

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
BUSINESS MEETING**

CENTRAL OFFICE

WEDNESDAY, JANUARY 13, 2016

The meeting will begin at 6:30 p.m., for the possible purpose of considering a motion to enter executive session to discuss a due process complaint and the appointment of defense counsel in a legal matter. If there is an executive session, the meeting will return to public session at approximately 7:30 p.m. to consider the agenda and all other items which may properly come before the Board of Education. The tentative agenda and supporting information for this meeting will be posted at www.southcountry.org once it becomes available.

- A. Call to Order
 - Executive Session (*if necessary*)
 - Pledge of Allegiance

- B. Emergency Evacuation Procedures
 - Smoke Free School District

- C. Board Consent Agenda – Approvals
 - 1. Minutes- Business Meeting of December 9, 2015 pg. 3
 - 2. Treasurer’s Report- November, 2015 pg. 7
 - 3. Due Process Complaint pg. 29
 - 4. Appointment of Defense Counsel pg. 31

- D. Communications and Announcements
 - 1. Superintendent’s Report
 - 2. Trustee and Advisory Committee Reports (if any)

- E. Public Commentary (Agenda Items Only)

- F. Items for Discussion/Action
 - 1. Independent Auditors Report pg. 32
 - 2. Board Priorities Update pg. 94
 - 3. Board Retreat

- G. Board Consent Agenda – Curriculum and Instruction pg. 97
 - 1. CSE/SCSE Minutes pg. 99
 - 2. CPSE Minutes pg. 101
 - 3. BHS Virtual Enterprise Student Field Trip- International Virtual Enterprise Youth Business Summit pg. 102

- H. Board Consent Agenda – Personnel pg. 104
 - 1. Resignations and Leaves of Absences
 - 2. Instructional New Appointments
 - 3. Non-Instructional New Appointments
 - 4. Long-Term Substitutes
 - 5. Additional Work
 - 6. Extra Duties Assignment
 - 7. Salary Schedule
 - 8. Substitutes

- I. Board Consent Agenda – Business pg. 106
 - 1. Items for Disposal- Bellport High School pg. 107
 - 2. Item for Disposal- Central Office/Buildings & Grounds pg. 108
 - 3. Item for Disposal- Central Office/Buildings & Grounds pg. 108
 - 4. Items for Disposal- Verne W. Critz Elementary School pg. 109
 - 5. College Board Donation pg. 112
 - 6. Education Services Contract- West Islip UFSD pg. 114
 - 7. Education Services Contract- Commack UFSD pg. 118
 - 8. Education Services Contract- Greenburgh Academy pg. 124
 - 9. Health Services Contract- Middle Country CSD pg. 130
 - 10. Memorandum of Agreement- BTAA pg. 137
 - 11. Donors Chose Donations pg. 138
 - 12. Superintendent’s Contract
 - 13. Settlement Agreement & Release pg. 140
 - 14. Consultant Services Contract -Walter A. Cole pg 141
 - 15. Donation from Erika Della Rosa pg. 146

- J. Public Commentary (Non-Agenda Items)

- K. Closing Remarks by Board Members

- L. Adjournment

**BUSINESS MEETING PAGE 045 DECEMBER 9, 2015
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
MINUTES**

A. CALL TO ORDER

Board President, Chris Picini, called a Business Meeting of the Board of Education to order at 6:34 p.m. The meeting took place at the District Central Office, 189 Dunton Ave, East Patchogue, NY.

Board of Education Members Present

Rocco DeVito	Chris Picini
Lisa Di Santo- Arrived at 6:40 pm	Danielle Skelly
Regina Hunt	Allison Stines
Julio Morales- Arrived at 6:45 pm	Natalie Maida, Student Ex-Officio Member

Board Members Absent: Carol Herrmann, Antoinette Huffine

Others Present: Superintendent Dr. Joseph Giani, Nelson Briggs, Sam Gergis, Dr. Cherieese Pemberton, Tim Hogan, School Attorney John Sheahan.

EXECUTIVE SESSION

A motion (Hunt /Skelly) to convene to executive session at 6:34 p.m. to discuss legal guidance on a community development issue, a Due Process Complaint concerning a student, a Stipulation of Settlement concerning a student, BTAA Negotiations & the Superintendent's contract.

VOTE: Motion carries unanimously. 5-Yes, 0-No, Absent (DiSanto, Herrmann, Huffine, Morales).

Public session reconvened at 7:30 pm.

Mr. Morales led all present in the Pledge of Allegiance.

B. EMERGENCY EVACUATION PROCEDURES / SMOKE FREE SCHOOL DISTRICT

Mr. Picini discussed the exits to be used in the event of an emergency, noting that we are a smoke-free District, with smoking prohibited in all buildings and on school grounds.

C. BOARD CONSENT AGENDA –APPROVALS

A motion (Stines / DeVito) to approve the following:

1. Minutes- Business Meeting of November 18, 2015

VOTE: Motion carries unanimously. 7-Yes, 0-No, Absent (Herrmann, Huffine, Morales).

D. COMMUNICATIONS AND ANNOUNCEMENTS

1. Board of Education Recognition

Assemblyman Dean Murray acknowledged the Board of Education for their service to the community and presented each Trustee with a certificate of recognition.

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2. **Student Recognition**

Bellport High School Principal, Tim Hogan, introduced the following students and presented each with a certificate of recognition for their selection to All-County/All-State Music Festival as noted below:

Edward Adler	Clarinet	Symphonic Band
Ashley Berrell	Trombone	Symphonic Band
Deanna DiMartino	Alto II	Women's Chorus
Shannon Gibbons	Alto II	Women's Chorus
Natalie Maida	Alto II	Mixed Chorus
Rachel Milia	French Horn	Symphony Orchestra
Lili Salcedo-Watson	Cello	Symphony Orchestra
Laurel Zimlinghaus	Clarinet	Symphony Orchestra

3. **Superintendent's Report**

- Dr. Giani reported that our high school Culinary Arts Program was recently approved by New York State Education Department as a Career and Technical Education program. Students who enroll and successfully complete all requirements earn a technical endorsement to be affixed to their high school diploma.

2. **Trustee and Advisory Committee Reports**

- Bellport High School's food, clothing and toy drive was a big success.
- Bellport High School's Student Corps School through Optimum is raising money for HELP Suffolk. Other fundraisers will/may include a Chinese Auction, a 5K and a Stay-Awake-A-Thon.
- A lip-synch battle will be held at Bellport High School. Teachers, in addition to students, are welcome to participate.
- The All-State/County Music Festival was a great experience for students.
- The upcoming concerts & the high school musical at Bellport High School will feature talented students and staff. All are encouraged to attend.
- Congratulations to staff for their performance and professionalism at the last high school play.
- Kudo's to Bellport Middle School Student Council and Mr. DiPuma.

E. PUBLIC COMMENTARY (AGENDA ITEMS ONLY)

- *No comments*

F. ITEMS FOR DISCUSSION/ACTION

1. **Board of Education Mini-Retreat-** A tentative date of January 11th was set for the Board of Education mini-retreat, pending the availability of Trustees Herrmann & Huffine.
2. **Transportation Mileage Limits-** The need for additional crossing guards and/or the distance student walkers at Frank P. Long must walk was discussed in addition to the district's mileage limits for students in grades 4 and 5, which is greater than students in grades K-3. Our current limits are as

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follows: K-3 – ½ miles, 4-8 - 1 mile, and 9-12 – 1 ½ miles. The Board can reduce the number of walkers by about 86 students if mileage limits for grades 4 and 5 were changed to ½ mile, as is for grades K-3. The new limits, however, would need to be approved by the voters. A majority of the Board support budgeting for the mileage reduction for grades 4 & 5, which with our current numbers would mean the addition of 2 buses at \$141,000.

3. Board of Education Communication Protocol- The Board agreed that emails sent to the Board and not cc:ed to Dr. Giani would be forwarded to him for the follow-up. As per Board Policy #3230 “Complaints by citizens regarding any facet of the school operation often can be handled more satisfactorily by the administrative officer in charge of the unit closest to the source of the complaint. In most instances, therefore, complaints will be made to the Building Principal and/or his/her assistant if the matter cannot be resolved by the teacher, coach, or other school employee.” Once resolved, the Board requested to be notified of the outcome. If a Board member does respond to an email, all Board members would be cc:ed on the response.

G. BOARD CONSENT AGENDA – CURRICULUM AND INSTRUCTION

A motion (DeVito / Skelly) to approve the following:

1. CSE/SCSE Minutes
2. CPSE Minutes
3. Bellport Middle School Field Trip Application- Frost Valley
4. BHS New Course Proposal- Food Preparation & Nutrition
5. BHS New Course Proposal- Introduction to Law
6. BHS New Course Proposal- Shakespeare/Drama
7. BHS New Course Proposal- ENL/Home Language Literacy Support
8. BHS New Course Proposal- Advanced Placement Art History

VOTE: *Motion carries unanimously. 7-Yes, 0-No, Absent (Herrmann, Huffine).*

H. BOARD CONSENT AGENDA – PERSONNEL

A motion (DeVito / Stines) to approve personnel agenda items # H1 – H8:

1. Instructional New Appointments
2. Non-Instructional New Appointments
3. Long-Term Substitutes
4. Salary Schedule
5. Additional Work
6. Extra Duty Assignment
7. Responders & Guards
8. Substitutes

VOTE: *Motion carries unanimously. 7-Yes, 0-No, Absent (Herrmann, Huffine).*

I. BOARD CONSENT AGENDA – BUSINESS

A motion (DeVito / Stines) to approve the following:

1. Agreement with Town of Brookhaven- Salt and Sand
2. Items for Discard- Kreamer Street Elementary
3. Budget Transfer Request
4. Education Services Contract with Harmony Heights
5. Education Services Contract with Three Village Central School District
6. Designation of Lead Agency for State Environmental Quality Review Act
7. Adoption of Negative Declaration
8. Donation Resolution- Rempell Corporation, Alexander DeRosa
9. Stipulation of Student Settlement

VOTE: *Motion carries unanimously. 7-Yes, 0-No, Absent (Herrmann, Huffine).*

J. PUBLIC COMMENTARY (Non-Agenda Items)

No Comments.

K. CLOSING REMARKS BY BOARD MEMBERS

- High School Holiday Sing Along scheduled for Friday, December 11th.
- LI Pre-K Initiative Workshop with Joy Connolly
- Update requested on Free & Reduced Lunch/Community Eligibility Option & a food quality survey
- Research requested for food service/contracts
- Update on new tablets requested
- Outdoor lighting at schools needs to be reviewed. Some areas are too dark, some lampposts are not working.
- Amount of security/chaperones assigned to district events needs to be reviewed.
- Town of Brookhaven Salutes- May 19, 2016

L. ADJOURNMENT

A motion (Morales / Skelly) to adjourn the meeting at 9:26 pm:

VOTE: *Motion carries unanimously. 7-Yes, 0-No, Absent (Herrmann, Huffine).*

Respectfully submitted,

Sara Cioffaletti

Sara Cioffaletti
District Clerk Pro-tem

Attachments

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT



**FINANCIAL REPORTS
November 2015**

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**South Country CSD
Treasurer's Report
11.01.15 - 11.30.15**

Christina M Johnson 12/23/15

ACCOUNT & LOCATION	PREVIOUS BALANCE	RECEIPTS	DISBURSE	NEW DISTRICT BALANCE	BANK STATEMENT BALANCE	OUTSTANDING CHECKS / (DIT)	NET BALANCE
GENERAL FUND ACCOUNTS							
GENERAL FUND-MMA	13,009,110.91	0.00	2,500,000.00	10,509,110.91	10,509,110.91	0.00	10,509,110.91
GEN.FUND-FLUSHING INV	1,715.47	0.35	0.00	1,715.82	1,715.82	0.00	1,715.82
GEN.FUND-FNBLI MM	11,913,791.37	2,937.66	0.00	11,916,729.03	11,916,729.03	0.00	11,916,729.03
GEN.FUND-FNBLI CHKG	2,000,000.00	0.00	0.00	2,000,000.00	2,000,000.00		2,000,000.00
GENERAL FUND-CAP ONE	1,596,141.47	9,095,371.50	10,294,939.30	396,573.67	500,477.73	103,904.06	396,573.67
				\$ 24,824,129.43			
TRUST & AGENCY ACCOUNTS							
PAYROLL-CAP ONE	58,746.01	2,813,236.36	2,813,890.59	58,091.78	70,493.51	12,401.73	58,091.78
TRUST & AGENCY-CAP ON	134,961.23	4,664,877.17	4,674,394.11	125,444.29	224,370.24	98,925.95	125,444.29
				\$ 183,536.07			
SPECIAL AID ACCOUNTS							
FEDERAL-CAP ONE	49,213.40	400,000.00	273,198.81	\$ 176,014.59	176,855.12	840.53	176,014.59
CAFETERIA ACCOUNTS							
CAFETERIA-CAP ONE	73,951.52	192,759.99	209,803.68	\$ 56,907.83	56,640.79	(267.04)	56,907.83
CAPITAL ACCOUNTS							
CAPITAL CHKG-CAP ONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				\$ -			
				\$ 25,240,587.92			
***ALL BANK RECONCILIATIONS ARE AVAILABLE FOR INSPECTION IN THE BUSINESS OFFICE							

SUMMARY OF TREASURER'S MONTHLY REPORTS CONTINUED:

Summary of receipt column on page 1 (col. 3)

GENERAL FUND

NYS ACH	3,003,629.93
GENERAL FUND MA	6,000,000.00
TUITION	0.00
LI CHILD & FAMILY	6,105.97
BOCES	0.00
TRUST & AGENCY	33,897.33
MEDICAID	39,117.30
PILOT	0.00
MISC	9,483.37
DRIVERS ED	0.00
INTEREST	3,137.60

9,095,371.50

PAYROLL

TRUST & AGENCY	2,813,236.36
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2,813,236.36

TRUST & AGENCY

GENERAL FUND	4,514,179.67
FEDERAL	128,671.93
CAFETERIA	18,139.10
MISC	3,886.47

4,664,877.17

CAFETERIA

GENERAL	150,000.00
FOOD SALES	30,474.19
MEAL PAY PLUS	10,987.30
COMMISSIONS	1,298.50

192,759.99

FEDERAL CHECKING

GENERAL	400,000.00
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400,000.00

GENERAL FUND-MMA/C

0.00

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/15 - 11/30/15

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001.000	REAL PROPERTY TAX ITEMS	51,069,394.43	0.00	51,069,394.43	50,898,535.53	170,858.90
A 1081.000	OTH. PAYMTS IN LIEU OF TA	7,058,865.00	0.00	7,058,865.00	107,819.86	6,951,045.14
A 1085.000	STAR	6,311,917.57	0.00	6,311,917.57	6,482,776.47	(170,858.90)
A 1311.000	OTHER DAY SCHOOL TUITION	125,000.00	0.00	125,000.00	0.00	125,000.00
A 1335.000	OTH STUDENT FEE/CHARGES (59,500.00	0.00	59,500.00	25,470.00	34,030.00
A 1489.000	OTHER CHARGES-SERVICES (I	0.00	0.00	0.00	1,921.36	(1,921.36)
A 2230.000	DAY SCHOOL TUIT-OTH DIST.	205,000.00	0.00	205,000.00	12,932.56	192,067.44
A 2280.000	HEALTH SERVICES FOR OTH D	62,000.00	0.00	62,000.00	0.00	62,000.00
A 2401.000	INTERST AND EARNINGS	95,000.00	0.00	95,000.00	24,193.40	70,806.60
A 2410.000	RENTAL OF REAL PROPERTY,I	73,200.00	0.00	73,200.00	30,529.85	42,670.15
A 2445.000	ELECTION RENTAL-LIBRARY V	8,000.00	0.00	8,000.00	0.00	8,000.00
A 2680.000	INSURANCE RECOVERIES	5,000.00	0.00	5,000.00	16,311.90	(11,311.90)
A 2690.000	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	94.06	(94.06)
A 2701.000	REFUND PRIOR YR E-RATE	632,000.00	0.00	632,000.00	0.00	632,000.00
A 2705.000	GIFTS AND DONATIONS	0.00	0.00	0.00	602.30	(602.30)
A 2710.000	PREM.ON OBLIGATIONS(TAN)	0.00	0.00	0.00	261,891.00	(261,891.00)
A 2770.000	OTHER UNCLASSIFIED REV.(S	337,000.00	0.00	337,000.00	15,688.82	321,311.18
A 3101.000	BASIC FORMULA STATE AID	34,883,911.00	0.00	34,883,911.00	10,424,340.84	24,459,570.16
A 3102.000	LOTTERY AID (SECT 3609A E	5,900,000.00	0.00	5,900,000.00	4,460,418.01	1,439,581.99
A 3103.000	BOCES AID (SECT 3609A ED	893,992.00	0.00	893,992.00	0.00	893,992.00
A 3105.000	EXCESS COST AID	9,937,839.00	0.00	9,937,839.00	0.00	9,937,839.00
A 3260.000	TEXTBOOK AID (INCL TXTBK/	282,158.00	0.00	282,158.00	73,305.00	208,853.00
A 3260.001	HARDWARE & TECHNOLOGY	59,194.00	0.00	59,194.00	0.00	59,194.00
A 3262.000	COMPUTER SOFTWARE AID	68,000.00	0.00	68,000.00	0.00	68,000.00
A 3263.000	LIBRARY A/V LOAN PROGRAM	30,000.00	0.00	30,000.00	0.00	30,000.00
A 3289.000	OTHER STATE AID/HOMELESS	400,000.00	0.00	400,000.00	35,000.00	365,000.00
A 4280.000	OTHER FEDERAL AID (SPECIF	0.00	0.00	0.00	5,799.59	(5,799.59)
A 4601.000	MEDIC.ASST-SCH AGE-SCH Y	100,000.00	0.00	100,000.00	39,117.30	60,882.70
A 8021.000	FUND BALANCE OR(DEFICIT)7	4,968,304.00	0.00	4,968,304.00	0.00	4,968,304.00
FUND A TOTAL		123,565,275.00	0.00	123,565,275.00	72,916,747.85	50,648,527.15

Report Completed 11:06 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/15 - 11/30/15 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010.475-00	CONFERENCE AND TRAVEL - BD OF ED	3,500.00	0.00	3,500.00	1,410.00	281.00	1,809.00
A 1010.490-00	BOCES - SVCS BOARD OF ED	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
A 1010.501-00	SUPPLIES - BD OF ED	1,100.00	0.00	1,100.00	57.34	67.66	975.00
	A 1010....BOARD OF EDUCATION *	5,600.00	0.00	5,600.00	1,467.34	1,348.66	2,784.00
A 1040.160-00	SAL DISTRICT CLERK DW	38,446.00	0.00	38,446.00	24,347.19	14,098.81	0.00
A 1040.501-00	SUPPLIES - DISTRICT CLERK	900.00	0.00	900.00	0.00	0.00	900.00
	A 1040....DISTRICT CLERK *	39,346.00	0.00	39,346.00	24,347.19	14,098.81	900.00
A 1060.433-00	RENTAL OF MACHINES - ELECTION	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
A 1060.449-00	SAL - ELECTIONS	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
A 1060.472-00	ADVERTISING - ELECTIONS	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
A 1060.490-00	BOCES - ELECTIONS VTR REGIS	17,000.00	0.00	17,000.00	0.00	17,000.00	0.00
A 1060.501-00	SUPPLIES - ELECTIONS	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00
	A 1060....DISTRICT MEETING *	47,500.00	0.00	47,500.00	0.00	17,000.00	30,500.00
	A 10....BOARD OF EDUCATION **	92,446.00	0.00	92,446.00	25,814.53	32,447.47	34,184.00
A 1240.150-00	SAL SUPERINTENDENT DW	250,000.00	0.00	250,000.00	88,847.39	137,152.61	24,000.00
A 1240.160-00	SAL CLER OFFICE OF SUPT OF SCHOO	117,307.00	0.00	117,307.00	36,683.28	79,880.43	743.29
A 1240.400-00	CONTRACT SERVICES	0.00	204.00	204.00	0.00	204.00	0.00
A 1240.475-00	CONFERENCE EXPENSE - SUPT OF SCH	3,000.00	0.00	3,000.00	552.50	887.50	1,560.00
A 1240.501-00	SUPPLIES - SUPT OF SCHOOLS	5,000.00	176.51	5,176.51	1,611.93	928.12	2,636.46
	A 1240....CHIEF SCHOOL ADMINISTRATOR *	375,307.00	380.51	375,687.51	127,695.10	219,052.66	28,939.75
	A 12....CENTRAL ADMINISTRATION **	375,307.00	380.51	375,687.51	127,695.10	219,052.66	28,939.75
A 1310.150-00	SAL ASST SUPT BUSINESS DW	175,000.00	(26,250.00)	148,750.00	67,340.08	81,409.92	0.00
A 1310.160-00	SAL BUSINESS OFFICE STAFF DW	310,233.00	(11,875.22)	298,357.78	119,690.82	125,070.20	53,596.76
A 1310.200-00	EQUIPMENT	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1310.400-00	CONTRACT SVCS - BUSINESS OFFICE	50,000.00	0.00	50,000.00	14,616.67	17,783.33	17,600.00
A 1310.472-00	ADVERTISING - BUSINESS OFFICE	2,000.00	0.00	2,000.00	138.40	461.60	1,400.00
A 1310.475-00	CONFERENCES	2,000.00	0.00	2,000.00	460.00	150.00	1,390.00
A 1310.490-00	BOCES - BUSINESS ADMIN	55,000.00	0.00	55,000.00	9,758.76	45,241.24	0.00
A 1310.501-00	SUPPLIES - BUSINESS OFFICE	40,000.00	(1,552.30)	38,447.70	11,902.88	10,060.31	16,484.51
	A 1310....BUSINESS ADMINISTRATION *	635,233.00	(39,677.52)	595,555.48	223,907.61	280,176.60	91,471.27
A 1320.445-00	AUDITOR (EXTERNAL)	54,500.00	0.00	54,500.00	0.00	54,500.00	0.00
A 1320.446-00	AUDITOR (INTERNAL)	65,000.00	(50.00)	64,950.00	11,632.00	23,268.00	30,050.00
A 1320.447-00	AUDITOR (CLAIMS)	16,250.00	50.00	16,300.00	5,433.32	10,866.68	0.00
	A 1320....AUDITING *	135,750.00	0.00	135,750.00	17,065.32	88,634.68	30,050.00
A 1325.160-00	SAL DISTRICT TREASURER DW	62,430.00	0.00	62,430.00	24,530.61	37,885.65	13.74
	A 1325....TREASURER *	62,430.00	0.00	62,430.00	24,530.61	37,885.65	13.74
A 1345.160-00	SAL PURCHASING AGENT DW	47,509.00	0.00	47,509.00	10,982.62	0.00	36,526.38
A 1345.490-00	BOCES - PURCHASING SVC	9,000.00	0.00	9,000.00	8,650.00	350.00	0.00
	A 1345....PURCHASING *	56,509.00	0.00	56,509.00	19,632.62	350.00	36,526.38
	A 13....FINANCE **	889,922.00	(39,677.52)	850,244.48	285,136.16	407,046.93	158,061.39
A 1420.441-00	LEGAL RETAIN GEN COUNSEL	51,000.00	1,500.00	52,500.00	21,875.00	30,625.00	0.00
A 1420.442-00	LEGAL OTHER NON-RETAIN GEN	210,000.00	(3,000.00)	207,000.00	37,091.15	142,861.85	27,047.00

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/15 - 11/30/15 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1420.443-00	LEGAL NEGOTIATIONS RETAINER	34,500.00	1,500.00	36,000.00	15,000.00	21,000.00	0.00
A 1420.444-00	LEGAL NEGOTIATIONS HOURLY	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00
A 1420.445-00	LEGAL BOND COUNSEL	13,000.00	0.00	13,000.00	10,115.00	0.00	2,885.00
A 1420....LEGAL	*	363,500.00	0.00	363,500.00	84,081.15	194,486.85	84,932.00
A 1430.150-00	SAL ASST SUPT PERSONNEL	185,658.00	3,000.00	188,658.00	74,167.11	114,490.89	0.00
A 1430.160-00	SAL CLER STAFF PERSONNEL DW	180,868.00	(3,000.00)	177,868.00	59,338.12	90,542.42	27,987.46
A 1430.200-00	EQUIPMENT - PERSONNEL	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1430.400-00	CONTR SVCS ADV RECRUIT HR	11,000.00	0.00	11,000.00	9,658.50	0.00	1,341.50
A 1430.475-00	CONF TRVL ASST SUPT HR	500.00	0.00	500.00	0.00	0.00	500.00
A 1430.490-00	BOCES - SUBS RECRUIT NIS HR	50,773.00	0.00	50,773.00	4,533.70	46,239.30	0.00
A 1430.501-00	SUPPLIES - PERSONNEL	4,000.00	0.00	4,000.00	1,062.29	404.27	2,533.44
A 1430....PERSONNEL	*	433,799.00	0.00	433,799.00	148,759.72	251,676.88	33,362.40
A 1480.449-00	CONTR SVCS NWSLTR CLNDR PRINT	15,000.00	0.00	15,000.00	6,075.77	0.00	8,924.23
A 1480....PUBLIC INFORMATION & SERVICES	*	15,000.00	0.00	15,000.00	6,075.77	0.00	8,924.23
A 14....STAFF	**	812,299.00	0.00	812,299.00	238,916.64	446,163.73	127,218.63
A 1620.150-00	SALARY - OPERATIONS	80,000.00	0.00	80,000.00	2,099.26	0.00	77,900.74
A 1620.160-00	SAL HOUSEKEEPING CENTRAL	2,345,691.00	0.00	2,345,691.00	862,210.55	1,327,938.56	155,541.89
A 1620.160-06	SAL - CENSUS ENUMERATOR	15,000.00	0.00	15,000.00	1,311.00	0.00	13,689.00
A 1620.161-00	SAL - SECURITY DW	729,000.00	0.00	729,000.00	210,121.25	0.00	518,878.75
A 1620.161-06	SAL SECURITY OVERTIME	20,000.00	0.00	20,000.00	819.00	0.00	19,181.00
A 1620.163-00	SAL CLER DIR BUILDINGS & GNDS D	42,860.00	0.00	42,860.00	14,699.13	22,690.87	5,470.00
A 1620.164-00	SAL SCHOOL CUSTODIAL SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00
A 1620.165-00	SAL SUB-CUSTODIAL DW	190,000.00	0.00	190,000.00	74,030.00	0.00	115,970.00
A 1620.190-00	SAL OVERTIME OPERATIONS	110,000.00	0.00	110,000.00	33,420.30	0.00	76,579.70
A 1620.200-00	EQUIPMENT - B&G	100,000.00	0.00	100,000.00	19,715.04	42,191.81	38,093.15
A 1620.449-00	CONTRACT SVC BUILDINGS & GROUNDS	750,000.00	104,090.00	854,090.00	409,646.01	359,970.40	84,473.59
A 1620.454-00	FUEL OIL	110,000.00	0.00	110,000.00	13,644.48	86,355.52	10,000.00
A 1620.455-00	WATER SERVICE	23,000.00	0.00	23,000.00	11,790.74	11,209.26	0.00
A 1620.469-00	CARTAGE	75,000.00	0.00	75,000.00	32,964.38	32,035.62	10,000.00
A 1620.474-00	TRAVEL - B&G	5,000.00	0.00	5,000.00	0.00	290.00	4,710.00
A 1620.476-00	NATURAL GAS	500,000.00	0.00	500,000.00	11,808.68	488,114.59	76.73
A 1620.477-00	ELECTRIC	980,000.00	0.00	980,000.00	310,187.93	664,812.07	5,000.00
A 1620.478-00	TELEPHONE SERVICE	40,000.00	0.00	40,000.00	6,935.80	14,116.28	18,947.92
A 1620.490-00	BOCES - OP OF PLANT HLT SFTY	7,500.00	0.00	7,500.00	0.00	7,500.00	0.00
A 1620.501-00	MAINTENANCE SUPPLIES - B&G	3,000.00	0.00	3,000.00	548.93	1,039.11	1,411.96
A 1620.540-00	CUSTODIAL SUPPLIES - DW	250,000.00	0.00	250,000.00	144,310.74	55,449.88	50,239.38
A 1620.550-00	GLASS REPAIR SUPPLIES	7,500.00	0.00	7,500.00	2,832.22	1,667.78	3,000.00
A 1620.560-00	UNIFORMS BUILDINGS & GROUNDS	25,000.00	0.00	25,000.00	20,491.20	2,508.80	2,000.00
A 1620.570-00	AUTO PARTS BUILDINGS & GROUNDS	15,000.00	0.00	15,000.00	9,924.98	4,998.52	76.50
A 1620.571-00	GASOLINE - BUILDINGS & GROUNDS	30,000.00	0.00	30,000.00	5,495.15	19,504.85	5,000.00
A 1620.572-00	OIL AND LUBRICANTS BUILDINGS & G	2,500.00	0.00	2,500.00	24.76	475.24	2,000.00
A 1620.573-00	TIRES BUILDINGS & GROUNDS	5,000.00	0.00	5,000.00	592.00	3,908.00	500.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1620....OPERATION OF PLANT *		6,461,051.00	104,090.00	6,565,141.00	2,199,623.53	3,146,777.16	1,218,740.31
A 1621.160-00	SAL MAINTAINERS DW	285,772.00	0.00	285,772.00	112,014.87	173,757.13	0.00
A 1621....MAINTENANCE OF PLANT *		285,772.00	0.00	285,772.00	112,014.87	173,757.13	0.00
A 1670.160-00	Courier - Central Mailing	47,886.00	0.00	47,886.00	18,547.11	28,630.89	708.00
A 1670.473-00	POSTAGE CENT MAILING DW	65,000.00	0.00	65,000.00	20,596.01	41,403.99	3,000.00
A 1670.501-00	DUPLICATING SUPPLIES - DW	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 1670....CENTRAL PRINTING & MAILING *		117,886.00	0.00	117,886.00	39,143.12	70,034.88	8,708.00
A 1680.160-00	SAL DATA PROCESS & TECHNOLOGY DW	254,018.00	0.00	254,018.00	83,391.61	127,591.97	43,034.42
A 1680.200-00	EQPT - DATA PROCESSING	700,000.00	(40,549.00)	659,451.00	14,322.56	126,100.35	519,028.09
A 1680.449-00	CABLEVISION - INTERNET	125,000.00	0.00	125,000.00	35,676.90	60,198.30	29,124.80
A 1680.490-00	BOCES - CTRL DATA PROCESSING	716,000.00	165,549.00	881,549.00	252,498.21	588,501.79	40,549.00
A 1680.490-06	BOCES DW COPY MACHINES	194,000.00	0.00	194,000.00	54,722.17	139,277.83	0.00
A 1680.501-00	SUPPLIES DATA PROCESSING	50,000.00	(3,494.30)	46,505.70	9,338.85	34,015.04	3,151.81
A 1680....CENTRAL DATA PROCESSING *		2,039,018.00	121,505.70	2,160,523.70	449,950.30	1,075,685.28	634,888.12
A 16....CENTRAL SERVICES **		8,903,727.00	225,595.70	9,129,322.70	2,800,731.82	4,466,254.45	1,862,336.43
A 1910.422-00	LIABILITY INSURANCE	472,000.00	(1,300.00)	470,700.00	448,230.00	667.00	21,803.00
A 1910.424-00	OTHER INSURANCE	150,000.00	0.00	150,000.00	136,823.25	5,811.90	7,364.85
A 1910....UNALLOCATED INSURANCE *		622,000.00	(1,300.00)	620,700.00	585,053.25	6,478.90	29,167.85
A 1920.479-00	SCHOOL ASSOCIATION DUES	20,000.00	(204.00)	19,796.00	10,691.88	200.00	8,904.12
A 1920....SCHOOL ASSOCIATION DUES *		20,000.00	(204.00)	19,796.00	10,691.88	200.00	8,904.12
A 1981.490-00	BOCES - ADMIN & FACILITY FEES	550,000.00	0.00	550,000.00	182,919.32	367,080.68	0.00
A 1981....BOCES ADMINISTRATIVE COSTS *		550,000.00	0.00	550,000.00	182,919.32	367,080.68	0.00
A 19....SPECIAL ITEMS **		1,192,000.00	(1,504.00)	1,190,496.00	778,664.45	373,759.58	38,071.97
A 1....BOARD OF EDUCATION ***		12,265,701.00	184,794.69	12,450,495.69	4,256,958.70	5,944,724.82	2,248,812.17
A 2010.150-00	SAL ASST SUPT CURRICULUM DW	175,000.00	0.00	175,000.00	73,181.74	101,818.26	0.00
A 2010.160-00	SAL CLER ASST SUPT CURR DW	63,748.00	0.00	63,748.00	24,029.97	37,112.41	2,605.62
A 2010.475-00	CONFERENCE - ASST SUPT CURR	1,500.00	7,800.00	9,300.00	975.00	765.00	7,560.00
A 2010.480-00	DW TEXTBOOK ADOPTION	142,071.00	(4,999.00)	137,072.00	82,989.79	40,246.64	13,835.57
A 2010.490-00	BOCES - PROG COORD & SUPV	80,000.00	0.00	80,000.00	14,200.00	65,800.00	0.00
A 2010.501-00	SUPPLIES - ASST SUPT CURR	20,000.00	8,749.00	28,749.00	(120,610.07)	133,038.13	16,320.94
A 2010....CURRICULUM DEVEL & SUPERVISION *		482,319.00	11,550.00	493,869.00	74,766.43	378,780.44	40,322.13
A 2020.150-00	PERSONNEL SERVICE CERTIFI	2,444,837.00	0.00	2,444,837.00	952,433.89	1,523,971.34	(31,568.23)
A 2020.160-00	PERSONNEL SERVICE CLASSIF	880,661.00	(19,223.77)	861,437.23	300,479.09	452,958.55	107,999.59
A 2020.161-00-6400	SAL CLER CENT REGISTR DW	53,659.00	5,614.00	59,273.00	23,302.00	35,971.00	0.00
A 2020.161-06	CLERICAL SUB DW	45,000.00	0.00	45,000.00	30,317.65	0.00	14,682.35
A 2020.190-00	CLERICAL OVERTIME DW	10,000.00	0.00	10,000.00	2,440.64	0.00	7,559.36
A 2020.200-01	PRINCIPALS EQUIPT BKHVN	1,000.00	0.00	1,000.00	904.85	32.94	62.21
A 2020.200-02	PRINCIPALS EQUIP VC	5,114.00	0.00	5,114.00	563.63	1,658.35	2,892.02
A 2020.200-03	PRINCIPALS EQUIP FPL	1,170.00	0.00	1,170.00	844.23	0.00	325.77
A 2020.200-07	PRINCIPALS EQUIP HS	3,997.00	0.00	3,997.00	2,234.19	0.00	1,762.81
A 2020.433-00	RENT MAINT COPY MCHN DW	15,000.00	0.00	15,000.00	5,649.26	4,893.54	4,457.20
A 2020.474-00	Mileage / Travel - DW	3,000.00	0.00	3,000.00	94.36	1,335.64	1,570.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2020.501-01	OFFICE SUPPLIES - BKHVN	16,714.00	0.00	16,714.00	11,366.99	1,209.87	4,137.14
A 2020.501-02	OFFICE SUPPLIES - V W CRITZ	20,501.00	478.71	20,979.71	2,777.01	4,481.09	13,721.61
A 2020.501-03	OFFICE SUPPLIES - FPL	6,512.00	0.00	6,512.00	5,790.47	350.41	371.12
A 2020.501-04	OFFICE SUPPLIES - MS	16,504.00	0.00	16,504.00	2,735.02	5,645.52	8,123.46
A 2020.501-05	OFFICE SUPPLIES - KREAMER	11,000.00	0.00	11,000.00	8,153.08	1,417.71	1,429.21
A 2020.501-07	OFFICE SUPPLIES - HS	50,114.00	0.00	50,114.00	32,301.13	2,436.81	15,376.06
A 2020.526-01	PROFESSIONAL LITERATURE BK	557.00	0.00	557.00	297.41	0.00	259.59
A 2020.526-02	PROFESSIONAL LITERATURE CR	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2020.526-03	PROFESSIONAL LITERATURE FPL	789.00	0.00	789.00	89.00	280.00	420.00
A 2020.526-04	PROFESSIONAL LITERATURE MS	1,000.00	0.00	1,000.00	327.34	0.00	672.66
A 2020.526-05	PROFESSIONAL LITERATURE KR	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.526-07	PROFESSIONAL LITERATURE HS	2,181.00	0.00	2,181.00	284.95	215.10	1,680.95
A 2020....SUPERVISION-REGULAR SCHOOL *		3,590,810.00	(13,131.06)	3,577,678.94	1,383,386.19	2,036,857.87	157,434.88
A 2021.150-00	SALARIES DEPT CHAIRS DW	38,058.00	0.00	38,058.00	8,943.82	13,499.18	15,615.00
A 2021.... *		38,058.00	0.00	38,058.00	8,943.82	13,499.18	15,615.00
A 2070.400-00	New Tchr Orient - Trans	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2070.490-00	BOCES - IN SVC STAFF DEV TRAINING	500.00	0.00	500.00	0.00	500.00	0.00
A 2070....INSERVICE TRAINING-INSTRUCTION *		2,500.00	0.00	2,500.00	0.00	500.00	2,000.00
A 20....ADMIN & IMPROVEMENT **		4,113,687.00	(1,581.06)	4,112,105.94	1,467,096.44	2,429,637.49	215,372.01
A 2110.120-01	SAL TCH K-3 BKHVN	4,077,074.00	(4,564.00)	4,072,510.00	929,723.29	3,034,969.00	107,817.71
A 2110.120-02	SAL TCH K-3 VC	2,435,057.00	0.00	2,435,057.00	546,864.17	1,767,408.56	120,784.27
A 2110.120-03	SAL TCH GR 4 AND GR 5 FPL	3,733,552.00	0.00	3,733,552.00	777,885.12	2,544,279.57	411,387.31
A 2110.120-03-4006	SAL ENRICHMT FPL	58,840.00	(25,000.00)	33,840.00	4,006.00	0.00	29,834.00
A 2110.120-04	SAL TCH GR 6 MS	1,581,028.00	0.00	1,581,028.00	349,357.82	1,155,210.18	76,460.00
A 2110.120-05	SAL TCH K-3 KS	2,516,128.00	0.00	2,516,128.00	572,467.56	1,879,622.24	64,038.20
A 2110.121-00	SAL TCH ELEM HOME TEACHING DW	15,000.00	0.00	15,000.00	417.42	0.00	14,582.58
A 2110.130-00	SAL TCH ADDTL PREP SEC DW	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
A 2110.130-04	SAL TCH GR 7 AND GR 8 MS	3,288,205.00	0.00	3,288,205.00	712,946.20	2,305,368.63	269,890.17
A 2110.130-07	SAL TCH 9-12 HS	6,312,572.00	(30,205.80)	6,282,366.20	1,476,194.80	4,583,513.20	222,658.20
A 2110.131-00	SAL TCH SEC HOME TEACHING DW	125,000.00	0.00	125,000.00	7,548.71	0.00	117,451.29
A 2110.132-04	SAL TCH AS DET - BMS	6,000.00	0.00	6,000.00	3,543.50	0.00	2,456.50
A 2110.140-00	SUBSTITUTES DW	750,000.00	0.00	750,000.00	191,259.44	0.00	558,740.56
A 2110.151-00	SAL TCH ASSISTS	582,593.00	0.00	582,593.00	112,582.15	333,958.06	136,052.79
A 2110.160-00	MONITOR AND CAFETERIA AID	478,643.00	0.00	478,643.00	30,430.50	85,795.46	362,417.04
A 2110.164-00	TEACHER AIDES DW	85,000.00	0.00	85,000.00	4,613.02	0.00	80,386.98
A 2110.200-02	EQUIPT INSTR CRITZ	3,548.00	0.00	3,548.00	0.00	0.00	3,548.00
A 2110.200-03	EQUIPMENT PURCHASE-FPL	4,500.00	0.00	4,500.00	3,244.99	156.60	1,098.41
A 2110.200-04	EQUIPMENT PURCHASE-MIDDLE	16,646.00	0.00	16,646.00	16,055.39	519.01	71.60
A 2110.200-05	EQUIPMENT PURCHASE-KREAME	1,600.00	0.00	1,600.00	895.00	699.99	5.01
A 2110.200-07	EQUIPMENT PURCHASE-SENIOR	32,514.00	0.00	32,514.00	8,492.03	9,049.58	14,972.39
A 2110.410-06	HOME TUTORING GEN ED CONT	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
A 2110.435-00	GRADUATION EXPENSES	17,500.00	0.00	17,500.00	530.62	4,469.38	12,500.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2110.449-01	ASSEMBLY PROGRAMS BKHVN	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 2110.449-02	ASSEMBLY PROGRAMS CRITZ	3,653.00	0.00	3,653.00	0.00	0.00	3,653.00
A 2110.470-00	FOSTER TUITION REG SCHOOL	150,000.00	0.00	150,000.00	0.00	0.00	150,000.00
A 2110.473-00	PAYMENT TO CHARTER SCHOOLS	300,000.00	0.00	300,000.00	137,990.45	121,611.55	40,398.00
A 2110.474-00	Mileage / Travel INST DW	3,500.00	0.00	3,500.00	67.22	932.78	2,500.00
A 2110.480-03	TEXTBOOKS FRANK P. LONG	14,970.00	0.00	14,970.00	0.00	0.00	14,970.00
A 2110.480-04	TEXTBOOKS MS	12,305.00	0.00	12,305.00	5,246.35	6,330.00	728.65
A 2110.480-07	TEXTBOOKS HS	62,659.00	0.00	62,659.00	13,171.70	11,652.59	37,834.71
A 2110.484-03	RESOURCE BOOKS FPL	32,136.00	0.00	32,136.00	2,784.88	4,326.50	25,024.62
A 2110.484-04	RESOURCE BOOKS MS	50,919.00	0.00	50,919.00	32,784.65	12,133.72	6,000.63
A 2110.484-07	RESOURCE BOOKS HS	36,097.00	0.00	36,097.00	27,810.11	947.78	7,339.11
A 2110.490-00	BOCES - INSTRUCT SVCS	185,650.00	13,241.00	198,891.00	12,422.38	173,227.62	13,241.00
A 2110.501-01	SUPP ALL OTHER BKHVN	48,609.00	0.00	48,609.00	30,976.12	9,697.57	7,935.31
A 2110.501-02	INSTRUCTIONAL SUPPLIES CRITZ	20,541.00	0.00	20,541.00	9,469.29	7,424.23	3,647.48
A 2110.501-03	INSTRUCTIONAL SUPPLIES FPL	71,207.00	0.00	71,207.00	14,127.90	7,810.36	49,268.74
A 2110.501-04	INSTRUCTIONAL SUPPLIES MS	95,251.00	10,000.00	105,251.00	46,451.92	16,303.03	42,496.05
A 2110.501-05	SUPP INSTR ALL OTHER KS	30,297.00	552.30	30,849.30	18,780.57	5,166.29	6,902.44
A 2110.501-07	INSTRUCTIONAL SUPPLIES HS	58,904.00	15,000.00	73,904.00	30,403.44	16,054.75	27,445.81
A 2110....TEACHING-REGULAR SCHOOL		27,348,898.00	(20,976.50)	27,327,921.50	6,131,544.71	18,098,638.23	3,097,738.56
A 2130.120-00	SAL TCH ELEMENTARY ART	371,862.00	0.00	371,862.00	90,102.01	231,913.18	49,846.81
A 2130.130-00	SAL TCH SECONDARY ART	860,573.00	0.00	860,573.00	206,366.29	610,685.93	43,520.78
A 2130.200-00-5000	EQUIPMENT	52,118.00	0.00	52,118.00	0.00	708.80	51,409.20
A 2130.476-00-5000	MEMBERSHIPS AND CONFERENCES	2,350.00	0.00	2,350.00	25.00	1,150.00	1,175.00
A 2130.479-00-5000	CONTRACT SERVICES	5,000.00	0.00	5,000.00	0.00	637.00	4,363.00
A 2130.501-00	ART SUPPLIES	58,190.00	0.00	58,190.00	31,183.11	11,539.33	15,467.56
A 2130....		1,350,093.00	0.00	1,350,093.00	327,676.41	856,634.24	165,782.35
A 2138.120-00	SAL TCH ELEMENTARY MUSIC	627,406.00	4,564.00	631,970.00	153,849.61	478,120.39	0.00
A 2138.130-00	SAL TCH SECONDARY MUSIC	851,633.00	0.00	851,633.00	191,195.85	577,237.55	83,199.60
A 2138.150-00	SUPERVISION OF STUDENTS	12,180.00	0.00	12,180.00	1,050.41	0.00	11,129.59
A 2138.200-00	MUSIC EQUIPMENT	40,000.00	0.00	40,000.00	10,761.92	13,290.85	15,947.23
A 2138.449-00	MUSIC ASSEMBLIES	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 2138.476-00	MEMBERSHIPS & PARTICIPATION FEES	9,060.00	0.00	9,060.00	2,570.00	1,720.00	4,770.00
A 2138.479-00	CONTRACT SERVICES	30,875.00	0.00	30,875.00	11,194.90	7,660.60	12,019.50
A 2138.501-00	MUSIC SUPPLIES	35,000.00	0.00	35,000.00	14,962.52	4,268.17	15,769.31
A 2138....		1,611,154.00	4,564.00	1,615,718.00	385,585.21	1,082,297.56	147,835.23
A 2140.150-07	SALARIES (INSTR DRIVERS ED)	8,000.00	0.00	8,000.00	3,300.00	0.00	4,700.00
A 2140.400-07	CONTRACTED SVCS (DRIVERS ED)	40,000.00	0.00	40,000.00	11,748.00	5,412.00	22,840.00
A 2140.501-07	INSTR SUPPLIES (DRIVERS ED)	2,500.00	0.00	2,500.00	100.00	0.00	2,400.00
A 2140....		50,500.00	0.00	50,500.00	15,148.00	5,412.00	29,940.00
A 21....TEACHING		30,360,645.00	(16,412.50)	30,344,232.50	6,859,954.33	20,042,982.03	3,441,296.14
A 2250.120-00	SAL SP ED-ELEMENTARY	2,933,473.00	(36,460.00)	2,897,013.00	586,663.92	1,952,245.35	358,103.73
A 2250.130-00	SAL SP ED-SECONDARY	3,282,019.00	0.00	3,282,019.00	718,136.05	2,254,341.60	309,541.35

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2250.150-00	SAL SUPV SP ED DW	280,478.00	0.00	280,478.00	110,264.28	170,213.72	0.00
A 2250.151-00	SAL -SP ED TA	1,320,342.00	0.00	1,320,342.00	290,896.51	942,656.33	86,789.16
A 2250.160-00	SAL CLER SP ED DW	246,697.00	0.00	246,697.00	76,516.12	118,120.69	52,060.19
A 2250.161-00	SAL SP ED 1:1 AIDES	926,121.00	0.00	926,121.00	233,848.52	685,337.10	6,935.38
A 2250.200-00	EQUIPMENT-REPAIR	1,500.00	0.00	1,500.00	0.00	139.00	1,361.00
A 2250.201-00	EQUIPMENT	15,000.00	0.00	15,000.00	4,686.50	895.00	9,418.50
A 2250.401-00	CONTRACT SERVICES	920,000.00	0.00	920,000.00	151,560.70	758,236.53	10,202.77
A 2250.441-00	LEGAL	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 2250.470-00	HANDICAPPED TUITION	1,060,900.00	0.00	1,060,900.00	166,862.13	844,283.10	49,754.77
A 2250.471-00	Foster Tuition - Sp Ed	400,000.00	0.00	400,000.00	0.00	0.00	400,000.00
A 2250.472-00	Summer Special Ed. Services / Tu	375,000.00	0.00	375,000.00	187,068.02	43,846.44	144,085.54
A 2250.473-00	PAYMENTS TO CHARTER SP. ED	195,000.00	0.00	195,000.00	60,407.56	0.00	134,592.44
A 2250.474-00	MILEAGE/TRAVEL	13,000.00	0.00	13,000.00	245.90	4,754.10	8,000.00
A 2250.480-00	TEXTBOOKS-SP ED	14,300.00	0.00	14,300.00	0.00	0.00	14,300.00
A 2250.490-00	BOCES - SPECIAL ED SERVICES	7,005,000.00	0.00	7,005,000.00	1,349,265.72	5,655,734.28	0.00
A 2250.491-00	BOCES-OCC ED	550,000.00	0.00	550,000.00	89,114.12	460,885.88	0.00
A 2250.501-00	SUPPLIES-SP ED	25,000.00	0.00	25,000.00	1,562.97	3,219.62	20,217.41
A 2250....PROGRAMS-STUDENTS W/ DISABIL *		19,573,830.00	(36,460.00)	19,537,370.00	4,027,099.02	13,894,908.74	1,615,362.24
A 2280.150-04	SAL TCH CAREER & OCC ED MS	531,255.00	0.00	531,255.00	132,057.41	388,736.59	10,461.00
A 2280.150-07	SAL TCH CAREER & OCC ED HS	413,613.00	30,205.80	443,818.80	104,126.66	339,692.14	0.00
A 2280.490-00	BOCES - CAREER & OCC ED	300,000.00	0.00	300,000.00	42,090.44	257,909.56	0.00
A 2280....OCCUPATIONAL EDUCATION *		1,244,868.00	30,205.80	1,275,073.80	278,274.51	986,338.29	10,461.00
A 22....SPECIAL APPORTIONMENT PROGRAMS **		20,818,698.00	(6,254.20)	20,812,443.80	4,305,373.53	14,881,247.03	1,625,823.24
A 2330.150-00	SUMMER SCHOOL INSTRUCTION	150,000.00	0.00	150,000.00	105,412.91	0.00	44,587.09
A 2330.160-00	SUMMER SCHOOL NON INSTRUCTIONAL	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
A 2330.490-00	BOCES - SPECIAL SCHOOLS REG YR	40,000.00	0.00	40,000.00	7,197.18	32,802.82	0.00
A 2330....TEACHING-SPECIAL SCHOOLS *		205,000.00	0.00	205,000.00	112,610.09	32,802.82	59,587.09
A 2340.490-00	BOCES - SPECIAL SCHOOLS	21,250.00	0.00	21,250.00	0.00	21,250.00	0.00
A 2340.... *		21,250.00	0.00	21,250.00	0.00	21,250.00	0.00
A 23....SPECIAL SCHOOLS **		226,250.00	0.00	226,250.00	112,610.09	54,052.82	59,587.09
A 2610.150-00	SALARY (LIBRARIAN)	585,053.00	0.00	585,053.00	130,177.32	441,003.68	13,872.00
A 2610.490-00	BOCES - LIBRARY & AV SVCS	75,000.00	11,276.10	86,276.10	3,477.00	71,523.00	11,276.10
A 2610.501-02	LIBRARY SUPPLIES CRITZ	500.00	0.00	500.00	497.50	0.00	2.50
A 2610.501-03	LIBRARY SUPPLIES FPL	1,000.00	0.00	1,000.00	998.00	0.00	2.00
A 2610.501-04	LIBRARY SUPPLIES MS	1,000.00	0.00	1,000.00	721.86	0.00	278.14
A 2610.501-05	LIBRARY SUPPLIES-KS	800.00	0.00	800.00	763.03	0.00	36.97
A 2610.501-07	LIBRARY SUPPLIES-BHS	2,667.00	2,773.86	5,440.86	2,773.86	0.00	2,667.00
A 2610.514-03	AUDIO VISUAL MATERIAL FPL	1,300.00	0.00	1,300.00	0.00	1,299.99	0.01
A 2610.514-04	AUDIO VISUAL MATERIAL MS	5,000.00	0.00	5,000.00	925.68	44.29	4,030.03
A 2610.514-05	AUDIO VISUAL MATERIAL KS	1,000.00	0.00	1,000.00	0.00	997.59	2.41
A 2610.514-07	AUDIO VISUAL MATERIAL HS	8,127.00	0.00	8,127.00	4,487.48	701.61	2,937.91
A 2610.521-01	LIBRARY BOOKS BKHVN	6,000.00	0.00	6,000.00	0.00	5,724.93	275.07

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2610.521-02	LIBRARY BOOKS CRITZ	5,000.00	0.00	5,000.00	4,968.85	0.00	31.15
A 2610.521-03	LIBRARY BOOKS FPL	7,000.00	0.00	7,000.00	4,995.39	2,000.00	4.61
A 2610.521-04	LIBRARY BOOKS MS	10,000.00	0.00	10,000.00	9,968.93	0.00	31.07
A 2610.521-05	LIBRARY BOOKS-KS	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00
A 2610.521-07	LIBRARY BOOKS HS	26,973.00	0.00	26,973.00	3,855.00	8,047.49	15,070.51
A 2610.524-01	SUBSCRIPTIONS BKHVN	3,181.00	0.00	3,181.00	3,165.46	0.00	15.54
A 2610.524-02	SUBSCRIPTIONS-V W CRITZ	300.00	0.00	300.00	0.00	0.00	300.00
A 2610.524-03	SUBSCRIPTIONS FPL	3,000.00	0.00	3,000.00	2,492.60	468.94	38.46
A 2610.524-04	SUBSCRIPTIONS MS	1,000.00	0.00	1,000.00	956.70	0.00	43.30
A 2610.524-05	SUBSCRIPTIONS KS	3,025.00	0.00	3,025.00	2,696.17	0.00	328.83
A 2610.524-07	SUBSCRIPTIONS SENIOR HIGH	4,821.00	0.00	4,821.00	3,333.70	1,197.00	290.30
A 2610....SCHOOL LIBRARY & AUDIOVISUAL *		759,747.00	14,049.96	773,796.96	189,254.53	533,008.52	51,533.91
A 2630.160-00	SAL NETWORK	221,767.00	13,609.77	235,376.77	69,183.74	156,193.03	10,000.00
A 2630.220-00	STATE AIDED COMPUTER HARDWARE	120,000.00	0.00	120,000.00	1,433.25	32,446.38	86,120.37
A 2630.460-00	COMPUTER SOFTWARE	130,000.00	(6,017.10)	123,982.90	63,348.38	30,000.00	30,634.52
A 2630....COMPUTER ASSISTED INSTRUCTION *		471,767.00	7,592.67	479,359.67	133,965.37	218,639.41	126,754.89
A 26....INSTRUCTIONAL MEDIA **		1,231,514.00	21,642.63	1,253,156.63	323,219.90	751,647.93	178,288.80
A 2805.160-07	SAL CLER ATT HS	50,390.00	0.00	50,390.00	19,529.93	30,148.07	712.00
A 2805....ATTENDANCE-REGULAR SCHOOL *		50,390.00	0.00	50,390.00	19,529.93	30,148.07	712.00
A 2810.150-00	SAL-GUIDANCE COUNCELOR	696,083.00	0.00	696,083.00	161,452.22	491,017.94	43,612.84
A 2810.151-00	SAL TCH GUIDANCE SUMMER	27,095.00	0.00	27,095.00	19,881.22	0.00	7,213.78
A 2810.160-00	PERSONNEL SERVICE CLASSIF	145,831.00	0.00	145,831.00	39,197.47	60,508.53	46,125.00
A 2810.474-00	TRAVEL GUIDANCE	800.00	0.00	800.00	0.00	0.00	800.00
A 2810.476-00	MEMBERSHIPS & PARTICIPATION FEES	400.00	0.00	400.00	0.00	400.00	0.00
A 2810.501-00	SUPPLIES	9,743.00	0.00	9,743.00	230.21	469.79	9,043.00
A 2810....GUIDANCE-REGULAR SCHOOL *		879,952.00	0.00	879,952.00	220,761.12	552,396.26	106,794.62
A 2815.160-00	PERSONNEL SERVICE-CLASSIF	307,929.00	0.00	307,929.00	78,805.07	220,502.97	8,620.96
A 2815.161-00	SAL CLERICAL-NURSE	33,362.00	0.00	33,362.00	8,635.78	24,233.22	493.00
A 2815.401-06	SCHOOL PHYSICIAN BY CONTRACT	40,000.00	0.00	40,000.00	12,500.00	27,500.00	0.00
A 2815.448-00	HEALTH SVCS PAY OTHER DISTRICTS	300,000.00	0.00	300,000.00	0.00	289,677.60	10,322.40
A 2815.501-00	SUPP HEALTH SVCS DW	7,500.00	0.00	7,500.00	475.00	900.00	6,125.00
A 2815.501-01	SUPP HEALTH SVCS BKHVN	1,500.00	0.00	1,500.00	1,043.40	0.00	456.60
A 2815.501-02	SUPP HEALTH SVCS CRITZ	1,250.00	0.00	1,250.00	827.75	0.00	422.25
A 2815.501-03	SUPP HEALTH SVCS FPL	1,500.00	0.00	1,500.00	1,274.02	6.80	219.18
A 2815.501-04	SUPP HEALTH SVCS MS	2,000.00	0.00	2,000.00	754.27	1,048.25	197.48
A 2815.501-05	SUPP HEALTH SVCS KS	1,250.00	0.00	1,250.00	888.20	0.00	361.80
A 2815.501-07	SUPP HEALTH SVCS HS	2,000.00	0.00	2,000.00	1,200.31	0.00	799.69
A 2815....HEALTH SERVICES-REGULAR SCHOOL *		698,291.00	0.00	698,291.00	106,403.80	563,868.84	28,018.36
A 2820.150-00	SAL PSYCHOLOGIST DW	776,299.00	36,460.00	812,759.00	199,565.09	613,193.91	0.00
A 2820.449-00	CONTRACTED SERVICES	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
A 2820.501-00	SUPP TESTING PSYCH SVCS DW	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *		816,299.00	36,460.00	852,759.00	199,565.09	613,193.91	40,000.00
A 2825.150-00	SOCIAL WORKER	926,365.00	0.00	926,365.00	204,506.79	636,256.01	85,602.20
A 2825.151-00	SOCIAL WORKER SUMMER	0.00	0.00	0.00	38.40	0.00	(38.40)
A 2825.490-00-3100	BOCES Social Wrks DW	145,000.00	0.00	145,000.00	28,062.40	116,937.60	0.00
A 2825....SOCIAL WORK SRVC-REG SCHOOL *		1,071,365.00	0.00	1,071,365.00	232,607.59	753,193.61	85,563.80
A 2850.150-00	SAL CO-CURR CHAPERONES CLUBS ETC	246,985.00	0.00	246,985.00	35,683.88	0.00	211,301.12
A 2850.151-00	SAL TCH INTRAMURALS DW	40,000.00	0.00	40,000.00	2,884.00	0.00	37,116.00
A 2850.401-04	CONTR SVCS SET DSGN, CSTMES, ETC	3,600.00	0.00	3,600.00	0.00	0.00	3,600.00
A 2850.401-07	CONTR SVCS SET DSGN, CSTMES, ETC	10,000.00	6,100.00	16,100.00	2,265.00	13,640.00	195.00
A 2850.449-07	Clipper Publishing	12,500.00	0.00	12,500.00	1,812.00	10,688.00	0.00
A 2850....CO-CURRICULAR ACTIV-REG SCHL *		313,085.00	6,100.00	319,185.00	42,644.88	24,328.00	252,212.12
A 2855.120-00	SAL TCH-PE-ELEMENTARY	688,989.00	0.00	688,989.00	158,423.23	518,554.87	12,010.90
A 2855.130-00	SAL TCH-PE-SECONDARY	880,945.00	0.00	880,945.00	202,610.14	675,866.36	2,468.50
A 2855.150-00	SAL-DIRECTOR OF ATHLETICS	147,738.00	0.00	147,738.00	82,733.16	65,004.84	0.00
A 2855.151-00	SAL SPORTS TIME, FILM, EMT, ETC.	35,000.00	0.00	35,000.00	8,936.39	0.00	26,063.61
A 2855.155-00	COACHES SALARIES	403,870.00	0.00	403,870.00	91,245.03	0.00	312,624.97
A 2855.156-00	ATHLETIC TRAINER	47,000.00	0.00	47,000.00	15,062.80	29,937.20	2,000.00
A 2855.160-07	SAL CLERICAL ATHLETIC DIRECTOR H	51,940.00	0.00	51,940.00	19,878.91	31,088.79	972.30
A 2855.200-00	EQUIPMENT	22,500.00	0.00	22,500.00	2,001.15	0.00	20,498.85
A 2855.449-00	OFFICIAL FEES	121,000.00	0.00	121,000.00	51,898.14	38,101.86	31,000.00
A 2855.463-00	CONTRACT SERVICES	32,000.00	0.00	32,000.00	8,992.25	13,646.75	9,361.00
A 2855.476-00	REGISTRATION,TRAVEL,CONFERENCE	16,200.00	0.00	16,200.00	5,589.65	2,529.00	8,081.35
A 2855.501-00	SUPPLIES	76,950.00	0.00	76,950.00	44,694.39	25,138.62	7,116.99
A 2855.502-00	AWARDS	6,500.00	973.50	7,473.50	1,007.79	600.00	5,865.71
A 2855....INTERSCHOL ATHLETICS-REG SCHL *		2,530,632.00	973.50	2,531,605.50	693,073.03	1,400,468.29	438,064.18
A 28....PUPIL SERVICES **		6,360,014.00	43,533.50	6,403,547.50	1,514,585.44	3,937,596.98	951,365.08
A 2....ADMIN & IMPROVEMENT ***		63,110,808.00	40,928.37	63,151,736.37	14,582,839.73	42,097,164.28	6,471,732.36
A 5510.150-00	SAL - ADMIN OF TRANSPORTATION	0.00	30,803.82	30,803.82	4,515.00	26,288.82	0.00
A 5510.160-00	SAL-CLERICAL	0.00	7,321.40	7,321.40	2,876.99	4,444.41	0.00
A 5510.161-00	SAL-BUS MONITORS	250,000.00	0.00	250,000.00	33,255.76	0.00	216,744.24
A 5510.400-00	CONTRACT SVCS	75,000.00	0.00	75,000.00	0.00	0.00	75,000.00
A 5510.440-00	COMPUTERIZED TRANSPORTATI	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00
A 5510....DISTRICT TRANSPORT-MEDICAID *		332,000.00	38,125.22	370,125.22	40,647.75	30,733.23	298,744.24
A 5530.434-00	LEASE OF BUILDING	38,200.00	20.00	38,220.00	15,925.00	22,295.00	0.00
A 5530....GARAGE BUILDING *		38,200.00	20.00	38,220.00	15,925.00	22,295.00	0.00
A 5540.400-00	CONTRACT TRANS - REG SCHOOL	7,300,000.00	0.00	7,300,000.00	2,221,193.35	5,078,806.65	0.00
A 5540.401-00	Add'l Coverage - Reg School	30,000.00	(20.00)	29,980.00	0.00	3,385.50	26,594.50
A 5540....CONTRACT TRANSPORT-MEDICAID *		7,330,000.00	(20.00)	7,329,980.00	2,221,193.35	5,082,192.15	26,594.50
A 5545.401-00	ATHLETICS TRANS BY CONTRACT	225,000.00	0.00	225,000.00	21,246.91	178,753.09	25,000.00
A 5545.402-00	FIELD TRIPS	1,200.00	0.00	1,200.00	0.00	1,200.00	0.00
A 5545.403-00	FIELD TRIPS (MUSIC)	12,000.00	0.00	12,000.00	510.00	11,490.00	0.00
A 5545.404-00	FIELD TRIPS (MATH)	4,000.00	0.00	4,000.00	280.00	3,720.00	0.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 5545....	*	242,200.00	0.00	242,200.00	22,036.91	195,163.09	25,000.00
A 5546.400-01	TRANS STUDENT TRIPS - BRKHVN	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
A 5546.400-02	TRANS STUDENT TRIPS - CRITZ	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
A 5546.400-03	TRANS STUDENT TRIPS - FPL	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
A 5546.400-04	TRANS STUDENT TRIPS - BMS	5,500.00	0.00	5,500.00	0.00	5,500.00	0.00
A 5546.400-05	TRANS STUDENT TRIPS - KS	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
A 5546.400-07	TRANS STUDENT TRIPS HS	5,500.00	0.00	5,500.00	402.58	5,097.42	0.00
A 5546.499-00-4400	FIELD TRIPS	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 5546....	*	33,000.00	0.00	33,000.00	402.58	22,597.42	10,000.00
A 55....PUPIL TRANSPORTATION	**	7,975,400.00	38,125.22	8,013,525.22	2,300,205.59	5,352,980.89	360,338.74
A 5....	***	7,975,400.00	38,125.22	8,013,525.22	2,300,205.59	5,352,980.89	360,338.74
A 9010.800-00	EMPLOYEES RETIREMENT	1,410,908.00	0.00	1,410,908.00	0.00	1,410,908.00	0.00
A 9010....STATE RETIREMENT	*	1,410,908.00	0.00	1,410,908.00	0.00	1,410,908.00	0.00
A 9020.800-00	TEACHER RETIREMENT	7,470,685.00	0.00	7,470,685.00	0.00	7,470,685.00	0.00
A 9020....TEACHERS' RETIREMENT	*	7,470,685.00	0.00	7,470,685.00	0.00	7,470,685.00	0.00
A 9030.800-00	SOCIAL SECURITY	4,169,287.00	0.00	4,169,287.00	1,062,724.12	3,106,562.88	0.00
A 9030....SOCIAL SECURITY	*	4,169,287.00	0.00	4,169,287.00	1,062,724.12	3,106,562.88	0.00
A 9040.800-00	WORKERS' COMPENSATION	625,000.00	0.00	625,000.00	358,075.97	266,924.03	0.00
A 9040....WORKERS' COMPENSATION	*	625,000.00	0.00	625,000.00	358,075.97	266,924.03	0.00
A 9045.800-00	LIFE INSURANCE	78,500.00	0.00	78,500.00	35,936.48	35,369.52	7,194.00
A 9045....LIFE INSURANCE	*	78,500.00	0.00	78,500.00	35,936.48	35,369.52	7,194.00
A 9050.800-00	UNEMPLOYMENT INSURANCE	150,000.00	0.00	150,000.00	13,599.02	136,400.98	0.00
A 9050....UNEMPLOYMENT INSURANCE	*	150,000.00	0.00	150,000.00	13,599.02	136,400.98	0.00
A 9055.800-00	DISABILITY INSURANCE	53,000.00	0.00	53,000.00	26,058.16	26,941.84	0.00
A 9055....DISABILITY INSURANCE	*	53,000.00	0.00	53,000.00	26,058.16	26,941.84	0.00
A 9060.800-00	HEALTH INSURANCE	13,314,017.00	0.00	13,314,017.00	4,913,082.51	8,398,945.98	1,988.51
A 9060.801-00	MEDICARE REIMBURSEMENTS	650,000.00	0.00	650,000.00	190,264.40	0.00	459,735.60
A 9060.802-00	HEALTH INS OPT OUT	1,100,000.00	0.00	1,100,000.00	0.00	0.00	1,100,000.00
A 9060.803-00	BTAA Health Reimbursement	55,000.00	0.00	55,000.00	782.00	54,218.00	0.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	15,119,017.00	0.00	15,119,017.00	5,104,128.91	8,453,163.98	1,561,724.11
A 9070.800-00	DENTAL INSURANCE	610,000.00	(2,500.00)	607,500.00	164,222.32	346,433.38	96,844.30
A 9070....UNION WELFARE BENEFITS	*	610,000.00	(2,500.00)	607,500.00	164,222.32	346,433.38	96,844.30
A 9080.800-00	BTA SICK LV BUYOUT FOR TDA	75,000.00	0.00	75,000.00	0.00	0.00	75,000.00
A 9080....	*	75,000.00	0.00	75,000.00	0.00	0.00	75,000.00
A 9089.800-00	TUITION REIMBURSEMENT	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 9089....OTHER	*	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 9090.800-00	TERMINAL LEAVE PAYOUTS & SL BUYB	300,000.00	0.00	300,000.00	150,239.69	0.00	149,760.31
A 9090....	*	300,000.00	0.00	300,000.00	150,239.69	0.00	149,760.31
A 90....EMPLOYEE BENEFITS	**	30,064,397.00	(2,500.00)	30,061,897.00	6,914,984.67	21,253,389.61	1,893,522.72
A 9711.600-00	SERIAL BONDS PRINCIPAL	6,495,000.00	0.00	6,495,000.00	4,965,000.00	1,530,000.00	0.00
A 9711.700-00	SERIAL BONDS INTEREST	3,328,969.00	0.00	3,328,969.00	1,641,109.17	1,591,256.25	96,603.58

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/15 - 11/30/15 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9711....	*	9,823,969.00	0.00	9,823,969.00	6,606,109.17	3,121,256.25	96,603.58
A 9760.700-00	TAX ANTICIPATION NOTE INT	200,000.00	(3,000.00)	197,000.00	6,700.00	183,300.00	7,000.00
A 9760....DEBT SERVICE-TAX ANTICIP NOT	*	200,000.00	(3,000.00)	197,000.00	6,700.00	183,300.00	7,000.00
A 97....	**	10,023,969.00	(3,000.00)	10,020,969.00	6,612,809.17	3,304,556.25	103,603.58
A 9901.950-00	TRANSFER TO SPECIAL AID F	125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
A 9901....TRANSFER TO SPECIAL AID	*	125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
A 99....INTERFUND TRANSFERS	**	125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
A 9....EMPLOYEE BENEFITS	***	40,213,366.00	(5,500.00)	40,207,866.00	13,527,793.84	24,557,945.86	2,122,126.30
GRAND TOTALS		123,565,275.00	258,348.28	123,823,623.28	34,667,797.86	77,952,815.85	11,203,009.57

Report Completed 11:07 AM

BUDGET TRANSFER QUERY FUND RANGE: A - V

REF#	DATE	TRANSFER EXPLANATION	ACCOUNT	DEBITS	CREDITS
886	11/02/15	ADD'L FUNDS NEEDED TO SUPPORT BLDG INIT.			
			A 2010.480-00	4,999.00	0.00
			A 2010.501-00	0.00	4,999.00
887	11/20/15	ADJUST PAYROLL EXP TO PROPER CODES			
			A 1430.160-00	3,000.00	0.00
			A 2020.160-00	19,223.77	0.00
			A 2110.120-01	4,564.00	0.00
			A 2110.130-07	30,205.80	0.00
			A 2250.120-00	36,460.00	0.00
			A 1310.150-00	26,250.00	0.00
			A 1310.160-00	11,875.22	0.00
			A 5540.401-00	20.00	0.00
			A 1430.150-00	0.00	3,000.00
			A 2020.161-00-6400	0.00	5,614.00
			A 2138.120-00	0.00	4,564.00
			A 2280.150-07	0.00	30,205.80
			A 2630.160-00	0.00	13,609.77
			A 2820.150-00	0.00	36,460.00
			A 5510.150-00	0.00	30,803.82
			A 5510.160-00	0.00	7,321.40
			A 5530.434-00	0.00	20.00
BUDGET TRANSFER COUNT - 2			SCHEDULE TOTAL	136,597.79	136,597.79

Report Completed 11:47 AM



SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
 CAPITAL ONE COLLATERAL RECONCILIATION
 NOVEMBER 2015

	<u>11.30.15</u>
CAPONE GENERAL FUND MMA	\$10,509,110.91
CAPONE GENERAL FUND CHECKING	\$500,477.73
CAPONE PAYROLL CHECKING	\$70,493.51
CAPONE TRUST & AGENCY CHECKING	\$224,370.24
CAPONE FEDERAL CHECKING	\$176,855.12
CAPONE CAFETERIA CHECKING	\$56,640.79
CAPONE CAPITAL CHECKING	\$0.00
TOTAL BALANCES	\$ 11,537,948.30
LESS: FDIC INSURANCE	\$ 250,000.00
	\$ 11,287,948.30
COLLATERAL PERCENTAGE	<u>105.00%</u>
105% OF DEPOSITS	\$ 11,852,345.72
MARKET VALUE	\$ 11,995,280.39



BNY MELLON

Broker/Dealer Services
One Wall Street, Fourth Floor
New York, NY 10286

Date: 11/01/15 - 11/30/15

000448 XBGSN101

SOUTH COUNTRY CSD
189 DUNTON AVENUE
E PATCHOGUE, NY 11772
ATTN: CHRISTINE JOHNSON - DISTRICT TREASURER

RE: [REDACTED]

This advice is supplied as part of the Tri-Party Collateral agreement among the Customer, Capital One, N.A. and The Bank of New York Mellon. Any questions should be directed to Paul Messina, Vice President, BDS/Tri-Party Services, (212)815-7011.

As agent we confirm the following collateralized deposit information for your account.

DEALER ACCT ID: NFK Capital One, N.A.

DATE	AS OF DATE	TOTAL DEPOSITS	MARKET VALUE	COLLATERAL PERCENTAGE	# OF DAYS
11/03/15	11/02/15	18,412,800.73	19,333,441.34	105.000	1
11/04/15	11/03/15	18,387,579.19	19,306,958.25	105.000	1
11/05/15	11/04/15	18,270,794.73	19,184,334.61	105.000	1
11/06/15	11/05/15	17,886,391.41	18,780,711.25	105.000	1
11/09/15	11/06/15	16,034,154.84	16,835,862.75	105.000	3
11/10/15	11/09/15	15,886,234.01	16,680,546.18	105.000	1
11/12/15	11/10/15	13,826,712.55	14,518,048.82	105.000	2
11/13/15	11/12/15	13,680,962.13	14,365,010.29	105.000	1
11/16/15	11/13/15	16,392,347.63	17,211,965.20	105.000	3
11/17/15	11/16/15	16,525,686.22	17,351,970.79	105.000	1
11/18/15	11/17/15	16,530,200.59	17,356,711.29	105.000	1
11/19/15	11/18/15	16,521,150.51	17,347,208.22	105.000	1
11/20/15	11/19/15	16,221,594.00	17,032,674.04	105.000	1
11/23/15	11/20/15	14,079,742.79	14,783,730.00	105.000	3
11/24/15	11/23/15	13,988,558.57	14,687,987.48	105.000	1
11/25/15	11/24/15	12,619,436.01	13,250,408.50	105.000	1
11/27/15	11/25/15	12,443,371.45	13,065,540.03	105.000	2
11/30/15	11/27/15	12,287,975.12	12,902,373.89	105.000	3
12/01/15	11/30/15	11,424,075.59	11,995,280.39	105.000	1

Muni Report - Asset Allocation Report



The following report represents the collateral pledged to secure the deposits held at your bank at the close of the prior business day.

Main Account Name: FIRST NB OF LONG ISLAND

Balance per Bank e 11/30/15 \$ 13,916,729⁰³

Sub Account	Sub Account Name	Deposit Amount	Marginal %	Adj Deposit Amount
	FNB LONG ISLAND/SOUTH COUNTRY (13,678,760.41	105	14,362,698.43

CUSIP	Security Description	Shares	Market Value	Variable %	Collateral Value
487350E48	KEENE NH 3.375% 10/15/30 (v)	51,281.00	54,068.12	90.00	48,661.31
439340EM8	HOPATCONG BORO NJ 3.400% 9/01/30 (v)	130,000.00	135,223.40	90.00	121,701.06
439340EL0	HOPATCONG BORO NJ 3.300% 9/01/29 (v)	130,000.00	134,660.49	90.00	121,194.44
439340EK2	HOPATCONG BORO NJ 3.200% 9/01/28 (v)	130,000.00	134,872.40	90.00	121,385.16
439340EJ5	HOPATCONG BORO NJ 3.100% 9/01/27 (v)	130,000.00	134,509.70	90.00	121,058.73
433704DY6	HO-HO KUS NJ BOE 2.125% 2/01/23 (v)	440,000.00	441,377.20	90.00	397,239.48
433704DX8	HO-HO KUS NJ BOE 4.000% 2/01/22 (v)	300,000.00	335,807.97	90.00	302,227.18
432843EA4	HILTON HEAD SC PUBL 3.375% 3/01/29 (v)	100,000.00	103,526.99	90.00	93,174.30
426740CN4	HENRY HUDSON NJ SCH 3.250% 3/01/28 (v)	610,000.00	630,056.80	90.00	567,051.12
417884UC5	HARWICH MA 3.400% 10/01/30 (v)	130,000.00	134,226.30	90.00	120,803.67
417884UB7	HARWICH MA 3.250% 10/01/29 (v)	130,000.00	132,986.09	90.00	119,687.48
417884UA9	HARWICH MA 3.250% 10/01/28 (v)	130,000.00	133,532.09	90.00	120,178.88
417884TZ6	HARWICH MA 3.000% 10/01/27 (v)	130,000.00	132,350.40	90.00	119,115.36
415513FQ8	HARRISON TWP NJ 3.625% 8/01/30 (v)	690,000.00	718,020.90	90.00	646,218.81
415513FP0	HARRISON TWP NJ 3.500% 8/01/29 (v)	410,000.00	424,837.86	90.00	382,354.08
389334AW3	GRAY ME 4.250% 10/15/29 (v)	280,000.00	301,851.20	90.00	271,666.08
389334AV5	GRAY ME 4.250% 10/15/28 (v)	280,000.00	302,355.18	90.00	272,119.66
384406JX3	GRAFTON MA 4.000% 2/01/22 (v)	330,000.00	360,591.00	90.00	324,531.90
34629TBN5	FORKS TWP PA 4.000% 11/15/27 (v)	665,000.00	715,932.29	90.00	644,339.06
293040ER8	ENGLEWOOD CLIFFS NJ 4.150% 7/15/19 (v)	130,000.00	136,418.09	90.00	122,776.28
2784434Z6	EAU CLAIRE WI 3.500% 4/01/27 (v)	360,000.00	378,514.80	90.00	340,663.32
275733BD4	E VINCENT PA 4.000% 12/01/28 (v)	410,000.00	417,605.50	90.00	375,844.95
272785PN0	EAST HANOVER TWP NJ 3.950% 3/15/26 (v)	450,000.00	454,882.50	90.00	409,394.25
272659NE9	EAST HAMPTON CT 4.500% 7/15/28 (v)	155,000.00	164,668.90	90.00	148,202.01
272659ND1	EAST HAMPTON CT 4.375% 7/15/27 (v)	155,000.00	164,279.85	90.00	147,851.87
272623HD4	EAST HADDAM CT 3.750% 8/01/30 (v)	225,000.00	239,154.75	90.00	215,239.28
272623HC6	EAST HADDAM CT 3.750% 8/01/29 (v)	200,000.00	212,310.00	90.00	191,079.00
272623HB8	EAST HADDAM CT 3.600% 8/01/28 (v)	200,000.00	211,121.98	90.00	190,009.79
272623HA0	EAST HADDAM CT 3.500% 8/01/27 (v)	200,000.00	210,457.98	90.00	189,412.19
272623GZ6	EAST HADDAM CT 3.400% 8/01/26 (v)	200,000.00	210,074.00	90.00	189,066.60
272623GY9	EAST HADDAM CT 3.300% 8/01/25 (v)	200,000.00	210,316.00	90.00	189,284.40
272623GX1	EAST HADDAM CT 3.200% 8/01/24 (v)	200,000.00	210,324.00	90.00	189,291.60
272623GW3	EAST HADDAM CT 3.100% 8/01/23 (v)	200,000.00	210,313.98	90.00	189,282.59
272623GV5	EAST HADDAM CT 3.000% 8/01/22 (v)	200,000.00	210,585.98	90.00	189,527.39
264759GJ4	DUMONT NJ 4.000% 7/15/24 (v)	1,075,000.00	1,156,958.00	90.00	1,041,262.20
263867R21	DUBUQUE IA 3.750% 6/01/28 (v)	200,000.00	210,236.00	90.00	189,212.40
261066FR0	DOWNINGTOWN PA 4.000% 12/01/25 (v)	685,000.00	700,207.00	90.00	630,186.30
261066FQ2	DOWNINGTOWN PA 3.625% 12/01/23 (v)	315,000.00	318,972.15	90.00	287,074.94
249883KC2	DERRY NH 3.000% 5/01/25 (v)	170,000.00	184,257.90	90.00	165,832.11
249883KB4	DERRY NH 2.500% 5/01/24 (v)	165,000.00	174,162.45	90.00	156,746.21
249883KA6	DERRY NH 2.250% 5/01/23 (v)	160,000.00	166,035.20	90.00	149,431.68
249883JZ3	DERRY NH 2.250% 5/01/22 (v)	155,000.00	161,995.14	90.00	145,795.63
236469S37	DANVERS MA 3.500% 7/01/26 (v)	345,000.00	369,201.72	90.00	332,281.55
236469S29	DANVERS MA 3.375% 7/01/25 (v)	200,000.00	214,028.00	90.00	192,625.20
236469J37	DANVERS MA 4.125% 6/15/29 (v)	225,000.00	239,915.25	90.00	215,923.73
234604GR1	DALLAS CNTY IA 2.000% 6/01/26 (v)	545,000.00	548,264.50	90.00	493,438.05
234604GQ3	DALLAS CNTY IA 2.000% 6/01/25 (v)	535,000.00	541,521.60	90.00	487,369.44
234604GP5	DALLAS CNTY IA 2.000% 6/01/24 (v)	525,000.00	533,857.20	90.00	480,291.48
222033CB6	COTUIT MA FIRE DIST 4.250% 4/15/30 (v)	100,000.00	108,070.00	90.00	97,263.00
222033CA8	COTUIT MA FIRE DIST 4.000% 4/15/29 (v)	100,000.00	106,992.00	90.00	96,292.80

Report Generated: 12/1/2015 3:09:48PM

Report Run: 12/1/2015 3:35:40PM

http://igtapps/IGT_Apps/Muni/Reports/ViewAssetAllocationForDist.aspx

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Muni Report - Asset Allocation Report



The following report represents the collateral pledged to secure the deposits held at your bank at the close of the prior business day.

222033BZ4	COTUIT MA FIRE DIST 4.000% 4/15/28 (v)	100,000.00	107,343.00	90.00	96,608.70
222033BY7	COTUIT MA FIRE DIST 4.000% 4/15/27 (v)	100,000.00	107,572.00	90.00	96,814.80
222033BX9	COTUIT MA FIRE DIST 4.000% 4/15/26 (v)	100,000.00	107,956.00	90.00	97,160.40
197165BJ1	COLUMBIA & CLAT OR 3.900% 6/15/19 (v)	310,000.00	310,651.00	90.00	279,585.90
185702L96	CLERMONT CNTY OH 3.700% 12/01/30 (v)	260,000.00	272,407.20	90.00	245,166.48
185702L88	CLERMONT CNTY OH 3.600% 12/01/29 (v)	206,097.00	216,335.88	90.00	194,702.30
Totals for Account: Adj. Deposit Amt:		14,362,698.43	15,257,378.00		14,362,698.58

**SOUTH COUNTRY SCHOOL DISTRICT
HIGH SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2015 - NOVEMBER 30, 2015**

ACTIVITIES	BALANCES 07/01/2015	TOTAL RECEIPTS 2015 - 2016	TOTAL RECEIPTS & BALANCES 2015- 2016	TOTAL PAYMENTS 2015-2016	BALANCES 11/30/2015
CLASS OF 2014	4,529.89	0.00	4,529.89	0.00	4,529.89
CLASS OF 2015	9,249.60	0.00	9,249.60	2,167.37	7,082.23
CLASS OF 2016	2,988.23	0.00	2,988.23	500.00	2,488.23
CLASS OF 2017	2,024.58	965.68	2,990.26	254.94	2,735.32
CLASS OF 2018	125.75	0.00	125.75	0.00	125.75
CLASS OF 2019	0.00	300.00	300.00	149.50	150.50
ADVERTISING & PUBLICITY	895.24	0.00	895.24	40.32	854.92
ATHLETES HELPING ATHLET	0.00	0.00	0.00	0.00	0.00
CHAMBER CHOIR	0.00	0.00	0.00	0.00	0.00
CHAMBER STRINGS	0.00	0.00	0.00	0.00	0.00
CHESS CLUB	67.00	0.00	67.00	0.00	67.00
CLARINET CHOIR	0.00	0.00	0.00	0.00	0.00
CLIPPER	0.00	1,000.00	1,000.00	585.00	415.00
COMPUTER CLUB	279.22	0.00	279.22	0.00	279.22
DANCE TEAM	0.00	0.00	0.00	0.00	0.00
DECA-FBLA	931.97	1,597.85	2,529.82	414.87	2,114.95
DRAMA CLUB	0.00	0.00	0.00	0.00	0.00
DRAMA PRODUCTION CLUB	2,599.58	1,544.00	4,143.58	2,038.93	2,104.65
FATHOM	111.68	0.00	111.68	0.00	111.68
FRENCH CLUB	0.00	100.00	100.00	0.00	100.00
FUTURE TEACHERS OF AME	10.72	0.00	10.72	0.00	10.72
GENERAL FUND	5,592.28	48.92	5,641.20	2,139.74	3,501.46
GRADUATION	13,478.58	25.00	13,503.58	5,206.00	8,297.58
HISTORY CLUB	180.00	0.00	180.00	0.00	180.00
ITALIAN CLUB	112.83	1,100.00	1,212.83	100.00	1,112.83
JAZZ ENSEMBLE	0.00	0.00	0.00	0.00	0.00
KEY CLUB	349.04	0.00	349.04	31.00	318.04
LITERARY/COMPUTER CLUB	0.00	0.00	0.00	0.00	0.00
LOG/YEARBOOK	10,456.00	0.00	10,456.00	9,800.00	656.00
MATH CLUB	487.53	0.00	487.53	0.00	487.53

**SOUTH COUNTRY SCHOOL DISTRICT
HIGH SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2015 - NOVEMBER 30, 2015**

ACTIVITIES	BALANCES 07/01/2015	TOTAL RECEIPTS 2015 - 2016	TOTAL RECEIPTS & BALANCES 2015- 2016	TOTAL PAYMENTS 2015-2016	BALANCES 11/30/2015
MATH HONOR SOC.	97.61	0.00	97.61	0.00	97.61
MUSIC FUND	189.23	0.00	189.23	171.04	18.19
MUSICAL SHOW	9,328.59	0.00	9,328.59	420.00	8,908.59
PEER MEDIATION	124.00	0.00	124.00	0.00	124.00
PERCUSSION ENSEMBLE	0.00	0.00	0.00	0.00	0.00
POSTERS CLUB	0.00	0.00	0.00	0.00	0.00
S.A.D.D.	2,049.36	0.00	2,049.36	51.04	1,998.32
SCHOOL STORE	9,377.74	0.00	9,377.74	943.95	8,433.79
SCIENCE HONOR SOC	1,576.36	1,082.00	2,658.36	109.70	2,548.66
SENIOR NAT'L HONOR SOC	2,950.40	0.00	2,950.40	0.00	2,950.40
SEQ	466.09	0.00	466.09	0.00	466.09
SPANISH CLUB	363.63	1,532.00	1,895.63	1,469.67	425.96
STUDENT COUNCIL	1,193.71	3,025.40	4,219.11	1,460.54	2,758.57
TRI M HONOR SOC.	1,377.63	0.00	1,377.63	0.00	1,377.63
VARIETY SHOW	11,463.94	89.99	11,553.93	0.00	11,553.93
WEB SITE CLUB	0.00	0.00	0.00	0.00	0.00
WRITING CLUB/INKWELL	0.00	0.00	0.00	0.00	0.00
WEIGHTLIFTING	143.00	0.00	143.00	0.00	143.00
TOTAL	\$ 95,171.01	\$ 12,410.84	\$ 107,581.85	\$ 28,053.61	\$ 79,528.24

**SOUTH COUNTRY SCHOOL DISTRICT
MIDDLE SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2015 -NOVEMBER 30, 2015.**

ACTIVITIES	BALANCES 07/01/2015	TOTAL RECEIPTS 2015 - 2016	TOTAL RECEIPTS & BALANCES 2015 - 2016	TOTAL PAYMENTS 2015 - 2016	BALANCES 11/30/2015
ART CLUB	423.00	0.00	423.00	0.00	423.00
BARGE	479.60	0.00	479.60	0.00	479.60
COMPUTER CLUB	40.00	0.00	40.00	0.00	40.00
GENERAL FUND	1,812.69	0.00	1,812.69	0.00	1,812.69
HISTORY CLUB	22.01	0.00	22.01	0.00	22.01
HONOR SOCIETY	2,419.61	18.92	2,438.53	3,014.50	-575.97
INTERNATIONAL CLUB	3.35	0.00	3.35	0.00	3.35
JAZZ ENSEMBLE	0.00	0.00	0.00	0.00	0.00
MATH CLUB	0.00	0.00	0.00	0.00	0.00
MUSICAL	2,687.78	0.00	2,687.78	893.35	1,794.43
PEER MEDIATION	0.00	0.00	0.00	0.00	0.00
SCIENCE CLUB	0.00	0.00	0.00	0.00	0.00
SC SINGERS	0.00	0.00	0.00	0.00	0.00
STEP SQUAD	438.00	0.00	438.00	0.00	438.00
STUDENT COUNCIL	13,451.04	46,852.00	60,303.04	18,759.57	41,543.47
YEAR BOOK	3,696.94	0.00	3,696.94	0.00	3,696.94
TOTAL	\$ 25,474.02	\$ 46,870.92	\$ 72,344.94	\$ 22,667.42	\$ 49,677.52

RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby authorizes the law firm of Guercio & Guercio, LLP to initiate a due process complaint/demand for an impartial hearing against the parent of the student named in Schedule "A" on behalf of the Board of Education.

SCHEDULE A



RESOLUTION

RESOLVED, that effective immediately, the Board of Education hereby appoints the law firm of Ingerman Smith, LLP to serve as defense counsel for the District in connection with the State Court litigation filed under Suffolk County Index No. 613601/2015, at the hourly rate of \$255 per hour.

SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT

A tradition of quality... A future of excellence

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION WITH
INDEPENDENT AUDITOR'S REPORTS**

June 30, 2015

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
South Country Central School District
East Patchogue, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the fiduciary funds of the South Country Central School District (District), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the fiduciary funds of the South Country Central School District, as of June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Changes in Accounting Principles

As discussed in Note 2 to the financial statements, "Changes in Accounting Principles", the District has adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an Amendment of GASB Statement No. 68*, as of June 30, 2015. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information and the schedules of funding progress – other postemployment benefits, the District's proportionate share of the net pension asset/liability, and District contributions on pages 3 through 15 and 50 through 54, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the South Country Central School District's basic financial statements. The other supplementary information on pages 55 through 57 is presented for purposes of additional analysis and is not a required part of the basic financial statements but is supplementary information requested by the New York State Education Department. The other supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2015 on our consideration of the South Country Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the South Country Central School District's internal control over financial reporting and compliance.

Cullen & Danowski, LLP

October 14, 2015

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The South Country Central School District's discussion and analysis of the financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2015 in comparison with the year ended June 30, 2014, with emphasis on the current year. This should be read in conjunction with the financial statements, which immediately follow this section.

1. FINANCIAL HIGHLIGHTS

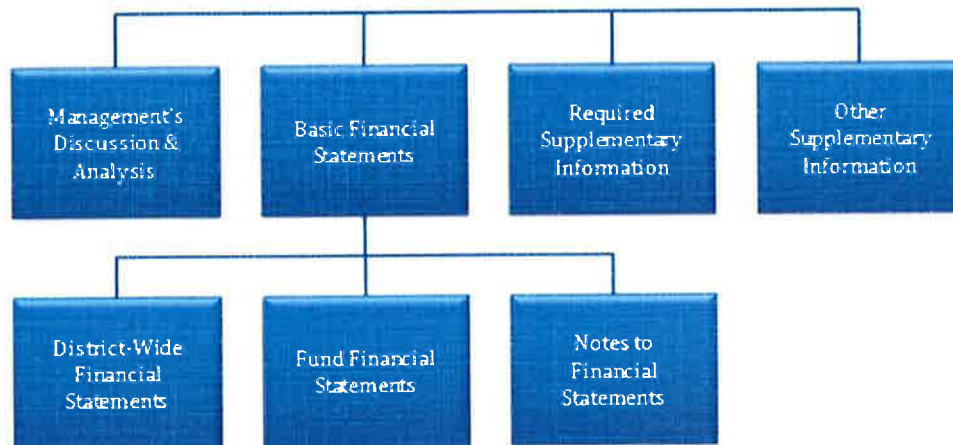
Key financial highlights for fiscal year 2015 are as follows:

- The District's total net position, as reflected in the district-wide financial statements, increased by \$4,642,137. This was due to an excess of revenues over expenses based on the accrual basis of accounting.
- The District's total net position at June 30, 2014 was restated and increased by \$8,064,069 as a result of the required implementation of the new GASB accounting standards during the 2015 fiscal year. These new GASB accounting standards have no impact on the governmental funds financial statements.
- The District's expenses for the year, as reflected in the district-wide financial statements, totaled \$115,673,035. Of this amount, \$5,947,647 was offset by program charges for services and operating grants. General revenues of \$114,367,525 amount to 95.1% of total revenues.
- The general fund's total fund balance, as reflected in the fund financial statements was \$24,142,220, which was an increase of \$1,104,152. This was due to an excess of revenues over expenditures based on the modified accrual basis of accounting.
- The District is required to record in the district-wide financial statements, as a current year expense, the cost of providing health retirement benefits to active and retired employees in accordance with GASB Statement 45. During the year ended June 30, 2015, the District recorded an increase in net OPEB obligation of \$8,316,349 relating to these benefits, resulting in a net OPEB obligation of \$65,553,154.
- On May 19, 2015, the 2015-16 budget in the amount of \$123,565,274 was approved by the District's voters.
- In February 2015, the District issued advanced refunding serial bonds on its 2006 Series A and Series B bonds in the amount of \$26,410,000 at lower interest rates ranging between 2%-5%. This will result in a net present value savings of \$2,979,232 for the District.
- In June 2015, the District issued advanced refunding serial bonds on its outstanding 2005 Series B and Series C bonds in the amount of \$4,345,000 at lower interest rates ranging between 2%-3%. This will result in a net present value savings of \$89,627 for the District.
- The District's 2015 property tax levy of \$56,241,240 was a 1.85% increase over the 2014 tax levy. The District's property tax cap was 1.85%.

2. OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts – management's discussion and analysis (MD&A), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements consist of district-wide financial statements, fund financial statements, and notes to the financial statements. A graphic display of the relationship of these statements follows:

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**



A. District-Wide Financial Statements

The district-wide financial statements present the governmental activities of the District and are organized to provide an understanding of the fiscal performance of the District as a whole in a manner similar to a private sector business. There are two district-wide financial statements - the Statement of Net Position and the Statement of Activities. These statements provide both an aggregate and long-term view of the District's finances.

These statements utilize the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flows related to the events.

The Statement of Net Position

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities

The Statement of Activities presents information showing the change in net position during the fiscal year. All changes in net position are recorded at the time the underlying financial event occurs. Revenues are recognized in the period when they are earned and expenses are recognized in the period when the liability is incurred. Therefore, revenues and expenses are reported in the statement for some items that will result in cash flow in future fiscal periods.

B. Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District also uses fund accounting to ensure compliance with finance-related legal requirements. The funds of the District are reported in the governmental funds and the fiduciary funds.

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

Governmental Funds

These statements utilize the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period that they become measurable and available. It recognizes expenditures in the period in which the District incurs the liability, except for certain expenditures such as debt service on general long-term indebtedness, claims and judgments, compensated absences, pension costs, and other postemployment benefits, which are recognized as expenditures to the extent the related liabilities mature each period.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the district-wide financial statements. However, the governmental fund financial statements focus on shorter term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year for spending in future years. Consequently, the governmental fund statements provide a detailed short-term view of the District's operations and the services it provides.

Because the focus of governmental funds is narrower than that of district-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the district-wide financial statements. By doing so, you may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains five individual governmental funds: general fund, special aid fund, school lunch fund, debt service fund and capital projects fund, each of which is considered to be a major fund and is presented separately in the fund financial statements.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee and utilize the accrual basis of accounting. All of the District's fiduciary activities are reported in separate statements. The fiduciary activities have been excluded from the District's district-wide financial statements because the District cannot use these assets to finance its operations.

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. Net Position

The District's total net position increased by \$4,642,137 between fiscal year 2015 and 2014, as restated. A summary of the District's Statements of Net Position follows. The June 30, 2014 net position has been increased by \$8,064,069 resulting from the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an Amendment of GASB Statement No. 68*. Additionally, the June 30, 2014 balances reflect net pension assets and liabilities and deferred outflows of resources in accordance with the new GASB statements.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

	2015	As Restated 2014	Increase (Decrease)	Percentage Change
Current and Other Assets	\$ 42,192,612	\$ 41,360,207	\$ 832,405	2.01 %
Capital Assets, Net	106,243,013	109,340,177	(3,097,164)	(2.83)%
Net Pension Asset - Proportionate Share	<u>32,386,957</u>	<u>1,884,777</u>	<u>30,502,180</u>	1618.34 %
Total Assets	<u>180,822,582</u>	<u>152,585,161</u>	<u>28,237,421</u>	18.51 %
Deferred Outflows of Resources	<u>10,079,970</u>	<u>7,312,908</u>	<u>2,767,062</u>	37.84 %
Current and Other Liabilities	12,492,203	11,732,863	759,340	6.47 %
Long-Term Liabilities	100,327,018	105,031,511	(4,704,493)	(4.48)%
Net Other Postemployment Benefits Obligation	65,553,154	57,236,805	8,316,349	14.53 %
Net Pension Liability - Proportionate Share	<u>847,478</u>	<u>1,133,616</u>	<u>(286,138)</u>	(25.24)%
Total Liabilities	<u>179,219,853</u>	<u>175,134,795</u>	<u>4,085,058</u>	2.33 %
Deferred Inflows of Resources	<u>22,277,288</u>	<u>22,277,288</u>	<u>22,277,288</u>	100.00 %
Net Position (Deficit)				
Net investment in capital assets	21,378,438	17,046,660	4,331,778	25.41 %
Restricted	17,339,152	15,547,612	1,791,540	11.52 %
Unrestricted (Deficit)	<u>(49,312,179)</u>	<u>(47,830,998)</u>	<u>(1,481,181)</u>	3.10 %
Total Net Position (Deficit)	<u>\$ (10,594,589)</u>	<u>\$ (15,236,726)</u>	<u>\$ 4,642,137</u>	(30.47)%

Current and other assets increased by \$832,405, as compared to the prior year. The increase is primarily related to an increase in cash and receivables due from state and federal.

Capital assets, net decreased by \$3,097,164, as compared to the prior year. This decrease is due to depreciation expense in excess of capital additions in 2014-15. The accompanying Notes to Financial Statements, Note 9 "Capital Assets" provides additional information.

Net pension asset – proportionate share increased by \$30,502,180, as compared to the prior year. This asset represents the District's share of the New York State Teachers' Retirement System's collective net pension asset at June 30, 2014, the measurement date.

Deferred outflows of resources represents contributions to the retirement plans subsequent to the measurement dates and actuarial adjustments at the plan level that will be amortized in future years, as well as the amount of deferred charges from the current year bond refundings that are being amortized over the remaining term of the bonds, in accordance with GASB Statement No. 65.

Current and other liabilities increased by \$759,340, as compared to the prior year. This increase is primarily related to an increase in due to teachers' retirement system and compensated absences payable.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Long-term liabilities decreased by \$4,704,493, as compared to the prior year. This decrease is primarily attributable to net impact of two advanced bond refundings and scheduled debt service payments during the fiscal year.

Net other postemployment benefits (OPEB) obligation increased by \$8,316,349, as compared to the prior year. This increase is the result of the current year OPEB costs on the full accrual basis of accounting in excess of the amount reflected in the governmental funds on the modified accrual basis (pay as you go). The accompanying Notes to Financial Statements, Note 15 "Postemployment Benefits", provides additional information.

Net pension liability – proportionate share decreased by \$286,138 in the current year. This liability represents the District's share of the New York State and Local Employees' Retirement System's collective net pension liability at March 31, 2015, the measurement date.

Deferred inflows of resources represents actuarial adjustments at the pension plan level that will be amortized in future years.

The net investment in capital assets is the investment in capital assets at cost such as land; construction in progress; buildings and improvements; site improvements; furniture and equipment, and vehicles, net of depreciation and related outstanding debt. The amount increased over the prior year by \$4,331,778.

The restricted amount of \$17,339,152 relates to the District's reserves. This number increased over the prior year by \$1,791,540 principally due to an increase in the restricted debt service for unspent bond proceeds for prior year capital projects, plus an increase in the retirement contribution reserve, and the allocation of interest to the reserves.

The unrestricted deficit amount of \$(49,312,179) relates to the balance of the District's net position. This balance is reflective of unfunded long-term liabilities. In accordance with state guidelines, the District is only permitted to fund OPEB on a "pay as you go" basis, and is not permitted to accumulate funds for the net OPEB obligation. This deficit increased over the prior year by \$1,481,181, primarily as a result of the inclusion of the proportionate share of the state retirement plans' collective assets, deferred outflows, liabilities and deferred inflows offset by an unfunded addition to the OPEB liability.

The District's total net position (deficit) decreased by \$4,642,137 to \$(10,594,589) at June 30, 2015, compared to \$(15,236,726) at June 30, 2014.

B. Changes in Net Position

The results of this year's operations as a whole are reported in the Statement of Activities in a programmatic format. In the accompanying financial statements STAR (school tax relief) revenue is included in the other tax items line. However, in this MD&A, STAR revenue has been combined with property taxes. A summary of this statement for the years ended June 30, 2015 and 2014 is as follows:

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Revenues				
Program Revenues				
Charges for Services	\$ 644,284	\$ 964,930	\$ (320,646)	(33.23)%
Operating Grants	5,303,363	4,496,292	807,071	17.95 %
General Revenues				
Property Taxes and STAR	56,241,541	55,219,587	1,021,954	1.85 %
State Sources	49,997,660	51,205,563	(1,207,903)	(2.36)%
Other	8,128,324	7,769,947	358,377	4.61 %
Total Revenues	<u>120,315,172</u>	<u>119,656,319</u>	<u>658,853</u>	0.55 %
Expenses				
General Support	13,540,288	14,592,481	(1,052,193)	(7.21)%
Instruction	89,694,318	98,325,889	(8,631,571)	(8.78)%
Pupil Transportation	7,624,813	8,150,898	(526,085)	(6.45)%
Debt Service - Interest	2,854,020	3,872,209	(1,018,189)	(26.29)%
Food Service Program	1,959,596	1,856,806	102,790	5.54 %
Total Expenses	<u>115,673,035</u>	<u>126,798,283</u>	<u>(11,125,248)</u>	(8.77)%
Increase / (Decrease) in Net Position	<u>\$ 4,642,137</u>	<u>\$ (7,141,964)</u>	<u>\$ 11,784,101</u>	(165.00)%

The District's net position increased/(decreased) by \$4,642,134 and \$(7,141,964) for the years ended June 30, 2015 and 2014, respectively.

The District's revenues increased by \$658,853 or 0.55%. The major factors that contributed to the increase were:

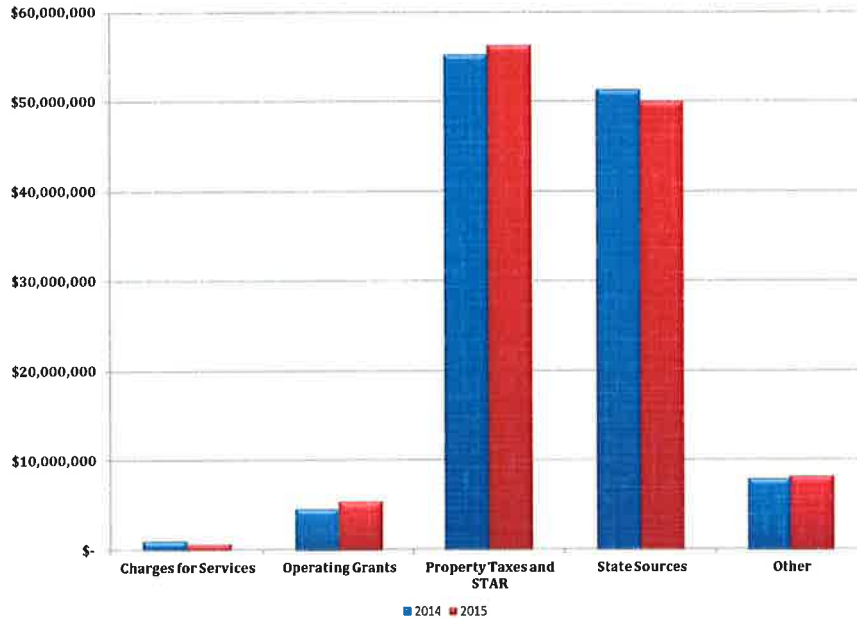
- Operating grant revenues increased by \$807,071 primarily due to an increase in federal grant funding.
- Property taxes levied and STAR increased \$1,021,954 in 2014-15.
- Other revenues increased by \$358,377, which was primarily an increase in Industrial Development Agency PILOT monies received by the District during 2014-15.
- State sources decreased by \$1,207,903 due to supplemental building aid received in the prior year.

The District's expenses for the year decreased by \$11,125,245 or 8.77%. The major contributing factor to this decrease was a decrease in pension expense as a result of the implementation of GASB 68 and 71, which reduced expenses \$9,339,202. The 2014 summary of changes in net position was not restated as the changes from 2013 was not available from the retirement systems.

As indicated on the graphs that follow, real property taxes and STAR is the largest component of revenues recognized (i.e., 46.7% and 46.1% of the total for the years 2015 and 2014, respectively). Instruction expenses is the largest category of expenses incurred (i.e., 77.5% for both 2015 and 2014).

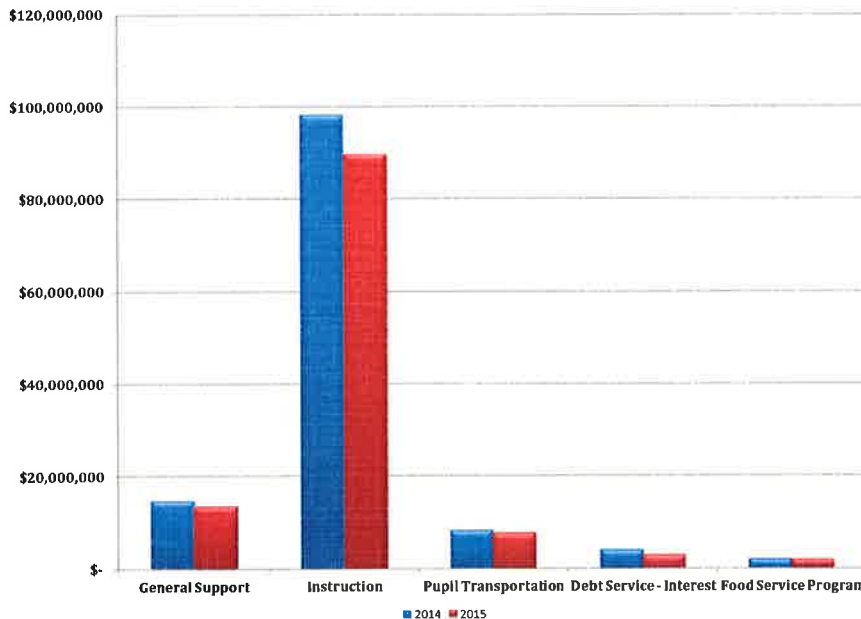
**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

A graphic display of the distribution of revenues for the two years follows:



	Charges for Services	Operating Grants	Property Taxes and STAR	State Sources	Other
2014	0.8%	3.8%	46.1%	42.8%	6.5%
2015	0.5%	4.4%	46.7%	41.6%	6.8%

A graphic display of the distribution of expenses for the two years follows:



	General Support	Instruction	Pupil Transportation	Debt Service - Interest	Food Service Program
2014	11.5%	77.5%	6.4%	3.1%	1.5%
2015	11.7%	77.5%	6.6%	2.5%	1.7%

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At June 30, 2015, the District's governmental funds reported a combined fund balance of \$27,484,407, which is an increase of \$171,531 over the prior year. This increase is due to an excess of revenues over expenditures based upon the modified accrual basis of accounting. A summary of the change in fund balance by fund is as follows:

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
General Fund			
Restricted:			
Workers' compensation	\$ 2,914,801	\$ 2,907,532	\$ 7,269
Unemployment insurance	1,014,325	1,011,795	2,530
Retirement contribution	3,940,160	3,616,737	323,423
Property loss and liability	485,000	501,331	(16,331)
Employee benefit accrued liability	5,843,671	5,811,558	32,113
Assigned:			
Appropriated fund balance	4,968,304	4,344,613	623,691
Unappropriated fund balance	33,348	166,392	(133,044)
Unassigned: Fund balance	<u>4,942,611</u>	<u>4,678,110</u>	<u>264,501</u>
	<u>24,142,220</u>	<u>23,038,068</u>	<u>1,104,152</u>
School Lunch Fund			
Nonspendable: Inventory	4,463	2,240	2,223
Assigned: Unappropriated fund balance	<u>196,529</u>	<u>584,589</u>	<u>(388,060)</u>
	<u>200,992</u>	<u>586,829</u>	<u>(385,837)</u>
Debt Service Fund			
Restricted: Debt service	<u>3,141,195</u>	<u>1,698,659</u>	<u>1,442,536</u>
Capital Projects Fund			
Restricted: Unspent bond proceeds		1,926,058	(1,926,058)
Assigned: Unappropriated fund balance		<u>63,262</u>	<u>(63,262)</u>
	<u>-</u>	<u>1,989,320</u>	<u>(1,989,320)</u>
 Total Fund Balance	 <u>\$ 27,484,407</u>	 <u>\$ 27,312,876</u>	 <u>\$ 171,531</u>

A. General Fund

The net change in the overall general fund – fund balance is an increase of \$1,104,152, as a result of revenues, including other financing sources exceeding expenditures and other financing uses.

The increase in restricted reserves is a result of additional funding to the retirement contribution reserve and interest income allocated to reserves.

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

B. School Lunch Fund

The net change in the school lunch fund – fund balance is a decrease of \$385,837, which was primarily the result of one-time equipment purchases of over \$263,000 in 2014-15, plus expenses in excess of revenues of over \$122,000.

C. Debt Service Fund

The net change in the debt service fund – fund balance is an increase of \$1,442,536, which resulted from a transfer in from the capital projects fund of \$3,435,820 and interest of \$6,716 of unspent bond proceeds. This was offset by a voter approved transfer of \$2,000,000 to the general fund for scheduled debt service payments.

D. Capital Projects Fund

The net change in the capital projects fund – fund balance is a decrease of \$1,989,320. A voter approved transfer of \$1,500,000 from the general fund, for the completion of projects, was offset by \$53,500 of capital expenditures resulting in a final fund balance of \$3,435,820. This available fund balance was transferred to the debt service fund for future debt payments.

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2014-15 Budget

The District's general fund adopted budget for the year ended June 30, 2015 was \$122,033,676. This amount was increased by encumbrances carried forward from the prior year in the amount of \$166,392 and a budget revision in the amount of \$350,000, for a total final budget of \$122,550,068.

The final budget was funded through a combination of revenues and appropriated fund balance. The majority of this funding source was \$56,241,240 in estimated property taxes and STAR and \$50,816,876 in estimated state aid.

B. Change in General Fund's Unassigned Fund Balance (Budget to Actual)

The general fund's unassigned fund balance is the component of total fund balance that is the residual of prior years' excess revenues over expenditures, net of transfers to reserves, appropriations to fund the subsequent year's budget and encumbrances. The change in this balance demonstrated through a comparison of the actual revenues and expenditures for the year compared to budget follows:

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

Opening, Unassigned Fund Balance	\$ 4,678,110
Revenues Under Budget	(18,707)
Expenditures and Encumbrances Under Budget	6,850,516
Interest Income Allocated to Reserves	(34,622)
Increase in Restricted Reserves	(1,548,783)
Unused Appropriated Reserves	(15,599)
Appropriated for the June 30, 2016 Budget	<u>(4,968,304)</u>
Closing, Unassigned Fund Balance	<u>\$ 4,942,611</u>

Opening, Unassigned Fund Balance

The \$4,678,110 shown in the table is the portion of the District's June 30, 2014 fund balance that was retained as unassigned. This was 3.83% of the District's 2014-15 approved operating budget of \$122,033,676.

Revenues Under Budget

The 2014-15 final budget for revenues was \$116,789,063. Actual revenues received for the year were \$116,770,356. The shortfall of actual revenue compared to budgeted revenue was \$18,707. This change contributes directly to the change to the general fund unassigned fund balance from June 30, 2014 to June 30, 2015.

Expenditures and Encumbrances Under Budget

The final 2014-15 budget for expenditures, including budget revisions and prior year open encumbrances as of June 30, 2014, was \$122,550,068. Actual expenditures as of June 30, 2015 were \$115,666,204 and outstanding encumbrances were \$33,348. Combined, the expenditures plus encumbrances for 2014-15 were \$115,699,552. The final budget was under expended by \$6,850,516. This change contributes directly to the change to the general fund unassigned fund balance from June 30, 2014 to June 30, 2015.

Interest Income Allocated to Reserves

Interest income of \$34,622 was allocated to reserves.

Increase in Restricted Reserves

The increase in restricted reserves of \$1,548,783 was the result of Board approved transfers into various reserves.

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

Unused Appropriated Reserves

In 2014-15, the District had budgeted the use of various reserves in the amount of \$1,250,000 to reduce the tax levy. The District did not fully utilize the unemployment reserve during the year, resulting in an unused appropriate reserve amount of \$15,599.

Appropriated Fund Balance

The District has chosen to use \$4,968,304 of its available June 30, 2015 fund balance to partially fund its 2015-16 approved operating budget. As such, the June 30, 2015 unassigned fund balance must be reduced by this amount.

Closing Unassigned Fund Balance

Based upon the summary changes shown in the above table, the unassigned fund balance at June 30, 2015 was \$4,942,611. This amount equals 4.0% of the 2015-16 budget and is the maximum fund balance permitted by law.

6. CAPITAL ASSETS AND DEBT ADMINISTRATION

A. Capital Assets

At June 30, 2015, the District had invested in a broad range of capital assets, as indicated in the table below. The net decrease in capital assets is due to depreciation of \$3,408,288 in excess of capital additions of \$311,124 recorded for the year ended June 30, 2015. A summary of the District's capital assets, net of depreciation at June 30, 2015 and 2014 is as follows:

	<u>2015</u>	<u>2014</u>	Increase (Decrease)
Land	\$ 236,563	\$ 236,563	\$ -
Construction in progress		1,955,230	(1,955,230)
Buildings and improvements	104,674,354	105,648,417	(974,063)
Site improvements	627,384	710,354	(82,970)
Furniture and equipment	580,852	633,465	(52,613)
Vehicles	123,860	156,148	(32,288)
	<u>\$ 106,243,013</u>	<u>\$ 109,340,177</u>	<u>\$ (3,097,164)</u>

B. Debt Administration

At June 30, 2015, the District had total bonds payable of \$84,864,575. The bonds were issued for school building improvements and to advance refund bonds, which had been issued to finance school building improvements. The decrease in outstanding debt represents the net impact of advanced bond refundings in 2014-15, including the retirement of old debt associated with the refundings, and current year principal payments. There were two new issuances of long-term debt relating to advance refundings of bonds during the year ended June 30, 2015. A summary of the outstanding debt at June 30, 2015 and 2014 is as follows:

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

Issue Date	Interest Rate	2015	2014	Increase (Decrease)
2005	350-5.00%	\$	\$ 3,655,000	\$ (3,655,000)
2005	350-5.00%		1,970,000	(1,970,000)
2006	4.25%	150,000	2,050,000	(1,900,000)
2006	4.13%	4,800,000	34,600,000	(29,800,000)
2007	4.00-4.25%	9,810,000	10,365,000	(555,000)
2010	3.00-4.00%	39,654,575	41,579,575	(1,925,000)
2015	2.00-3.00%	4,345,000		4,345,000
2015	2.00-5.00%	26,105,000		26,105,000
		<u>\$ 84,864,575</u>	<u>\$ 94,219,575</u>	<u>\$ (9,355,000)</u>

The District's latest underlying, long-term credit rating from Moody's Investors Service, Inc. is A1. The District's outstanding serial bonds at June 30, 2015 are approximately 3% of the District's debt limit.

7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A. Subsequent Year's Budget

The general fund budget, the only fund with a legally adopted budget, as approved by the voters on May 19, 2015, for the year ending June 30, 2016, is \$123,565,274. This is an increase of \$1,531,598 or 1.26% over the previous year's budget. The increase is primarily in the central services, supervising regular schools and instruction areas of the budget.

The District budgeted revenues other than property taxes at a \$1,018,135 increase over the prior year. This increase is principally due to an estimated increase in state aid. The assigned, appropriated fund balance applied to the June 30, 2016 budget in the amount of \$4,968,304 is a \$623,691 increase over the prior year. No reserves are being appropriated, which is a \$1,250,000 decrease from the prior year. A property tax increase of 2.03% was needed to cover the increase in projected expenditures.

B. Future Budgets

Significant increases in costs of health insurance, the property tax cap, and uncertainty in state aid and federal funds will greatly impact the District's future budgets.

C. Tax Cap

New York State law limits the increase in the property tax levy of school districts to the lesser of 2% or the rate of inflation to June 15, 2020. There are additional statutory adjustments in the law. School districts may override the tax levy limit by presenting to the voters a budget that requires a tax levy that exceeds the statutory limit. However, that budget must be approved by 60% of the votes cast. Based on the law, the District's tax levy cap for 2015-16 is 2.03%. The District's 2015-16 property tax increase of 2.03% was equal to the tax cap and did not require an override vote.

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

D. Property Tax Freeze

Last year, New York State enacted a law to effectively “freeze” property taxes for two years on the primary residences of homeowners with annual incomes at or below \$500,000 in school districts and local governments that stay within the tax cap. Qualifying homeowners will receive a credit, which will be distributed in the form of a check from New York State, up to the calculated amount of the tax cap. The program also requires the school districts and local governments in the second year to develop or participate in the development of a state approved government efficiency plan that will achieve savings for taxpayers. The law was effective for school districts starting with the 2014-15 school year and qualifying homeowners received refund checks in the fall of 2014. This program provides an incentive for the District to be tax cap compliant.

8. CONTACTING THE DISTRICT

This financial report is designed to provide the reader with a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Requests for additional information can be directed to:

Mr. Sammy Gergis
Assistant Superintendent for Finance and Management Services
South Country Central School District
189 Dunton Avenue
East Patchogue, NY 11772

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Net Position
June 30, 2015

ASSETS

Cash		
Unrestricted	\$	16,900,761
Restricted		17,339,152
Receivables		
Accounts receivable		78,011
Due from fiduciary funds		3,085
Due from state and federal		7,677,513
Due from other governments		189,627
Inventories		4,463
Capital assets:		
Not being depreciated		236,563
Being depreciated, net of accumulated depreciation		106,006,450
Net pension asset - proportionate share		<u>32,386,957</u>
 Total Assets		 <u>180,822,582</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred charges on advance refunding		1,938,890
Pensions		<u>8,141,080</u>
 Total Deferred Outflows of Resources		 <u>10,079,970</u>

LIABILITIES

Payables		
Accounts payable		2,437,055
Accrued liabilities		1,112,113
Due to other governments		137
Due to teachers' retirement system		8,007,303
Due to employees' retirement system		296,857
Compensated absences payable		625,656
Unearned credits		
Collections in advance		13,082
Long-term liabilities		
Due and payable within one year		
Bonds payable, net		7,208,767
Compensated absences payable		680,500
Due and payable after one year		
Bonds payable, net		82,321,535
Compensated absences payable		7,201,941
Workers' compensation liabilities		2,914,275
Net other postemployment benefits obligation		65,553,154
Net pension liability - proportionate share		<u>847,478</u>
 Total Liabilities		 <u>179,219,853</u>

DEFERRED INFLOWS OF RESOURCES

Pensions		<u>22,277,288</u>
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NET POSITION (DEFICIT)

Net investment in capital assets		<u>21,378,438</u>
 Restricted		
Workers' compensation		2,914,801
Unemployment insurance		1,014,325
Retirement contribution		3,940,160
Property loss and liability		485,000
Employee benefit accrued liability		5,843,671
Debt service		<u>3,141,195</u>
		<u>17,339,152</u>
 Unrestricted (deficit)		 <u>(49,312,179)</u>
 Total Net Position (Deficit)		 <u>\$ (10,594,589)</u>

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Activities
For The Year Ended June 30, 2015

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	\$	Charges for Services	Operating Grants	\$	
FUNCTIONS/PROGRAMS					
General support	\$ 13,540,288	\$	\$	\$	(13,540,288)
Instruction	89,694,318	214,401	4,033,115		(85,446,802)
Pupil transportation	7,624,813				(7,624,813)
Debt service - interest	2,854,020				(2,854,020)
Food service program	1,959,596	429,883	1,270,248		(259,465)
Total Functions and Programs	\$ 115,673,035	\$ 644,284	\$ 5,303,363	\$	(109,725,388)
GENERAL REVENUES					
Real property taxes					49,929,623
Other tax items					13,492,422
Use of money and property					200,019
Sale of property and compensation for loss					118,978
Miscellaneous					517,341
State sources					49,997,660
Medicaid reimbursement					111,482
Total General Revenues					114,367,525
Change in Net Position					4,642,137
Total Net Position (Deficit) - Beginning of Year, as Restated					(15,236,726)
Total Net Position (Deficit) - End of Year					\$ (10,594,589)

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2015

	General	Special Aid	School Lunch	Debt Service	Capital Projects	Total Governmental Funds
ASSETS						
Cash						
Unrestricted	\$ 16,600,302	\$ 77,308	\$ 223,151	\$	\$	\$ 16,900,761
Restricted	17,339,152					17,339,152
Receivables						
Accounts receivable	76,549		1,462			78,011
Due from other funds	2,238,737			3,141,195	3,525,820	8,905,752
Due from state and federal	5,242,636	2,337,783	97,094			7,677,513
Due from other governments	189,627					189,627
Inventories			4,463			4,463
Total Assets	<u>\$ 41,687,003</u>	<u>\$ 2,415,091</u>	<u>\$ 326,170</u>	<u>\$ 3,141,195</u>	<u>\$ 3,525,820</u>	<u>\$ 51,095,279</u>
LIABILITIES						
Payables						
Accounts payable	\$ 2,132,576	\$ 179,438	\$ 125,041	\$	\$	\$ 2,437,055
Accrued liabilities	450,651					450,651
Due to other funds	3,141,194	2,235,653			3,525,820	8,902,667
Due to other governments			137			137
Due to teachers' retirement system	8,007,303					8,007,303
Due to employees' retirement system	296,857					296,857
Compensated absences payable	625,656					625,656
Unearned credits						
Collections in advance	13,082					13,082
Total Liabilities	<u>14,667,319</u>	<u>2,415,091</u>	<u>125,178</u>	<u>-</u>	<u>3,525,820</u>	<u>20,733,408</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	2,877,464					2,877,464
Total Deferred Inflows of Resources	<u>2,877,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,877,464</u>
FUND BALANCES						
Nonspendable: Inventories			4,463			4,463
Restricted:						
Workers' compensation	2,914,801					2,914,801
Unemployment insurance	1,014,325					1,014,325
Retirement contribution	3,940,160					3,940,160
Property loss and liability	485,000					485,000
Employee benefit accrued liability	5,843,671					5,843,671
Debt service				3,141,195		3,141,195
Assigned:						
Appropriated fund balance	4,968,304					4,968,304
Unappropriated fund balance	33,348		196,529			229,877
Unassigned: Fund balance	4,942,611					4,942,611
Total Fund Balances	<u>24,142,220</u>	<u>-</u>	<u>200,992</u>	<u>3,141,195</u>	<u>-</u>	<u>27,484,407</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 41,687,003</u>	<u>\$ 2,415,091</u>	<u>\$ 326,170</u>	<u>\$ 3,141,195</u>	<u>\$ 3,525,820</u>	<u>\$ 51,095,279</u>

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2015

Total Governmental Fund Balances \$ 27,484,407

Amounts reported for governmental activities in the Statement of Net Position are different because:

The cost of building and acquiring capital assets (land, buildings, equipment) financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the Balance Sheet. However, the Statement of Net Position includes those capital assets among the assets of the District as a whole, and their original costs are expensed annually over their useful lives.

Original cost of capital assets	\$ 155,685,947	
Accumulated depreciation	<u>(49,442,934)</u>	106,243,013

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

Net pension asset - teachers' retirement system	32,386,957	
Deferred outflows of resources	8,141,080	
Net pension liability - employees' retirement system	(847,478)	
Deferred inflows of resources	<u>(22,277,288)</u>	17,403,271

Deferred charges on advance refunding of bonds are not reported on the Balance Sheet, but are reflected on the Statement of Net Position and amortized over the life of the related bonds.

Deferred charges on advance refunding, net	<u>1,938,890</u>	1,938,890
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Some of the District's revenues will be collected after the year end, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds.

2,877,464

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:

Accrued interest on bonds payable	(661,462)	
Bonds payable and premium on refunding	(89,530,302)	
Compensated absences payable	(7,882,441)	
Workers' compensation liabilities	(2,914,275)	
Net other postemployment benefits obligation	<u>(65,553,154)</u>	<u>(166,541,634)</u>

Total Net Position (Deficit)

\$ (10,594,589)

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
For The Year Ended June 30, 2015

	General	Special Aid	School Lunch	Debt Service	Capital Projects	Total Governmental Funds
REVENUES						
Real property taxes	\$ 49,929,623	\$	\$	\$	\$	\$ 49,929,623
Other tax items	13,492,422					13,492,422
Charges for services	391,323					391,323
Use of money and property	193,174		129	6,716		200,019
Sale of property and compensation for loss	118,978					118,978
Miscellaneous	379,251					379,251
State sources	49,997,660	1,334,556	40,426			51,372,642
Medicaid reimbursement	111,482					111,482
Federal sources	18,353	2,680,206	1,100,332			3,798,891
Surplus food			129,490			129,490
Sales - school lunch			429,883			429,883
Total Revenues	114,632,266	4,014,762	1,700,260	6,716	-	120,354,004
EXPENDITURES						
General support	10,504,782			284,246		10,789,028
Instruction	58,279,079	3,999,917				62,278,996
Pupil transportation	7,316,036	208,295				7,524,331
Employee benefits	28,027,975					28,027,975
Debt service						
Principal	6,455,000					6,455,000
Interest	3,389,882					3,389,882
Cost of sales			2,086,097			2,086,097
Capital outlay					53,500	53,500
Total Expenditures	113,972,754	4,208,212	2,086,097	284,246	53,500	120,604,809
Excess (Deficiency) of Revenues Over Expenditures	659,512	(193,450)	(385,837)	(277,530)	(53,500)	(250,805)
OTHER FINANCING SOURCES AND (USES)						
Proceeds of obligation				30,755,000		30,755,000
Premium on obligation	138,090			5,434,822		5,572,912
Payment to escrow agent				(35,905,576)		(35,905,576)
Operating transfers in	2,000,000	193,450		3,435,820	1,500,000	7,129,270
Operating transfers (out)	(1,693,450)			(2,000,000)	(3,435,820)	(7,129,270)
Total Other Financing Sources and (Uses)	444,640	193,450	-	1,720,066	(1,935,820)	422,336
Net Change in Fund Balances	1,104,152	-	(385,837)	1,442,536	(1,989,320)	171,531
Fund Balances - Beginning of Year	23,038,068		586,829	1,698,659	1,989,320	27,312,876
Fund Balances - End of Year	\$ 24,142,220	\$ -	\$ 200,992	\$ 3,141,195	\$ -	\$ 27,484,407

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For The Year Ended June 30, 2015

Net Change in Fund Balances \$ 171,531

Amounts reported for governmental activities in the Statement of Activities are different because:

Long-Term Revenue and Expense Differences

In the Statement of Activities, certain operating revenues are measured by the amounts earned during the year. In the governmental funds, however, revenue for these items are measured by the amount of financial resources provided (essentially, the amounts actually received).

Change in unavailable revenue \$ (176,922)

Certain expenditures in the governmental funds requiring the use of current financial resources (amounts paid) may exceed the amounts incurred during the year, resulting in a reduction of the long-term liability and an increase in the net position.

Decrease in compensated absences payable 61,264

Certain operating expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, but are expensed in the Statement of Activities.

Increase in workers' compensation payable (46,044)
Increase in net other postemployment benefits obligation (8,316,349) (8,478,051)

Capital Related Differences

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized and shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expenses in the Statement of Activities. This is the amount by which depreciation exceeded capital outlays in the period.

Capital outlays 311,124
Depreciation expense (3,408,288) (3,097,164)

Long-Term Debt Transactions Differences

Proceeds and premium from the advanced refunding of bonds are other funding sources in the governmental funds, but increase long-term liabilities in the Statement of Net Position and do not affect the Statement of Activities.

(36,189,822)

In the Statement of Activities, the amortization of premiums relating to advanced refundings of bonds exceeded the amortization of deferred charges.

457,409

Payment to escrow agent is an expenditure in the governmental funds, but it decreases long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

35,905,576

Repayment of long-term debt is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Repayment of bond principal 6,455,000

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This is the amount by which accrued interest decreased from June 30, 2014 to June 30, 2015.

78,456 6,706,619

Pension Differences

The decrease in the proportionate share of the collective pension expense of the state retirement plans reported in the Statement of Activities did not affect current financial resources and, therefore, is not reported in the governmental funds.

Teachers' retirement system 8,942,163
Employees' retirement system 397,039 9,339,202

Change in Net Position of Governmental Activities \$ 4,642,137

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Fiduciary Net Position -
Fiduciary Funds
June 30, 2015

	Agency	Private Purpose Trust
ASSETS		
Cash	\$ 281,977	\$ 24,727
Total Assets	\$ 281,977	24,727
 LIABILITIES		
Extraclassroom activity balances	\$ 120,645	
Due to governmental funds	3,085	
Other liabilities	158,247	
Total Liabilities	\$ 281,977	-
 NET POSITION		
Restricted for scholarships		\$ 24,727

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
For The Year Ended June 30, 2015

	<u>Private Purpose Trust</u>
ADDITIONS	
Contributions	\$ 9,217
 DEDUCTIONS	
Scholarships and awards	<u>11,000</u>
Change in Net Position	(1,783)
Net Position - Beginning of Year	<u>26,510</u>
Net Position - End of Year	<u>\$ 24,727</u>

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the South Country Central School District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) for governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting principles and policies used by the District are as follows:

A. Reporting Entity

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

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

The accompanying financial statements present the activities of the District. The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability or other inclusionary provisions. Based on the application of these criteria, the following entity is included in the District's financial statements:

Extraclassroom Activity Funds

The extraclassroom activity funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The extraclassroom activity funds are independent of the District with respect to its financial transactions and the designation of student management. The District reports these assets held by it as agent for the extraclassroom organizations in the Statement of Fiduciary Net Position - Fiduciary Funds. Separate audited financial statements of the extraclassroom activity funds can be found at the District's Business Office.

B. Joint Venture

The District is a component district in the Board of Cooperative Educational Services of Eastern Suffolk (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that share planning, services, and programs which provide educational and support activities. BOCES are organized under Section §1950 of the Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of Section §1950 of the Education Law. All BOCES property is held by the BOCES Board as a corporation under Section §1950(6). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under Section

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

§119-n(a) of the General Municipal Law. A BOCES budget is comprised of separate budgets for administrative, program, and capital costs. Each component district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, Section §1950(4)(b)(7). There is no authority or process by which a school district can terminate its status as a BOCES component. In addition, component school districts pay tuition or a service fee for programs in which its students participate.

C. Basis of Presentation

District-Wide Financial Statements

The Statement of Net Position and the Statement of Activities present information about the overall governmental financial activities of the District, except for fiduciary activities. Eliminations have been made to minimize the double counting of interfund transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and nonexchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants reflect capital-specific grants, if applicable.

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

Fund Financial Statements

The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund type, governmental and fiduciary, are presented. The District's financial statements present the following fund types:

Governmental Funds - are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The emphasis of governmental fund financial statements is on major funds as defined by GASB, each displayed in a separate column. The following are the District's major governmental funds:

General Fund - is the general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund.

Special Aid Fund - is used to account for the proceeds of specific revenue sources such as federal and state grants that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed by either governments that provide the funds or outside parties.

School Lunch Fund - is used to account for the activities of the food service program.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Debt Service Fund - accounts for the accumulation of resources for the payment of principal and interest on long-term general obligation debt of governmental activities.

Capital Projects Fund - is used to account for the financial resources used for acquisition, construction, renovation or major repair of capital facilities and other capital assets, such as equipment.

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

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

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

D. Measurement Focus and Basis of Accounting

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

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

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 180 days after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within 60 days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, other postemployment benefits, and pension costs, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Real Property Taxes

Calendar

Real property taxes are levied annually by the Board no later than November 1st and become a lien on December 1st. Taxes are collected by the town of Brookhaven and remitted to the District from December to June.

Enforcement

Uncollected real property taxes are subsequently enforced by Suffolk County in June.

F. Restricted Resources

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

G. Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include transfers to provide financing or other services. This includes the transfer of unrestricted general fund revenues to finance various programs that the District must account for in other funds in accordance with budgetary authorizations.

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

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

A detailed disclosure by individual fund for interfund receivables, payables, transfers in and transfers out activity is provided subsequently in these Notes to Financial Statements.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including compensated absences, other postemployment benefits, workers' compensation liabilities, potential contingent liabilities and useful lives of long-lived assets.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

I. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank deposits and investments with a maturity date of three months or less from date of acquisition.

Certain cash balances are restricted by various legal and contractual obligations, such as legal reserves and debt agreements.

J. Receivables

Receivables are shown net of an allowance for uncollectibles, if any. However, no allowance for uncollectibles has been provided since it is believed that such allowance would not be material.

K. Inventories

Inventories of food in the school lunch fund are recorded at cost on a first-in, first-out basis or in the case of surplus food donated by the U.S. Department of Agriculture, at the Government's assigned value, which approximates market. These inventories are accounted for on the consumption method. Under the consumption method, a current asset for the inventories is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

Purchases of inventoriable items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

A portion of fund balance has been classified as nonspendable to indicate that inventories do not constitute available spendable resources.

L. Capital Assets

Capital assets are reflected in the district-wide financial statements. Capital assets are reported at actual cost, when the information is available, or estimated historical cost based on professional third-party information. Donated assets are reported at estimated fair market value at the date of donation.

All capital assets, except land and construction in progress, are depreciated on a straight line basis over their estimated useful lives. Capitalization thresholds, the dollar value above which asset acquisitions are added to the capital asset accounts, and estimated useful lives of capital assets as reported in the district-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Estimated Useful Life</u>
Buildings and improvements	\$ 15,000	50 years
Site improvements	1,500	30 years
Furniture and equipment	500	5-20 years

M. Deferred Outflows of Resources

Deferred outflows of resources, in the Statement of Net Position, represents a consumption of net position that applies to a future reporting period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The District has three items that qualify for reporting in this category. First is the unamortized amount of deferred charges from the current year's refunding of bonds that is being amortized as a component of interest expense on a weighted average basis through June 30, 2027. The second item is related to pensions and represents the effect of the net change in the District's

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

proportion of the collective net pension asset or liability and difference during the measurement period between the District's contributions and its proportionate share of total contributions to the pension systems not included in pension expense. The third item is the District's contributions to the pension systems (TRS and ERS Systems) subsequent to the measurement date.

N. Collections in Advance

Collections in advance arise when resources are received by the District before it has a legal claim to them, as when grants monies are received prior to the incurrence of qualifying expenditures or when charges for services monies are received in advance from payers prior to the services being rendered by the District. These amounts are recorded as liabilities in the financial statements. The liabilities are removed and revenues are recognized in subsequent periods when the District has legal claim to the resources.

O. Deferred Inflows of Resources

Deferred inflows of resources represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. First is unavailable revenues reported in the governmental funds when potential revenues do not meet the availability criterion for recognition in the current period. This includes receivables of certain state aid allocations and amounts due from other governments for tuition charges. In subsequent periods, when the availability criterion is met, unavailable revenues are reclassified as revenues. In the District-wide financial statements, unavailable revenues are treated as revenues. The second item is related to pensions reported in the district-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension liability and difference during the measurement periods between the District's contributions and its proportionate share of total contributions to the pension systems not included in pension expense, and the net difference between projected and actual earnings on pension plan investments.

P. Vested Employee Benefits - Compensated Absences

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

Sick leave eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave. Certain collectively bargained agreements require these termination payments to be paid in the form of non-elective contributions into the employee's 403(b) plan.

Vacation eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Some earned benefits may be forfeited if not taken within varying time periods.

The liability for compensated absences has been calculated using the vesting method and an accrual for that liability is included in the district-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year-end.

In the fund financial statements, a liability is reported only for payments due for unused compensated absences for those employees that have obligated themselves to separate from service with the District by June 30th.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Q. Other Benefits

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

District employees may choose to participate in the District's elective deferred compensation plans established under Internal Revenue Code Sections 403(b) and 457.

The District provides health insurance coverage for active and retired employees pursuant to collective bargaining agreements and individual employment contracts.

In addition to providing these benefits, the District provides postemployment health insurance coverage and survivor benefits for most retired employees and their survivors. Collective bargaining agreements and individual employment contracts determine if District employees are eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits is shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure in the governmental funds as the liabilities for premiums mature (come due for payment). In the district-wide statements, the cost of postemployment health insurance coverage is recognized on the accrual basis of accounting in accordance with GASB Statement No. 45.

R. Short-Term Debt

The District may issue revenue anticipation notes (RAN) and tax anticipation notes (TAN), in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RANs and TANs represent a liability that will be extinguished by the use of expendable, available resources of the fund.

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

S. Equity Classifications

District-Wide Statements

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

Net investment in capital assets – Consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisitions, construction and improvements of those assets.

Restricted – Reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Unrestricted – Reports the balance of net position that does not meet the definition of the above two classifications.

Fund Statements

The fund statements report fund balance classifications according to the relative strength of spending constraints placed on the purpose for which resources can be used, as follows:

Nonspendable – Consists of amounts that are inherently nonspendable in the current period either because of their form or because they must be maintained intact. Nonspendable fund balance consists of inventories maintained in the school lunch fund.

Restricted – Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. The District has established the following restricted fund balances:

Workers' Compensation Reserve

Workers' Compensation Reserve (GML §6-j) is used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. The reserve is accounted for in the general fund.

Unemployment Insurance Reserve

Unemployment Insurance Reserve (GML §6-m) is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund. The reserve is accounted for in the general fund.

Retirement Contribution Reserve

Retirement Contribution Reserve (GML §6-r) is used for the purpose of financing retirement contributions payable to the New York State and Local Employees' Retirement System. The Board, by resolution, may establish the reserve and authorize expenditures from the reserve. The reserve is funded by budgetary appropriations or taxes raised for the reserve, revenues that are not required by law to be paid into any other fund or account, transfers from reserves and other funds that may legally be appropriated. The reserve is accounted for in the general fund.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Property Loss Reserve and Liability Reserve

Property Loss Reserve and Liability Reserve (Education Law §1709(8) (c)) are used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and these reserves may not in total exceed 3% of the annual budget or \$15,000, whichever is greater. These reserves are accounted for in the general fund.

Employee Benefit Accrued Liability Reserve

Employee Benefit Accrued Liability Reserve (GML §6-p) is used to reserve funds for the payment of accrued employee benefit primarily based on unused and unpaid sick leave, personal leave, holiday leave or vacation time due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the general fund.

Restricted for Debt Service

The unexpected balances of proceeds of borrowings for capital projects, interest and earnings from investing proceeds of borrowings, and borrowing premiums can be recorded as amounts restricted for debt service. These restricted funds are accounted for in the debt service fund.

Restricted for Scholarships

Amounts restricted for scholarships are used to account for monies donated for scholarship purposes, including earnings and net of awards. These restricted funds are accounted for in the private purpose trust fund.

Assigned – Consists of amounts that are subject to a purpose constraint that represents an intended use established by the District's Board of Education. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. Assigned fund balance includes an amount appropriated to partially fund the subsequent year's budget, as well as encumbrances not classified as restricted at the end of the fiscal year.

Unassigned – Represents the residual classification for the District's general fund and could report a surplus or deficit. In funds other than the general fund, the unassigned classification is used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted or assigned. NYS Real Property Tax Law §1318, restricts the unassigned fund balance of the general fund to an amount not greater than 4% of the subsequent year's budget.

Fund Balance Classification

Any portion of fund balance may be applied or transferred for a specific purpose by law, voter approval if required by law or by formal action of the Board of Education if voter approval is not required. Amendments or modification to the applied or transferred fund balance must also be approved by formal action of the Board of Education.

The Board of Education shall delegate the authority to assign fund balance, for encumbrance purposes, to the person(s) to whom it has delegated the authority to sign purchase orders.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

In circumstances where an expenditure is incurred for a purpose for which amounts are available in multiple fund balance classifications (that is restricted, assigned or unassigned) the Board will assess the current financial condition of the District and then determine the order of application of expenditures to which fund balance classification will be charged.

2. CHANGES IN ACCOUNTING PRINCIPLES

GASB Statements No. 68 and 71

For the fiscal year ended June 30, 2015, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an Amendment of GASB Statement No. 68*. The implementation of the Statements requires the District to report as an asset and/or liability its portion of the collective net pension asset and/or liability in the New York State Teachers' and Employees' Retirement Systems. The implementation of the Statements also requires the District to report a deferred outflow and/or inflow for the effect of the net change in the District's proportion of the collective net pension asset and/or liability and difference during the measurement period between the District's contributions and its proportionate share of total contributions to the pension systems not included in pension expense. Also included as deferred outflows, are the District's contributions to the pension systems subsequent to the measurement date.

3. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENTS AND THE DISTRICT-WIDE STATEMENTS

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the district-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic resource measurement focus of the District-wide statements, compared with the current financial resource measurement focus of the governmental funds.

A. Total Fund Balances of Governmental Funds vs. Net Position of Governmental Activities

Total fund balances of the District's governmental funds differ from net position of governmental activities reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund Balance Sheet.

B. Statement of Revenues, Expenditures and Changes in Fund Balance vs. Statement of Activities

Differences between the Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of four broad categories.

Long-Term Revenue and Expense Differences

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities, thereby affecting expenses such as compensated absences and other postemployment benefits.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital Related Differences

Capital related differences include the difference between proceeds from the sale of capital assets reported on fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items in the fund statements and depreciation expense on those items as recorded in the Statement of Activities.

Long-Term Debt Transaction Differences

Long-term debt transaction differences occur because the issuance of long-term debt provides current financial resources to governmental funds, but is recorded as a liability in the Statement of Net Position. In addition, both interest and principal are recorded as expenditures in the fund statements when due and payable, whereas interest expense is recorded in the Statement of Activities as it accrues, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

Pension Differences

Pension differences occur as a result of changes in the District's proportion of the collective net pension asset/liability and differences between the District's contributions and its proportionate share of the total contributions to the pension systems.

4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the general fund, the only fund with a legally adopted budget.

The voters of the District approved the proposed appropriation budget for the general fund.

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) that may be incurred. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year can be funded by the planned use of specific reserves, and can be increased by budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law) and appropriation of fund balances. These supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted. The following supplemental appropriation occurred during the year:

Special Legislative Grant Expenditures	
for Instructional Media	<u>\$ 350,000</u>

Budgets are adopted annually on a basis consistent with GAAP.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Budgets are established and used for individual capital projects based on authorized funding. The maximum project amount authorized is based upon the estimated cost of the project. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

B. Encumbrances

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year-end are presented as part of assigned fund balance, unless classified as restricted, and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time, as the liability is incurred or the commitment is paid.

C. Over Expenditure of Certain Appropriations

Certain general fund appropriations were over expended. These were in the following appropriation categories of the budget: teaching-regular school and debt service principal. The general fund budget in total was not over expended.

D. Interfund Transfers

The District made interfund transfers during the year, which exceeded amounts provided for in the District's budget to the special aid fund for programs for students with disabilities.

5. DEPOSITS WITH FINANCIAL INSTITUTIONS

The District's investment policies are governed by state statutes and District policy. Resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the state. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its Agencies and obligations of New York State and its municipalities. Investments are stated at fair value.

Custodial credit risk is the risk that in the event of a bank failure, the District may be unable to recover deposits or collateral securities that are in possession of an outside agency. GASB directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are as follows:

- A. Uncollateralized,
- B. Collateralized by securities held by the pledging financial institution, or
- C. Collateralized by securities held by the pledging financial institution's trust department or agent but not in the District's name.

The District's aggregate bank balances were covered by FDIC insurance or fully collateralized by securities pledged on the District's behalf at year end.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

The District did not have any investments at year-end or during the year. Consequently, the District was not exposed to any material interest rate risk or foreign currency risk.

6. PARTICIPATION IN BOCES

During the year ended June 30, 2015, the District was billed \$9,011,306 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$878,153. Financial statements for the BOCES are available from the BOCES administrative offices at 201 Sunrise Highway, Patchogue, New York 11772.

7. DUE FROM STATE AND FEDERAL

Due from state and federal at June 30, 2015 consisted of:

General Fund	
New York State - excess cost aid	\$ 1,082,941
New York State - general aid	105,617
New York State - building aid	2,753,327
New York State - homeless aid	408,637
BOCES aid	861,661
Medicaid	<u>30,453</u>
	5,242,636
Special Aid Fund	
Federal and state grants	2,337,783
School Lunch Fund	
Federal and state food service program reimbursements	<u>97,094</u>
	<u><u>\$ 7,677,513</u></u>

8. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2015 consisted of:

General Fund	
Foster tuition billings to other districts	\$ 124,136
Vision service billings to other districts	30,031
Other	<u>35,460</u>
	<u><u>\$ 189,627</u></u>

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

9. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2015 were as follows:

	Balance <u>June 30, 2014</u>	Additions	Reductions	Balance <u>June 30, 2015</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 236,563	\$	\$	\$ 236,563
Construction in progress	1,955,230	53,500	(2,008,730)	-
Total capital assets not being depreciated	<u>2,191,793</u>	<u>53,500</u>	<u>(2,008,730)</u>	<u>236,563</u>
Capital assets being depreciated				
Buildings and improvements	147,130,897	2,008,730		149,139,627
Site improvements	1,752,925			1,752,925
Furniture and equipment	3,907,697	257,624	(48,425)	4,116,896
Vehicles	439,936			439,936
Total capital assets being depreciated	<u>153,231,455</u>	<u>2,266,354</u>	<u>(48,425)</u>	<u>155,449,384</u>
Less accumulated depreciation for:				
Buildings and improvements	41,482,480	2,982,793		44,465,273
Site improvements	1,042,571	82,970		1,125,541
Furniture and equipment	3,274,232	310,237	(48,425)	3,536,044
Vehicles	283,788	32,288		316,076
Total accumulated depreciation	<u>46,083,071</u>	<u>3,408,288</u>	<u>(48,425)</u>	<u>49,442,934</u>
Total capital assets, being depreciated, net	<u>107,148,384</u>	<u>(1,141,934)</u>	<u>-</u>	<u>106,006,450</u>
Capital assets, net	<u>\$109,340,177</u>	<u>\$ (1,088,434)</u>	<u>\$ (2,008,730)</u>	<u>\$106,243,013</u>

Depreciation expense was charged to governmental functions as follows:

General support	\$ 74,659
Instruction	3,284,863
Pupil transportation	48
Food service program	<u>48,718</u>
Total depreciation expense	<u>\$ 3,408,288</u>

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

10. INTERFUND TRANSACTIONS

Interfund balances and activities at June 30, 2015, are as follows:

	Interfund			
	Receivable	Payable	Transfers In	Transfers Out
General Fund	\$ 2,238,737	\$ 3,141,194	\$ 2,000,000	\$ 1,693,450
Special Aid Fund		2,235,653	193,450	
Debt Service Fund	3,141,195		3,435,820	2,000,000
Capital Projects Fund	3,525,820	3,525,820	1,500,000	3,435,820
Total Governmental Funds	8,905,752	8,902,667	7,129,270	7,129,270
Fiduciary Funds		3,085		
Total	\$ 8,905,752	\$ 8,905,752	\$ 7,129,270	\$ 7,129,270

The District typically transfers from the general fund to the special aid fund to provide for the District's 20% funding share of the summer program for students with disabilities. The transfer from the general fund to the capital projects fund was made in accordance with the budget to provide funding for capital projects that were to be completed in 2015. The transfer from the capital projects fund to the debt service fund was for unexpended bond proceeds from completed capital projects.

11. SHORT-TERM DEBT

Transactions in short-term debt for the year are summarized below:

	Maturity	Stated Interest Rate	Balance June 30, 2014	Issued	Redeemed	Balance June 30, 2015
TAN	6/25/2015	1.25%	\$ -	\$ 11,000,000	\$ (11,000,000)	\$ -
TAN	6/25/2015	1.00%	-	10,000,000	(10,000,000)	-
			<u>\$ -</u>	<u>\$ 21,000,000</u>	<u>\$ (21,000,000)</u>	<u>\$ -</u>

Interest on short-term debt for the year was \$178,189. In addition, the District received borrowing premiums of \$138,090 to yield an effective interest rate of 0.21%.

12. LONG-TERM LIABILITIES

A. Changes

Long-term liability balances and activity, excluding pensions and other postemployment benefits obligations, for the year are summarized below:

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

	Balance June 30, 2014	Additions	Reductions	Balance June 30, 2015	Amounts Due Within One Year
Long-term debt:					
Bonds payable	\$ 94,219,575	\$ 30,755,000	\$ (40,110,000)	\$ 84,864,575	\$ 6,555,000
Add: Premium on advance refunding		5,434,822	(769,095)	4,665,727	653,767
	<u>94,219,575</u>	<u>36,189,822</u>	<u>(40,879,095)</u>	<u>89,530,302</u>	<u>7,208,767</u>
Other long-term liabilities					
Compensated absences	7,943,705		(61,264)	7,882,441	680,500
Workers' compensation	2,868,231	641,609	(595,565)	2,914,275	-
	<u>10,811,936</u>	<u>641,609</u>	<u>(656,829)</u>	<u>10,796,716</u>	<u>680,500</u>
	<u>\$105,031,511</u>	<u>\$ 36,831,431</u>	<u>\$ (41,535,924)</u>	<u>\$100,327,018</u>	<u>\$ 7,889,267</u>

The general fund has typically been used to liquidate other long-term liabilities.

B. Bonds Payable

Bonds payable is comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate	Outstanding at June 30, 2015
Serial bonds 2006 - Series A	2006	2016	4.25%	\$ 150,000
Serial bonds 2006 - Series B	2006	2017	4.13%	4,800,000
Serial bonds 2007	2007	2028	4.000-4.375%	9,810,000
Serial bonds 2010	2010	2032	3.000-4.000%	39,654,575
Refunding serial bonds 2015	2015	2027	2.00-5.00%	26,105,000
Refunding serial bonds 2015 - 2nd Series	2015	2018	2.00-3.00%	4,345,000
				<u>\$ 84,864,575</u>

The following is a summary of debt service requirements:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 6,555,000	\$ 3,229,178	\$ 9,784,178
2017	6,675,000	3,049,091	9,724,091
2018	6,520,000	2,826,294	9,346,294
2019	5,315,000	2,598,885	7,913,885
2020	5,405,000	2,394,831	7,799,831
2021 - 2025	29,155,000	8,470,342	37,625,342
2026 - 2030	21,010,000	2,594,038	23,604,038
2031- 2032	4,229,575	150,000	4,379,575
Total	<u>\$ 84,864,575</u>	<u>\$ 25,312,659</u>	<u>\$ 110,177,234</u>

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Advance Refunding

On February 12, 2015 and June 17, 2015 the District entered into two advance bond refunding agreements. The following information is the combination of both transactions:

The District issued \$30,755,000 in general obligation bonds with an average interest rate of 3.80% to advance refund \$33,655,000 of outstanding serial bonds with an average interest rate of 4.07%. The net proceeds of \$35,905,576 (including a premium of \$5,434,822, and after payment of \$284,246 in underwriting fees, insurance and other issuance costs) were used to purchase United States government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds. As a result, the bonds are considered to be defeased, and the liability for those bonds has been removed from the District's financial statements. The economic gain on the transaction (the difference between the present values of the debt service payments on the old and new debt) is approximately \$3,059,859. The outstanding principal balance of the defeased bonds is \$33,655,000 at June 30, 2015, and is scheduled to be redeemed in fiscal 2016-17.

In the district-wide statements, the District is amortizing deferred charges on the advance refunding and a refunding bond premium as a component of interest expense on a weighted average basis as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amortization of Deferred Charges</u>	<u>Amortization of Premium</u>	<u>Net Revenue (Expense)</u>
2016	\$ 271,679	\$ (653,767)	\$ (382,088)
2017	270,743	(651,512)	(380,769)
2018	257,965	(620,765)	(362,800)
2019	233,269	(561,338)	(328,069)
2020	207,767	(499,969)	(292,202)
2021-2025	640,476	(1,541,236)	(900,760)
2026-2027	56,991	(137,140)	(80,149)
Total	<u>\$ 1,938,890</u>	<u>\$ (4,665,727)</u>	<u>\$ (2,726,837)</u>

D. Interest Expense

Interest on long-term debt for the year was composed of:

Interest paid	\$ 3,211,693
Less interest accrued in the prior year	(739,918)
Plus interest accrued in the current year	661,462
Less amortization of deferred amounts on refunding	<u>(457,409)</u>
Total interest expense on long-term debt	<u>\$ 2,675,828</u>

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

13. PENSION PLANS – NEW YORK STATE

A. General Information

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS). These are cost-sharing multiple employer, public employee retirement systems. The systems provide retirement, disability, withdrawal and death benefits to plan members and beneficiaries related to years of service and final average salary.

B. Provisions and Administration

Teachers' Retirement System

The TRS is administered by the New York State Teachers' Retirement Board. The TRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the New York State Retirement and Social Security Law (NYSRSSL). Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York Public Schools and BOCES who elected to participate in the TRS. Once a public employer elects to participate in the TRS, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. Additional information regarding the TRS may be found on the TRS website at www.nystrs.org or obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

Employees' Retirement System

Obligations of employers and employees to contribute and benefits to employees are governed by the NYSRSSL. The net position of the ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the ERS. As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the ERS. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the ERS and for the custody and control of its funds. Once a public employer elects to participate in ERS, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The ERS is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided may be found on the NYS Comptrollers website at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Employees' Retirement System, 110 State Street, Albany, NY 12244.

C. Funding Policies

Plan members who joined the systems before July 27, 1976, are not required to make contributions. Those joining on or after July 27, 1976, and before January 1, 2010, with less than ten years of credited services are required to contribute 3% of their salary. Those joining on or after January 1, 2010 and before April 1, 2012, are required to contribute 3% of their salary to ERS or 3.5% of their salary to TRS throughout active membership. Those joining on or after April 1, 2012, are required to contribute between 3% and 6% dependent on their salary throughout active membership. Employers are required to contribute at an actuarially determined rate based on salaries paid. For the TRS, the employers' contribution rate is established annually by the New York State Teachers' Retirement Board for the fiscal year ended June 30. For the ERS, the Comptroller annually certifies the actuarially determined rates

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

expressly used in computing the employers' contributions based on salaries paid during the ERS' fiscal year ending March 31.

The District's share of the required contributions, based on each year's covered payroll, for the current year and two preceding years was:

Year	TRS	ERS
2015	\$ 7,669,898	\$ 1,157,439
2014	6,978,931	1,335,259
2013	4,965,831	1,373,682

The District contributions made to the systems were equal to 100% of the contributions required for each year.

D. Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the District reported the following asset/(liability) for its proportionate share of the net pension asset/(liability) for each of the Systems. The net pension asset/(liability) was measured as of June 30, 2014, for TRS and March 31, 2015 for ERS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and ERS Systems in reports provided to the District.

	TRS	ERS
Actuarial valuation date	June 30, 2013	April 1, 2014
Net pension asset/(liability)	\$ 32,386,957	\$ (847,478)
District's portion of the Plan's total net pension asset/(liability)	0.2907430%	0.0250863%

For the year ended June 30, 2015, the District recognized pension expense (credit) of \$(1,272,265) for TRS and \$760,400 for ERS. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	TRS	ERS	TRS	ERS
Differences between expected and actual experience	\$	\$ 27,129	\$ 473,600	\$
Net difference between projected and actual earnings on pension plan investments		147,196	21,751,362	
Changes in proportion and differences between the District's contributions and proportionate share of contributions			26,022	26,304
District's contributions subsequent to the measurement date	7,669,898	296,857		
Total	\$ 7,669,898	\$ 471,182	\$ 22,250,984	\$ 26,304

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	TRS	ERS
2016	\$ (5,495,936)	\$ 37,005
2017	(5,495,936)	37,005
2018	(5,495,936)	37,005
2019	(5,495,936)	37,006
2020	(58,096)	
Thereafter	(209,144)	
	<u>\$ (22,250,984)</u>	<u>\$ 148,021</u>

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	TRS	ERS
Measurement date	June 30, 2014	March 31, 2015
Actuarial valuation date	June 30, 2013	April 1, 2014
Interest rate	8.0%	7.5%
Salary scale	4.01-10.91%	4.9%
Decrement tables	July 1, 2005 - June 30, 2010 System's Experience	April 1, 2005 - March 31, 2010 System's Experience
Inflation rate	3.0%	2.7%

For TRS, annuitant mortality rates are based on July 1, 2005 – June 30, 2010 System’s experience with adjustments for mortality improvements based on Society of Actuaries Scale AA. For ERS, annuitant mortality rates are based on April 1, 2005 – March 31, 2010 System’s experience with adjustments for mortality improvements based on MP-2014.

For TRS, the actuarial assumptions used in the June 30, 2013 valuation are based on the results of an actuarial experience study for the period July 1, 2005 – June 30, 2010. For ERS, the actuarial assumptions used in the April 1, 2014 valuation are based on the results of an actuarial experience study for the period April 1, 2005 – March 31, 2010.

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, Selection of Economic Assumptions for Measuring Pension Obligations. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class, as well as historical investment data and plan performance.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized below:

	TRS		ERS	
	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Measurement date		June 30, 2014		March 31, 2015
Asset type				
Domestic equity	37.0%	7.30%	38.0%	7.30%
International equity	18.0%	8.50%	13.0%	8.55%
Real estate	10.0%	5.00%	8.0%	8.25%
Alternative investments	7.0%	11.00%	19.0%	6.75-11.00%
Domestic fixed income securities	18.0%	1.50%		
Global fixed income securities	2.0%	1.40%		
Bonds and mortgages	8.0%	3.40%	18.0%	4.00%
Short-term		0.80%		
Cash			2.0%	2.25%
Inflation indexed bonds			2.0%	4.00%
	100.0%		100.0%	

Discount Rate

The discount rate used to calculate the total pension liability was 8.0% for TRS and 7.5% for ERS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 8.0% for TRS and 7.5% for ERS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1 percentage point lower (7.0% for TRS and 6.5% for ERS) or 1 percentage point higher (9.0% for TRS and 8.5% for ERS) than the current rate:

TRS	1% Decrease (7.00)%	Current Assumption (8.00)%	1% Increase (9.00)%
District's proportionate share of the net pension asset (liability)	<u>\$ 698,632</u>	<u>\$ 32,386,957</u>	<u>\$ 59,389,812</u>
ERS	1% Decrease (6.50)%	Current Assumption (7.50)%	1% Increase (8.50)%
District's proportionate share of the net pension asset (liability)	<u>\$ (5,648,804)</u>	<u>\$ (847,478)</u>	<u>\$ 3,206,033</u>

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Pension Plan Fiduciary Net Position

The components of the current-year net pension asset/(liability) of the employers as of the respective measurement dates, were as follows:

	TRS	ERS	Total
	<i>(Dollars in Thousands)</i>		
Measurement date	June 30, 2014	March 31, 2015	
Employers' total pension liability	\$ (97,015,707)	\$ (164,591,504)	\$ (261,607,211)
Plan fiduciary net position	<u>108,155,083</u>	<u>161,213,259</u>	<u>269,368,342</u>
Employers' net pension asset/(liability)	<u>\$ 11,139,376</u>	<u>\$ (3,378,245)</u>	<u>\$ 7,761,131</u>
Ratio of plan fiduciary net position to the employers' total pension liability	111.48%	97.95%	102.97%

Payables to the Pension Plan

For TRS, employer and employee contributions for the fiscal year ended June 30, 2015, are paid to the System in September, October and November 2015 through a state aid intercept. Accrued retirement contributions as of June 30, 2015, represent employer and employee contributions for the fiscal year ended June 30, 2015, based on paid TRS wages multiplied by the employer's contribution rate and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2015 amounted to \$7,669,898 of employer contributions and \$337,405 of employee contributions.

For ERS, employer contributions are paid annually based on the System's fiscal year, which ends on March 31st. Accrued retirement contributions as of June 30, 2015, represent the projected employer contribution for the period of April 1, 2015 through June 30, 2015 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2015 amounted to \$296,857 of employer contributions. Employee contributions are remitted monthly.

14. PENSION PLANS - OTHER

A. Tax Sheltered Annuities

The District has adopted a 403(b) plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to Internal Revenue Code elective deferral limitations. The District may also make non-elective contributions of certain termination payments based on collectively bargained agreements. Contributions made by the District and the employees for the year ended June 30, 2015, totaled \$694,022 and \$2,389,812, respectively.

B. Deferred Compensation Plan

The District has established a deferred compensation plan in accordance with Internal Revenue Code §457 for all employees. The District makes no contributions into this Plan. The amount deferred by eligible employees for the year ended June 30, 2015 totaled \$81,705.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

15. POSTEMPLOYMENT BENEFITS

A. Plan Description

The District provides primarily post employment health insurance coverage (the healthcare plan) to retired employees in accordance with employment contracts. The plan is a single-employer defined benefit healthcare plan primarily administered through the United Healthcare Plan. The plan does not issue a stand-alone financial report.

B. Funding Policy

The District assumes a portion of the premiums (between 80% and 90%) and recognizes the cost of the healthcare plan annually as expenditures in the general fund of the fund financial statements as the liabilities for premiums mature (come due for payment). For the year ended June 30, 2015, the District recognized a general fund expenditure of \$4,314,905 for insurance premiums for 443 currently enrolled retirees. Currently, there is no provision in the law to permit the District to fund other postemployment benefits by any means other than the “pay as you go” method.

C. Annual OPEB Cost and Net OPEB Obligation

The District’s annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the components of the District’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District’s net OPEB obligation.

Annual required contribution (ARC)	\$ 13,524,484
Interest on net OPEB obligation	2,289,472
Adjustment to ARC	<u>(3,182,702)</u>
Annual OPEB cost (expense)	12,631,254
Contributions made	<u>(4,314,905)</u>
Increase in net OPEB obligation	8,316,349
Net OPEB obligation - beginning of year	<u>57,236,805</u>
Net OPEB obligation - end of year	<u><u>\$ 65,553,154</u></u>

The District’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2015 and the two preceding years are as follows:

<u>Fiscal</u> <u>Year Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
June 30, 2015	\$ 12,631,254	34.2%	\$ 65,553,154
June 30, 2014	14,276,186	18.2%	57,236,805
June 30, 2013	13,666,909	28.4%	45,560,005

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Funded Status and Funding Progress

As of July 1, 2014 the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$150,578,485 and the actuarial value of assets was \$-0-, resulting in an unfunded actuarial accrued liability (UAAL) of \$150,578,485. The covered payroll (annual payroll of active employees covered by the plan) was \$50,889,487, and the ratio of the UAAL to the covered payroll was 295.9%.

Actuarial valuations of an ongoing plan involved estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The required schedule of funding progress following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.0% discount rate and an annual healthcare cost trend rate of 4.7% initially, increased by increments to an ultimate rate of 3.84% and a 2.2% inflation rate. The UAAL is being amortized on the level dollar method on an open basis.

16. RISK MANAGEMENT

A. General Information

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; and natural disasters. These risks are covered by a combination of self-insurance reserves and commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded available reserves and commercial insurance coverage for the past three years.

B. Workers' Compensation

The District has established a self-insured plan for risks associated with workers' compensation claims. Liabilities of the plan are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for unreported claims, which were incurred on or before year end but not reported (IBNR) for fiscal year ended June 30, 2015:

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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	2014	2015
Unpaid claims at beginning of year	\$ 2,868,231	\$ 2,868,231
Incurred claims	634,178	641,609
Claim payments and adjustments	(634,178)	(595,565)
Unpaid claims at year end	\$ 2,868,231	\$ 2,914,275

17. ASSIGNED APPROPRIATED FUND BALANCE

The amount of \$4,968,304 has been appropriated to reduce taxes for the year ending June 30, 2016.

18. RESTATEMENT OF NET POSITION

For the fiscal year ended June 30, 2015, the District implemented GASB Statements No. 68 and 71. The implementation of Statements No. 68 and 71 resulted in the reporting of an asset, deferred outflow of resources and a liability related to the District's participation in the New York State Teachers' and Employees' Retirement Systems. The District's net position has been restated as follows:

Net position (deficit) beginning of year, as previously stated	\$ (23,300,795)
GASB Statements No. 68 and 71 implementation	
Beginning system asset - teachers' retirement system	1,884,777
Beginning system liability - employees' retirement system	(1,133,616)
Beginning deferred outflow of resources for contributions subsequent to the measurement date	7,312,908
	8,064,069
Net position beginning of year, as restated	\$ (15,236,726)

19. COMMITMENTS AND CONTINGENCIES

A. Encumbrances

All encumbrances are classified as either restricted or assigned fund balance. At June 30, 2015, the District encumbered the following amounts:

Assigned: Unappropriated Fund Balance:	
General Fund	
General Support	\$ 4,522
Instruction	28,826
	33,348
School Lunch Fund	
School Lunch Program	9,865
	\$ 43,213

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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B. Grants

The District has received grants that are subject to audit by agencies of the state and federal governments. Such audits may result in disallowances and a request for a return of funds. Based on prior audits, the District's administration believes disallowances, if any, would be immaterial.

C. Litigation

The District is involved in lawsuits arising from the normal conduct of its affairs. Some of these lawsuits seek damages which may be in excess of the District's insurance coverage. However, it is not possible to determine the District's potential exposure, if any, at this time.

D. Operating Leases

The District leases various equipment under non-cancelable operating leases. Rental expense for the year was \$225,467. The minimum remaining operating lease payments are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2016	\$ 225,467
2017	9,155
2018	<u>6,866</u>
	<u>\$ 241,488</u>

20. SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 14, 2015, which is the date the financial statements were available to be issued. No significant events were identified that would require adjustment of or disclosure in the financial statements, except for the following:

Issuance of TANs

On October 6, 2015, the District issued tax anticipation notes in the amount of \$21,000,000, which are due June 27, 2016 and bear interest at the stated rate of 2.0%. The District received a premium of \$261,891 with the borrowing to yield an effective interest rate of 0.28%.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For The Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$ 49,647,943	\$ 49,929,622	\$ 49,929,623	\$ 1
Other tax items	12,928,542	12,646,863	13,492,422	845,559
Charges for services	451,500	451,500	391,323	(60,177)
Use of money and property	167,960	167,960	193,174	25,214
Sale of property and compensation for loss	5,000	5,000	118,978	113,978
Miscellaneous	631,242	631,242	379,251	(251,991)
Total Local Sources	63,832,187	63,832,187	64,504,771	672,584
State Sources	50,466,876	50,816,876	49,997,660	(819,216)
Medicaid Reimbursement	140,000	140,000	111,482	(28,518)
Federal Sources			18,353	18,353
Total Revenues	114,439,063	114,789,063	114,632,266	(156,797)
OTHER FINANCING SOURCES				
Operating transfers in	2,000,000	2,000,000	2,000,000	-
Premium on obligation			138,090	138,090
Total Other Financing Sources	2,000,000	2,000,000	2,138,090	138,090
Total Revenues and Other Sources	116,439,063	116,789,063	116,770,356	\$ (18,707)
APPROPRIATED FUND BALANCE				
Prior Years' Surplus	4,344,613	4,344,613		
Prior Year's Encumbrances	166,392	166,392		
Appropriated Reserves	1,250,000	1,250,000		
Total Appropriated Fund Balance	5,761,005	5,761,005		
Total Revenues and Other Sources and Appropriated Fund Balance	\$ 122,200,068	\$ 122,550,068		

Note to Required Supplementary Information

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund (Continued)
For The Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance with Actual & Encumbrances
EXPENDITURES					
General Support					
Board of education	\$ 127,389	\$ 128,174	\$ 97,741	\$	\$ 30,433
Central administration	333,614	334,406	309,399	177	24,830
Finance	914,858	905,801	856,622		49,179
Staff	837,328	807,571	723,468		84,103
Central services	8,321,658	8,498,825	7,392,357	4,345	1,102,123
Special items	1,186,496	1,186,096	1,125,195		60,901
Total General Support	11,721,343	11,860,873	10,504,782	4,522	1,351,569
Instruction					
Administration & improvement	3,672,346	3,662,988	3,608,475	479	54,034
Teaching - regular school	28,881,807	28,745,241	28,942,362		(197,121)
Programs for students with disabilities	19,060,445	19,049,845	17,527,506		1,522,339
Occupational education	1,113,380	1,163,380	1,019,247		144,133
Teaching - special schools	219,250	292,250	259,582		32,668
Instructional media	1,175,904	1,557,362	1,176,437	21,274	359,651
Pupil services	6,419,529	6,331,840	5,745,470	7,073	579,297
Total Instruction	60,542,661	60,802,906	58,279,079	28,826	2,495,001
Pupil Transportation	7,853,340	7,853,565	7,316,036		537,529
Employee Benefits	30,476,615	30,476,615	28,027,975		2,448,640
Debt Service					
Principal	6,150,000	6,150,000	6,455,000		(305,000)
Interest	3,866,109	3,816,109	3,389,882		426,227
Total Debt Service	10,016,109	9,966,109	9,844,882	-	121,227
Total Expenditures	120,610,068	120,960,068	113,972,754	33,348	6,953,966
OTHER USES					
Operating transfers out	1,590,000	1,590,000	1,693,450		(103,450)
Total Expenditures and Other Uses	\$ 122,200,068	\$ 122,550,068	115,666,204	\$ 33,348	\$ 6,850,516
Net Change in Fund Balance			1,104,152		
Fund Balance - Beginning of Year			23,038,068		
Fund Balance - End of Year			<u>\$ 24,142,220</u>		

Note to Required Supplementary Information

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedule of Funding Progress - Other Postemployment Benefits
 June 30, 2015

Valuation Date	Actuarial Value of Assets	Accrued Liability	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2010	-	\$ 133,267,679	\$ 133,267,679	0%	\$ 52,013,234	256.2%
July 1, 2012	-	153,817,200	153,817,200	0%	49,383,421	311.5%
July 1, 2014	-	150,578,485	150,578,485	0%	50,889,487	295.9%

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedule of the District's Proportionate Share of the Net Pension Asset/Liability
June 30, 2015

Teachers' Retirement System

	2015
District's proportion of the net pension asset	0.2907430%
District's proportionate share of the net pension asset	\$ 32,386,957
District's covered employee payroll	\$ 44,908,634
District's proportionate share of the net pension asset as a percentage of its covered employee payroll	72.12 %
Plan fiduciary net position as a percentage of the total pension liability	111.48%

Employees' Retirement System

	2015
District's proportion of the net pension liability	0.0250863%
District's proportionate share of the net pension liability	\$ 847,478
District's covered employee payroll	\$ 7,259,983
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	11.67 %
Plan fiduciary net position as a percentage of the total pension liability	97.95%

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedule of District Contributions
June 30, 2015

Teachers' Retirement System

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Contractually required contribution	\$ 7,669,898	\$ 6,978,931	\$ 4,965,831	\$ 4,746,644	\$ 5,030,670	\$ 2,233,907	\$ 2,954,663	\$ 3,412,117	\$ 2,935,862	\$ 2,010,439
Contributions in relation to the contractually required contribution	<u>7,669,898</u>	<u>6,978,931</u>	<u>4,965,831</u>	<u>4,746,644</u>	<u>5,030,670</u>	<u>2,233,907</u>	<u>2,954,663</u>	<u>3,412,117</u>	<u>2,935,862</u>	<u>2,010,439</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$45,611,511	\$44,908,634	\$43,633,580	\$45,221,306	\$43,229,244	\$42,913,004	\$41,234,677	\$40,731,738	\$38,647,055	\$36,922,064
Contributions as a percentage of covered employee payroll	17%	16%	11%	10%	12%	5%	7%	8%	8%	5%

Employees' Retirement System

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Contractually required contribution	\$ 1,157,439	\$ 1,335,259	\$ 1,373,682	\$ 946,729	\$ 1,103,217	\$ 451,859	\$ 448,774	\$ 547,122	\$ 602,625	\$ 622,706
Contributions in relation to the contractually required contribution	<u>1,157,439</u>	<u>1,335,259</u>	<u>1,373,682</u>	<u>946,729</u>	<u>1,103,217</u>	<u>451,859</u>	<u>448,774</u>	<u>547,122</u>	<u>602,625</u>	<u>622,706</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 7,264,338	\$ 7,083,898	\$ 7,051,301	\$ 7,266,732	\$ 6,642,086	\$ 6,584,134	\$ 6,580,516	\$ 6,323,818	\$ 6,246,091	\$ 6,260,583
Contributions as a percentage of covered employee payroll	16%	19%	19%	13%	17%	7%	7%	9%	10%	10%

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedules of Change from Adopted Budget to Final Budget
and the Real Property Tax Limit - General Fund
For The Year Ended June 30, 2015

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget		\$ 122,033,676
Additions:		
Prior year's encumbrances		<u>166,392</u>
Original Budget		122,200,068
Budget revision		<u>350,000</u>
Final Budget		<u><u>\$ 122,550,068</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2015-16 voter-approved expenditure budget		<u><u>\$ 123,565,274</u></u>
Maximum allowed (4% of 2015-16 budget)		<u><u>\$ 4,942,611</u></u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:		
Unrestricted fund balance:		
Assigned fund balance	\$ 5,001,652	
Unassigned fund balance	<u>4,942,611</u>	
		\$ 9,944,263
Less:		
Appropriated fund balance	4,968,304	
Encumbrances	<u>33,348</u>	
Total adjustments		<u>5,001,652</u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:		<u><u>\$ 4,942,611</u></u>
Actual Percentage		4.00%

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedule of Project Expenditures -
Capital Projects Fund
For The Year Ended June 30, 2015

PROJECT TITLE	Budget		Expenditures			Unexpended Balance	Methods of Financing			Fund Balance June 30, 2015		
	June 30, 2014	June 30, 2015	Prior Years	Current Year	Total		Proceeds of Obligations	State Aid	Local Sources		Total	
District Wide Projects - Phase 1												
Administration Building	\$ 1,020,604	\$ 1,020,604	\$ 964,793	\$	\$ 964,793	\$ 55,811	\$ 1,016,000	\$	\$ 4,604	\$ 1,020,604	\$ 55,811	
Bellport High School	18,529,614	18,529,614	18,312,890		18,312,890	216,724	18,529,614			18,529,614	216,724	
Bellport Middle School	22,449,021	22,449,021	22,439,579		22,439,579	9,442	22,449,021			22,449,021	9,442	
Brookhaven Annex	11,000	11,000	6,528		6,528	4,472	11,000			11,000	4,472	
Brookhaven Primary School	4,546,347	4,546,347	4,367,645		4,367,645	178,702	4,546,347			4,546,347	178,702	
Frank P. Long Intermediate School	7,413,571	7,413,571	7,314,507		7,314,507	99,064	7,413,571			7,413,571	99,064	
Kreamer Street School	5,011,244	5,011,244	4,935,998		4,935,998	75,246	5,011,234			5,011,234	75,236	
South Haven Academy	1,235,132	1,235,132	1,128,257		1,128,257	106,875	1,235,132			1,235,132	106,875	
Verne W. Critz School	5,611,000	5,611,000	5,477,660		5,477,660	133,340	5,611,000			5,611,000	133,340	
Maintenance/Storage Building	50,500	50,500	22,511		22,511	27,989	50,500			50,500	27,989	
Student Support Building	2,121	2,121	-		-	2,121	2,131			2,131	2,131	
Subtotal - District wide projects	65,880,154	65,880,154	64,970,368	-	64,970,368	909,786	65,875,550	-	4,604	65,880,154	909,786	
District Wide Excel Projects - Phase 2												
Administration Building	6,395,000	6,395,000	6,373,316		6,373,316	21,684	6,269,750	125,250		6,395,000	21,684	
Bellport High School	11,405,450	11,405,450	10,093,508		10,093,508	1,311,942	10,771,254	634,196		11,405,450	1,311,942	
Bellport Middle School	3,130,800	3,130,800	2,748,574	4,201	2,752,775	378,025	2,974,260	156,540		3,130,800	378,025	
Brookhaven Primary School	1,926,349	1,926,349	1,843,159		1,843,159	83,190	1,784,849	141,500		1,926,349	83,190	
Frank P. Long Intermediate School	3,522,121	3,522,121	3,500,648		3,500,648	21,473	3,303,371	218,750		3,522,121	21,473	
Kreamer Street School	1,485,288	1,485,288	1,170,147		1,170,147	315,141	1,388,900	73,100	23,288	1,485,288	315,141	
South Haven Academy			2,738		2,738	(2,738)				-	(2,738)	
Verne W. Critz School	2,105,371	2,105,371	1,930,466		1,930,466	174,905	1,923,751	146,250	35,370	2,105,371	174,905	
Subtotal - District wide Excel projects	29,970,379	29,970,379	27,662,556	4,201	27,666,757	2,303,622	28,416,135	1,495,586	58,658	29,970,379	2,303,622	
District Wide Solar Projects - Phase 3												
Bellport High School	4,528,674	5,583,674	5,387,919	23,319	5,411,238	172,436	4,528,674		1,055,000	5,583,674	172,436	
Bellport Middle School	2,328,036	2,773,036	2,744,478	25,980	2,770,458	2,578	2,328,036	445,000		2,773,036	2,578	
Brookhaven Primary School	1,396,800	1,396,800	1,366,967		1,366,967	29,833	1,396,800			1,396,800	29,833	
Frank P. Long Intermediate School	2,952,250	2,952,250	2,941,097		2,941,097	11,153	2,952,250			2,952,250	11,153	
Kreamer Street School	2,554,890	2,554,890	2,552,712		2,552,712	2,178	2,554,890			2,554,890	2,178	
Verne W. Critz School	1,239,350	1,239,350	1,235,116		1,235,116	4,234	1,239,350			1,239,350	4,234	
Subtotal - District wide projects	15,000,000	16,500,000	16,228,289	49,299	16,277,588	222,412	15,000,000	-	1,500,000	16,500,000	222,412	
Totals	\$ 110,850,533	\$ 112,350,533	\$ 108,861,213	\$ 53,500	\$ 108,914,713	\$ 3,435,820	\$ 109,291,685	\$ 1,495,586	\$ 1,563,262	\$ 112,350,533	3,435,820	
											Transfer of unspent bond proceeds to debt service fund	(3,435,820)
												\$ -

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Net Investment in Capital Assets
June 30, 2015

Capital assets, net	<u>\$ 106,243,013</u>
	<u>106,243,013</u>
Deduct:	
Short-term portion of bonds payable	6,555,000
Long-term portion of bonds payable	<u>78,309,575</u>
	<u>84,864,575</u>
Net investment in capital assets	<u>\$ 21,378,438</u>

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

To the Board of Education
South Country Central School District
East Patchogue, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the fiduciary funds of the South Country Central School District (District), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 14, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we have reported to the Board of Education, Audit Committee and management of the South Country Central School District in a separate letter dated October 14, 2015.

Purpose of this Report

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

Cullen & Danowski, LLP

October 14, 2015

Board Priorities 2015-16

Notebook: BOE Notes

Created: 1/12/2016 7:17 AM

Updated: 1/12/2016 3:45 PM

Author: Joseph Giani

1. Demonstrate measurable progress in overall and sub-group performance at all buildings and graduation rates at the high school.

Created 2012 Cohort AYP projections disaggregated by sub-group to target tutorial efforts (direct impact on graduation)

HS SDM focus on AYP

Increased staff awareness through data presentations by principals and directors

Credit Recovery at the high school

Goals for Graduation Program at Boys & Girls Club

2. Continue unpacking and implementing the Common Core Learning Standards in instructional practice while being test aware, not test focused.

Parent University's on Common Core

Common Core Curricula Writing - Atlas Rubicon – turn-key soon to be provided to entire department (6-12 core)

Understanding by Design training

NWEA (Data Driven Instruction) Teacher Training

3. Continue reviewing and evaluating new initiatives and intervention programs to improve and address students' social and academic needs.

MS Second Step program (Social Emotional Learning)

Informal observations, Classroom Walk-thru's conducted by Principals and Directors

Review of internal assessment data

Scholastic reading inventory summative reports

4. Continue to review and evaluate school policies, procedures and structures that impact a diverse group of learners.

Approximately 25 Policies are currently under review for revision.

5. Maximize school-home communication and increase family engagement and the participation of all families at school and in the education of their children.

- **Provide information and opportunities for families to learn about and understand the Common Core Learning Standards.**

Expanded curriculum night to include 7 and 8
Grand opening of Family Engagement Center – soon
Parent Focus group
Parent University
Post and distribute video of Parent University
Varied activities in the buildings

6. Explore the expansion of extended learning time opportunities for at-risk students in time for 2016-17 budget consideration.

HS/MS Afterschool ENL Math Tutorial Program
FPL ENL ELA/Math Afterschool Program
Preparing grant to fund "Verne W. Critz Express Extended Day Academy
2016–17

7. Examine condition of our buildings and facilities and develop a short and long range plan for repairs and maintenance.

Visual inspections by Supervisor of Operations and Maintenance
Building condition survey completed by architects
Preparing budget to address facility needs

8. Examine the current status of technology infrastructure and develop plans to ensure 21st Century technology opportunities are provided for students.

District-wide Wireless installation in progress
Smart Bond Application Completed
Student Survey
Teacher PD Survey
Support Staff PD Survey
New Mac Lab at HS
FPL Chromebook roll-out plan (1:1 initiative)
FFPL Google classrooms Training
Began PC Replacement

Scholar Chip Implementation

9. Explore and develop a future use plan for South Haven in time for 2016-17 budget consideration, whether it be in-house programing or as a revenue source.

Solicited suggested use options from administration and F & F Sub-Committee to be formed

10. Further investigate full-day pre-kindergarten programing that includes transportation in time for 2016-17 budget consideration.

Collected and reviewed historical data - current K's previous placement
Sub-committee reconvened
Developing partnerships with CBO's
Exploring full-day options with transportation

11. Develop a fiscally responsible and transparent budget maximizing efficiency and economy ensuring the district is using its resources to deliver the best educational program.

Budget manager meetings in progress
First budget presentation is

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: January 13, 2016

OFFICE OF ORIGIN: *Office of Curriculum, Instruction & Accountability*

DATE MATERIAL SUBMITTED: January 5, 2016

CATEGORY OF ITEM: **Action**

TITLE: *CSE, SCSE & CPSE Recommendations & Field trip approvals*

Request for approval of the following CSE/SCSE & CPSE recommendations:

G.1.

CSE/SCSE	122231140	CSE/SCSE	122230556
CSE/SCSE	122230330	CSE/SCSE	120890001
CSE/SCSE	082270004	CSE/SCSE	122230458
CSE/SCSE	007601317	CSE/SCSE	122230436
CSE/SCSE	101590001	CSE/SCSE	122230656
CSE/SCSE	122230996	CSE/SCSE	060890000
CSE/SCSE	122232537	CSE/SCSE	102100014
CSE/SCSE	122232515	CSE/SCSE	122231692
CSE/SCSE	051440002	CSE/SCSE	112500001
CSE/SCSE	051460001	CSE/SCSE	111920003
CSE/SCSE	006702751	CSE/SCSE	121500001
CSE/SCSE	052520002	CSE/SCSE	062540002
CSE/SCSE	121350009	CSE/SCSE	122230953
CSE/SCSE	122230137	CSE/SCSE	122231451
CSE/SCSE	110070045	CSE/SCSE	122230563
CSE/SCSE	122231479	CSE/SCSE	007601463
CSE/SCSE	082410006	CSE/SCSE	071010001
CSE/SCSE	100220001	CSE/SCSE	112240001
CSE/SCSE	082120008	CSE/SCSE	102290000
CSE/SCSE	102100026	CSE/SCSE	122232531
CSE/SCSE	100620000	CSE/SCSE	111530000
CSE/SCSE	122230805	CSE/SCSE	122232482

G.2.

CPSE	122231044	CPSE	122232480
CPSE	122232269	CPSE	122232460
CPSE	122232089	CPSE	122232486
CPSE	122232498	CPSE	122232497
CPSE	122232478	CPSE	122231989
CPSE	122232532	CPSE	122232494
CPSE	122231726		

South Country Central School District



G.3.

VATEA Grant Field Trip- BHS Virtual Enterprise Student Field Trip-
International Virtual Enterprise Youth Business Summit.

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: January 13, 2016

OFFICE OF ORIGIN: Student Support Services

DATE MATERIAL SUBMITTED: January 4, 2016

CATEGORY OF ITEM: Action

TITLE: CSE/SCSE Recommendations

STAFF RECOMMENDATION:

Date:	Location:	# of Students
12/22/15	Brookhaven Elementary School	1
12/16/15	Bellport Middle School	2
12/16/15	Student Support Services	1
12/15/15	Frank P. Long Intermediate School	3
12/14/15	Bellport High School	5
12/14/15	Brookhaven Elementary School	4
12/11/15	BOCES	1
12/10/15	Frank P. Long Intermediate School	3
12/10/15	Kreamer Street Elementary School	5
12/10/15	Verne W. Critz Elementary School	2
12/09/15	Bellport High School	1
12/08/15	Bellport High School	1
12/08/15	Verne W. Critz Elementary School	1
12/08/15	BOCES	1
12/04/15	Bellport High School	1
12/04/15	Bellport Middle School	1

12/04/15	BOCES	1
12/02/15	Brookhaven Elementary School	3
12/02/15	Student Support Services	1
11/30/15	BOCES	1
11/30/15	Student Support Services	1
11/25/15	Bellport Middle School	1
11/18/15	Bellport Middle School	1
11/18/15	Brookhaven Elementary School	1
11/17/15	Bellport Middle School	1

BACKGROUND RATIONALE: Recommendation of the CSE/SCSE

Not an official record; subject to change

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: 1/13/16

OFFICE OF ORIGIN: Student Support Services, Southaven School

DATE MATERIAL SUBMITTED: 1/4/16

CATEGORY OF ITEM: Action

TITLE: CPSE Recommendations

STAFF RECOMMENDATION:

Date of CPSE meeting	No. of Students
12/3/15	1
12/7/15	1
12/10/15	4
12/15/15	4
12/17/15	2
12/22/15	1

BACKGROUND RATIONALE: Recommendations of the CPSE

Not an official record; subject to change

BOARD OF EDUCATION

Chris Picini, President
Carol Herrmann, Vice President
Rocco DeVito
Lisa Di Santo
Antoinette Huffine
Regina Hunt
Julio Morales
Danielle Skelly
Allison Stines

South Country Central School District



Bellport Senior High School

205 Beaver Dam Road. Brookhaven, NY 11719
631-730-1575 / fax: 631-286-5336 / www.southcountry.org

SUPERINTENDENT OF SCHOOLS

Dr. Joseph Giani

PRINCIPAL
Tim Hogan

Assistant Principals
Erika Della Rosa
Daniel Fauvell
Mandy Mazziotti
Bernie Soete

RE: Resolution CTEIA/Perkins Grant Funded Field Trips

Attached please find a copy of the field trip request forms received for CTEIA/Perkins Grant funded High School trips for the date(s): April 19, 2016.

Accordingly, the following motion should be adopted:

RECOMMENDED MOTION:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools,

The Board of Education hereby approves the attached field trip requests being paid through the CTEIA/Perkins Grant as written below:

<u>Date(s)</u>	<u>Location Name and Address of Field Trip</u>
April 19-20, 2016	Virtual Enterprise International Youth Business Summit 69 th Regiment Armory, Lexington and 25 th , NYC

Virtual Enterprise Youth business summit hotel reservation 2016



Your Reservation Confirmation #: [REDACTED]

[La Quinta Inn & Suites Manhattan](#)
17 West 32nd St
New York, NY 10001
212 - 736-1600

Your Name: SHEILA SMITH
Check-In Date: 04/18/2016
Check-In Time: 15:00
Check-Out Date: 04/19/2016
Check-Out Time: 12:00
Number of Rooms: 7
Room Type: Two Queen Beds

[Nightly Rate: 249.99 USD] (Does not include all applicable taxes or fees)

Estimated Total w/Tax: 2032.52 USD
(Taxes are estimated, subject to change prior to arrival, and do not include additional fees required by the selected hotel)

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
East Patchogue, New York

Memo To: Dr. Joseph Giani, Superintendent of Schools

From: Nelson C. Briggs, Assistant Superintendent for Personnel

Date: January 7, 2016

Subject: Human Resources January 13, 2016 Personnel Changes

Administration recommends approval of the following changes in Personnel:

II.1 Approve Resignations and Leave of Absences

Resignations					
No.	Unit	Name	Assignment	Effective Date	Reason
1.1	BTA		Teacher-Math/BHS	01/04/16	Personal
1.2	BTAA		Special Education Aide/VWC	12/18/15	Relocated
1.3	BTAA		School Monitor/VWC	12/21/15	To accept Special Education Aide Position
1.4	BTAA		Special Education Aide/VWC	12/21/15	To accept School Monitor Position
1.5	CSEA		School Nurse/VWC	01/05/16	Personal
1.6	BTAA		School Monitor/FPL	01/22/16	Retirement
1.7	BTA		Teacher-Math/BHS	06/30/16	Retirement
1.8	BTA		Teacher-Special Education/FPL	06/30/16	Retirement
1.9	BTA		Teacher-PE & Health/BHS	06/30/16	Retirement
1.10	BTA		Teacher-Math/BHS	06/30/16	Retirement
Leave of Absences					
1.11	BTA		Teacher-Special Education/BRK	09/01/15-06/30/16 (revised end date from 02/29/16)	Childrearing Unpaid
1.12	BTA		Teacher-Art/VWC	09/01/15-09/15/15 (FMLA) 09/16/15-01/19/16 (On Leave) Previously approved, end date revised from TBD	Medical

II.2 Approve Instructional New Appointments

Probationary						
No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
2.1	BTAA		Teaching Assistant/KRM	01/19/16-01/19/20	\$16.76/hr	
2.2	BTAA		Teaching Assistant/BMS	TBD	TBD	
2.3	BTAA		Teaching Assistant Bilingual/BHS	01/05/16-01/05/20 (revised start and end dates from 01/04)	\$14.84/hr	New
2.4	BTA		Student Support Counselor/BMS	TBD	TBD	New
2.5	BTA		Teacher-Math/BHS	01/04/16-01/04/19 (JAREMA)	\$48,218	

II.3 Approve Non-Instructional New Appointments

No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
3.1	BTAA		Special Education Aide/VWC	12/21/15	\$14.22/hr	
3.2	BTAA		School Monitor/VWC	12/21/15	\$20.13/hr	

II.4 Approve Long-Term Substitutes

Building Substitutes						
No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
4.1	NC		Art Teacher/VWC & BMS	09/01/15-01/19/16	\$115-\$215/day	
4.2	NC		Art Teacher/BMS	01/20/16-06/24/16	\$115/day	
4.3	NC		Special Education Teacher/VWC	01/20/16-06/24/16	\$115/day	
Long-Term Substitutes						
4.4	NC		Social Worker/FPL	TBD	\$115/day	
4.5	NC		Teacher-Special Education	01/14/16-06/24/16	\$56,173 prorated w/ no benefits	
Full-Time Administrator						
No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
4.6	NC		Administrator/FPL (not to exceed 50 days)	01/14/16-06/30/16	\$700/day	

II.5 Approve Additional Work

Extra Coverage					
No.	Unit	Name	Assignment	Effective Date	Rate of Pay
5.1	BTA		Teacher-Art 0.1 FTE extra coverage-BMS	09/01/15-06/24/16	\$5,617

II.6 Approve Extra Duties Assignment

Clubs				
No.	Unit	Name	Assignment	Stipend
6.1	BTA		Musical - Sound/BHS	\$1,101
Enrichment-FPL				
No.	Unit	Name	Assignment	Stipend
6.2	BTA		Substitute Teacher as needed	\$56/session
6.3	BTA		Substitute Teacher as needed	\$56/session
6.4	BTA		Substitute Teacher as needed	\$56/session
6.5	BTA		Substitute Teacher as needed	\$56/session
6.6	BTA		Substitute Teacher as needed	\$56/session
6.7	BTA		Substitute Teacher as needed	\$56/session
6.8	BTA		Substitute Teacher as needed	\$56/session

Intramurals-FPL

No.	Unit	Name	Assignment	Stipend
6.9	BTA		Substitute Teacher as needed	\$58/session
6.10	BTA		Substitute Teacher as needed	\$58/session
6.11	BTA		Substitute Teacher as needed	\$58/session
6.12	BTA		Substitute Teacher as needed	\$58/session
6.13	BTA		Substitute Teacher as needed	\$58/session
6.14	BTA		Substitute Teacher as needed	\$58/session
6.15	BTA		Substitute Teacher as needed	\$58/session

II.7 Approve Salary Schedule

No.	Unit	Name	Position/Building	Effective Date	From	To
7.1	BTA		Teacher/BRK	06/01/16	\$61,477	\$64,128
7.2	BTA		Teacher/BRK	12/01/15	\$61,477	\$64,128
7.3	BTA		Teacher/FPL	01/01/16	\$48,218	\$56,173

II.8 Approve Substitutes

No.	Unit	Name	Assignment	Effective Date	Rate of Pay
8.1	NC		Substitute Clerk Typist/DSW	09/01/15-06/30/16	\$13.00/hr.
8.2	NC		Substitute Maintenance Mechanic/DSW	09/01/15-06/30/16	\$11.50/hr
8.3	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.4	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.5	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.6	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.7	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.8	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.9	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.10	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.11	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day
8.12	NC		Substitute Teacher/DSW	09/01/15-06/30/16	\$115/day

Schools/Buildings

Unit/Group

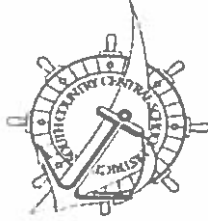
BHS = Bellport High School
 BMS = Bellport Middle School
 FPL = Frank P. Long Intermediate
 BRK = Brookhaven Elementary

VWC = Verne W. Critz Elementary
 SHS = South Haven School
 SSS = Student Support Services
 DSW = District Wide

BTA = Teachers
 BTAA = TA/Aides/Monitors
 SCAA = Directors/Principals/AP
 SEC = Security

CSEA = Clerical/B&G/Nurses
 STU = Student Worker
 VOL = Volunteer
 NC = Non Contractual

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: January 13, 2016

OFFICE OF ORIGIN: Business Office

DATE MATERIAL SUBMITTED: January 4, 2016

CATEGORY OF ITEM: Action

1. Disposal of 2 broken Television's from the High School
2. Disposal of 1963 green Ford truck & sander VIN F61CE371567
3. 1981 Bucket truck Chevy Vin IGBG6DIAOBV137574
4. Disposal of outdated books and videos from Verne Critz
5. Donation from College Board for honorarium for AP Coordinator
6. Education Services Contract with West Islip UFSD
7. Education Services Contract with Commack UFSD
8. Education Services Contract with Greenburgh Academy
9. Health Services Contract with Middle Country Central School District
10. BTAA MOA Affordable Care Act
11. Donations from DonorsChoose.org
12. Superintendent's Contract
13. Resolution to Approve Settlement Agreement & Release:
14. Consultant Services Contract with Walter A. Cole
15. Donation of \$250 AP coordinator honorarium from Erika Della Rosa

Briggs, MaryBeth

From: Clements, Anthony
Sent: Monday, January 04, 2016 11:37 AM
To: Ellis, Frank Sr
Cc: Briggs, MaryBeth; Warmbrand, Scott
Subject: TV's - HS

Importance: High

Frank,

Please bring the tv's for disposal from the HS teacher lounge to our garage. Let me know when they are here so we can get the necessary information to Mary Beth.

Thanks

Anthony Clements

Director of Facilities
South Country Central School District
Office: 631-730-1561
Cell: 631-258-0679
Fax: 631-286-6845

Briggs, MaryBeth

From: Gergis, Sammy
Sent: Friday, December 04, 2015 8:23 AM
To: Briggs, MaryBeth
Subject: FW: Status for decommission of trucks.

Can we place on disposal list for 1/13/16 agenda?

-----Original Message-----

From: Ellis, Frank Sr
Sent: Friday, December 04, 2015 7:06 AM
To: Clements, Anthony; Beals, Lorraine; Gergis, Sammy
Subject: Status for decommission of trucks.

1963 green Ford sander Vin F61CE371567 Mileage 237.000 ,motor as bad knock no power, rusted chassis,and bottom of sander rusted threw, door hinges rusted off.
1981 Bucket truck Chevy Vin IGBG6DIAOBV137574.Mileage 179.000 .Didnt pass heavy duty inspection, Hydro lines leaking .Boom was drilled into with plate Not Legal (Last owner did that) also chassis rusted. thanks Frank

Sent from my iPhone

December 15, 2015

The Board of Education at
South Country Central School District
189 Dunton Avenue
East Patchogue, NY 11772

Dear Members of the Board of Education:

I am writing to request permission to discard books that have been deleted from the Verne W. Critz Elementary School Library catalog. "Weeding" (the systematic removal of resources based on selected criteria) is an ongoing and necessary process to remove books/videos that no longer circulate due to lack of visual appeal, poor condition, or outdated information.

Enclosed please find the list of books/videos that are slated to be discarded upon approval.

Respectfully,

Ms. Lynn Cullen
Verne W. Critz Librarian

Enclosure

Books weeded and deleted from VWC Library Catalog school year 2014-15:

Scholastic 2010 Almanac – 15

Loop the Loop by Stevenson

Apple picking time – Benoit Slwson

SET: Living with snakes, Secret lives of snakes, Snakes on the Hunt, Snakes with Venom - by Lynn Stone

Replaced with new versions: **Zoo Book Set:** Ostriches and other ratites, Penguins, Humming birds, Tigers, Seabirds, Rhinos, Parrots, Owls, Birds of Prey, Sharing the World with Animals, Bats, Chimpanzees, Polar bears, Snakes, Sharks, Rattle Snakes, The Camel Family, Giraffes, Insects 2, Endangered Animals, Whales, Kangaroos, Apes, Orangutans, Old World Monkeys, Nocturnal Animals, Skunks and their relatives, Sea Otters, Gorillas, Hippos – various authors

Eyewitness Junior series- Amazing Armored Animals, Amazing Cats, Amazing Bats, Amazing Monkeys, Amazing Birds of Prey, Mammals, Amazing Wolves, dogs and foxes, Amazing Frogs and Toads

Inside Guide series: Animal Homes, Incredible Plants, Ocean, Poisonous animals, Forest – various authors

The Spice alphabet book – Pallotta

The Victory Garden- Stewart

A More Perfect Union- Story of the Constitution

In A Pumpkin Shell- Gillis

Deserts- Klingel

Thanksgiving Fun – Randall

Monster poems- Wallace

Pumpkins from the Sky?- Van Nutt

Trick or Treat Smell My Feet- De Groat

What a Scare Jesse Bear- Carlstrom

Gator Halloween – Calmenson and Cole

Being Mean- Berry

Helen Keller- Woodhouse

Superstars of Men's Soccer – Parker

Bear's shapes- Thrope

Friendship's First Thanksgiving- Accorsi

Book of Thanksgiving- Chora

Nickommoh! A Thanksgiving Celebration- Koller

Winnie Pooh Thanksgiving – Talkington

The Squirrels' Thanksgiving- Kroll

Fried Feathers for Thanksgiving- Stevenson

How Many Days to America? – Bunting

The Best Book of Whales & Dolphins- Kingfisher

What moms can't do- Wood

What is the world made of? – Zoehfeld

Wait, skates! – Johnson

Country Fair- Gibbons

Birds- Hansen

Triceratops- Skrepnick

From Tadpole to frog- Pfeffer

Trouble in Space- Greydanus
Nature's Wild Fish- Resnick
The Jewel of the Sea Cruise- Korman
Amazing Ruins- Hamill
The Edible Pyramid- Leedy
About Mammals , a guide for children- Sill
Billy and the Rebel- Hopkinson
Dog Days- Lubar
The School at Crooked Creek – Lawlor
Ripley's believe it or not! Animal Antics- Crest Publishers
I can read: After the Dinosaurs – Brown
Baseball for for all- Will
In 1492 –Marzollo
Is a Camel a Mammal? Rabe
A Kid's best friend- Fisher
Teddy Bears from Start to Finish- Stone
American Shorthair cat- Mattern
Puramids and Mummies – Simon
Music from the sky- Gillard
Papa's mark- Battle-Lavert
DK series: Pyramid, Castle, Pirate, Medieval Life – various authors

VIDEOS & DVD's

It's time for manners
Staying Safe- Schlessinger
Space Exploration – Schlessinger
Holidays for Children- Easter – Schlessinger
Hands on Crafts for kids
Popcorn Park: The Six Pillars of Character : Caring, Responsibility, Respect, Trustworthiness, Fairness, Citizenship

November 2015

Dear AP Coordinator:

The success of your school's AP[®] program is due in large part to your efforts as the AP Coordinator. The activities associated with planning for and administering AP Exams demand considerable time, hard work, and dedication. The College Board applauds you for your efforts.

Enclosed, please find your school's AP rebate check. The rebate is based upon the number of AP Exams given in the 2014-15 academic year as outlined in the *AP Program Guide* and the *AP Coordinator's Manual*. Please note: The check will expire six months after the issue date.

We have sent a separate letter to your school's principal regarding this rebate check. In consultation with your administration, you may choose — from our list of approved uses — how best to use these funds to reduce the challenges you face when administering the AP Exams. We require the principal to either attest that the money will be spent in support of your needs, or to return the check to the Advanced Placement Program[®] at the address provided at the bottom of this letter.

Approved Uses of Large-Volume Rebate Check:



- An honorarium for work the AP Coordinator did outside of school hours during the 2015 AP Exam administration*
- Compensation for a consultant or part-time person to manage or assist in the management of your AP Exam administration
- Payment of rental fees for off-site test centers
- Funds to purchase testing equipment or supplies, such as tape recorder(s), CD player(s), pens, pencils, etc
- Funds to travel to/from AP Coordinator workshops, the AP Annual Conference, or other professional development for school counselors or testing coordinators
- Payment of proctors*

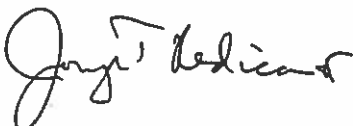
Please ask your principal to select how your funds will be used from the list of approved uses, which can be found at collegeboard.org/LargeVolumeRebateCheck.

If you have any questions, please contact AP Services for Educators by calling 877-274-6474 or sending an email to apexams@info.collegeboard.org.

We recognize that these funds, even when added to the \$9 per exam rebate you collected from students in 2015, may only partially reduce the challenges of administering a large AP program. We hope that the rebate check will also provide an opportunity for you and your principal to discuss what additional help your school can provide.

Thank you for all the work you do to support AP students at your school. We commend you and your colleagues for providing students with a fair opportunity and a secure environment in which to demonstrate their skills and abilities.

Sincerely,



Terry Redican
Vice President, AP Program Delivery
Advanced Placement Program

*Your school will need to deposit funds and issue a separate check to you and/or your proctors, assuming responsibility for tax reporting purposes.

INVOICE NUMBER	INVOICE DESCRIPTION	INVOICE DATE	INVOICE AMOUNT	DISCOUNT AMOUNT	NET AMOUNT
20151016-3	AP COORDINATO	10/16/15	250.00		250.00

*AP
Guns*

VENDOR NUMBER	BANK CHECK NUMBER	CHECK DATE		NET AMOUNT
999183888	100622316	10/26/15	THE COLLEGE BOARD	250.00

THE FACE OF THIS CHECK IS PRINTED BLUE - THE BACK CONTAINS A SIMULATED WATERMARK



250 Vesey Street
New York, NY 10281
212-713-8000

CITIBANK Delaware
One Penn's Way
New Castle, DE 19720

62-20/311

CHECK NUMBER	CHECK DATE
100622316	10/26/15

AMOUNT
\$250.00

PAY *Two hundred fifty and 00/100 Dollars*

PAY TO THE ORDER OF

BELLPORT SENIOR HIGH SCHOOL
ATTN: AP Coordinator
205 BEAVER DAM RD
BROOKHAVEN NY 117199707
USA

TREASURER'S ACCOUNT

Deborah Syton

⑈ 1006 223 16 ⑈ ⑆ 03 1 100 209 ⑆ 386 1 13 76 ⑈

SPECIAL EDUCATION SERVICES CONTRACT

This Agreement is entered into this 1st day of July, 2015 by and between the Board of Education of the South Country Central SD (hereinafter the "DISTRICT OF RESIDENCE"), having its principal place of business for the purpose of this Agreement at 189 Dunton Avenue, East Patchogue, NY 11772 and the Board of Education of the WEST ISLIP UNION FREE School District (hereinafter the "DISTRICT OF LOCATION"), having its principal place of business for the purpose of this Agreement at 100 Sherman Avenue, West Islip, New York.

W I T N E S S E T H

WHEREAS, the DISTRICT OF LOCATION is required by Education Law Section 3602-c to provide special education services to parentally-placed students with disabilities, when such students attend private schools in the DISTRICT OF LOCATION, but reside in the DISTRICT OF RESIDENCE and have provided the DISTRICT OF LOCATION timely notice; and

WHEREAS, the DISTRICT OF LOCATION is a public school district within the State of New York authorized to provide special education and related services to students with disabilities;

NOW, THEREFORE, the parties mutually agree as follows:

A. **TERM:** The term of this Agreement shall be from July 1, 2015 through June 30, 2016 inclusive, unless terminated earlier as provided for in this Agreement.

B. **SERVICES AND RESPONSIBILITIES:**

1. The DISTRICT OF LOCATION shall develop an individualized education service program (IESP) for those student(s) listed on the attached "Confidential Schedule A," incorporated by reference herein and made a part of this Agreement, and shall provide the services set forth in such IESP attached as Schedule "B".
 - a. A student(s) and/or services may be added or deleted from the attached Schedules "A" and/or "B" at any time upon written notification to the DISTRICT OF RESIDENCE. Such written notification shall include a copy of any revised IESP. In such event, the payment amount owed by the DISTRICT OF RESIDENCE shall be adjusted accordingly.
 - b. The DISTRICT OF LOCATION represents and warrants that it has received written consent from the parents of these students listed on Confidential Schedule A to share personally identifiable special education information with the DISTRICT OF RESIDENCE.
2. The DISTRICT OF LOCATION represents and warrants that services to students under this Agreement shall be provided by individuals who are certified or licensed in accordance with applicable law, rules and regulations.

C. **COMPENSATION:**

1. The parties to this Agreement recognize that the authority for the DISTRICT OF RESIDENCE and the DISTRICT OF LOCATION to contract for the provision of special education services herein is derived from Education Law Section 3602-c, and related provisions of the Education Law and Regulations of the Commissioner of Education; and that these statutes and regulations define the costs and categories of costs that may be charged hereunder.

The DISTRICT OF LOCATION shall be entitled to recover from the DISTRICT OF RESIDENCE the actual cost as described in Education Law Section 3602-c and Regulations of the Commissioner of Education, Part 177.

2. Requests for payment by the DISTRICT OF LOCATION shall be made by submission of a detailed written invoice to the DISTRICT OF RESIDENCE on a monthly basis which references the time period for which payment is being requested, and a breakdown of the total amount due for the period specified.
3. The DISTRICT OF RESIDENCE shall pay the costs claimed by the DISTRICT OF LOCATION within forty-five (45) business days of receipt of each invoice by the DISTRICT OF RESIDENCE, unless the DISTRICT OF RESIDENCE sends the DISTRICT OF LOCATION a written notice disputing the invoice within forty-five (45) business days of its receipt. If a dispute or claim arises regarding payment, the parties shall have those legal rights and remedies provided by law and regulation. Failure to provide the written notice herein shall not preclude the DISTRICT OF RESIDENCE from disputing the costs by the DISTRICT OF LOCATION. Resolution of disputes regarding such cost claims shall be governed by Education Law Section 3602-c, part 177.

D. **TERMINATION**

This Agreement may be terminated by written notice of either party.

E. **MISCELLANEOUS**

1. All notices which are required or permitted under this Agreement shall be in writing, and shall be deemed to have been given if delivered personally or sent by registered or certified mail, addressed as follows:

South Country Central SD
189 Dunton Avenue
East Patchogue, NY 11772

West Islip Union Free School District
100 Sherman Avenue
West Islip, NY 11795


2. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
3. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement. Enforcement of the Agreement must be made pursuant to Education Law Section 3602-c at 8 NYCRR Part 177.
4. Should any provision of this Agreement for any reason, be declared invalid and/or unenforceable such declaration shall not effect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
5. This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
6. This Agreement, along with the attached Schedules "A" and "B", is the complete and exclusive statement of the Agreement between the parties, and supercedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement
7. Except for Schedules "A" and "B", this Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
8. It is expressly understood that nothing in this Agreement is intended to modify or vary, or enlarge or diminish the statutory and regulatory obligations or rights of the parties; nor is it intended to create any additional legal rights or obligations other than those imposed or provided by Federal or State law or regulation. This Agreement does not provide either party with a breach of contract action. Enforcement of this Agreement is through the dispute resolution procedures set forth in 8 NYCRR Part 177.
9. Nothing in this Agreement is intended to bestow any benefits or rights to any third parties who are not signatories to this Agreement. The parties to this Agreement shall have the sole right to enforce its terms.
10. Nothing in this Agreement is intended to place an obligation on the parties to ensure that the other party is complying with its obligations under Federal or State law or regulation.

South Country Central SD

West Islip Union Free School District

By:
President, Board of Education

Date _____



By:
President, Board of Education

Date: December 8, 2015

SPECIAL EDUCATION SERVICES CONTRACT

This Agreement is entered into this 1st day of September 2015 by and between the Board of Education of the **South Country Central School District** (hereinafter the "DISTRICT OF RESIDENCE"), having its principal place of business for the purpose of this Agreement at 189 Dunton Avenue, East Patchogue, NY 11772, and the Board of Education of the **Commack Union Free School District** (hereinafter the "DISTRICT OF LOCATION"), having its principal place of business for the purpose of this Agreement at the Hubbs Administration Center, Clay Pitts Road, East Northport, New York, 11731.

WITNESSETH

WHEREAS, the DISTRICT OF LOCATION is required by Education Law Section 3602-c to provide special education services to parentally-placed students with disabilities, when such students attend private schools in the DISTRICT OF LOCATION, but reside in the DISTRICT OF RESIDENCE; and

WHEREAS, the DISTRICT OF LOCATION is a public school district within the State of New York authorized to provide special education and related services to students with disabilities;

NOW, THEREFORE, the parties mutually agree as follows:

A. **TERM**: The term of this Agreement shall be from July 1, 2015 through June 30, 2016 inclusive, unless terminated earlier as provided for in this Agreement.

B. **SERVICES AND RESPONSIBILITIES**:

1. The DISTRICT OF LOCATION shall develop an individualized education service program (IESP) for those student(s) listed on the attached "Confidential Schedule A," incorporated by reference herein and made a part of this Agreement, and shall provide the services set forth in such IESP attached as Schedule "B".
 - a. A student(s) and/or services may be added or deleted from the attached Schedules "A" and/or "B" at any time upon written notification to the DISTRICT OF RESIDENCE. Such written notification shall include a copy of any revised IESP. In such event, the payment amount owed by the DISTRICT OF RESIDENCE shall be adjusted accordingly.
2. The DISTRICT OF LOCATION represents and warrants that services to students under this Agreement shall be provided by individuals who are

certified or licensed in accordance with applicable law, rules and regulations.

3. The DISTRICT OF LOCATION shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department.
4. The DISTRICT OF LOCATION shall comply with the provisions of the Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to background checks and fingerprinting of all staff directly providing services to students. If requested, the DISTRICT OF LOCATION shall provide the DISTRICT OF RESIDENCE with the proof of clearance for employment from the New York State Education Department.
5. The DISTRICT OF RESIDENCE shall obtain whatever releases, prescriptions, or other legal documents that are necessary for the DISTRICT OF LOCATION to provide services pursuant to this Agreement and to render full reports concerning the education and progress of the student(s) to the DISTRICT OF RESIDENCE at the same time that such reports are made to the parent(s) of student(s) covered by the terms of this Agreement.
6. The DISTRICT OF RESIDENCE shall have the right to examine any or all records or accounts maintained by the DISTRICT OF LOCATION in connection with this Agreement.
7. Upon reasonable prior written notice, the DISTRICT OF LOCATION shall be subject to visitation by the DISTRICT OF RESIDENCE and/or its designated representatives during the normal business hours of the DISTRICT OF LOCATION.
8. The DISTRICT OF LOCATION shall be subject to the visitation of the Commissioner of Education or his/her designated representative(s).
9. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the DISTRICT OF RESIDENCE shall promptly give written notice of same to the DISTRICT OF LOCATION.
10. The DISTRICT OF LOCATION agrees that all disciplinary measures for disabled students will be conducted in accordance with applicable Federal, State and local laws, rules and regulations.

11. To the extent required by law, the DISTRICT OF RESIDENCE shall be responsible for providing all students listed in Schedule A of the Agreement with transportation to and from school.

C. **COMPENSATION:**

1. The parties to this Agreement recognize that the authority for the DISTRICT OF RESIDENCE and the DISTRICT OF LOCATION to contract for the provision of special education services herein is derived from Education Law Section 3602-c, and related provisions of the Education Law and Regulations of the Commissioner of Education; and that these statutes and regulations may define the maximum costs that may be charged hereunder.

The DISTRICT OF LOCATION shall be entitled to bill the DISTRICT OF RESIDENCE for the services provided the students listed in Schedule "A" pursuant to this Agreement and the IESP attached as Schedule "B" in accordance with Education Law Section 3602-c and the Regulations or Rules of the Commissioner of Education.

2. Requests for payment by the DISTRICT OF LOCATION shall be made by submission of a detailed written invoice to the DISTRICT OF RESIDENCE on a quarterly basis which references the time period for which payment is being requested, and a breakdown of the total amount due for the period specified.
12. The DISTRICT OF RESIDENCE shall pay the DISTRICT OF LOCATION within forty-five (45) business days of receipt of each invoice by the DISTRICT OF RESIDENCE, unless the DISTRICT OF RESIDENCE sends the DISTRICT OF LOCATION a written notice disputing the invoice within forty-five (45) business days of its receipt. If a dispute arises, the parties shall have those legal rights and remedies provided by law and regulation.

D. **TERMINATION.**

This Agreement may be terminated by written notice of either party if (1) Schedule "A" has been deleted so that there are no students of the DISTRICT OF RESIDENCE entitled to special education services from the DISTRICT OF LOCATION, or (2) the State Education Department has issued guidelines to school districts governing the provision of special education services pursuant to Education Law 3602-c.

E. **CONDITIONS:**

In performing services specified in this Agreement, it is understood that:

1. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.
2. The DISTRICT OF RESIDENCE agrees to defend, indemnify and hold harmless the DISTRICT OF LOCATION, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the DISTRICT OF RESIDENCE, its officers, directors, agents or employee in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive termination of this Agreement.
3. The DISTRICT OF LOCATION agrees to defend, indemnify and hold harmless the DISTRICT OF RESIDENCE, its officers, directors, agents or employees, all claims, demands, actions, lawsuits, costs, damages and expenses, including attorney's fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the DISTRICT OF LOCATION, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

F. MISCELLANEOUS

1. All notices which are required or permitted under this Agreement shall be in writing, and shall be deemed to have been given if delivered personally or sent by registered or certified mail, addressed as follows:

To DISTRICT OF RESIDENCE:

South Country Central School District
189 Dunton Avenue
East Patchogue, NY 11772

To DISTRICT OF LOCATION:

Commack Union Free School District
Clay Pitts Road
East Northport, NY 11731

2. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.

3. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
4. Should any provision of this Agreement for any reason, be declared invalid and/or unenforceable such declaration shall not effect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
5. This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
6. This Agreement, along with the attached Schedules "A" and "B", is the complete and exclusive statement of the Agreement between the parties, and supercedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement
7. Except for Schedules "A" and "B", this Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
8. It is expressly understood that nothing in this Agreement is intended to modify or vary the statutory and regulatory obligations or rights of the parties; nor is it intended to create any additional legal rights or obligations other than those imposed or provided by Federal or State law or regulation.
9. Nothing in this Agreement is intended to bestow any benefits or rights to any third parties who are not signatories to this Agreement. The parties to this Agreement shall have the sole right to enforce its terms.
10. Nothing in this Agreement is intended to place an obligation on the parties to ensure that the other is complying with its obligations under Federal or State law or regulation.
11. All employees of the DISTRICT OF LOCATION shall be deemed employees of the DISTRICT OF LOCATION for all purposes and the DISTRICT OF LOCATION alone shall be responsible for their work, personal conduct, direction, and compensation. The DISTRICT OF LOCATION acknowledges that it will not hold itself, its officers, employees and/or agents out as employees of the DISTRICT OF RESIDENCE. The DISTRICT OF LOCATION is retained by the DISTRICT OF RESIDENCE only for the purposes and to the extent set forth in this Agreement, and its relationship to

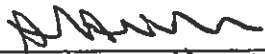
the DISTRICT OF RESIDENCE shall, during the periods of its services hereunder, be that of an independent contractor.

12. No parent or guardian or any other person shall be required to make any payment for services on behalf of any child covered by this Agreement.

DISTRICT OF RESIDENCE

DISTRICT OF LOCATION

By:
President Board of Education
South Country Central School District



By: Steven Hartman
President Board of Education
Commack Union Free School District

Date _____

Date 8/3/15

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Administrative Offices
189 Dunton Avenue
East Patchogue, New York 11772
(631) 730-1501

SPECIAL EDUCATION SERVICES CONTRACT

This Agreement is entered into this ____ day of July, 2015 by and between the Board of Education of the South Country Central School District (hereinafter the "DISTRICT"), having its principal place of business for the purpose of this Agreement at 189 Dunton Avenue, East Patchogue, New York, and Greenburgh Academy, New Castle Union Free School District (hereinafter "SCHOOL"), having its principal place of business for the purpose of this Agreement at 71 South Broadway, Dobbs Ferry, NY 10522.

WITNESSETH

WHEREAS the DISTRICT is authorized under the Education Law to contract with private, residential schools in the State of New York for the instruction of students with disabilities in those situations where the DISTRICT is unable to provide for the education of such students with disabilities in special classes in the schools of the DISTRICT; and

WHEREAS, the SCHOOL is a private, residential school in the State of New York authorized to provide special education and related services to students with disabilities;

NOW, THEREFORE, the parties mutually agree as follows:

A. TERM

The term of this Agreement shall be from July 1, 2015 through June 30, 2016 inclusive, unless terminated early as provided for in this Agreement. It is understood the DISTRICT is under no obligation to renew this Agreement upon its expiration.

B. SERVICES AND RESPONSIBILITIES:

1. During the term of this Agreement, the services to be provided by the SCHOOL shall include, but not be limited to the following:
 - Instructional Services
 - Special Education and Related Services as set forth in each student's Individualized Education Plan (IEP).
2. The SCHOOL shall provide the services set forth in this Agreement to those student(s) set forth in the attached Schedule "A", incorporated by reference herein and made a part of this Agreement.

3. All services provided by the SCHOOL to students under this Agreement shall be in accordance with each student's Individualized Education Program (IEP), as it may be modified from time to time. Prompt written notice shall be given by the DISTRICT to the SCHOOL upon any modification of a student's IEP.
4. The SCHOOL shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department.
5. The SCHOOL shall comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to background checks and fingerprinting of all staff directly providing services to students. All persons providing services to the DISTRICT pursuant to this Agreement must receive clearance for employment by the New York State Education Department prior to the provision of such services.
6. The SCHOOL represents that services under this Agreement shall be provided by qualified individuals of good character and in good professional standing. The SCHOOL represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
7. At the DISTRICT'S request, the SCHOOL shall provide copies of required licenses/certifications of all professionals providing services to student(s) under this Agreement. In the event the required license/certification of any agent or employee of the SCHOOL providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, the SCHOOL shall immediately notify the DISTRICT in accordance with the requirements for all notices pursuant to this Agreement set forth below.
8. The SCHOOL shall maintain its status as an approved special education provider. In the event the SCHOOL fails to maintain such status, the SCHOOL shall immediately notify the DISTRICT. The DISTRICT shall not be required to pay the SCHOOL for services rendered during any period of time in which the SCHOOL fails to maintain its status as an approved special education provider, and the SCHOOL shall reimburse the DISTRICT for any payments already received for services rendered during said period of time.
9. The SCHOOL shall provide all services pursuant to this Agreement in a competent, professional and timely manner.
10. The SCHOOL will work cooperatively with the DISTRICT'S Committee on Special Education (CSE) and Committee on Pre-School Special Education (CPSE). The SCHOOL shall make relevant personnel available to participate in meetings of the DISTRICT's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the SCHOOL of such meetings and at no additional cost to the DISTRICT.

11. The SCHOOL shall maintain records, logs and/or reports in accordance with all applicable laws, regulations, and requirements of the New York State Education Department or Health Department. The DISTRICT shall have the right to examine any or all records maintained and/or created by the SCHOOL in connection with the services provided under this Agreement, and upon request shall be entitled to copies of same at no additional cost to the DISTRICT.
12. Both parties to this Agreement understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, if applicable.
13. Both parties, their employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents, and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations, or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for by applicable law, rule, or regulation, including but not limited to the Family Educational Rights and Privacy Act (FERPA).
14. The DISTRICT shall obtain whatever releases, prescriptions, or other legal documents that are necessary for the SCHOOL to provide services pursuant to this Agreement.
15. The DISTRICT shall obtain releases or other legal documents necessary for the SCHOOL to render full reports concerning the education and progress of the student(s) to the DISTRICT at the same time that such reports are made to the parent(s) of student(s) covered by the terms of this Agreement.
16. Upon reasonable prior written notice, the SCHOOL shall be subject to visitation by the DISTRICT and/or its designated representatives during the normal business hours of the SCHOOL.
17. In the event the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or otherwise initiates litigation in connection with the services provided under this Agreement, the SCHOOL shall promptly give written notice of the same to the DISTRICT.
18. Insurance

- a. The SCHOOL, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the SCHOOL and the DISTRICT, including the Board of Education, employees and volunteers, as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by the SCHOOL in connection with the performance of the SCHOOL'S responsibilities under this Agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000.00) per occurrence subject to an annual aggregate of Three Million Dollars (\$3,000,000).
- b. The insurance is to be underwritten by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-minus.
- c. In the event any of the aforementioned insurance policies are cancelled or not renewed, the SCHOOL shall notify the DISTRICT in writing within thirty (30) days of such cancellation or non-renewal.
- d. Upon the execution of this Agreement, the SCHOOL will supply the DISTRICT with a Certificate of Insurance including the DISTRICT, Board of Education, Employees and Volunteers as Additional Insured, a copy of the Declaration pages of the policies, and a copy of the additional insured endorsement.

C. COMPENSATION:

1. The SCHOOL shall be entitled to recover tuition and maintenance for each student receiving services pursuant to this Agreement in accordance with the tuition rate established by the Commissioner of Education, and the maintenance rate established by the Commissioner of Social Services.
 - a. The payment of tuition and/or maintenance, respectively, shall be the responsibility of the appropriate agency/entity designated by law.
2. Requests for payment by the SCHOOL shall be made by submission of a detailed written invoice to the DISTRICT which references the time period for which payment is being requested, and a breakdown of the total amount due for the period specified.
3. The DISTRICT shall pay the SCHOOL within thirty (30) days of receipt of each invoice by the DISTRICT.
4. The DISTRICT shall give the SCHOOL notice of any invoice disputes within twenty (20) days of its receipt of the invoice, and reserves the right to withhold payment pending the resolution of the dispute.

D. MISCELLANEOUS

1. Termination

- a. Either the DISTRICT or the SCHOOL may terminate this Agreement upon thirty (30) days prior written notice to the other party. Such notice shall be given in accordance with the requirements for all notices pursuant to this Agreement set forth below.
- b. The parties agree that either party's failure to comply with any terms or conditions of this Agreement will provide a basis for the other party to immediately terminate this Agreement without any further liability to the party which violated the Agreement.
- c. In the event the DISTRICT or the SCHOOL terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.

2. Defense / Indemnification

- a. The SCHOOL agrees to defend, indemnify and hold harmless the DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the SCHOOL, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.
- b. The DISTRICT agrees to defend, indemnify and hold harmless the SCHOOL, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the DISTRICT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

3. All notices which are required or permitted under this Agreement shall be in writing, and shall be deemed to have been given if delivered personally or sent by registered or certified mail, addressed as follows:

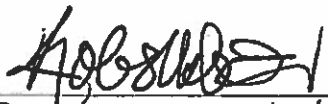
To District: Superintendent of Schools
South Country Central School District
189 Dunton Avenue
East Patchogue, NY 11772

To School: Greenburgh Academy
New Castle Union Free School District
71 South Broadway
Dobbs Ferry, NY 10522

4. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
5. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
6. Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not effect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
7. This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations. Any dispute arising under this Agreement shall be litigated in the Courts of Suffolk County, New York.
8. This Agreement is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
9. This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
10. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.

SCHOOL

DISTRICT


By: Robert Maher
President, B.O.E.

By:
President, Board of Education

MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
AT CENTEREACH



EIGHT 43RD STREET • CENTEREACH, NY 11720
631-285-8037 • 631-738-2748 (fax) • www.mccsd.net

Roberta A. Gerold, Ed.D., Superintendent of Schools
Francine McMahon, Deputy Superintendent for Instruction
Herbert B. Chessler, Asst. Superintendent for Business
James G. Donovan, Asst. Superintendent for Human Resources

November 23, 2015

South Country CSD
Mr. Sam Gergis
Asst. Superintendent for Business and Management Services
189 Dunton Avenue
East Patchogue, NY 11772

Re: 2015/2016 Health Services Contract & Payment

Dear Mr. Gergis,

Enclosed are two (2) copies of the Health Services Contract between the Middle Country Central School District and the **South Country CSD**. Also enclosed are copies of the confirmed student list for Our Savior New American School, statement cost and invoice. These student(s) are now receiving health services and have been verified as a resident of your district.

Please have these contracts signed by the proper officials and return one copy with your payment to Bernadette Hoppe in the accounting department. Thank you.

Sincerely,

Herbert B. Chessler
Assistant Superintendent for Business

Cc: HC/bh
Enclosure

The mission of the MCCSD is to empower and inspire all students to apply the knowledge, skills, and attitudes necessary to be creative problem solvers, to achieve personal success, and to contribute responsibly in a diverse and dynamic world.



Middle Country Central School District
 8 43rd Street
 Centereach, NY 11720
 Roberta A. Gerold, Ed.D., Superintendent of Schools
 Francine McMahon, Deputy Superintendent for Instruction
 Herbert B. Chessler, Asst. Superintendent for Business
 James G. Donovan, Asst. Superintendent for Human Resources

Due upon receipt

INVOICE # HS 15/16-10

Date:

South Country CSD
 189 Dunton Ave
 E Patchogue, NY 11772

For: HEALTH & Welfare Services 2015-2016

DESCRIPTION	AMOUNT
Health & Welfare Services 2015-2016 For Students Attending Our Savior New American School, a Non Public School Located in the Middle Country Central School District	
Total for 7 Students @ \$824.11	\$5,768.77
Total Due	\$5,768.77

Please make checks payable to *Middle Country CSD* and forward to:

Middle Country CSD
 8 43RD Street
 Centereach, NY 11720
 Attn: Bernadette Hoppe

Office: 631-285-8037

Fax: 631-738-2748

The mission of the MCCSD is to empower and inspire all students to apply the knowledge, skills, and attitudes necessary to be creative problem solvers, to achieve personal success, and to contribute responsibly in a diverse and dynamic world.

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
 COST FOR HEALTH AND WELFARE SERVICES
 PER EDUCATIONAL LAW DECTION 912**

PER 2015 / 2016 VOTER APPROVED BUDGET

DESCRIPTION	SALARIES	OTHER	TOTAL
<u>A.2250 - SPEECH SERVICES</u>	2,584,530.00	4,363.00 ✓	2,588,893.00
<u>2815 - HEALTH SERVICES</u>	1,072,050.00	573,563.00	1,645,613.00 ✓
<u>A.2820 - PSYCHOLOGICAL SERVICES</u>	623,800.00	300.00	624,100.00 ✓
<u>A.2825 - SOCIAL WORKER SERVICES</u>	831,169.00	1,280.00	832,449.00 ✓
TOTAL:	5,111,549.00	579,506.00	5,691,055.00

ADD: 40% FOR BENEFITS AND ADMINISTRATIVE EXPENSES 2,276,422.00

TOTAL HEALTH & WELFARE COSTS: 7,967,477.00 ✓

STUDENT ENROLLMENT @ 10/30/15	PUBLIC SCHOOL	9,600
	PRIVATE SCHOOL	68
	TOTAL ENROLLMENT	<u>9,668</u>

COST DIVIDED BY ENROLLMENT - PER PUPIL COST: **824.11**
2015 / 2016

[Handwritten Signature]
11/10/15

HEALTH AND WELFARE SERVICES AGREEMENT

This Agreement is entered into this **1st day of July, 2015** by and between the Board of Education of the **SOUTH COUNTRY CENTRAL SCHOOL DISTRICT** (hereinafter "**SOUTH COUNTRY**"), having its principal place of business for the purpose of this Agreement at **189 Dunton Avenue East Patchogue, NY 11772** and the Board of Education of the **MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT** (hereinafter "**MIDDLE COUNTRY**"), having its principal place of business for the purpose of this Agreement at **8 43rd Street, Centereach, New York**.

WITNESSETH

WHEREAS, **SOUTH COUNTRY** is authorized pursuant to Section 912 of the Education Law, to enter into a contract with **MIDDLE COUNTRY** for the purpose of having **MIDDLE COUNTRY** provide health and welfare services to children residing in **SOUTH COUNTRY** and attending a non-public school located in **MIDDLE COUNTRY**,

WHEREAS, certain students who are residents of **SOUTH COUNTRY** are attending non-public schools located in **MIDDLE COUNTRY**,

WHEREAS, **MIDDLE COUNTRY** has received a request(s) from said non-public schools for the provision of health and welfare services to the aforementioned students,

NOW THEREFORE, in consideration of the mutual promises and covenants contained in this Agreement, the parties hereby mutually agree as follows.

1. The term of this Agreement shall be from **July 1, 2015** through **June 30, 2016** inclusive.
2. **MIDDLE COUNTRY** warrants that the health and welfare services will be provided by licensed health care providers. **MIDDLE COUNTRY** further represents that such services shall be performed by health care providers that are licensed under the laws of the State of New York, including New York State Department of Health and the State Education Department licensing requirements, if applicable. **MIDDLE COUNTRY** further represents that such services will be in accordance with all applicable provisions of Federal, State, and local laws, rules, and regulations, including Section 912 of the Education Law, and the student's IEP, if applicable. **MIDDLE COUNTRY** shall certify that all service providers possess documentation evidencing such license qualifications as required by Federal, State, and local laws, rules, regulations and orders.
3. **MIDDLE COUNTRY** understands and agrees that it will comply and is responsible for complying with all applicable Federal, State, and local laws, rules and regulations with respect to the services provided pursuant to this Agreement.

4. The services provided by **MIDDLE COUNTRY** shall be consistent with the services available to students attending public schools within the **MIDDLE COUNTRY** School District; and may include, but are not limited to:
 - a. all services performed by a physician, physician assistant, dentist, dental hygienist, registered professional nurse, nurse practitioner, school psychologist, school social worker, or school speech therapist,
 - b. dental prophylaxis,
 - c. vision and hearing screening examinations,
 - d. the taking of medical histories and the administration of health screening tests,
 - e. the maintenance of cumulative health records, and
 - f. the administration of emergency care programs for ill or injured students.

It is expressly understood and agreed between the parties that the services to be provided pursuant to this Agreement shall not include any teaching services.

5. In exchange for the provision of health and welfare services pursuant to this Agreement, **SOUTH COUNTRY** agrees to pay **MIDDLE COUNTRY** the sum of **\$824.11** per eligible pupil for the **2015–2016** school year.
6. **SOUTH COUNTRY** shall pay **MIDDLE COUNTRY** within thirty (30) days of **SOUTH COUNTRY'S** receipt of a detailed written invoice from **MIDDLE COUNTRY**. Said invoice shall specify the services provided, dates that the invoice covers, and the total amount due for the period specified.
7. If, during the term of this Agreement, a student becomes eligible to receive services pursuant to this Agreement, **MIDDLE COUNTRY** shall undertake to provide services pursuant to this Agreement, and the amount of compensation owed by **SOUTH COUNTRY** shall be prorated accordingly to accurately reflect the period of time services were provided to the student.
8. If, during the term of this Agreement, a student ceases to be eligible to receive services pursuant to this Agreement, **MIDDLE COUNTRY** shall no longer be responsible for providing services to that student pursuant to this Agreement, and the amount of compensation owed by **SOUTH COUNTRY** shall be prorated accordingly to accurately reflect the period of time services were provided to the student.
9. **MIDDLE COUNTRY** shall furnish any supplies or equipment necessary to provide the services pursuant to this Agreement to the extent such items are not provided by the non-public school.
10. Both parties agree to provide the State access to all relevant records which the State requires to determine either **MIDDLE COUNTRY'S** or **SOUTH COUNTRY'S** compliance with applicable Federal, State, or local laws, rules, or regulations with respect to provision of services pursuant to this Agreement. Both parties agree to retain all materials and records relevant to the execution or performance of their obligations pursuant to this Agreement in accordance with the record retention requirements for such materials and records.

11. Both parties to this Agreement understand that they may receive and or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, if applicable.
12. Both parties, their employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents, and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations, or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for by applicable law, rule, or regulation, including but not limited to the Family Educational Rights and Privacy Act (FERPA).
13. Services provided pursuant to this Agreement shall be provided without regard to race, creed, color, sex, sexual orientation, national origin, religion, age, disability, or sponsorship.
14. All notices which are required or permitted under this Agreement shall be in writing, and shall be deemed to have been given if delivered personally or sent by registered or certified mail, addressed as follows:

**South Country Central School District
189 Dunton Avenue
East Patchogue, NY 11772**

**Middle Country Central School District
8 43rd Street
Centereach, NY 11720**

15. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
16. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.

17. Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not affect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
18. This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
19. This Agreement is the complete and exclusive statement of the Agreement between the parties, and supercedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
20. This Agreement may not be changed orally, but only by an Agreement, in writing, signed by authorized representatives of both parties.
21. It is mutually agreed that this contract shall not become valid and binding upon either party until the contract is approved by the Superintendent of Schools of **SOUTH COUNTRY**.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year written above.

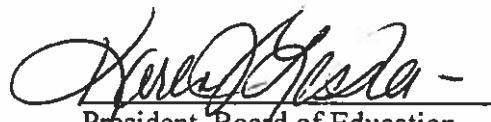
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT

Superintendent of Schools

**SOUTH COUNTRY
CENTRAL SCHOOL DISTRICT,**

President, Board of Education

**MIDDLE COUNTRY
CENTRAL SCHOOL DISTRICT,**



President, Board of Education
12/16/15

12/15/15

MEMORANDUM OF AGREEMENT

AGREEMENT made this ___ day of _____, 2015, by and between the Board of Education of the South Country Central School District (hereinafter District) and the Bellport Teachers' Association Affiliate (hereinafter BTAA), is constituted as follows:

WHEREAS, the District and BTAA are currently engaged in collective bargaining for a successor contract to that which is scheduled to expire on August 31, 2016; and

WHEREAS, the District and BTAA agree that issues have arisen regarding the Federal Affordable Care Act (Act) which require the parties to resolve a health insurance provision prior to December 31, 2015, notwithstanding the ongoing nature of the above-referred to negotiations regarding a successor agreement;

NOW, THEREFORE, the parties mutually agree as follows:

1. Except as modified herein, the collective bargaining agreement between the Board of Education of the South Country Central School District and the Bellport Teachers' Association Affiliate, expiring on August 31, 2016, shall remain in full force and effect.

2. Effective January 1, 2016 and thereafter, unit members working 30 hours per week or more shall be entitled to participate in the District's Group Health Insurance Plan. The District shall contribute fifty (50%) percent of the cost of individual coverage and thirty-five (35%) percent of the cost of family coverage. In the event the federal Affordable Care Act is amended so as to increase the number of hours worked in order to qualify for said coverage, this contract provision shall be deemed similarly amended so as to increase the number of hours worked in order to qualify for coverage pursuant to this paragraph. In the event the said Act is repealed so as to disqualify members of the unit from eligibility for mandatory coverage, this provision shall be deemed void. In either event (amendment or repeal) any employee receiving coverage pursuant to this Article shall be provided three months' notice of the cancellation of his/her coverage. Any dispute as to the eligibility of an employee to continue coverage shall be submitted directly to Stage 4 (arbitration) of the grievance procedure set forth in Article V.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals as delineated below:

Dated: 12.17.15

By: Joseph Giani
JOSEPH GIANI
Superintendent of Schools

Dated: 12/17/2015

By: Debbie A Jones
President, BTAA

TO: Principal and Administrators at Frank P Long Intermediate School
FROM: DonorsChoose.org (212-239-3615)
RE: Mrs. Pettit got funding for her classroom

Give Mrs. Pettit a high five! Mrs. Pettit recently earned funding at DonorsChoose.org for a classroom project called "Adventures in Reading!". A list of your donors is at bottom of this fax!

The resources for this project will arrive soon, and we hope you'll ensure they promptly reach Mrs. Pettit's classroom.

1. Sharpie Special Edition 23 Piece Permanent ... quantity 2, \$28.42 each
2. 12 Tie-dyed Drawstring Tote Bags quantity 4, \$9.11 each
3. JJ689 - Privacy Partition - Set of 10 quantity 3, \$27.99 each
4. GG965X - Help-Yourself Book Boxes - Set of 6 quantity 3, \$31.99 each

Please tell your front office to expect delivery of any materials within the next few weeks, and ask them to inform Mrs. Pettit when packages arrive.

If Mrs. Pettit is no longer teaching at your school, or if there is another reason this donation should not be made, please contact us immediately at principals@donorschoose.org. Save this notice if you need documentation of grants received.

DonorsChoose.org is a free nonprofit website where teachers at your school can receive funding for student resources. All we ask teachers to provide in return is a "thank-you package" for their donors. For information about control or use of resources funded through our site, visit www.donorschoose.org/resourcepolicy.

Thank you for fostering an environment where teachers go above and beyond for their students!

The DonorsChoose.org Team

P.S. Mrs. Pettit inspired donations from:

Steven Santos (Bayonne, NY)
Stephanie Barry (New York)
Anna Gonzalez *has given to your school 3+ times!
Cards Against Humanity (Illinois)

See why these donors gave at
<http://www.donorschoose.org/project/adventures-in-reading/1657304/>.

134 West 37th Street, 11th Floor | New York, NY 10018
www.donorschoose.org | principals@donorschoose.org | 212-239-3615

TO: Principal and Administrators at Frank P Long Intermediate School
FROM: DonorsChoose.org (212-239-3615)
RE: Mrs. Negri got funding for her classroom

Give Mrs. Negri a high five! Mrs. Negri recently earned funding at DonorsChoose.org for a classroom project called "Bringing History to Life". A list of your donors is at bottom of this fax!

The resources for this project will arrive soon, and we hope you'll ensure they promptly reach Mrs. Negri's classroom.

1. AA774 - Blank Hardcover Book - Set of 10 quantity 3, \$29.99 each
2. AA773 - Blank Hardcover Book - Each quantity 5, \$3.29 each

Please tell your front office to expect delivery of any materials within the next few weeks, and ask them to inform Mrs. Negri when packages arrive.

If Mrs. Negri is no longer teaching at your school, or if there is another reason this donation should not be made, please contact us immediately at principals@donorschoose.org. Save this notice if you need documentation of grants received.

DonorsChoose.org is a free nonprofit website where teachers at your school can receive funding for student resources. All we ask teachers to provide in return is a "thank-you package" for their donors. For information about control or use of resources funded through our site, visit www.donorschoose.org/resourcepolicy.

Thank you for fostering an environment where teachers go above and beyond for their students!

The DonorsChoose.org Team

P.S. Mrs. Negri inspired donations from:

Kevin Smith (Upton, NY)
Anonymous (New York)

See why these donors gave at
<http://www.donorschoose.org/project/bringing-history-to-life/1011364/>.

134 West 37th Street, 11th Floor | New York, NY 10018
www.donorschoose.org | principals@donorschoose.org | 212-239-3615

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: January 13, 2016

OFFICE OF ORIGIN: *Finance & Management Services*

DATE MATERIAL SUBMITTED: January 4, 2016

CATEGORY OF ITEM: Action

TITLE: *Settlement Agreement & Release*

I.13. RESOLVED, upon the recommendation of the Superintendent of Schools, that the Board of Education hereby approves the Settlement Agreement and Release, settling the claims of Alexander DeRosa and Rempell Corporation, and authorizes the Board President to execute the same.

CONSULTANT SERVICES CONTRACT

This Agreement is entered into this 14th day of January, 2016, by and between the Board of Education of the South Country Central School District (hereinafter the "DISTRICT"), having its principal place of business for the purpose of this Agreement at 189 North Dunton Ave, East Patchogue, New York, and Walter A. Cole (hereinafter "CONSULTANT"), having its principal place of business for the purpose of this Agreement at 8 Deer Lane, Jericho, NY 11753.

A. TERM

The term of this Agreement shall be from through inclusive, unless terminated early as provided for in this Agreement. It is understood the DISTRICT is under no obligation to renew this Agreement upon its expiration.

B. SERVICES AND RESPONSIBILITIES

1. During the term of this agreement, the services to be provided by the CONSULTANT to the DISTRICT shall include, but not limited to the following:

Provide building administration with master schedule training and facilitate the completion of a balanced master schedule for the 2016-17 school year as well as subsequent years.
2. During the term of this Agreement, the services to be provided by the CONSULTANT to the DISTRICT shall be provided according to the following schedule:

8 hours per day for a maximum of 10 days
3. CONSULTANT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as the established policy guidance from the New York State Education Department.
4. CONSULTANT shall provide conscientious, competent and diligent services throughout the term of the Agreement.
5. The DISTRICT shall have the right to examine any or all records or accounts maintained by the CONSULTANT in connection with this Agreement.
6. CONSULTANT shall observe and comply with all applicable DISTRICT Policies and Regulations while on the grounds of the DISTRICT or providing services under this Agreement.
7. CONSULTANT shall provide all services pursuant to this Agreement in a competent, professional and timely manner.
8. DISTRICT reserves the right to rejections of the CONSULTANT'S staff, which the DISTRICT, at its sole discretion, may deem unqualified.

9. CONSULTANT shall perform background checks and fingerprinting services to employees, and comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act. CONSULTANT shall provide the DISTRICT with the appropriate proof of clearance for employment by the New York State Education Department.

C. CONDITIONS

In performing the services specified in this Agreement, it is understood that:

1. Independent Contractor:

- a. CONSULTANT will be engaged as an Independent Contractor, and therefore be solely responsible for the payment of federal and state income taxes applicable to this Agreement.
- b. Neither CONSULTANT nor any of its employees, agents, or assigns will be eligible for any employee benefits whatsoever relative to this contract including, but not limited to, Social Security, New York State Worker's Compensation, unemployment insurance, New York State Employee's Retirement System, health or dental insurance, or malpractice insurance, or the like.
- c. The DISTRICT, if required by Federal or State requirements, will submit a Form 1099 and IT 2102.1 respectively at year-end to the Federal Government for all individuals having a gross income exceeding \$600, which thereupon will be reported for income tax purposes.

2. Defense / Indemnification:

- a. CONSULTANT agrees to defend, indemnify and hold harmless the DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the CONSULTANT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.
- b. The DISTRICT agrees to defend, indemnify and hold harmless the CONSULTANT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the DISTRICT, its officers, directors, agents or employees in connection with the performance of services

pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

3. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
4. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
5. Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not affect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
6. This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations. Any dispute arising under this Agreement shall be litigated in the Courts of Nassau County, New York.
7. This Agreement, is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
8. This Agreement may not be changed orally, but only by an Agreement, in writing, signed by authorized representatives of both parties.
9. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.

D. COMPENSATION

1. Compensation shall be at the rate of eleven hundred (\$1100.00) dollars per day, not to exceed 10 business days.
2. The CONSULTANT shall submit invoices for payment on a monthly basis. The DISTRICT shall pay CONSULTANT within thirty (30) days of the DISTRICT'S receipt of a detailed written invoice from the CONSULTANT. Said invoice shall include the services provided, the total hours, the dates that the invoice covers, and the total amount due for the period specified.

3. The DISTRICT shall give the CONSULTANT notice of any invoice disputes within twenty (20) days of its receipt of the invoice, and reserves the right to withhold payment pending the resolution of the dispute.
4. Neither CONSULTANT nor any of its personnel shall share or accept any fee or gratuity for services provided pursuant to this Agreement except as expressly set forth in this Agreement.
5. CONSULTANT shall bear the cost of all expenses incurred as the result of doing business, including, but not limited to all fees, fines, licenses, bonds or taxes as well as the cost of all tools, vehicles or other equipment necessary for the implementation of services pursuant to this agreement.

E. TERMINATION

1. The CONSULTANT'S services shall be at the will of the Board of Education of the DISTRICT. The DISTRICT may terminate the appointment at any time prior to the end of the term without notice and with or without cause.
2. In the event the CONSULTANT or the DISTRICT terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.
3. Neither CONSULTANT nor any of its personnel shall share or accept any fee or gratuity for services provided pursuant to this Agreement except as expressly set forth in this Agreement.

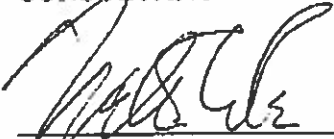
F. INSURANCE

1. CONSULTANT, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the CONSULTANT and the DISTRICT, including the Board of Education, employees and volunteers, as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by CONSULTANT in connection with the performance of CONSULTANT'S responsibilities under this Agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000).
2. The insurance is to be underwritten by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-minus.
3. In the event any of the aforementioned insurance policies are cancelled or not renewed, the CONSULTANT shall notify the District in writing within thirty (30) days of such cancellation or non-renewal.

- 4. Upon the execution of this Agreement, CONSULTANT will supply the DISTRICT with a Certificate of Insurance including the DISTRICT, Board of Education, employees and volunteers as Additional Insured, a copy of the Declaration pages of the policies, and a copy of the additional insured endorsement.

IN WITNESS THEREOF, the parties hereto have executed this Agreement the day and year first above written.

CONSULTANT



By: Walter A. Cole

DISTRICT

By:
Board of Education, President

Bellport High School

To:	Sam Gergis, Assistant Superintendent for Finance and Management Services
From:	Erika Della Rosa, <i>Assistant Principal</i>
Date:	Thursday January 7, 2016
Subject:	<i>AP Coordinator Stipend Donation</i>

I would like to donate my AP Coordinator Stipend check of \$250 to the AP program at Bellport High School to help defer the costs of the AP Exams for our students. I would like the funds to go to the subject areas that require additional funding to offset the AP cost. Please disperse the funds evenly amongst any class that did not meet their fundraising goal.

Thank you!

Erika L. Della Rosa