR §170.12(c)

Adoption date:

EXISTING POLICY

ROSLYN PUBLIC SCHOOLS
Roslyn, New York

POLICY #6650

CLAIMS AUDITOR

The Board of Education will designate and appoint an Claims Auditor for the district. The Claims Auditor shall serve at the pleasure of the Board.

The Claims Auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district. The auditing process should include but not be limited to the following:

1. that the proposed payment is for a valid and legal purpose;
2. that the obligation was incurred by an authorized district official;
3. the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
4. that the obligation does not exceed the available appropriation; and
5. that the submitted voucher is in proper form, mathematically correct, does not include previously paid charges, and is in agreement with the purchase order upon which it is based. The claims auditor shall have the authority to approve claims for payment that do not agree with the purchase order if the total purchase order is less than \$1,000 **and**:
 - a. the discrepancy in the claim is less than **either** \$50 **or** 10% of the purchase order; **or**
 - b. the discrepancy in the claim is at least 10% **and** \$50 more than the purchase order with the written approval of the purchasing agent

Policy #6650

Page 2

At the Annual Reorganization meeting of the Board of Education, a resolution may be approved to authorize the payment of claims for public utility services (including electric, gas, water, telephone and sewer), postage and freight charges and principal and interest payments on debt service in advance of the audit of those claims so as to avoid the imposition of late charges.

The Claims Auditor will review the following:

- bank reconciliations
- federal award program compliance
- revenue recognition

The Claims auditor will verify that there is support for

- general journal entries
- debt service
- payroll expenditures

The Claims auditor shall provide periodic written reports as may be requested by the Board

/amk

Adopted: 12/1989
 Rev.: 7/2005
 Rev.: 9/2007
 Rev: 12/2007

Ref: Education Law §1709(20-a); 1724; 2509; 2526;
 2554(b)
 8 NYCRR §170.2
 Matter of Levy, 22 EDR 550 (1983)

First Reading - November 3, 2016

POLICY 6660

INDEPENDENT/EXTERNAL AUDITS

NEW POLICY

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

ROSLYN UNION FREE SCHOOL DISTRICT**INDEPENDENT/EXTERNAL AUDITS****POLICY 6660**

As required by law, the School District shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. In connection with the preparation and presentment of the annual audit, the independent/external auditors shall coordinate and meet with the audit committee as required by law. The report of such annual audit shall be presented to the Board of Education by such accountant in sufficient time for the Board of Education to accept it by resolution prior to the statutory deadline. Each Board member, the Superintendent of Schools and the Assistant Superintendent for Business shall receive a copy of the annual audit.

The annual audit shall be of all funds, the School District's financial records and the student activity fund, and be in a form as prescribed by the Commissioner of Education.

The School District shall, within ninety (90) days of the receipt of such report or letter, prepare a corrective action plan in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by the state comptroller. This corrective action plan shall be presented to the audit committee in accordance with law and then Board of Education. To the extent practicable, implementation of such corrective action plan shall begin no later than the end of the next fiscal year.

The School District shall use a competitive request for proposals (RFP) process when contracting for such annual audit. In addition, pursuant to law, no audit engagement shall be for a term longer than five (5) consecutive years; provided, however, that the School District, in its discretion, may permit an independent certified public accountant or an independent public accountant engaged under an existing agreement for such services to submit a proposal in response to an RFP or to be awarded a contract to provide such services under an RFP process.

The selection of the audit firm shall be based primarily on, but not be limited to, the following criteria:

1. The professional reputation and competence of the audit firm;
2. The availability of partners and other senior staff members for advice and consultation on district operational matters;
3. Knowledge of the education field; and
4. The reasonableness of the fee charged, although cost factors shall not be the dominant factor in the selection of audit firms;

The Board of Education shall formally appoint the certified public accounting firm to perform the independent/external audit at its annual reorganization meeting.

Cross-ref:

Ref: Education Law §2116-a(3) and (b)

Adoption date:

First Reading - November 3, 2016

POLICY 6670

PETTY CASH/PETTY CASH ACCOUNTS

NEW POLICY

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

ROSLYN UNION FREE SCHOOL DISTRICT**PETTY CASH/PETTY CASH ACCOUNTS****POLICY 6670**

Petty cash funds shall be established annually at each school for the purchase of materials, supplies or services under conditions requiring immediate payment.

The amount of each fund will not exceed \$200.00. The Board of Education shall appoint the District Treasurer and/or Deputy Treasurer to act as custodian responsible for each petty cash fund.

To provide for the proper management of these funds, the following guidelines shall be followed:

1. Any single expenditure shall not exceed \$25.00. Purchases of more than \$25.00 must be made through the School District's purchasing system.
2. Receipts and cash-on-hand must always total the authorized fund amount. All disbursements from such funds are to be supported by receipted bills or other evidence documenting the expenditure.
3. Payments may be made from petty cash for materials, supplies, or services requiring immediate payment. Sales tax on purchases will not be paid by the School District from petty cash funds.

The School District shall reimburse uses of petty cash funds up to the extent of expenditures, with appropriate documentary support and as approved by the claims auditor. Petty cash funds provided for buildings or activities that do not operate during July/August must be closed out on June 30 and reestablished by Board of Education action at the reorganizational meeting of the Board of Education in July.

Cross-ref: 6010 Fiscal Controls
6600 Fiscal Accounting and Reporting
6700 Purchasing

Ref: Education Law §1709(29)
8 NYCRR §170.4

Adopted:

**ROSLYN PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING**

AGENDA ADDENDUM

Thursday, November 3, 2016

PERSONNEL:

P1 Professional

Item	Name	Action	Position / Replacing	Location	From	To	Tenure Area	Certification / Class / Step / Salary
32	Roberta Carleton	Probationary Appointment	Teaching Assistant		11/7/16	Prob. Ends 11/6/20	Teaching Asst.	TA Level 1, Grade 3/ Step 1*, per RPA Contract

** Placement subject to verification of education and employment.*

CURRICULUM & INSTRUCTION:

C&I.3 Recommendation to approve 27 students and 3 chaperones to attend the Wide World of Sports Spring Tennis Training, WDW in Orlando, Florida from ~~February 19 through 24, 2017~~ **February 18 through 23, 2017** at an estimated cost to the district of \$6,015.00. [Total cost of trip: \$48,857.00: Student contribution: \$41,842.00 (85.64%); Fundraising: \$1,000.00 (2.05%); district expenditure: \$6,015.00 (12.31%) *The cost of the district expenditure will be reimbursed by fundraising done by the children.]

BOARD OF EDUCATION

BOE.6 WHEREAS, an application was made to Section VIII of the New York State Public High School Athletic Association to consolidate and combine the Roslyn UFSD Varsity Fencing Team with the East Williston UFSD Varsity Fencing Team for the 2016-2017 winter season;

WHEREAS, the Roslyn UFSD was notified that Section VIII approved said application;

WHEREAS, the District Administration recommends that the Board of Education approve the consolidation of the Roslyn UFSD Varsity Fencing Team with the East Williston UFSD Varsity Fencing Team;

WHEREAS, the Board of Education has determined that it is in the best interest of the Roslyn UFSD to combine the Roslyn UFSD Varsity Fencing Team with the East Williston UFSD Varsity Fencing Team;

NOW THEREFORE, BE IT RESOLVED that the Board of Education of the Roslyn Union Free School District hereby authorizes the Roslyn UFSD to enter into an Agreement with East Williston UFSD in connection with the consolidation of the Roslyn UFSD Varsity Fencing Team with the East Williston UFSD Varsity Fencing Team, subject to the terms and conditions of an Agreement to be prepared by District counsel;

BE IT FURTHER RESOLVED that the Board of Education hereby authorizes the Board President to execute said Agreement on behalf of the Board of Education.

BOE.7 WHEREAS, an application was made to Section VIII of the New York State Public High School Athletic Association to consolidate and combine the Roslyn UFSD Varsity Boys' Swimming Team with the Port Washington UFSD Varsity Boys' Swimming Team for the 2016-2017 winter season;

WHEREAS, the Roslyn UFSD was notified that Section VIII approved said application;

WHEREAS, the District Administration recommends that the Board of Education approve the consolidation of the Roslyn UFSD Boys' Varsity Swimming Team with the Port Washington UFSD Varsity Boys' Swimming Team;

WHEREAS, the Board of Education has determined that it is in the best interest of the Roslyn UFSD to combine the Roslyn UFSD Varsity Boys' Swimming Team with the Port Washington UFSD Varsity Boys' Swimming Team;

NOW THEREFORE, BE IT RESOLVED that the Board of Education of the Roslyn Union Free School District hereby authorizes the Roslyn UFSD to enter into an Agreement with the Port Washington UFSD in connection with the consolidation of the Roslyn UFSD Varsity Boys' Swimming Team with the Port Washington UFSD Varsity Swimming Team, subject to the terms and conditions of an Agreement to be prepared by District counsel;

BE IT FURTHER RESOLVED that the Board of Education hereby authorizes the Board President to execute said Agreement on behalf of the Board of Education.